MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
JOHN BYRNE
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Alta Town Council Meeting Packet
November 13, 2024

Document Tips: The sections below are each hyperlinked to help you navigate straight to a section of interest. Page numbers refer to the header numbers on the top right of the page in blue.

Staff Reports

Financial Materials

Draft Minutes

Additional Meeting Materials

Alta Town Council

Staff Report

To: Town Council
From: Chris Cawley, Town Manager, Molly Austin, Assistant Town Manager
Re: Consent Agenda Staff Report
Date: November 6, 2024
Attachments: Hazard Mitigation Plan Executive Leadership Meeting Information

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Projects

Water and Sewer Master Plan

- Unified Fire Authority Area Fire Marshal Shawn Peterson and project engineers Hansen, Allen, and Luce will join the 11/13 council meeting to discuss the fire flow planning target identified by UFA and HAL. The target is based on the updated Town of Alta Culinary Water System inventory and hydraulic model prepared by HAL, UFA's assessment of the International Fire Code, and local knowledge of existing and likely future structures connected to the Town of Alta system.
- HAL is finalizing an inventory of data regarding the TOA wastewater collection system and will begin analyzing potential system improvements to correct deficiencies once data collection is complete.

Cross Tow Waterline Project Summer 2025

- After the council amended the FY 25 Water Fund Budget in the October council meeting to increase the budget for engineering, the Town signed a contract with Hansen, Allen, and Luce (HAL) to design a waterline along the Alta Ski Area Crosstow, connecting existing Town of Alta water lines in the Albion and Wildcat ski area base facilities. The waterline was identified in the 2014 water system capital improvements analysis as one of a series of projects to increase fire flows and improve redundancy in the drinking water transmission system.
- HAL conducted a field survey along the alignment several weeks ago and is working on a 30% design, which is anticipated to be complete before Thanksgiving. The final design and opinion of probable cost is expected to be complete in January.
- Staff applied for US Forest Service Salt Lake Ranger District "Small NEPA" approval on the limited components of the total project not already approved as part of Alta Ski Area's Cross Tow Utilities project. The Forest Service is still processing the application.

Facilities Master Plan

- Thank you to council members for making yourselves available for a 3 PM work session next week to hear a presentation by FFKR Architects on their facility condition assessments and provide input on council priorities for future planning to maintain, improve, or replace Town of Alta buildings. The council packet included several documents related to the project and the work session, including a draft facility condition assessment including independent opinions on building systems etc. It's a lot of material to digest prior to the council meeting, but the planning priority discussion exercise in the work session will entail some familiarity with the findings in the assessment and other documents. Please let me know if you have questions about the documents from FFKR or otherwise prior to the meeting.
- Councilmember Byrne recommended we conduct more analysis of the parcels under Town facilities as part of the facilities planning process to understand potential construction opportunities on each site. We will consider options to conduct more in-depth survey and soil/geotechnical analysis, visualize appropriate facility massing possibilities on the Town's parcels, or other site condition details as part of the current scope of work or as a supplemental project.

AMO Sustainability: URS Public Safety Retirement and "5th Cop" Planning

At the November council meeting, the council will be asked to discuss a recommendation to enroll POST-certified Alta Marshals Office employees into the Utah Retirement Systems Public Safety Retirement Program and to move toward hiring a 5th police officer. The Budget Committee reviewed an analysis of costs and recommendations from staff on both topics in its November 7th meeting. Staff will forward an updated presentation to the full council in advance of the November 13th meeting.

SA #3 Interlocal Agreement

In 1990, the Town entered into an Interlocal Service Agreement with Salt Lake County Service Area #3 to operate our water system. Since then, the council has approved resolutions over the years as necessary to approve updates to the cost of their services. Our current resolution (2023-R-1) is going to expire at the end of this year. At the direction of our legal counsel, this year we are proposing to update and sign a new ILA to accommodate changes to ILA requirements that have occurred over the last 34 years. The updated ILA will also include any adjustments to the cost of services. The council should expect to see this on the December agenda.

Parking

Our parking plan for the 2024 – 2025 season has been submitted to the USFS. We learned from the USFS that they will not be making a decision this year on Alta Ski Area's proposal to move parking off the shoulder of SR210, so our parking plan is virtually identical to years past. Click here for more information on the ASA parking program.

Correspondence has been sent to all requisite businesses, residents, and property owners about obtaining parking permits for the upcoming winter season. We hope to have Interstate reach out to all permit holders to start the process of purchasing seasonal permits before the end of November.

Northside permits will be required beginning on Friday December 13th, when ASA's reservation program begins for the season.

Shuttle

Staff is contacting shuttle program stakeholders and funders about contributions to this season's shuttle program. The Town budgeted to receive $84,000 in contributions to the program from Alta, Snowbird, four of the five lodges in Alta, and many of the residential properties in West Alta. The Town budgeted to spend $252,000 on the program, which was the lowest bid by a large margin out of several to operate the program this season. The Town did not budget to receive a contribution from UTA to the program, but we have since been offered the funds. The "Town Shuttle," which supplements the UTA Ski Bus, begins operating on December 8th . The "Resort Shuttle" will begin service on December 14th, and the "Night Shuttle" will commence on December 21st.

Alta Planning Commission

The Alta Planning Commission did not meet in October. The next regularly scheduled commission meeting is November 20th at 3:00 PM.

Emergency Management – Hazard Mitigation Plan

The Town of Alta is working alongside Salt Lake County Emergency Management and every local jurisdiction in the county to update the Salt Lake County Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that these plans be updated every 5 years, and the county last updated its plan in 2019. FEMA requires county plans to include an annex providing specific hazard analysis and mitigation actions for every jurisdiction within each county.

Producing the plan is a multi-phase process. We are now in the Capabilities Assessment Phase. As a reminder from last month, the county is conducting a Hazard Mitigation Plan Public Survey. Council members are encouraged to participate in the survey.

Opportunity for Council Involvement - **DECEMEBER 12, 2024 @ 10:00 AM** – Salt Lake County Emergency Management is hosting a hybrid Multi-Jurisdiction Hazard Mitigation Plan ***Executive Leadership Meeting***. The agenda, meeting link, and additional information is attached to this report. We are hoping to report back to the council at the December meeting with a list of proposed mitigation actions for the 2025 plan.

Building Services Procurement

The Town has contracted with Forsgren Associates for many years to provide engineering, plan review, and building inspection services, and we have relied on their staff to act as our Building Official and Town Engineer. Forsgren is eliminating these services from their portfolio, and we are tasked with finding a new vendor to fulfill this role.

We have been working with the Utah Division of Purchasing to draft and publish a Request for Statement of Qualifications (RFSQ) procurement from prospective new vendors. This is the same process we underwent for our Facilities Master Plan, with the intent being to emphasize finding the most qualified vendor to meet our needs. The procurement was published on October 30th, with the following schedule:

RFSQS Schedule	
Release Solicitation	10/30/2024
Deadline for Questions/Inquiries	Tuesday, November 12, 2024, at 5pm MST
SOQ Due Date/Time (Deadline)	**Friday, Nov. 15, 2024, at 5pm MST**
Selection Team Review	11/18/2024
Selection of Firm	11/19/2024
Council Approval	12/11/2024
Services Begin	1/1/2025

Proposals will be reviewed with the following criteria, and the highest scoring vendor will advance to the Fee Negotiation stage.

Possible Points	Weighted Factor	Maximum Possible Points	Criteria
5	6	30	**Qualifications:** Demonstrated qualification and competence of the firm; history of the firm and resume, including education and key personnel.
5	3	15	**Experience:** Demonstrated experience providing similar services to similar clients
5	5	25	**Service Approach:** Demonstrated ability to provide the Services in a timely and responsive manner, coordinate with Town staff, and operate in Alta and Little Cottonwood Canyon
5	4	20	**Availability:** The availability of key personnel and demonstrated evidence of success in scheduling' and meeting deadlines and successfully delivering quality reviews on time.
5	2	10	**References**
		100	**Total Possible Points**

We are hopeful that we will be able to find one vendor that will be able to provide all building department related services, but given Alta's unique environmental characteristics including steep slopes, significant snow load criteria, and exposure to avalanche hazard, we may determine it is preferable to retain certain services such as structural engineering plan reviews from a vendor with specific experience with Alta's environmental characteristics. This may entail continuing to work with vendors the Town has used in the past.

Plan Review Process

Earlier in 2024, a property owner applied for a building permit to develop a single-family home in Alta. The Town's structural engineering plan review provider, Calder Richards Engineering, has conducted numerous reviews of the structural plans for the project but has found significant deficiencies in the structural design on the project with each iteration. This has led to mounting plan review costs that, to-date, have exceeded the estimated plan review fee for the project calculated as part of the total building permit fee. The Town has not historically collected plan review fees up-front upon receiving a permit application, as many jurisdictions do. However, the Town of Alta Fee Schedule indicates the Town is required to do so: see pages 6, 7, and footnote 2 on page 9 of the fee schedule for more information. For this project, the Town is requesting the applicant pay all plan review costs incurred by the Town to-date, prior to conducting additional plan review. The Town is also evaluating the process for collecting plan review fees in advance in the future.

Salt Lake County
Multi-Jurisdiction Hazard Mitigation Plan Update
Executive Leadership Meeting Agenda

December 12, 2024
10:00 am
Emergency Coordination Center 3380 S 900 W South Salt Lake, UT 84119 *and*
Webex Meeting ID: 2485 286 9523; Passcode: pmPGaafZ977

Salt Lake County and its partners are updating the local hazard mitigation plan. Hazard mitigation planning reflects the opportunity to reduce disaster losses and break the cycle of disaster damage, reconstruction, and repeated losses. Updating and adopting this plan will ensure the participating jurisdictions are eligible for hazard mitigation grants including Building Resilient Infrastructure and Communities (BRIC), Hazard Mitigation Grant Program (HMGP), and Flood Mitigation Assistance (FMA). The executive leadership of each participating jurisdiction plays a crucial role in understanding the goals of the plan and in adopting the final plan.

Meeting Agenda

- What is Hazard Mitigation?
- The Planning Process
  - Participants
  - Risk Assessment
  - Capability Assessment
  - Mitigation Strategy
  - Plan Maintenance
  - Plan Adoption
- Key findings of the plan update
- The role of executives

Who Should Participate?

Representatives of all participating jurisdictions and their stakeholders are welcome to attend this meeting.

Alta Town Council

Staff Report:
November 7, 2024

To: Town Council
From: Jen Clancy, Town Clerk & Brooke, Deputy Town Clerk
Date Written: November 7, 2024

Town Clerk – Jen

- Audit – completed on site on October 3 and continued to provide requested materials to auditors a draft of the audited financial statement is included in the meeting packet.
- General Election Day – November 5th – managed the election drop box at the Post Office including the closing/sealing of the box at 8pm.
- Budget Committee meet on November 7 as a precursor to proposing a December Budget Amendment to the council, a presentation related to the December Budget amendment is included in this meeting packet.
- We have a new website!!! It's live and we are all getting acquainted with the new system
- Remote Water Meters – we installed remote meters on Hellgate road and in Peruvian Estates in all but one home. Next spring we will focus on the businesses in Town and the more difficult installations that require a plumber.
- Sewer and Water Utility billing – we have been onboarding the Utility Management module in our accounting software. This module integrates more efficiently with the remote water meters and endpoints being installed around town. We are also moving to monthly billing and are partnering with Xpress Bill Pay to offer an online payment system. As we work through onboarding and integrating all these new systems we really appreciate everyone's patience.

Deputy Town Clerk – Brooke

- Business Licenses – we are currently issuing licenses that have been paid and verified.
- Council Meeting Dog License Reporting: Temporary dog licenses issued with a start date between 10/3/2024 – 11/6/2024
  - None to report.

Alta Justice Court – Brooke

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
  - Next court date – Thursday, November 21 at 5:30 PM
- Continued training for Court Clerk Certification

Department Incident Activity Report

Date Reported: **10/01/2024 - 10/31/2024** | Show Subclasses: **True**

ALTA MARSHAL'S OFFICE
PO BOX 8016
ALTA, UT 84092
801.742.3522
AMO@TOWNOFALTA.COM

Classification	Events Rptd	Unfounded	Actual	Clr Arrest	Clr Exception	Clr Juveniles	Total Clr	Percent Clr
AGENCY ASSIST	1	0	1	0	0	0	0	0.0
Assist Other Agency	1	0	1	0	0	0	0	0.0
ALARM	2	0	2	0	0	0	0	0.0
Fire Alarm	2	0	2	0	0	0	0	0.0
DEPARTMENT ACTIVITY	2	0	2	0	0	0	0	0.0
Department Activity, Other	2	0	2	0	0	0	0	0.0
FOREST SERVICE	17	0	17	0	0	0	0	0.0
PATROL	17	0	17	0	0	0	0	0.0
MEDICAL	1	0	1	0	0	0	0	0.0
EMERGENCY	1	0	1	0	0	0	0	0.0
MOTORIST	5	0	5	0	0	0	0	0.0
ASSIST	5	0	5	0	0	0	0	0.0
PROPERTY	2	0	2	0	0	0	0	0.0
CHECK	2	0	2	0	0	0	0	0.0
SUSPICIOUS	1	1	0	0	0	0	0	0.0
Suspicious Vehicle	1	1	0	0	0	0	0	0.0
TRAFFIC	9	0	9	0	0	0	0	0.0
VIOLATION	9	0	9	0	0	0	0	0.0
TRAFFIC PROBLEM	2	0	2	0	0	0	0	0.0
Traffic Control	1	0	1	0	0	0	0	0.0
Traffic, Other	1	0	1	0	0	0	0	0.0
WATERSHED OFFENSE	4	0	4	0	0	0	0	0.0
ANIMALS	2	0	2	0	0	0	0	0.0
CAMPING	2	0	2	0	0	0	0	0.0
WELFARE	1	0	1	0	0	0	0	0.0
CHECK	1	0	1	0	0	0	0	0.0
Event Totals	47	1	46	0	0	0	0	0.0

UNIFIED FIRE AUTHORITY

UFA Report November 2024

Recruitment Camp: UFA's fall recruit camp is ongoing at the Magna training facility. This camp is made up of 16 former part-time EMS and wildland fire employees, as well as a few of the top-ranked candidates from the recent testing process. Graduation for these recruits will be January 16. Recruits are working on improving their fitness levels and learning the science of fire and firefighting. UFA is currently going through background checks for its regular recruit camp that will see potentially another 36 hires beginning camp on February 3rd with graduation in May.

Awards Ceremony: UFA held its annual awards ceremony on Oct. 30 at the JATC in Riverton to highlight the great work being done by our firefighters and support staff. This included crews that handled incidents like the Draper trench collapse, a semi rollover and fire in Little Cottonwood Canyon, a difficult medical incident near Kennecott, and an animal attack in Taylorsville, amongst others. UFA also honored its Firefighter of the Year, Doug Greer who is currently working out of Station 117 in Taylorsville and its Fire Officer of the year, Battalion Chief Lee Ascarte. Captain Dustan Dinkel was honored by Chief Burchett for his outstanding service at the UFA training facility for many years. Finally, UFA Prevention Specialist Thomas Smolka was also honored for his 50 years of service with Salt Lake County and Unified Fire Authority.

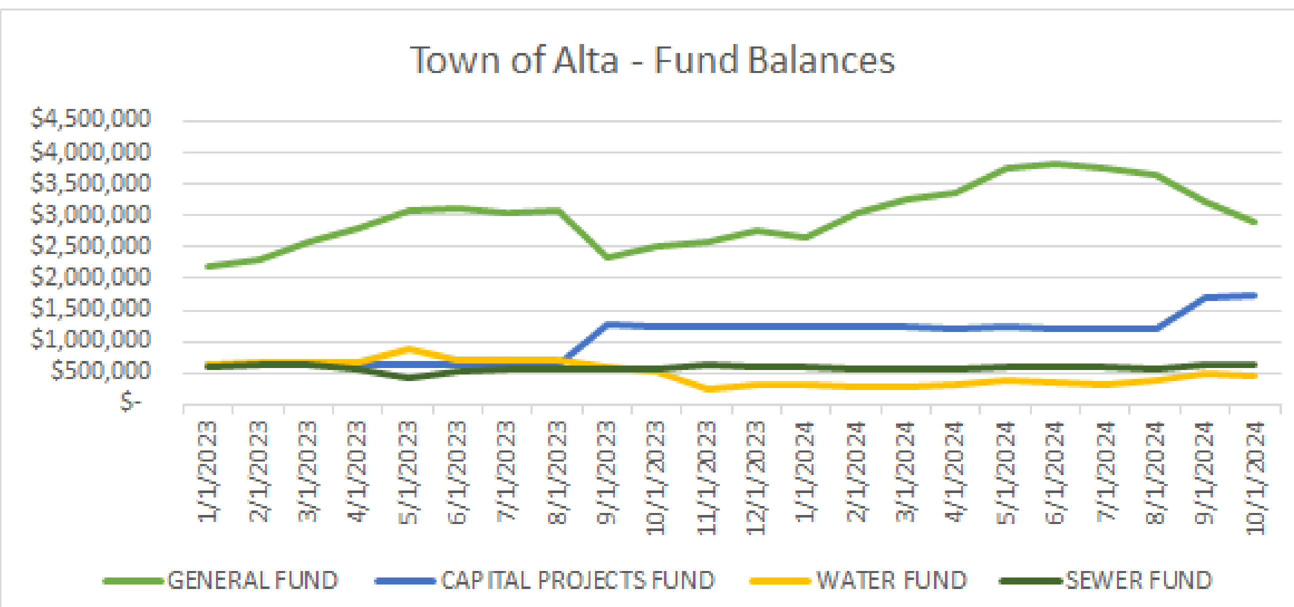
UT-TF1 deployment: Utah Task Force 1 was deployed to Florida, Tennessee and North Carolina in late September to assist with search and rescue operations with the two hurricanes that hit the East Coast. A total of 45 personnel from various valley-wide departments (with 30 from UFA) made up the task force. After being asked by FEMA to extend past the normal 14-day deployment, they returned home in mid-October.

Promotions: At a quarterly UFA promotion ceremony Levi Chronis, Beau Fisher, Priscilla Nielsen, Garrett Barlow, Adam Case, Ashley Fyle and Braden Hudson were all promoted to paramedics. Monica Smithee, Geoffrey Whatcott and Kalub Lewis were promoted to engineers.

Winter Operations Prep: Station 113 crews are preparing and getting ready for wintertime operations. As ski season approaches, UFA personnel are ensuring emergency vehicles have appropriate tires, chains and are 4x4 capable. Crews are meeting and training with cooperating agencies, medical clinics, and ski patrols. We're excited for another great winter season.

Town of Alta
Bank Account Balance Summary

Account Info		8/31/2024	9/30/2024	10/31/2024
GENERAL FUND				
01-11610	PTIF - General Fund	$ 3,313,877	$ 2,858,373	$ 2,396,998
10-12640	PTIF - B&C Road Funds (restricted)	$ 63,321	$ 65,877	$ 69,419
10-12690	PTIF - Impact Fee (restricted)	$ 23,093	$ 23,093	$ 23,293
10-12700	PTIF - Beer Fund (restricted)	$ 24,505	$ 24,505	$ 24,718
10-12710	PTIF - Post-Employment (restricted)	$ 111,384	$ 111,384	$ 112,350
01-11110	KeyBank	$ 99,562	$ 123,283	$ 287,197
01-11215	Keybank PO	$ 1,489	$ 1,339	$ 1,424
	Total Fund Balance	**$ 3,637,231**	**$ 3,207,855**	**$ 2,915,399**
CAPITAL PROJECTS FUND				
45-12100	PTIF (restricted)	$ 1,192,961	$ 1,714,696	$ 1,728,258
	Total Fund Balance	**$ 1,192,961**	**$ 1,714,696**	**$ 1,728,258**
WATER FUND				
51-11140	PTIF (restricted)	$ 370,166	$ 483,487	$ 456,825
	Total Fund Balance	**$ 370,166**	**$ 483,487**	**$ 456,825**
SEWER FUND				
52-11130	PTIF (restricted)	$ 568,083	$ 633,445	$ 638,901
	Total Fund Balance	**$ 568,083**	**$ 633,445**	**$ 638,901**



TOWN OF ALTA
COMBINED CASH INVESTMENT
OCTOBER 31, 2024

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	290,344.26
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	1,424.21
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	2,396,997.51
01-11710	CASH CLEARING -AR	(23,379.68)
01-11730	CASH CLEARING -UTILITIES	(73,909.10)
	TOTAL COMBINED CASH	2,591,793.01
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(2,591,793.01)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,603,134.14
45	ALLOCATION TO CAPITAL PROJECT FUND	(4,335.30)
51	ALLOCATION TO WATER FUND	19,023.96
52	ALLOCATION TO SEWER FUND	(26,029.79)
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,591,793.01
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(2,591,793.01)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
OCTOBER 31, 2024

GENERAL FUND

	ASSETS			
10-10100	CASH - COMBINED FUND		2,603,134.14	
10-12640	CASH IN PTIF - C ROAD FUND		72,086.93	
10-12690	IMPACT FEE FUND PTIF		23,293.26	
10-12700	BEER TAX FUNDS PTIF		24,718.03	
10-12710	POST EMPLOYMENT BENEFIT PTIF		112,349.93	
10-13110	ACCOUNTS RECEIVABLE		25,753.82	
10-13200	DUE FROM OTHER GOVERNMENTS		91,178.45	
10-13510	TAXES RECEIVABLE - CURRENT		3,475.13	
10-13700	PROP TAX RECEIVABLE - CURRENT		405,963.00	
10-14210	DUE FROM OTHER FUNDS		358,370.00	
	TOTAL ASSETS			3,720,322.69
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-21310	ACCOUNTS PAYABLE		(5,382.70)	
10-21500	WAGES PAYABLE		16,177.77	
10-22200	RETIREMENT PAYABLE		8,839.77	
10-22210	FICA PAYABLE		1,823.92	
10-22220	FEDERAL WITHHOLDING PAYABLE		2,464.17	
10-22230	STATE WITHHOLDING PAYABLE		1,002.18	
10-22500	HEALTH & DENTAL INS PAYABLE		608.80	
10-22555	FLEX/CAFETERIA WITHHOLDING		943.49	
10-22600	REVEGETATION DEPOSITS		21,760.00	
10-22700	DEFERRED REVENUE/PROPERTY TAX		405,950.77	
10-22725	EMPLOYEE 401K WITHHOLDING		9,497.86	
10-22755	EMPLOYEE ROTH IRA WITHHOLDING		1,313.73	
10-22770	URS EMP MANDATORY CONTRIBUTION		277.99	
	TOTAL LIABILITIES			465,277.75
	FUND EQUITY			
10-27515	NONSPENDABLE		14,371.00	
10-27550	C-ROAD FUND RESERVE		10,154.12	
10-27570	RESERVE-POST EMPLOYMENT		30,000.00	
10-27640	ASSIGNED FUND BALANCE		37,948.00	
	UNAPPROPRIATED FUND BALANCE:			
10-29800	BALANCE - BEGINNING OF YEAR	3,413,205.14		
	REVENUE OVER EXPENDITURES - YTD	(250,633.32)		
	BALANCE - CURRENT DATE		3,162,571.82	
	TOTAL FUND EQUITY			3,255,044.94
	TOTAL LIABILITIES AND EQUITY			3,720,322.69

TOWN OF ALTA
BALANCE SHEET
OCTOBER 31, 2024

CAPITAL PROJECT FUND

	ASSETS			
45-10100	CASH - COMBINED FUND		(4,335.30)	
45-12100	RESTRICT CASH-CAPITAL IMPROVE		1,728,257.76	
	TOTAL ASSETS			1,723,922.46
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	1,710,589.93		
	REVENUE OVER EXPENDITURES - YTD	13,332.53		
	BALANCE - CURRENT DATE		1,723,922.46	
	TOTAL FUND EQUITY			1,723,922.46
	TOTAL LIABILITIES AND EQUITY			1,723,922.46

TOWN OF ALTA
BALANCE SHEET
OCTOBER 31, 2024

WATER FUND

	ASSETS			
51-10100	CASH - COMBINED FUND		19,023.96	
51-11140	PTIF CAPITAL ACQUISTION-WATER		456,825.13	
51-13110	ACCOUNTS RECEIVABLE		169,942.82	
51-16310	WATER DISTRIBUTION SYSTEM		2,496,283.74	
51-16320	CONSTRUCTION IN PROCESS		25,269.07	
51-16510	MACHINERY AND EQUIPMENT		24,897.82	
51-17500	ACCUMULATED DEPRECIATION		(1,324,105.87)	
	TOTAL ASSETS			1,868,136.67
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-22620	DUE TO OTHER FUNDS - LONGTERM		358,370.00	
	TOTAL LIABILITIES			358,370.00
	FUND EQUITY			
51-26520	NET INVESTMENT/CAPITOL ASSETS		1,068,497.00	
	UNAPPROPRIATED FUND BALANCE:			
51-29800	UNRESTRICTED NET POSITION	292,560.79		
	REVENUE OVER EXPENDITURES - YTD	148,708.88		
	BALANCE - CURRENT DATE		441,269.67	
	TOTAL FUND EQUITY			1,509,766.67
	TOTAL LIABILITIES AND EQUITY			1,868,136.67

TOWN OF ALTA
BALANCE SHEET
OCTOBER 31, 2024

SEWER FUND

	ASSETS			
52-10100	CASH - COMBINED FUND		(26,029.79)	
52-11130	PTIF CASH RESTRICTED		638,900.90	
52-13110	ACCOUNTS RECEIVABLE		105,308.66	
52-16310	SEWER SYSTEM		848,217.93	
52-17500	ACCUMULATED DEPRECIATION		(699,350.86)	
	TOTAL ASSETS			867,046.84
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310	ACCOUNTS PAYABLE		(10.00)	
	TOTAL LIABILITIES			(10.00)
	FUND EQUITY			
52-26520	NET INVESTMENT/CAPITAL ASSESTS		290,453.00	
	UNAPPROPRIATED FUND BALANCE:			
52-29800	UNRESTRICTED NET POSITION	495,702.51		
	REVENUE OVER EXPENDITURES - YTD	80,901.33		
	BALANCE - CURRENT DATE		576,603.84	
	TOTAL FUND EQUITY			867,056.84
	TOTAL LIABILITIES AND EQUITY			867,046.84

Account Nur	Account Title	2023-24 Prior Year YTD Actual 10/31/2023	2024-25 Current year YTD Actual 11/30/2024	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
GENERAL FUND REVENUE					
TAXES					
10-31-100	CURRENT YEAR PROPERTY TAXES	14,070	7,535	400,165	No TNT, avg residential value $1,675,200
10-31-101	TAX INCREMENT - CRA	0	0	0	
10-31-200	PRIOR YEAR PROPERTY TAXES	0	7	5,000	
10-31-300	SALES AND USE TAXES	253,325	304,460	1,890,000	sales (1.8M), 0.1% RR (90k)
10-31-310	4th .25 TAX	7,268	8,559	45,197	
10-31-400	ENERGY SALES AND USE TAX	13,674	14,527	87,329	
10-31-410	TELEPHONE USE TAX	2,015	1,330	5,968	
Total		290,351	336,418	2,433,659	
LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	19,729	20,500	19,350	annual license almost complete
10-32-150	LIQUOR LICENSES	5,800	6,350	5,325	
10-32-210	BUILDING PERMITS	8,485	8,017	80,000	
10-32-220	PARKING PERMITS	0	0	14,000	
10-32-250	ANIMAL LICENSES	1,290	625	14,000	
Total LICENSES AND PERMITS:		35,304	35,492	132,675	
INTERGOVERNMENTAL REVENUE					
10-33-100	WFRC MATCHING GRANT	0	0	0	
10-33-200	SALT LAKE CITY	0	0	0	
10-33-275	SLC TRAILS	0	0	0	
10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0	0	0	
10-33-350	COUNTY - TRANSPORTATION	0	0	0	
10-33-375	COUNTY - ZAP	0	0	0	
10-33-400	STATE GRANTS	0	0	0	
10-33-450	FEDERAL GRANTS	0	0	0	
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	5,403	5,519	15,000	
10-33-580	STATE LIQUOR FUND ALLOTMENT	0	0	5,000	
10-33-600	SISK	3,000	0	3,000	FS help with summer rd patrol
10-33-650	POST OFFICE	7,283	7,283	21,850	$1,820/mo.
10-33-700	UDOT	0	0	8,000	facility use
Total INTERGOVERNMENTAL REVENUE:		15,686	12,802	52,850	
CHARGES FOR SERVICES					
10-34-240	REVEGETATION BONDS	0	0	2,000	
10-34-430	PLAN CHECK FEES	5,258	3,958	52,000	65% of building permit fee
10-34-550	PLANNING COMM REVIEW FEES	300	0	300	
10-34-760	FACILITY CENTER USE FEES	0	0	500	
10-34-810	IMPACT FEES	0	0	2,000	study required to collect
Total CHARGES FOR SERVICES:		5,558	3,958	56,800	
FINES AND FORFEITURES					
10-35-100	COURT FINES	3,836	5,730	10,000	
10-35-101	CIVIL CODE ENFORCEMENT	0	0	5,000	new program, need to launch
Total FINES AND FORFEITURES:		3,836	5,730	15,000	

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MISCELLANEOUS REVENUE					
10-36-100	INTEREST EARNINGS	49,330	60,262	100,000	
10-36-300	OTHER FINANCING SOURCES	0	0	61,400	Water Fund debt to GF: FY24 & FY25
10-36-400	SALE OF FIXED ASSETS	322	0	0	
10-36-620	MISCELLANEOUS	1,262	1,274	37,500	radios $35k, TARP
10-36-700	CONTRIB FROM PRIVATE SOURCES	0	0	8,000	ranger program (FOA, ASL)
10-36-800	DONATIONS	0	0	0	
10-36-810	METERING	0	0	12,000	ski areas split, town issues payments
10-36-820	4x4 ENFORCEMENT	0	0	0	
10-36-830	TOWN SHUTTLE	50,000	5,000	84,000	Resort $44k, Town$40k
10-36-900	SUNDRY REVENUES	770	115	2,000	
10-36-910	SALES TAX	28	0	250	
	Total MISCELLANEOUS REVENUE:	101,712	66,652	305,150	
TRANSFERS INTO GENERAL FUND					
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	use of available cash
10-39-250	USE OF RESERVED FUNDS	0	0	0	
10-39-400	TRANSFERS FROM CAP PROJ FUND	0	0	0	
10-39-410	TRANSFERS FROM IMPACT FUND	0	0	0	
10-39-420	TRANSFERS FROM SEWER FUND	0	0	0	
10-39-430	TRANSFERS FROM WATER FUND	0	0	0	
	Total TRANSFERS INTO GENERAL FUND:	0	0	0	
	GENERAL FUND Revenue Total:	**452,447**	**461,052**	**2,996,134**	
	GENERAL FUND Transfer IN Total:	**0**	**0**	**0**	
	CASH AVAILABLE FOR GENERAL FUND	**452,447**	**461,052**	**2,996,134**	

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GENERAL FUND EXPENSES					
LEGISLATIVE					
10-41-110	SALARIES - MAYOR AND COUNCIL	6,000	6,000	18,000	
10-41-120	REMUNERATION	0	0	0	
10-41-130	EMPLOYEE BENEFITS	0	0	100	
10-41-131	EMPLOYER TAXES	477	477	1,500	
10-41-230	TRAVEL	0	0	1,000	
10-41-280	TELECOM	0	0	0	
10-41-330	EDUCATION AND TRAINING	495	305	4,000	ULCT conference
10-41-620	MISCELLANEOUS	20	0	350	
Total LEGISLATIVE:		6,992	6,782	24,950	
COURT					
10-42-110	SALARIES AND WAGES	3,055	3,055	18,423	Judge and 15% DTC
10-42-130	EMPLOYEE BENEFITS	0	0	133	
10-42-131	EMPLOYER TAXES	243	243	1,409	
10-42-133	URS CONTRIBUTIONS		5,293	10,000	
10-42-230	TRAVEL	114	85	750	
10-42-240	OFFICE SUPPLIES AND EXPENSE	0	20	500	
10-42-280	TELEPHONE	0	0	240	
10-42-310	PROFESSIONAL & TECHNICAL	0	0	500	
10-42-330	EDUCATION & TRAINING	100	100	1,500	
10-42-480	INDIGENT DEFENSE SVCS	0	0	2,500	
10-42-481	VICTIM REPARATION SURCHARGE	1,712	2,352	6,000	
10-42-620	MISCELLANEOUS SERVICES	93	120	750	
Total COURT:		5,318	11,269	42,705	
ADMINISTRATIVE					
10-43-110	SALARIES AND WAGES	67,547	110,912	337,433	some staff time allocated to other depts
10-43-111	PERFORMANCE BONUS	0	0	4,600	
10-43-130	EMPLOYEE BENEFITS	352	304	2,120	
10-43-131	EMPLOYER TAXES	5,819	8,486	26,874	
10-43-132	INSUR BENEFITS	7,526	8,720	42,000	
10-43-133	URS CONTRIBUTIONS	10,936	14,472	59,719	
10-43-140	TERMINATION BENEFITS	8,250	0	0	
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	1,328	203	5,500	
10-43-220	PUBLIC NOTICES	1,033	0	1,500	
10-43-230	TRAVEL	180	26	3,000	
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,839	933	4,000	
10-43-245	IT SUPPLIES & MAINT	7,461	6,879	25,000	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	44	208	5,000	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	1,818	5,000	
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	
10-43-270	UTILITIES	0	0	0	
10-43-280	TELEPHONE	1,061	1,616	4,600	
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	1,237	434	8,500	website mainenance

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10-43-315	PROF CONSULTANT SERVICES	21,050	2,300	5,500	$5500 retreat
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	0	0	10,000	
10-43-325	PROF SERVICES - LEGAL	9,179	9,002	60,000	separate out lobbying - create new code
10-43-330	EDUCATION & TRAINING	825	305	4,000	
10-43-350	ELECTIONS	0	0	0	no local election 2024
10-43-440	BANK CHARGES	1,233	1,403	5,500	online pymt system
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	
10-43-510	INSURANCE AND SURETY BONDS	4,299	3,412	4,400	
10-43-515	WORKERS COMPENSATION INS	895	329	2,400	
10-43-610	MISCELLANEOUS SUPPLIES	1,162	133	1,000	
10-43-620	MISCELLANEOUS SERVICES	1,379	1,880	5,000	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
Total ADMINISTRATIVE:		154,634	173,774	632,646	
MUNICIPAL BUILDINGS					
10-45-110	SALARIES AND WAGES	3,892	8,270	22,210	
10-45-111	PERFORMANCE BONUS	0	0	250	
10-45-130	EMPLOYEE BENEFITS	30	10	212	
10-45-131	EMPLOYER TAXES	312	600	1,718	
10-45-132	INSUR BENEFITS	0	0	0	
10-45-133	URS CONTRIBUTIONS	0	0	0	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	1,000	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,412	4,330	6,000	
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	
10-45-270	UTILITIES	1,291	1,181	6,500	
10-45-510	INSURANCE AND SURETY BONDS	1,141	1,098	1,400	
10-45-610	MISCELLANEOUS SUPPLIES	33	0	1,000	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	
Total MUNICIPAL BUILDINGS:		8,111	15,489	40,290	
NON-DEPARTMENTAL					
10-50-330	TOWN EVENTS	98	0	4,000	Canyon clean up
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	
10-50-350	SLC COMM RENEWABLE ENERGY PROG	0	0	400	our portion of customer mailer
10-50-610	MISCELLANEOUS SUPPLIES	0	0	1,200	
10-50-620	AUDIT	0	0	10,000	
10-50-640	MISC SERVICES	0	0	1,000	
10-50-650	INSURANCE CLAIMS	0	0	0	
10-50-910	SALES TAX RECEIVED	0	0	250	
Total NON-DEPARTMENTAL:		15,098	15,000	31,850	

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TRANSPORTATION					
10-51-325	PROF & TECH SERVICES - LEGAL	163	156	1,000	contract renewal parking
10-51-630	WFRC MATCHING GRANT FUNDS	0	0	0	
10-51-631	TRAILHEAD PROJECTS	0	0	0	
10-51-635	MEDIAN	0	0	250	
10-51-636	EXPANDED UTA BUS SERVICE	0	0	0	
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0	0	0	
10-51-638	TRAFFIC MANAGEMENT	55	0	10,000	new road signs, weather forcasting
10-51-640	MISCELLANEOUS	880	0	5,000	misc. signage
10-51-645	ALTA RESORT SHUTTLE	0	0	252,000	Combined: Resort, Night, Town
10-51-700	PARKING PERMITS	0	0	11,000	
10-51-810	METERING	0	0	12,100	cost covered by ASL/SB in 10-36-810
	Total TRANSPORTATION:	1,098	156	291,350	
CIVIL CODE ENFORCEMENT - new					
10-52-310	PROFESSIONAL & TECHNICAL - new	0	0	3,000	Admin Law Judge
10-52-240	OFFICE SUPPLIES AND EXPENSE - new	0	0	1,000	software for mang tracking
10-52-640	MISCELLANEOUS - new	0	0	500	Citations
	Total CIVIL CODE ENFORCEMENT:	0	0	4,500	
PLANNING AND ZONING					
10-53-120	COMMISSION REMUNERATION	0	0	2,000	if meet every other month
10-53-220	PUBLIC NOTICES	0	63	250	
10-53-230	TRAVEL	0	0	1,000	
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	0	150	
10-53-310	PROFESSIONAL & TECHNICAL	0	15,525	40,000	contract service planning, zoning, building permit review
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	
10-53-325	PROF & TECH SERVICES - LEGAL	5,856	9,014	25,000	
10-53-330	EDUCATION AND TRAINING	0	0	1,500	need to invest in members
10-53-510	INSURANCE & SURETY BONDS	3,534	2,810	3,600	
10-53-610	MISCELLANEOUS SUPPLIES	0	0	300	
10-53-620	MISCELLANEOUS SERVICES	0	0	300	
	Total PLANNING AND ZOING:	9,390	27,412	74,100	
POLICE DEPARTMENT					
10-54-110	SALARIES AND WAGES	196,976	263,632	869,500	
10-54-111	PERFORMANCE BONUS	0	0	11,970	
10-54-112	WAGE CORRECTION	0	0	0	
10-54-130	EMPLOYEE BENEFITS	533	285	5,000	
10-54-131	EMPLOYER TAXES	15,127	20,222	67,433	
10-54-132	INSUR BENEFITS	40,059	38,106	145,000	
10-54-133	URS CONTRIBUTIONS	28,948	30,756	170,000	
10-54-140	TERMINATION BENEFITS	0	0	0	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	200	6,836	14,000	taser membership, Lexipol, Axon, early intervention
10-54-230	TRAVEL	90	480	1,000	
10-54-240	OFFICE SUPPLIES AND EXPENSE	137	352	1,500	
10-54-245	IT SUPPLIES AND MAINT	4,015	4,098	18,000	
10-54-250	EQUIP/SUPPLIES & MNTNCE	0	956	2,500	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	15,099	1,205	27,000	vms maint.
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	4,874	7,392	30,000	
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	
10-54-270	UTILITIES	1,586	1,786	10,000	Stalker VMS wireless signal,
10-54-280	TELEPHONE	5,079	5,656	10,000	
10-54-310	PROFESS/TECHNICAL SERVICES	0	0	2,000	
10-54-325	PROF & TECH SERVICES - LEGAL	1,941	90	10,000	
10-54-330	EDUCATION AND TRAINING	1,948	813	11,500	police 1, armour school, eforce, sexual assault investigations
10-54-470	UNIFORMS	1,165	720	4,500	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	1,446	4,690	15,000	shield, firearms w optics holsters mag pouches, body armour $5k
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	500	
10-54-510	INSURANCE AND SURETY BONDS	12,147	15,003	13,600	will propose dec budget amend

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10-54-515	WORKERS COMPENSATION INS	1,791	657	0	will propose dec budget amend
10-54-610	MISCELLANEOUS SUPPLIES	245	1,028	40,000	animal control, radios $35k
10-54-620	MISCELLANEOUS SERVICES	742	3,042	4,500	
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
10-54-810	METERING	0	0	12,000	
10-54-820	4x4 ENFORCEMENT	0	0	0	
	Total POLICE DEPARTMENT:	334,148	407,804	1,496,503	
ECONOMIC DEVELOPMENT					
10-55-230	TRAVEL	0	0	0	
10-55-310	ACVB CONTRIBUTION	0	0	0	
10-55-480	ACVB Matching Grant Funds	0	0	0	
	Total ECONOMIC DEVELOPMENT:	0	0	0	
POST OFFICE					
10-56-110	SALARIES AND WAGES	8,159	10,554	27,033	
10-56-111	PERFORMANCE BONUS	0	0	700	
10-56-130	EMPLOYEE BENEFITS	80	40	300	
10-56-131	EMPLOYER TAXES	649	843	2,122	
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	
10-56-230	TRAVEL	0	0	100	
10-56-240	OFFICE SUPPLIES & EXPENSE	165	262	500	
10-56-245	IT SUPPLIES AND MAINT	18	0	500	
10-56-250	EQUIP/SUPPLIES AND MNTNCE	222	663	1,000	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	28	298	2,500	
10-56-270	UTILITIES	220	169	3,000	
10-56-280	TELEPHONE	434	440	1,500	
10-56-440	BANK CHARGES - Alta CPO Acct	0	0	0	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	0	0	100	
10-56-510	INSURANCE & SURETY BONDS	612	581	700	
10-56-515	WORKERS COMPENSATION INS	166	61	425	
10-56-620	MISCELLANEOUS SERVICES	0	0	200	
10-56-630	OVERAGE & SHORT	0	0	0	
10-56-635	POST OFFICE INVENTORY	364	457	1,000	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total POST OFFICE:	11,117	14,366	41,680	
FIRE PROTECTION					
10-57-310	PROFESS/TECHNICAL SERVICES	0	0	0	
	Total FIRE PROTECTION:	0	0	0	
BUILDING INSPECTION					
10-58-110	SALARIES AND WAGES	0	0	0	
10-58-120	PLAN CHECKS	596	15,020	3,500	slated Dec budget amend & to match rev.
10-58-130	EMPLOYEE BENEFITS	0	0	0	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	400	Bluebeam
10-58-230	TRAVEL	0	0	0	
10-58-280	TELEPHONE	0	0	0	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	4,784	6,359	10,000	
10-58-325	PROF SERVICES - LEGAL	0	0	600	
10-58-330	EDUCATION AND TRAINING	0	0	0	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
10-58-481	BUILDING PERMIT - SURCHARGES	0	0	500	
10-58-510	INSURANCE & SURETY BONDS	757	602	800	
	Total BUILDING INSPECTION:	6,138	21,981	15,800	

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STREETS - C ROADS					
10-60-110	SALARIES AND WAGES	0	0	0	
10-60-130	EMPLOYEE BENEFITS	0	0	0	
10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	8,000	
10-60-265	FLAGSTAFF LOT PAVING	0	0	0	
10-60-310	PROFESS/TECHNICAL SERVICES	12,526	0	14,500	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
	Total STREETS - C ROADS:	12,526	0	22,500	
RECYCLING					
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	
10-62-230	TRAVEL	0	0	0	
10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	20	0	1,500	
10-62-310	CONTRACT SERVICES cardboard	7,141	5,517	30,000	3% increase at calendar year
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
10-62-610	MISCELLANEOUS SUPPLIES	0	0	0	
	Total RECYCLING:	7,161	5,517	31,500	
GIS					
10-66-110	SALARIES AND WAGES	0	0	0	
10-66-111	PERFORMANCE BONUS	0	0	0	
10-66-130	EMPLOYEE BENEFITS	0	0	0	
10-66-131	EMPLOYER TAXES	0	0	0	
10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0	500	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	
10-66-310	PROFESS/TECHNICAL SERVICES	0	0	2,000	hire consultants for work
10-66-330	EDUCATION AND TRAINING	0	0	0	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total GIS:	0	0	2,500	
SUMMER PROGRAM					
10-70-110	SALARIES AND WAGES	1,842	278	2,500	
10-70-111	PERFORMANCE BONUS	0	0	150	
10-70-130	EMPLOYEE BENEFITS	0	10	70	
10-70-131	EMPLOYER TAXES	216	20	200	
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,399	2,715	6,000	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	1,000	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	3,996	1,470	5,000	
10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	
10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	
10-70-320	USFS RANGER	0	12,000	12,000	TOA contributes $4k net, other $8k from FOA/ASL
10-70-470	TRAILS	0	0	0	
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	0	100	
10-70-510	INSURANCE AND SURETY BONDS	398	1,149	700	
10-70-515	WORKERS COMPENSATION INS	0	0	400	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total SUMMER PROGRAM:	8,851	17,643	28,120	

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IMPACT FEE					
10-72-110	SALARIES AND WAGES	0	0	0	
10-72-130	EMPLOYEE BENEFITS	0	0	0	
10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	
10-72-280	TELEPHONE	0	0	0	
10-72-310	PROFESS/TECHNICAL SERVICES	0	0	10,000	study
10-72-325	PROF & TECH SERVICES - LEGAL	0	0	0	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
10-72-620	MISCELLANEOUS SERVICES	0	0	0	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total IMPACT:	0	0	10,000	
LIBRARY - COMMUNITY CENTER					
10-75-110	SALARIES AND WAGES	0	0	0	covered in BM
10-75-130	EMPLOYEE BENEFITS	0	0	0	
10-75-250	EQUIP-SUPPLIES/MNTNCE	0	0	500	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	151	605	5,000	
10-75-270	UTILITIES	437	422	3,600	
10-75-280	TELEPHONE	0	0	0	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
10-75-510	INSURANCE & SURETY BONDS	1,369	1,183	1,500	
10-75-620	MISCELLANEOUS SERVICES	0	0	100	
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total LIBRARY - COMMUNITY CENTER:	1,957	2,210	10,700	
COMMUNITY DEVELOPMENT					
10-78-110	SALARIES AND WAGES	0	0	0	
10-78-130	EMPLOYEE BENEFITS	0	0	0	
10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	0	
10-78-310	PROGESS/TECHNICAL SERVICES	0	0	0	
10-78-620	MISCELLANEOUS SERVICES	0	0	0	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	
	Total COMMUNITY DEVELOPMENT:	0	0	0	
TRANSFERS OUT OF GENERAL FUND					
10-90-510	TRANSFER TO WATER FUND	0	0	0	
10-90-520	TRANSFER TO SEWER FUND	0	0	0	
10-90-530	TRANSFER TO DEBT SERVICE	0	0	0	
10-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	
10-90-550	TRANS TO CAPITAL PROJECT FUND	0	0	194,440	
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	0	
	Total TRANSFERS OUT OF GENERAL FUND:	0	0	194,440	
	GENERAL FUND Expenditure Total:	**582,539**	**719,401**	**2,801,694**	
	GENERAL FUND TRANSFER OUT Total:	**0**	**0**	**194,440**	
	GENERAL FUND BUDGET	**582,539**	**719,401**	**2,996,134**	
GENERAL FUND SUMMARY					
GENERAL FUND Revenue & Transfer IN Total:		**452,447**	**461,052**	**2,996,134**	
GENERAL FUND Expenditure & Transfer OUT Total:		**582,539**	**719,401**	**2,996,134**	
Net Total GENERAL FUND:		**-130,091**	**-258,349**	**0**	**Must equal zero**

Account Number	Account Title	2023-24 Prior Year YTD Actual 10/31/2023	2024-25 Current year YTD Actual 11/30/2024	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
CAPITAL PROJECT FUND REVENUE					
INTERGOVERNMENTAL REVENUE					
45-33-400	STATE GRANT	0	0	0	
	Total INTERGOVERNMENTAL REVENUE:	0	0	0	
MISCELLANEOUS REVENUE					
45-36-100	INTEREST	14,768	24,503	40,000	
	Total MISCELLANEOUS REVENUE:	14,768	24,503	40,000	
TRANSFERS INTO CAPITAL PROJECT FUND					
45-39-100	TRANSFER FROM GENERAL FUND	0	0	170,609	
45-39-250	USE OF RESERVED FUNDS	0	0	0	
	Total TRANSFERS INTO CAPITAL PROJECT FUND:	0	0	170,609	
CAPITAL PROJECT FUND EXPENSE					
MUNICIPAL BUILDINGS					
45-45-740	TOWN OFFICE	0	8,270	15,000	website
45-45-750	LIBRARY - COMMUNITY CENTER	0	0	75,000	facilities plan
	Total EXPENDITURE:	0	8,270	90,000	
POLICE DEPT					
45-54-741	BUILDINGS	7,642	0	13,000	cameras phase 2
45-54-742	VEHICLES	50,607	0	0	
45-54-743	EQUIPMENT	32,135	0	38,000	deputy terminals, speed trailer
	Total EXPENDITURE:	90,384	0	51,000	
OTHER EXPENDITURES					
45-70-740	SUMMER PROGRAM	0	0	0	
45-70-741	UTILITY IMPROVEMENTS	0	2,901	15,000	1/3 cost water/sewer study - support fire flows
	Total EXPENDITURE:	0	2,901	15,000	0
TRANSFERS OUT OF CAPITAL PROJECTS FUND					
45-90-200	CONTRIB TO FUND BALANCE	0	0	54,609	net amt saving
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	
	Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:	0	0	54,609	
	CAPITAL PROJECT FUND Revenue & Transfer Total:	**14,768**	**24,503**	**210,609**	
	CAPITAL PROJECT FUND Expenditure Total:	**90,384**	**11,171**	**210,609**	
	Net Total CAPITAL PROJECT FUND:	**-75,616**	**13,333**	**0**	**Must equal zero**

		2023-24	2024-25	2024-25	2024-25
		Prior Year	Current year	Approved	NOTES
Account Nur	Account Title	YTD Actual	YTD Actual	Budget	Budget Notes
		10/31/2023	11/30/2024	6/30/2025	6/30/2025
WATER FUND REVENUE					
CHARGES FOR SERVICES					
51-34-100	WATER SALES	131,319	154,801	330,036	FY25 ~13% rate increase
51-34-101	WATER SALES - OVERAGE	11,903	13,280	12,076	
51-34-102	WATER SALES - OTHER	0	0	5,000	
51-34-200	CONNECTION FEES	0	0	0	
	Total CHARGES FOR SERVICES:	143,222	168,081	347,112	
MISCELLANEOUS REVENUE					
51-36-100	INTEREST EARNINGS	11,931	7,233	11,862	
51-36-200	BOND PROCEEDS	0	0	0	
51-36-300	OTHER FINANCING SOURCES	0	0	0	
51-36-800	DONATIONS	0	0	0	
51-36-810	IMPACT FEES	0	0	0	
51-36-820	AMERICAN RECOVERY ACT	0	0	0	
51-36-900	MISCELLANEOUS	0	0	0	
	Total MISCELLANEOUS REVENUE:	11,931	7,233	11,862	
TRANSFERS INTO WATER FUND					
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	
51-39-200	USE 0F WATER RESERVE/PTIF BAL	0	0	148,643	
	Total TRANSFERS INTO WATER FUND:	0	0	148,643	

Account Nur	Account Title	2023-24 Prior Year YTD Actual 10/31/2023	2024-25 Current year YTD Actual 11/30/2024	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
WATER FUND EXPENDITURES					
51-40-110	SALARIES AND WAGES	0	0	15,545	4% TC, 3% DTC, 5% TM, 5% ATM
51-40-111	PERFORMANCE BONUS	0	0	0	
51-40-130	EMPLOYEE BENEFITS	0	0	0	
51-40-131	EMPLOYER TAXES	0	0	1,190	
51-40-132	INSUR BENEFITS	0	0	1,400	
51-40-133	URS CONTRIBUTIONS	0	0	2,643	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	100	700	
51-40-230	TRAVEL	0	0	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	400	520	2,400	
51-40-250	EQUIP-SUPPLIES/MNTNCE	224	2,025	6,300	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	706	237	5,150	generator maint plan (new FY25)
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	
51-40-270	UTILITIES	3,192	2,759	17,850	
51-40-280	TELEPHONE	802	483	2,520	
51-40-305	WATER COSTS	2,061	2,277	9,000	
51-40-310	PROFESS/TECHNICAL SERVICES	13,050	10,580	68,725	$45,450 SA3($3k/mo base)
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	
51-40-320	ENGINEERING/WATER PROJECTS	0	0	22,877	
51-40-325	PROF & TECH SERVICES - LEGAL	0	0	3,150	
51-40-330	EDUCATION AND TRAINING	0	0	0	
51-40-475	SUPPLIES/WATER PROJECTS	0	0	0	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	530	
51-40-490	WATER TESTS	2,150	1,610	12,600	
51-40-495	WATER TREATMENT SUPPLIES	0	807	23,302	
51-40-510	INSURANCE AND SURETY BONDS	4,961	5,245	5,100	
51-40-515	WORKERS COMPENSATION INS	298	110	650	
51-40-610	MISCELLANEOUS SUPPLIES	0	0	525	
51-40-620	MISCELLANEOUS SERVICES	0	0	4,410	
51-40-630	BAD DEBT EXPENSE	0	0	0	
51-40-650	DEPRECIATION	0	0	60,900	
51-40-740	CAPITAL OUTLAY	422,886	3,160	90,600	See cap projects plan for details
51-40-810	DEBT SERVICE - PRINCIPAL	0	0	61,400	Water Fund debt to GF (FY24 & FY25)
51-40-820	DEBT SERVICE - INTEREST	0	0	0	
51-40-830	INFRASTRUCTURE REPLACEMENT	0	0	88,150	save for cap-ex projects
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	
Total EXPENDITURES:		450,731	29,913	507,617	
WATER FUND Revenue & Transfer Total:		**155,153**	**175,315**	**507,617**	
WATER FUND Expenditure Total:		**450,731**	**29,913**	**507,617**	
Net Total WATER FUND:		**-295,577**	**145,402**	**0**	**Must equal zero**

Account Nur	Account Title	2023-24 Prior Year YTD Actual 10/31/2023	2024-25 Current year YTD Actual 11/30/2024	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
SEWER FUND REVENUE					
CHARGES FOR SERVICES					
52-34-100	SEWER SERVICES	78,511	104,246	230,977	FY25 - 24% increase
52-34-200	CONNECTION FEES	0	0	0	
	Total CHARGES FOR SERVICES:	78,511	104,246	230,977	
MISCELLANEOUS REVENUE					
52-36-100	INTEREST EARNINGS	7,443	10,752	10,000	
52-36-300	OTHER FINANCING SOURCES	0	0	0	
52-36-900	MISCELLANEOUS	0	750	0	
	Total MISCELLANEOUS REVENUE:	7,443	11,502	10,000	
TRANSFERS INTO SEWER FUND					
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	
52-39-200	USE OF SEWER RESERVE/PTIF	0	0	10,000	
	Total TRANSFERS INTO SEWER FUND:	0	0	10,000	
SEWER FUND EXPENDITURES					
52-40-110	SALARIES AND WAGES	0	0	13,759	2% TC, 3% DTC, 5% TM, 5% ATM
52-40-111	PERFORMANCE BONUS	0	0	0	
52-40-130	EMPLOYEE BENEFITS	0	10	200	
52-40-131	EMPLOYER TAXES	0	0	1,053	
52-40-132	INSUR BENEFITS	0	0	1,200	
52-40-133	URS CONTRIBUTIONS	0	0	2,339	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	120	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	400	520	2,400	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	0	230	
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	
52-40-305	DISPOSAL COSTS	29,776	27,065	175,500	30% increase
52-40-310	PROFESS/TECHNICAL SERVICES	0	1,690	4,500	$4.5k sewer operator
52-40-325	PROF & TECH SERVICES - LEGAL	0	0	1,156	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	
52-40-510	INSURANCE AND SURETY BONDS	3,282	2,609	3,500	
52-40-515	WORKERS COMPENSATION INS	166	61	500	
52-40-610	MISCELLANEOUS SUPPLIES	0	0	300	
52-40-620	MISCELLANEOUS SERVICES	0	0	2,300	
52-40-630	BAD DEBT EXPENSE	0	0	0	
52-40-650	DEPRECIATION	0	0	23,763	
52-40-740	CAPITAL OUTLAY	0	2,901	10,000	$10k sewer study
52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	
52-40-820	DEBT SERVICE - INTEREST	0	0	0	
52-40-830	INFRASTRUCTURE REPLACEMENT	0	0	8,157	
52-40-910	TRANSFERS TO OTHER FUNDS	0	0	0	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	
	Total EXPENDITURES:	33,623	34,856	250,977	
	SEWER FUND Revenue & Transfers Total:	**85,955**	**115,747**	**250,977**	
	SEWER FUND Expenditure Total:	**33,623**	**34,856**	**250,977**	
	Net Total SEWER FUND:	**52,331**	**80,891**	**0**	**Must equal zero**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**-448,954**	**-18,723**	**0**	**Must Equal Zero**

Combined Capital Project Budget / Account Balances - Summary by Fund

PROJECT BUDGET EXPENSE TOTALS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Capital Projects Fund Plan	$ 205,248	$ 156,000	$ 170,000	$ 80,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -
Water	$ 486,997	$ 85,000	$ 750,000	$ -	$ 300,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000
Sewer	$ -		$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Spend	**$ 692,245**	**$ 241,000**	**$ 920,000**	**$ 580,000**	**$ 7,800,000**	**$ -**	**$ 200,000**	**$ -**	**$ 500,000**	**$ 300,000**

ACCOUNT BALANCES	July 1, 2023	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031	Future / Unknown date
Capital Projects Fund	$ 644,556	$ 1,194,072								
Water	$ 694,693	$ 316,966								
Sewer	$ 580,789	$ 583,860								

FY 2025 Capital Project Plan Summary

Capital Projects Fund - Projects	YTD: 9/30/2024	Budget	Status
Town Website	$ 8,270	$ 15,000	working with vendor, shooting for Nov/Dec launch
Facilities Master Plan	$ -	$ 75,000	Selecting consultant
Marshals Office Security Cameras	$ -	$ 13,000	havent started yet
AMO Mobile Data Terminals	$ -	$ 25,000	havent started yet
Speed Trailer #3	$ -	$ -	havent started yet
Master Water and Sewer Plan (1/3	$ 2,901	$ 15,000	Project started
Total	**$ 11,171**	**$ 143,000**	

Water Fund - Projects	YTD: 9/30/2024	Budget	Status
Water System Study Update	$ 2,901	$ 25,000	Project started
Remote Water Meter Reading	$ 259	$ 60,000	ongoing
Total	**$ 3,160**	**$ 85,000**	

Sewer Fund - Projects	YTD: 9/30/2024	Budget	Status
Sewer Study	$ 2,901	$ 10,000	Project started
Total	**$ 2,901**	**$ 10,000**	

Capital Projects Fund Plan

Fund Balance: October 31, 2024

$ 1,728,258

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
As of July 1 (start) of the fiscal year	644,556	1,188,590	-	-	-	-	-	-	-

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget
45-45-740	Town Website	-		8,270	15,000							
45-45-750	Replace a Building	-		-				7,500,000				
45-45-750	Facilities Master Plan	-		-	75,000							
45-45-750	Facilities Planning Phase 2	-		-		75,000						
45-45-750	Tom Moore Historic Structure Stabilization*	-		-		25,000						
45-54-741	Marshals Office Inventory Management Closet @ Firehouse	14,188	20,000	-								
45-54-741	Marshals Office Security Cameras	15,632	13,000	-	13,000							
45-54-742	New AMO Truck	45,719	50,000	-		55,000						
45-54-742	New AMO ATV	11,849	11,000	-								
45-54-743	Alta Central Generator	64,238	64,238	-								
45-54-743	AMO Mobile Data Terminals	-		-	25,000							
45-54-743	Marshals Office Phase 2 Radio upgrade	29,168	30,000	-								
45-54-743	Alta Central Dispatch Console Upgrade	-		-		15,000						
45-54-743	Livescan	17,010	17,010	-								
45-54-743	Alta Central Dispatch Radio System Upgrade Centracom Phase 2	-		-			30,000					
45-54-743	Speed Trailer #3	-		-	13,000							
45-70-740	Trailhead-Style Public Restroom 24/7*	-		-			50,000					
45-70-741	Master Water and Sewer Plan (1/3 cost)	-		2,901	15,000							
	Total Projects	**197,805**	**205,248**	**11,171**	**156,000**	**170,000**	**80,000**	**7,500,000**	**-**	**-**	**-**	**-**

** Any items in red are proposed, not approved.*

Budgeted Total 2025 - 2035 **8,111,248**

* Projects or programs toward which the Town collects revenue from other sources. Amounts indicated are net Town of Alta expenses

Water Fund Projects

Fund Balance: October 31, 2024

$ 456,825

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	694,693	355,616	-	-	-	-	-	-	-	-

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
51-40-320	Source Water Protection Plan	4,534	6,000	-									
51-40-740	Water System Study Update	-		2,901	25,000								
51-40-740	Peruvian West Water Line Replacements	280,207	337,997	-									
51-40-740	Remote Water Meter Reading	38,195	83,000	259	60,000								
51-40-740	Shrontz Estate - water line payment	50,000	50,000	-									
51-40-740	Grizzly Gulch Water Line Completion	92,388	92,388	-									
51-40-740	Grizzly Gulch Communication System	6,975	10,000	-									
51-40-740	Albion to Wildcat Loop	-		-		750,000							
51-40-740	Hellgate 8" Loop	-		-				300,000					
51-40-740	Westward Ho 10" Loop	-		-						200,000			
51-40-740	Replace Pipe in Road (hellgate/bypass)	-		-								500,000	
51-40-740	Alta Central 8" Line	-		-									300,000
	Total Projects	**472,298**	**486,997**	**3,160**	**85,000**	**750,000**	**-**	**300,000**	**-**	**200,000**	**-**	**500,000**	**300,000**

** Any items in red are proposed, not approved (for years 2026 - 2032 #'s are approx. twice what was in the 2014 CIP plan)*

Sewer Fund Projects
Fund Balance: October 31, 2024
$ 638,901

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	581,179	583,860	-	-	-	-	-	-	-	#REF!

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
52-40-740	Sewer Study			2,901	10,000								
52-40-740	GMD's to Peruvian Line Upgrade			-			500,000						
	Total Projects	-	-		**10,000**	-	**500,000**	-	-	-	-	-	-

** Any items in red are proposed, not approved.*

Account Num	Account Title	2023-24 Prior Year YTD Actual 10/31/2023	2024-25 Current year YTD Actual 10/31/2024	2024-25 Approved Budget 6/30/2025
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer				
REVENUE				
Property Tax		14,070	7,541	405,165
Sales Tax		253,325	304,460	1,890,000
Other Taxes: Municipal Energy, Tele		15,689	15,199	93,297
Town Services:				
Permits, Licensing, Fines, Impact Fees, Shuttle		94,698	44,805	288,475
Sewer		85,955	115,747	240,977
Water		155,153	175,315	358,974
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)		22,954	21,361	110,047
Misc Revenue		66,480	86,155	249,150
	Total Revenue	**708,323**	**770,583**	**3,636,085**
EXPENSES				
Alta Justice Court, Code Enforcement		5,318	11,612	47,205
Economic Development		0	0	400
Government Administration			190,940	667,186
Financial Preparation		1,233	1,403	15,500
General Operations		0	0	0
Town Services & Programs		10,906	20,057	42,820
Land Use Planning, Building Inspections, Zoning		30,528	64,393	117,400
Post Office		11,117	14,544	41,680
Public Safety			0	0
Employees: Salaries and Benefits		281,642	353,886	1,268,903
Equipment: Resources to Complete Work		52,506	54,992	227,600
Recycling		7,161	5,539	31,500
Sewer		33,623	31,955	232,820
Town Council: Salaries, Training, Admin		8,025	6,782	26,450
Transportation		13,624	211	313,850
Water		27,844	29,905	305,990
Misc. Expenses		0	0	1,200
	Total Expenses (w/o CapEx Projects)	**483,528**	**786,220**	**3,340,504**
Capital Improvement Projects		513,270	0	0
	Total Expenses	**996,798**	**786,220**	**3,340,504**
COMBINED BUDGET SUMMARY				
Net Difference		**224,795**	**-15,636**	**295,581**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**(448,954)**	**(32,868)**	**0**

MINUTES
ALTA TOWN COUNCIL MEETING & PUBLIC HEARING
Wednesday, October 9, 2024, 4:00 PM
Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT: Mayor Roger Bourke
Councilmember John Byrne (attended virtually)
Councilmember Dan Schilling

STAFF PRESENT: Chris Cawley, Town Manager
Mike Morey, Town Marshal
Jen Clancy, Town Clerk
Molly Austin, Assistant Town Manager
Brooke Boone, Deputy Town Clerk

ALSO PRESENT: Cameron Platt, Legal Counsel (attended virtually)
Craig Heimark, Treasurer

NOT PRESENT: Councilmember Carolyn Anctil
Councilmember Elise Morgan

PUBLIC HEARING

1. **CALL THE PUBLIC HEARING TO ORDER**

00:00:00

Mayor Bourke called the public hearing of October 9, 2024 to order to receive comments regarding the proposed FY 2025 budget amendments.

2. **PUBLIC HEARING TO RECEIVE COMMENT ON PROPOSED FY 2025 BUDGET AMENDMENTS**

00:00:20

No comments were received.

3. **MOTION TO ADJOURN**

00:03:10

MOTION: Dan Schilling motioned to adjourn, and John Byrne seconded.

VOTE: All were in favor. The public hearing was unanimously adjourned.

RESULT: APPROVED

REGULAR MEETING

1. **CALL THE MEETING TO ORDER**

00:03:24

Mayor Bourke called the Alta town council meeting of October 9, 2024 to order.

2. **CITIZEN INPUT**

00:03:04

Mayor Bourke invited members of the public to address the council. No public comment was received.

3. **UFSA POTENTIAL TAX INCREASE PRESENTATION FROM CHIEF BURCHETT AND CFO TONY HILL**

00:04:20

Mayor Bourke expressed admiration and gratitude for Chief Burchett and the crews of the Unified Fire Authority (UFA) who were deployed to Tennessee to assist with rescue and recovery efforts following Hurricane Helene. Mayor Bourke emphasized the honor of being part of a larger community that supports neighbors in need, even when they are far away.

Rachel Anderson stated their role as the district administrator and legal counsel for the Unified Fire Service Area (UFSA). They noted it had been a year since the last presentation and expressed gratitude for the opportunity to return. Anderson explained that UFSA collects taxes to fund fire services across 12 jurisdictions, including the town of Alta, and highlighted the two-part approach to the recent property tax increase. The decision to implement two smaller increases rather than a single larger increase is intended to lessen the financial burden on residents.

The presentation outlined the reasons for the proposed property tax increase, including rising service costs due to inflation, the need for upgrading and building new fire stations, staffing increases due to population growth, and maintaining a minimum fund balance approved by the board. For the average residential property valued at $525,000, the proposed tax increase would amount to approximately $93 annually, or about $7.77 monthly. The second phase of the tax increase would add around $41 per year, or $3.45 per month. Anderson indicated that Chief Burchett would provide further details on the financial challenges, including inflation, wage issues, and capital costs.

Chief Burchett outlined the factors contributing to increased costs for the UFA, presenting updated figures from the previous year. The chief highlighted inflationary impacts on various expenses over the past six years, including significant increases in the costs of gear, fuel, and medical supplies. They noted that while the Consumer Price Index (CPI) rose by approximately 27%, entry-level wages increased by only 22%, making it challenging to attract talent who can afford to live in the service area. The chief discussed the capital replacement plan, emphasizing the necessity of maintaining equipment and facilities, which had also seen significant cost increases. For instance, the cost of a type one engine rose by 32%, and ambulance costs increased by 27%. The chief mentioned that UFA had completed seismic upgrades to all fire stations and had fulfilled construction plans, but that the cost of building had surged, with recent projects costing $554 per square foot compared to $290 in 2016.

The chief then addressed the need for additional staffing due to population growth, which had increased by 35,000 over the past six years, leading to a rise of 7,000 calls annually. They specifically discussed plans to add staffing in Kearns, which serves a population of 36,000 and experiences the highest call volume in the service area. The current staffing model was insufficient for the demand, necessitating reliance on neighboring departments. Finally, Burchett noted that Eagle Mountain's population growth had shifted its status to an urban area, requiring a reduction in response times to meet urban standards. They proposed adding staffing to the existing station to improve response capabilities. The Chief concluded their remarks and handed the presentation over to the CFO, Tony Hill.

Tony Hill proceeded to present the financial details for the upcoming UFSA board approval in December. Hill outlined that an additional $6.3 million would be needed to fund the staffing increases discussed earlier, translating to an impact of approximately $51 per year or $4.32 per month for the average residential property. Hill summarized the total financial impact on residents, noting that part one of the tax increase was just over $5 million, and part two would bring the total to $11 million. Hill reminded the council of UFSA’s history of tax increases since its inception, highlighting the importance of maintaining a minimum fund balance of 15%, which the board had established based on consultations with financial advisors. This fund balance is crucial for emergency situations, such as significant fires.

Hill presented projections showing the fund balance with and without the proposed tax increase, indicating that without the increase, the balance would fall significantly below the required level. With the increase, UFSA would be positioned appropriately in line with its financial policies. Hill also provided a historical overview of UFSA's tax rates, noting that while the maximum rate permitted by statute is 0.2300, the proposed increase would still keep the rate well below that maximum. He explained that UFSA's revenue primarily comes from property taxes, as they do not have other sources like sales tax, making up about 95% of their total revenue, which is projected to exceed $62 million in 2024.

Dan Schilling inquired about the potential for accessing federal grants or other subsidies for events related to emergency management, such as those from Homeland Security and the Olympics. Hill responded affirmatively, noting grants are primarily handled by UFA as the service provider, and that UFA does leverage various state and federal grants, including recent funding for behavioral health initiatives and FEMA grants for seismic upgrades to fire stations. Hill clarified that these grants were not included in the current tax calculations, as they pertain more to operational funding. Byrne asked how charges for emergency medical services fit into the $62 million revenue projection. Hill explained that these costs, managed by UFA, include a budget of $11 million for ambulance charges, which is separate from UFSA’s property tax revenue.

Hill announced a public hearing scheduled for December 10, where the UFSA board would make a final decision regarding the proposed tax increase. Hill encouraged community members to attend and share their thoughts.

Jay Torgersen explained that in simple terms, UFSA is a taxing entity that residents and business owners contribute to directly for fire and emergency medical services. In contrast, UFA is a larger organization that includes UFSA as well as other member cities that pay separately for services. Torgersen highlighted that the Town of Alta transitioned from paying a fee to UFA to allowing individual taxpayers to pay directly to UFSA for services, which was seen as more cost-effective. He further clarified that both organizations operate under the same chief and have separate boards, with some members serving on both. Mayor Bourke was mentioned as a member of both the UFA and UFSA boards.

4. **<u>SALT LAKE COUNTY UPDATE ON PUBLIC SAFETY BOND</u>**

00:29:10

Councilwoman Theodore expressed regret for not being able to attend the meeting in person due to family obligations. She thanked the attendees and introduced the topic of the public safety bond, which would appear on the ballot this year. Councilwoman Theodore highlighted the collaborative efforts between the County Council and the mayor's office in presenting this bond, noting that it had been a long-term initiative. The councilwoman explained the background of the Oxbow facility, mentioning ongoing concerns about deferred maintenance and the deliberations about its future. She emphasized the importance of mental health in addressing public safety issues, citing the establishment of the Just Accountability and Receiving Center as a positive development. Councilwoman Theodore shared that the Salt Lake County Council voted overwhelmingly in favor of placing the bond on the ballot, reflecting strong support for the initiative.

Andrew Roberts, County Mayor Jenny Wilson's Chief of Staff, then provided an overview of the public safety bond proposal for Salt Lake County. Roberts outlined the urgent need for improvements to the jail system, emphasizing the age and maintenance issues of the Oxbow facility and the lack of new jail beds since 2001, despite significant population growth in the area. The proposal includes shutting down Oxbow, reallocating its beds to the Adult Detention Center, and building a new step-down facility for inmates transitioning out of jail. Roberts also discussed the creation of the Justice and Accountability Center (JAC) to support low-level offenders with resources like job training and mental health services, aiming to reduce recidivism. The total bond request is for $507 million, with additional costs making the overall project $602 million. Roberts noted that the average household in Salt Lake County would see a property tax increase of about $5 a month to fund the bond. Roberts invited questions and encouraged discussion about the proposal and its anticipated impact on the community.

Mayor Bourke inquired whether the funding for the entire project was sourced solely from Salt Lake County residents and whether there were opportunities for federal grants. Roberts responded that while federal grants were challenging to obtain for capital construction costs, there were significant opportunities on the operational side. Roberts mentioned ongoing efforts to secure federal and state funding, highlighting Medicaid's role in covering a substantial portion of the operational expenses for the Justice Accountability Center.

5. **ALTA SKI AREA UPDATE, MIKE MAUGHAN**

00:45:15

Mike Maughan first mentioned a recent tour organized by the Central Wasatch Commission, during which they presented a proposal to the attending legislators for a new traction law in the canyon. This led to a meeting with Representative Bennion, UDOT, and representatives from the four Cottonwood Canyons ski areas to discuss implementing a new traction law. There was general agreement among the ski areas to adopt a traction law based on a sticker program requiring 5/32-inch tread depth on tires, to be in effect from November to early April. Maughan reported that UDOT was proposing to start enforcing the law based on weather forecasts rather than set dates or current conditions, and they expressed plans to activate traction restrictions based on forecasts this season—a positive development, according to Maughan. Maughan noted that Representative Bennion would be drafting a proposal for UDOT and the ski areas to review, and that they were working to get Senator Cullimore on board. Maghan encouraged the Town of Alta to participate in the process.

Maughan then reported that Alta had renewed its parking reservation agreement with Interstate Parking, keeping the system the same as the previous year but increasing the violation fee for parking without a reservation from $75 to $150. Maughan said this adjustment aligned with Big Cottonwood Canyon's practices and might help address the higher violation rate observed in Alta compared to other local areas. Additional updates included final preparations for snowmaking, the completion of a small snowmaking project, and the positive results from the hiring season, with over 500 job applications received—an increase from the previous year.

6. **QUESTIONS REGARDING DEPARTMENTAL REPORTS**

00:49:50

Mike Morey, Town Marshal, provided a brief summary of the activity report for the past month, highlighting two significant incidents involving threats of violence. Morey noted that both of these cases are still active investigations, so he couldn’t get into the specifics too deeply. Morey noted that while incidents of this nature remain infrequent, there has been an increase, requiring adjustments in staff and facilities to manage such situations. Morey emphasized that these challenges are informing long range planning in the Alta Marshals Office.

Schilling asked Mike Morey about the status of a trailer sign, noting that a new sign was present. Morey clarified that the sign was actually one of the town's older trailer signs that had been refurbished. Morey acknowledged Deputies Chickvary and Roach for their efforts, as they disassembled, sandblasted, and refurbished the signs, aiming to extend their lifespan by another 5 to

10 years. Schilling also mentioned seeing a dog message displayed on the trailer sign, noting its usefulness, as the previous small "Dog by Permit" sign was difficult to read. In response, Morey shared that he had spoken with UDOT, who agreed to allow the town to use the back of a canyon roadway sign—normally displaying avalanche information—to post a more visible "Dog by Permit" message as visitors enter Main Street.

John Byrne raised concerns about the challenge of managing dogs in the canyon, especially with Snowbird appearing to allow dogs at Oktoberfest this year. Morey mentioned that Snowbird's staff had reported a rise in individuals presenting emotional support animals as ADA service dogs, leading to confrontations. Morey indicated these incidents were difficult for Snowbird's public safety staff, who are not law enforcement officers and are limited in their ability to enforce regulations. Morey added that while the town is sympathetic to people's needs, emotional support animals do not qualify as service animals under the ADA, meaning they are not permitted in the watershed area. The potential was noted for confusion and increased dog presence in the canyon drawing negative attention to Alta's dog program. Morey acknowledged this risk, emphasizing the challenges in managing confrontations involving both upset owners and their protective animals.

The discussion shifted to the traffic issues caused by Oktoberfest, with Mayor Bourke mentioning significant congestion on the highway. Schilling acknowledged the problem but praised Snowbird for efforts to widen the shoulder, restrict northside parking, and improve traffic flow, which he felt was a positive step for safety. Byrne and Schilling both observed that despite Snowbird's efforts, the large crowds and heavy parking overflow remained a problem, impacting the entire canyon.

Byrne expressed concerns about the Facilities Master Plan project, stating it seemed the council was not fully involved and questioned whether the obligations under town code 1-15-2 were being met by the town manager, suggesting a need for a review. Mayor Bourke suggested scheduling a special presentation or meeting to discuss the plan, noting that the project had only recently begun. Chris Cawley provided an update, stating that a team had been in town conducting structural assessments for several hours earlier the same day of the council meeting. The team gathered data, including floor plan measurements, inspections of plumbing, mechanical, and electrical systems, and interviews with staff about space needs and limitations. This on-site work was the first major step in the project workflow, which would inform the first substantial report to the council on the project findings in the next council meeting.

7. **APPROVAL OF CONSENT AGENDA: SEPTEMBER 11, 2024, TOWN COUNCIL MEETING MINUTES, STAFF AND FINANCE REPORTS**

01:02:25

> **MOTION**: Dan Schilling motioned to approve the consent agenda including the September 11, 2024 Alta town council meeting minutes, and staff and finance reports. John Byrne seconded.

VOTE: All were in favor. The September 11, 2024 meeting minutes, and staff and finance reports were approved.

RESULT: APPROVED

8. **UPDATE BY GAY LYNN BENNION, HOUSE OF REPRESENTATIVES DISTRICT 41**

01:03:30

Representative Bennion expressed appreciation for the Central Wasatch Commission tour, noting its value in understanding local issues. She acknowledged Mike Maughan and Dave Fields' support for the traction law and mentioned that she had submitted a bill file related to it. The drafting attorney had responded, indicating progress, and she was coordinating with Senator Cullimore to act as a co-sponsor.

Bennion highlighted a recent celebration by the Salt Lake Climbers Alliance, recognizing the historical designation for climbing in the canyon—the first of its kind in the nation. She also discussed a conversation with the Forest Service during the tour, which emphasized the privilege of accessing the watershed, contrasting it with other regions where access to watershed areas is restricted.

Representative Bennion said her primary focus areas were housing, water, and the Great Salt Lake. She said she participated in a commission on housing affordability and was involved in a new strategic housing plan working group initiated by the Governor's Office, meeting bi-weekly. In the realm of short-term rentals, she noted that Representative Neil Walter was preparing a bill to clarify regulations, aiming to reduce litigation and promote enforcement by municipalities.

In water-related updates, Representative Bennion mentioned recent efforts to control invasive species like phragmites in the Great Salt Lake and Utah Lake, as well as carp removal in Utah Lake. She outlined a meeting with the Timpanogos Special Service District's Executive Director, who suggested ecological restoration through native plants and clams. Representative Bennion also mentioned an upcoming bill related to the transfer of irrigation water shares through probate. She concluded by expressing her willingness to attend future Alta town council meetings, citing the value of learning from local discussions.

9. **MAYOR'S REPORT**

01:09:30

Mayor Bourke said he would wait to give a report until next month.

10. **DISCUSSION AND POSSIBLE ACTION TO ADOPT ORDINANCE 2024-R-21 TO AMEND THE FY 2025 BUDGETS**

01:09:45

Jen Clancy explained that some budget amendments had been brought to the council's attention the previous month, emphasizing the need to proceed before December to enable certain projects. Clancy had prepared a resolution and budget amendment for the council with a staff memo and invited questions from the council.

Byrne requested that the budget amendment address a FY 2024 debt payment from the water fund to the general fund. Clancy explained that the council had passed a resolution in December 2023 to repay debt (resulting from due to/from that accumulated over many years) starting in FY 2024, but that there was never a FY 2024 budget amendment to authorize the payment. It was suggested that this FY 2025 budget amendment double the annual debt service payment, allowing the council to catch up on the obligation per the resolution from the previous December. Clancy confirmed that the adjusted budget, which included the doubled debt service payment from the water fund to the general fund. Schilling inquired if these changes complied with the 2023 resolution, and Clancy confirmed they did. She outlined specific line-item changes for clarity, including adjustments to the budget for debt service and the Crosstow Waterline Project. Byrne added that clarity and documentation were crucial, suggesting a footnote be included in the financial statements to ensure a record of the debt paydown. Clancy agreed to note this with the auditors and outlined further adjustments in the general fund.

MOTION: Dan Schilling motioned to approve 2024-R-21 to amend the FY25 budgets including all discussed adjustments (as summarized below). Mayor Bourke seconded.

General Fund: Other Financing Sources (10-36-300) = $61,400
General Fund: Trans to Capital Project Fund (10-90-550) = $194,440
Water Fund: Use of water Reserve / PTIF Bal (51-39-200) = $148,643
Water Fund: Engineering / Water Projects (51-40-320) = $22,877
Water Fund: Debt Service – principle (51-40-810) = $61,400

ROLL CALL VOTE: Councilmember Byrne - yes, Mayor Bourke - yes, Councilmember Schilling – yes. All were in favor. Resolution 2024-R-21 was approved.

RESULT: APPROVED

11. **<u>DISCUSSION AND POSSIBLE ACTION TO ADOPT ORDINANCE 2024-R-22 UPDATING THE CAPITAL PROJECTS PLAN</u>**

01:20:05

Clancy explained that Resolution 2024-R-22 was a follow-up to the budget amendment, noting that adjustments to the capital projects plan accompany budget changes to ensure alignment.

MOTION: John Byrne motioned to approve the 2024-R-22. Dan Schilling seconded.

ROLL CALL VOTE: Councilmember Schilling – yes, Mayor Bourke - yes, Councilmember Byrne – yes. All were in favor. Resolution 2024-R-22 was approved.

RESULT: APPROVED

12. **DISCUSSION AND POSSIBLE ACTION TO ADOPT ORDINANCE 2024-R-23 REPEALING AND REPLACING THE WATER RATES RESOLUTION TO AUTHORIZE MONTHLY BILLING**

01:20:50

Clancy explained the need to shift from quarterly to monthly billing for water and sewer services to better integrate with new utility software. She acknowledged that while this change might initially seem to increase workload, the new system aims to enhance efficiency and customer service once fully implemented. Byrne expressed initial hesitation, noting the move seemed counterintuitive, but accepted Clancy's explanation about the software benefits and automated payment plans. Cawley noted information security improvements the new systems would bring.

MOTION: John Byrne motioned to approve 2024-R-23. Mayor Bourke seconded.

ROLL CALL VOTE: Councilmember Byrne – yes, Mayor Bourke – Yes, Councilmember Schilling - yes. All were in favor. Resolution 2024-R-23 was approved.

RESULT: APPROVED

13. **DISCUSSION AND POSSIBLE ACTION TO ADOPT ORDINANCE 2024-R-24 REPEALING AND REPLACING THE SEWER RATES RESOLUTION TO AUTHORIZE MONTHLY BILLING**

01:23:20

MOTION: Dan Schilling motioned to approve 2024-R-24. Mayor Bourke seconded.

ROLL CALL VOTE: Councilmember Schilling – yes, Mayor Bourke - yes, Councilmember Byrne – yes. All were in favor. Resolution 2024-R-24 was approved.

RESULT: APPROVED

14. **DISCUSSION AND POSSIBLE ACTION TO ADOPT ORDIINANCE 2024-0-8 TO UPDATE ALCOHOLIC BEVERAGE CLASSIFICATIONS**

01:24:30

Clancy introduced the need to update the Alcohol Beverage Ordinance to address a missing section inadvertently left out during a previous overhaul aimed at aligning town regulations with state language. Schilling noted this addition was familiar, referring to past discussions, while Byrne emphasized the ordinance's relevance, particularly in clarifying responsibilities for single-event liquor licenses. Byrne stressed that event organizers, not lodges, should provide evidence of liquor liability insurance to mitigate risks.

Platt confirmed that the ordinance applies to single events requiring permits, depending on who is managing the event—either the venue or an outside organizer. Austin clarified that the lodges are generally covered by their own licenses, noting that this type of license is rare and hasn't been issued recently. Schilling and Byrne discussed potential ambiguities regarding responsibility, ultimately agreeing on the ordinance's coverage.

> **MOTION**: John Byrne motioned to approve 2024-O-8. Dan Schilling seconded.
>
> **ROLL CALL VOTE**: Mayor Bourke – yes, Councilmember Schilling – yes, Councilmember Byrne – yes. All were in favor. Resolution 2024-O-8 was approved.
>
> **RESULT: APPROVED**

15. **REPORT ON DRAFT TOWN OF ALTA MISSION/PURPOSE STATEMENT AND COUNCIL RETREAT DISCUSSION**

01:30:00

Cawley provided an update on the progress toward drafting a mission statement for the Town of Alta, which followed up on suggestions from the January Council retreat. Cawley outlined a series of workshops held in September, where staff collected mission statements from other municipalities and brainstormed Alta's unique attributes. Each participant developed a draft mission statement and identified key values. Cawley emphasized that the mission reflects what the town does, while the values indicate how it is done, crediting Town Marshal Mike Morey for his guidance. Cawley recited the proposed mission statement:

> *The mission of the Town of Alta is to provide municipal services that promote safety and quality of life for Alta's community; protect Alta's alpine environment and unique heritage; carefully manage growth and development; and support Alta's local economy.*

Cawley reported that the core values were condensed to accessibility, accountability, transparency, and equity, reflecting common themes from the workshops.

Cawley then highlighted plans for another retreat within the next three months, including an engagement with the facilitator from the previous retreat as funded in the FY 25 budget. Cawley acknowledged scheduling challenges and a busy year but emphasized the importance of collaborative input to refine the mission statement during the retreat. Schilling added that these retreats offer a flexible and valuable space for open discussion among councilmembers, unlike the regular monthly meetings.

(Dan Schilling left the meeting 1:35:55)

Byrne addressed Craig Heimark as Treasurer and suggested incorporating a focused discussion on tax revenue impacts at the upcoming retreat. Byrne highlighted concerns about the town's changing tax structure due to "mega passes" and redemptions, which do not generate tax revenue. Byrne proposed a deep dive into how this shift might affect lift ticket sales tax revenue, potentially decreasing it by up to 50%. He emphasized the need to explore the financial implications and consider possible responses. Heimark agreed, noting that the topic relates to the broader issue of the town's long-term financial viability, including future capital budget considerations. Both Heimark and Bourke supported including this discussion in the retreat.

Heimark also acknowledged that he was not involved in drafting the mission statement due to being out of town in September, but he expressed satisfaction with the outcome. Byrne appreciated the staff's efforts to develop the draft, noting that while it was inclusive, it could be refined. He looked forward to adopting a finalized version.

16. **NEW BUSINESS**

01:36:15

No new business.

17. **MOTION TO ADJOURN**

01:39:25

MOTION: Mayor Bourke motioned to adjourn, and John Byrne seconded.

VOTE: All in favor. The meeting was unanimously adjourned.

RESULT: APPROVED

Passed this 13th day of November, 2024

____

Jen Clancy, Town Clerk

Town of Alta

Financial Statements

June 30, 2024

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of Town Council
Town of Alta, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Town of Alta, Utah (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta, as of June 30, 2024 and the respective changes in financial position and cash flows, where applicable, , thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Alta and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Alta's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Alta's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Alta's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the required supplementary information regarding pensions, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements.

The budgetary comparison, as listed as supplemental information in the table of contents is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, budgetary comparison is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
November 5, 2024

As management of the Town of Alta, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2024.

History and Background of Government

The Town of Alta was incorporated in August of 1970 as a political subdivision of the State of Utah. It is a small mountain community where summer and winter recreation offer alpine beauty and some of the best powder skiing in the United States. The Town operates under a five-member Council form of government, one of whom is the Mayor. The Town's legislative body consists of the Mayor and four Council members holding staggered terms of four years each. The Mayor has certain duties and power that council members do not have which are established by law: Utah Code 10-3b-104.

The Town of Alta's total general fund expenditures were $2,261,666. A majority of the operating revenue in the general fund is generated from sales tax, property tax and energy taxes. Other types of revenue include Class C Road Funds; State Liquor Funds; State Grants; business, liquor and animal licenses; and building permit fees, to name a few. The Town provides the following services within the community: administrative, planning and zoning, police services, recycling, parks and summer program, plan review and building inspection, judicial court, contract Post Office, reading room, and community center, road improvements and community and economic development. The Town also operates fully approved sewer and culinary water systems.

Financial Highlights

During the course of the fiscal year ending June 30, 2024, the Town of Alta's overall increase to its net position of $1,353,599 (change in net position) compared to the change in position reported in the prior year of $1,014,616.

The Town contracts for outside legal counsel to assist with matters related to planning and zoning, compliance with state land use regulations (LUDMA), review of records requests, and general counsel.

Overview of the Financial Statements

The Management's Discussion and Analysis is intended to serve as an introduction to the Town's basic financial statements.

In addition to the Management's Discussion and Analysis, the report consists of government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, and supplementary information. The first several statements are highly condensed and present a government-wide view of the Town's finances.

Government-wide financial statements: These statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to private-sector business reporting.

The statement of net position, a component of the government-wide financial statements, presents information on all of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position. The Town's capital assets (land, buildings and other improvements, machinery and equipment, and automobiles) are included in this statement and reported net of their accumulated depreciation. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the Town's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

The statement of activities presents revenue and expense information showing how the Town's net position changed during the fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net position are reported whenever an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (the accrual basis of accounting). For example, tax revenues are reported when the taxes are legally due, even though they may not be collected for some time after that date; and an obligation to pay a supplier is reported as an expense when the goods or services are received, even though the bill may not be paid until sometime later.

The government-wide financial statements distinguish functions of the Town that are principally supported by intergovernmental revenues and taxes (governmental activities) from other functions that are designed to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include the following: legislative, municipal building, economic development, judicial court, administration, non-departmental, planning and zoning, police department, post office, building inspection, streets, recycling, geographic information systems, parks, summer program, reading room, and community center, community development, and homeland security. Business-type activities include the water department and the sewer department.

The government-wide financial statements can be found on pages 10 and 11.

Fund financial statements: A fund is a grouping of related accounts (revenues, expenditures/expenses, assets and liabilities) that is used to control resources that have been segregated for specific activities. The Town of Alta, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds utilized by the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, for accounting and reporting purposes, governmental fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, a reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliations are provided on pages 12 and 14.

The General Fund is the primary operating governmental fund of the Town. To demonstrate legal compliance, a statement comparing budgeted numbers to actual numbers for the General Fund is included with the financial statements. The Town's other governmental fund is the Capital Projects Fund.

Proprietary Funds: The Town maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for the operation of the water and sewer operations.

Notes to Financial Statements: The notes to the financial statements provide additional information that is essential for a more complete understanding of the data provided in the financial statements. The notes are an integral part of the financial statements.

Other information: Required supplemental information and supplemental information can be found starting on page 39 of this report.

Government-wide Financial Analysis

The tables provided hereafter show net position, changes in net position, capital assets, and debt activity for the year ended June 30, 2024. Data for the year ended June 30, 2023 (the 2023 fiscal year) is also provided for comparative purposes. The Town's net position may serve over time, as a useful indicator of a local government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by $8,815,700 (net position) at June 30, 2024. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $7,462,101 at June 30, 2023. $2,797,527, or 31.7% of The Town's net position at the 2024 fiscal year end (30.9% at the 2023 fiscal year end) reflects its net investment in capital assets (e.g. land, buildings, machinery, equipment, and related improvements), less any related debt and accumulated depreciation. The Town uses these capital assets to house the operations of the Town such as administration, public safety, community center/reading room and culinary water system departments. Other assets include water and sewer transmission lines and vehicles necessary for the daily operation of various departments; consequently, these assets are not available for future spending.

The following table summarizes the Town's net position as of June 30, 2024 and 2023:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 5,698,065	$ 4,623,968	$ 854,125	$ 1,025,938	$ 6,552,190	$ 5,649,906
Capital assets, net	1,426,315	1,316,483	1,371,212	991,482	2,797,527	2,307,965
Total assets	7,124,380	5,940,451	2,225,337	2,017,420	9,349,717	7,957,871
Deferred outflows of resources	239,968	158,688	-	-	239,968	158,688
Current and other liabilities	116,834	91,071	78,123	43,348	194,957	134,419
Long-term liabilities	171,430	117,163	-	-	171,430	117,163
Total liabilities	288,264	208,234	78,123	43,348	366,387	251,582
Deferred inflows of resources	407,598	402,876	-	-	407,598	402,876
Net position:						
Net investment in capital assets	1,426,315	1,316,483	1,371,212	991,482	2,797,527	2,307,965
Restricted:						
Roads	22,768	33,976	-	-	22,768	33,976
Impact fees	24,691	23,546	-	-	24,691	23,546
Unrestricted	5,194,712	4,114,024	776,002	982,590	5,970,714	5,096,614
Total net position	$ 6,668,486	$ 5,488,029	$ 2,147,214	$ 1,974,072	$ 8,815,700	$ 7,462,101

At the end of the current year, the Town is able to report a positive total net position for each of the governmental and business type activities.

The Town's net position increased during 2024 by $1,353,599 and increased in 2023 by $1,014,616. The major reasons for this increase are as follows:

- Increases in general sales and use tax of $244,841 over the previous year.
- Increases in grants and contributions of $186,640, primarily from contributions related to the town shuttle.
- Increases in property taxes of $179,072 over the previous year.
- Increases in charges for services related to increased building inspections, water, and sewer service charges.
- Increases in interest earnings of $127,270 over the previous year as a result of sustained higher interest rates earned on the Town's investment with the Utah Public Treasurer's Investment Fund.

Expenses of the Town also increased during the 2024 fiscal year, most notable:

- Police department and public safety expenses increased by $315,366 over the previous fiscal year due to increases in wages, benefits, and other non-capital expenses.
- Building inspection costs also increased as a result of more inspections required or requested over the previous year.
- Street maintenance expenses increased $25,759 over the previous year simply due to timing of when those maintenance projects are needed.
- Water and sewer expenses also increased by $10,950 and $24,728, as a result of normal increases in the cost of providing services, and increases in maintenance costs.

More detail on the actual expenditures in these departments is provided in the section titled "Budgetary Highlights".

The summary of the changes in net position for the 2024 and 2023 fiscal years are as follows:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 178,203	$ 111,569	$ 535,965	$ 445,275	$ 714,168	$ 556,844
Operating grants and contributions	244,663	58,023	-	-	244,663	58,023
Capital grants and contributions	20,251	42,265	-	-	20,251	42,265
General revenues:						
Property taxes	432,187	253,115	-	-	432,187	253,115
General sales and use tax	2,281,017	2,036,176	-	-	2,281,017	2,036,176
Energy sales and use tax	106,681	107,367	-	-	106,681	107,367
Telephone use tax	5,593	5,975	-	-	5,593	5,975
Other	7,042	53,588	-	-	7,042	53,588
Unrestricted investment earnings	208,952	107,475	54,843	29,050	263,795	136,525
Gain on sale of assets	34,418	21,700	-	342	34,418	22,042
Total revenues	3,519,007	2,797,253	590,808	474,667	4,109,815	3,271,920
Expenses:						
Legislative	21,137	20,989	-	-	21,137	20,989
Municipal building	47,135	43,882	-	-	47,135	43,882
Judicial court	24,331	25,290	-	-	24,331	25,290
Administration	459,950	487,879	-	-	459,950	487,879
Non-departmental	26,856	27,550	-	-	26,856	27,550
Transportation	233,564	82,969			233,564	82,969
Planning and zoning	35,969	13,739	-	-	35,969	13,739
Police department	1,333,888	1,018,522	-	-	1,333,888	1,018,522
Post office	40,125	41,218	-	-	40,125	41,218
Building inspection	35,977	12,628	-	-	35,977	12,628
Streets	25,759	-	-	-	25,759	-
Recycling	23,973	21,671	-	-	23,973	21,671
Geographic information systems	199	199	-	-	199	199
Parks	18,966	54,249	-	-	18,966	54,249
Library and community center	10,001	23,811	-	-	10,001	23,811
Homeland security	720	720	-	-	720	720
Water	-	-	229,268	218,318	229,268	218,318
Sewer	-	-	188,398	163,670	188,398	163,670
Total expenses	2,338,550	1,875,316	417,666	381,988	2,756,216	2,257,304
Change in net position	1,180,457	921,937	173,142	92,679	1,353,599	1,014,616
Net position - beginning	5,488,029	4,566,092	1,974,072	1,881,393	7,462,101	6,447,485
Net position - ending	$ 6,668,486	$ 5,488,029	$ 2,147,214	$ 1,974,072	$ 8,815,700	$ 7,462,101

Budgetary Highlights

During the fiscal year, the Town amended the general fund budget as a result of better-than-expected interest rates, and tax revenues. Overall, the budgeted revenues were increased by $368,353. The Town also amended the budget to increase budgeted expenditures by $36,570. The Town's budget includes approving a transfer to the Town's capital projects fund of $621,271.

Capital Assets

The Town's investment in capital assets, net of accumulated depreciation, amounted to $2,797,527 as of June 30, 2024 and $2,307,965 as of June 30, 2023. The Town's capital assets includes land, buildings and related improvements, machinery and equipment, autos and trucks, and municipal utility distribution systems. The significant asset activity of the Town consisted of security and safety improvements, equipment (including a generator), a new truck and ATV, water meters and water line improvements.

For the 2024 and 2023 fiscal years, capital asset activity is summarized as follows:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 899,000	$ 899,000	$ -	$ -	$ 899,000	$ 899,000
Construction in process	-	-	25,269	12,967	25,269	12,967
Buildings and other improvements	967,266	954,526			967,266	954,526
Sewer system	-	-	848,218	848,218	848,218	848,218
Water system	-	-	2,496,284	2,055,987	2,496,284	2,055,987
Machinery and equipment	552,712	426,684	24,898	17,923	577,610	444,607
Autos and trucks	300,209	251,163	-	-	300,209	251,163
Total	2,719,187	2,531,373	3,394,669	2,935,095	6,113,856	5,466,468
Less accumulated depreciation	(1,292,872)	(1,214,890)	(2,023,457)	(1,943,613)	(3,316,329)	(3,158,503)
Total capital assets, net	$ 1,426,315	$ 1,316,483	$ 1,371,212	$ 991,482	$ 2,797,527	$ 2,307,965

Additional information in the Town's capital assets can be found in Note 3.

Long-Term Debt

At June 30, 2024 the Town had $212,430 in long term debt for governmental activities and $0 for business-type activities. At June 30, 2023 the Town had $141,163 in long term debt for governmental activities and $0 for business-type activities. Remaining obligations consisted of termination benefits, compensated absences, and net pension obligation. The following table illustrates the debt activity over the year.

	Balance June 30, 2023	Incurred or Issued	Satisfied or Matured	Balance June 30, 2024
Governmental activities:				
Termination benefits	$ 27,045	$ 15,895	$ -	$ 42,940
Compensated absences	28,655	80,289	(60,386)	48,558
Net pension liability	85,463	35,469	-	120,932
Total governmental activities	141,163	131,653	(60,386)	212,430
Business-type activities:	-	-	-	-
Total obligations	$ 141,163	$ 131,653	$ (60,386)	$ 212,430

Additional information in the Town's long-term debt and net pension obligation can be found in Notes 4, and 6, respectively.

Next Year's Budget

The budget for the fiscal year ending June 30, 2024 was prepared using conservative expenditure/expense estimates while still being cautious regarding the unknowns related to the local economy. As a result, the Town budgeted for slight decreases in overall revenues and expenditures in the general fund, capital projects fund, and water fund. Increases were budgeted for in the sewer fund because of anticipated increases in sewer disposal costs to the Town, and therefore, a sewer rate increase was budgeted to cover those additional costs. Budgeted capital projects include water meters, water infrastructure replacement projects, post office roof, and other necessary equipment.

Requests for Information

This financial report is designed to provide a general overview of the Town of Alta's finances for all those with an interest. Questions regarding any of the information provided in this report or requests for additional information should be addressed to Jen Clancy, Town Clerk, P.O. Box 8016, Alta, Utah 84092-8016.

Government-wide Financial Statements

Town of Alta
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 4,783,400	$ 1,086,556	$ 5,869,956
Accounts receivable			
Service fees	-	125,939	125,939
Property tax	409,438	-	409,438
Due from other governments	91,178	-	91,178
Other	8,220	-	8,220
Internal balances	358,370	(358,370)	-
Restricted cash and cash equivalents	47,459	-	47,459
Total current assets	5,698,065	854,125	6,552,190
Long-term assets			
Capital assets, net of accumulated depreciation	1,426,315	1,371,212	2,797,527
Net pension asset	-	-	-
Total long-term assets	1,426,315	1,371,212	2,797,527
Total Assets	7,124,380	2,225,337	9,349,717
Deferred outflows of resources related to pensions	239,968	-	239,968
Total assets and deferred outflows of resources	$ 7,364,348	$ 2,225,337	$ 9,589,685
Liabilities, Deferred Inflows of Resources, and Net Position			
Current Liabilities			
Accounts payable	$ 17,360	$ 78,123	$ 95,483
Wages and payroll taxes payable	30,467	-	30,467
Accrued expenses	6,247	-	6,247
Deposits	21,760	-	21,760
Compensated absences, current portion	41,000	-	41,000
Total current liabilities	116,834	78,123	194,957
Long-term Liabilities			
Termination benefits	42,940	-	42,940
Compensated absences	7,558	-	7,558
Net pension liability	120,932	-	120,932
Total long-term liabilities	171,430	-	171,430
Total Liabilities	288,264	78,123	366,387
Deferred Inflows of Resources			
Unavailable revenue - property tax	405,963	-	405,963
Pensions	1,635	-	1,635
Total Deferred Inflows of Resources	407,598	-	407,598
Net Position			
Nonspendable - prepaid			
Net investment in capital assets	1,426,315	1,371,212	2,797,527
Restricted			
Roads	22,768	-	22,768
Impact fees	24,691	-	24,691
Unrestricted	5,194,712	776,002	5,970,714
Total net position	6,668,486	2,147,214	8,815,700
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 7,364,348	$ 2,225,337	$ 9,589,685

See Notes to Financial Statements

Town of Alta
Statement of Activities
Year Ended June 30, 2024

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Business-type Activities	Total
Primary government:							
Governmental activities:							
Legislative	$ 21,137	$ -	$ -	$ -	$ (21,137)	$ -	$ (21,137)
Municipal building	47,135	-	-	-	(47,135)	-	(47,135)
Judicial court	24,331	14,186	-	-	(10,145)	-	(10,145)
Administration	459,950	25,096	-	-	(434,854)	-	(434,854)
Non-departmental	26,856	-	-	-	(26,856)	-	(26,856)
Transportation	233,564	-	-	-	(233,564)	-	(233,564)
Planning and zoning	35,969	300	-	-	(35,669)	-	(35,669)
Police department	1,333,888	13,300	214,813	-	(1,105,775)	-	(1,105,775)
Post office	40,125	-	21,850	-	(18,275)	-	(18,275)
Building inspection	35,977	110,496	-	-	74,519	-	74,519
Streets	25,759	14,375	8,000	14,551	11,167	-	11,167
Recycling	23,973	-	-	-	(23,973)	-	(23,973)
Geographic information systems	199	-	-	-	(199)	-	(199)
Parks	18,966	-	-	5,700	(13,266)	-	(13,266)
Library and community center	10,001	450	-	-	(9,551)	-	(9,551)
Homeland security	720	-	-	-	(720)	-	(720)
Total governmental activities	2,338,550	178,203	244,663	20,251	(1,895,433)	-	(1,895,433)
Business-type activities							
Water	229,268	347,055	-	-	-	117,787	117,787
Sewer	188,398	188,910	-	-	-	512	512
Total business-type activities	417,666	535,965	-	-	-	118,299	118,299
Total primary government	$ 2,756,216	$ 714,168	$ 244,663	$ 20,251	(1,895,433)	118,299	(1,777,134)
General Revenues:							
Property taxes					432,187	-	432,187
General sales and use tax					2,281,017	-	2,281,017
Energy sales and use tax					106,681	-	106,681
Telephone use tax					5,593	-	5,593
Gain on sale of assets					34,418	-	34,418
Other					7,042	-	7,042
Investment earnings					208,952	54,843	263,795
Total general revenues					3,075,890	54,843	3,130,733
Change in net position					1,180,457	173,142	1,353,599
Net position - beginning					5,488,029	1,974,072	7,462,101
Net position - ending					$ 6,668,486	$ 2,147,214	$ 8,815,700

See Notes to Financial Statements

Governmental Fund Financial Statements

Town of Alta
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Nonmajor Fund Capital Projects Fund	Total
Assets			
Cash and cash equivalents	$ 3,072,810	$ 1,710,590	$ 4,783,400
Accounts receivable			
Property tax	409,438	-	409,438
Due from other governments	91,178	-	91,178
Other	8,220	-	8,220
Due from other funds	358,370	-	358,370
Restricted cash and cash equivalents	47,459	-	47,459
Total assets	$ 3,987,475	$ 1,710,590	$ 5,698,065
Liabilities			
Accounts payable	$ 17,360	$ -	$ 17,360
Wages and payroll taxes payable	30,467	-	30,467
Accrued expenses	6,247	-	6,247
Deposits	21,760	-	21,760
Total liabilities	75,834	-	75,834
Deferred Inflows of Resources			
Unavailable revenue - property tax	405,963	-	405,963
Total Deferred Inflows of Resources	405,963	-	405,963
Fund Balances			
Restricted:			
Roads	22,768	-	22,768
Impact fees	24,691	-	24,691
Committed to termination benefits	70,452	-	70,452
Assigned to capital projects	-	1,710,590	1,710,590
Unassigned	3,387,767	-	3,387,767
Total fund balances	3,505,678	1,710,590	5,216,268
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,987,475	$ 1,710,590	$ 5,698,065

Total fund balances - Governmental Funds	$ 5,216,268
Amounts reported for governmental activities in the statement of net position is difference because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	1,426,315
Deferred outflows of resources related to pension are not applicable to the current period and therefore, are not reported in the governmental funds.	239,968
Long-term liabilities, including capital leases, termination benefits, compensated absences, and the net pension liability are not payable in the current period and therefore, are not reported in the governmental funds.	
Termination benefits	(42,940)
Compensated absences	(48,558)
Net pension liability	(120,932)
Deferred inflows of resources related to pensions are not applicable to the current period and therefore, are not reported in the governmental funds.	(1,635)
Total Net Position - Governmental Activities	$ 6,668,486

Town of Alta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2024

	General Fund	Nonmajor Fund Capital Projects Fund	Total
Revenues			
Taxes	$ 2,825,478	$ -	$ 2,825,478
Licenses and permits	120,352	-	120,352
Intergovernmental	66,655	-	66,655
Charges for services	43,665	-	43,665
Fines and forfeitures	14,186	-	14,186
Contributions	198,259	-	198,259
Interest income	149,399	59,553	208,952
Miscellaneous	7,042	-	7,042
Total revenues	3,425,036	59,553	3,484,589
Expenditures			
Current:			
Legislative	21,137	-	21,137
Municipal building	31,899	-	31,899
Judicial court	24,331	-	24,331
Administration	509,636	-	509,636
Non-departmental	26,396	-	26,396
Transportation	233,564	-	233,564
Planning and zoning	35,969	-	35,969
Police department	1,234,731	1,814	1,236,545
Post office	38,654	-	38,654
Building inspection	35,977	-	35,977
Streets	25,759	-	25,759
Recycling	23,973	-	23,973
Parks	10,918	-	10,918
Library and community center	8,722	-	8,722
Capital outlay:			
Police department	-	195,991	195,991
Total expenditures	2,261,666	197,805	2,459,471
Revenues over (under) expenditures	1,163,370	(138,252)	1,025,118
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	34,418	-	34,418
Transfers in	-	522,000	522,000
Transfers out	(522,000)	-	(522,000)
Total other financing sources	(487,582)	522,000	34,418
Net Change in Fund Balance	675,788	383,748	1,059,536
Fund balance - Beginning of Year	2,829,890	1,326,842	4,156,732
Fund Balance - End of Year	$ 3,505,678	$ 1,710,590	$ 5,216,268

Town of Alta
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities
Year Ended June 30, 2024

Net Change in Fund Balances - Governmental Funds	$ 1,059,536
Amounts reported for governmental activities in the statement of activities are different because:	
The governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current year, these amounts were as follows:	
Acquisition of capital assets	195,991
Depreciation expense	(86,159)
The governmental funds report activity related to long-term liabilities as revenues and expenditures when incurred, however, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred. These adjustmentes reflect the changes from entering into a new lease, making payments on those leases, and changes in the termination benefit and compensated absence balances:	
Change in termination benefits	(15,895)
Change in compensated absences	(19,903)
Pension expense is not reported at the governmental fund level but is reported in the statement of activities.	46,887
Change in Net Position of Governmental Activities	$ 1,180,457

Proprietary Fund Financial Statements

Town of Alta
Statement of Net Position
Proprietary Funds
June 30, 2024

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 624,136	$ 462,420	$ 1,086,556
Accounts receivable	46,754	79,185	125,939
Total current assets	670,890	541,605	1,212,495
Long-term assets			
Capital assets			
Construction in process	-	25,269	25,269
Sewer system	848,218	-	848,218
Water system	-	2,496,284	2,496,284
Other machinery and equipment	-	24,898	24,898
Accumulated depreciation	(699,351)	(1,324,106)	(2,023,457)
Total long-term assets	148,867	1,222,345	1,371,212
Total Assets	819,757	1,763,950	2,583,707
Liabilities			
Current Liabilities			
Accounts payable	33,601	44,522	78,123
Due to other funds	-	358,370	358,370
Total liabilities	33,601	402,892	436,493
Net Position			
Net investment in capital assets	148,867	1,222,345	1,371,212
Unrestricted	637,289	138,713	776,002
Total net position	$ 786,156	$ 1,361,058	$ 2,147,214

Town of Alta
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
June 30, 2024

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Revenues			
Service fees	$ 188,910	$ 347,055	$ 535,965
Total operating revenues	188,910	347,055	535,965
Operating Expenses			
Sewage disposal	156,802	-	156,802
Water costs	-	9,652	9,652
Depreciation	11,205	68,639	79,844
Personnel services	11,261	13,509	24,770
Materials, supplies and services	9,130	137,468	146,598
Total operating expenses	188,398	229,268	417,666
Operating Income	512	117,787	118,299
Non-Operating Revenue			
Interest income	30,984	23,859	54,843
Net non-operating revenue	30,984	23,859	54,843
Change in Net Position	31,496	141,646	173,142
Net Position, Beginning of Year	754,660	1,219,412	1,974,072
Net Position, End of Year	$ 786,156	$ 1,361,058	$ 2,147,214

Town of Alta
Statement of Cash Flow
Proprietary Funds
Year Ended June 30, 2024

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Activities			
Receipts from customers	$ 178,897	$ 338,147	$ 517,044
Payments to suppliers	(169,543)	(108,734)	(278,277)
Payments to employees	(11,261)	(13,509)	(24,770)
Net Cash from Operating Activities	(1,907)	215,904	213,997
Capital Financing Activities			
Purchase of capital assets	-	(459,574)	(459,574)
Net Cash used for Capital Financing Activities	-	(459,574)	(459,574)
Investment Activities			
Interest earned on cash and cash equivalents	30,984	23,859	54,843
Net Change in Cash and Cash Equivalents	29,077	(219,811)	(190,734)
Cash and Cash Equivalents, Beginning of Year	595,059	682,231	1,277,290
Cash and Cash Equivalents, End of Year	$ 624,136	$ 462,420	$ 1,086,556
Reconciliation of Operating Income (loss) to Net Cash from (used by) Operating Activities			
Operating Income	$ 512	$ 117,787	$ 118,299
Adjustments to reconcile operating gain to net cash from operating activities:			
Depreciation	11,205	68,639	79,844
Changes in assets and liabilities:			
Accounts receivable	(10,013)	(8,908)	(18,921)
Accounts payable	(3,611)	38,386	34,775
Net Cash from (used by) Operating Activities	$ (1,907)	$ 215,904	$ 213,997

Notes to the Financial Statements

NOTE 1: Organization and Summary of Significant Accounting Policies

The Town of Alta, Utah (the Town) was incorporated in August 1970 under the provisions of the State of Utah. The Town operates under a 5-member council, one of whom is the mayor, and provides the following services as authorized by its charter: public safety, water, sewer, culture-recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. There are no entities that are considered to be component units of the Town that should be included in these financial statements.

B. Basis of Accounting

Basis of Presentation

Government-wide Financial Statements

The government-wide statements, i.e. the statement of net position and the statement of activities, report information on all of the activities of the Town. The Town does not have any fiduciary activities. Generally, the effect of the interfund activity has been eliminated from these statements. Interfund receivables and payables have been eliminated from the government-wide statement of net position except for those amounts due between governmental and business-type activities. Such amounts are reported at the net amount as “internal balances” and offset each other to result in a zero balance in the total column. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The government-wide statement of net position presents information on all of the Town’s assets, deferred outflows and inflows of resources, and liabilities, and the difference between the two is reported as net position. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that can be clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or others who purchase, use, or directly benefit from the services or goods provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Indirect costs in the governmental activities that are not associated directly with a function or program in the Town are included in the general governmental activities in the entity-wide statements.

NOTE 1: Organization and Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

A fund is a separate accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Town's funds are organized into two major categories: governmental and proprietary. Separate financial statements are provided for each of these categories. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. A fund is considered major if it is the primary operating (general) fund of the Town or meets the following criteria:

a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and
b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

As per the above criteria, the Town's General, Water, and Sewer funds are major funds. The only nonmajor fund is the Capital Projects fund.

The Town's financial operations are accounted for in the following funds:

Governmental Fund Types

General Fund – The general fund is the primary fund of the Town. This fund is established to account for resources devoted to financing the general services that the Town performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the Town are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Aggregate Remaining Fund Information – The Town's only nonmajor fund is the Capital Projects fund. The fund is established to account for resources devoted to major capital projects other than those financed by the proprietary funds.

Proprietary Fund Types

Enterprise Funds – These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Town's enterprise funds consist of the Water and Sewer Funds.

NOTE 1: Organization and Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to the types of balances that appear on the statement of net position and changes to those balances that appear on the statement of activities. The current financial resources measurement focus reports only current resources and current liabilities on the statement of net position. The statement of changes in net position presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in these resources. The economic resources measurement focus shows total assets, deferred outflows and inflows, and liabilities on the statement of net position and changes in net position on the statement of activities. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The government-wide financial statements and the fund financial statements for proprietary and fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred or the economic asset is used. Revenues, expenses, gains, losses, and resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Proprietary funds separate operating and non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing or delivering goods in connection with the fund’s normal ongoing operations. The principal operating revenues of the Town’s proprietary funds are charges to customers for goods and services. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All other revenues or expenses are recorded as non-operating.

These funds account for Town activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position, and changes in financial position (Economic resources measurement focus). The funds included in this category are Enterprise Funds.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available when they are collectible within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred. Expenditures related to principal and interest on general long-term debt that has not matured, compensated absences, and claims and judgments are recorded only when payment is due.

NOTE 1: Organization and Summary of Significant Accounting Policies (Continued)

D. Reconciliation of Government-wide and Fund Financial Statements

Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting, while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. As a result, there are important differences between the assets, liabilities, revenues and expenses/expenditures reported on the fund financial statements and government-wide financial statements. For example, many long-term assets and liabilities are excluded from the fund balance sheet but are included in the entity-wide financial statements. As a result there must be a reconciliation between the two statements to explain the differences. A reconciliation is included as part of the fund financial statements.

E. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

F. Cash and Investments (Cash Equivalents)

The Town's investments in the State Treasurer's Investment Pool (an external investment pool) are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. See Note 2 for further discussion regarding the Town's policies regarding cash deposits and investments.

Cash and cash equivalents consists of cash and short-term investments with an original maturity of three months or less. Cash, depending on source of receipts, is pooled, except when legal requirements dictate the use of separate accounts.

G. Fund Balances – General Fund

General fund balances are reported in the following categories: nonspendable, restricted, committed, assigned, or unassigned. Nonspendable balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balances include amounts that can only be spent for specific purposes as stipulated by law or by awarding agencies. Committed fund balances include amounts that can be used only for specific purposes as determined by a Town Council resolution or by Town ordinance. Unexpended committed fund balances may only be rescinded from the committed balance via a Town Council resolution. Assigned fund balances are those that are intended to be used for a specific purpose but do not meet the criteria to be classified as restricted or committed. To meet the criteria to be assigned, the use of a balance would need to be authorized by the Town Council. Unassigned fund balance is the residual classification for the Town's general fund and includes all spendable amounts not contained in the other classifications.

When an expenditure is incurred for purposes for which restricted, committed, assigned, or unassigned fund balances are available, it is the policy of the Town to first spend restricted fund balance, followed by committed, assigned and unassigned fund balances, respectively.

NOTE 1: Organization and Summary of Significant Accounting Policies (Continued)

H. Capital Assets

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

In the government-wide financial statements and in the fund financial statements for proprietary funds, capital assets are treated as capital assets. Capital assets include property, plant, equipment and infrastructure assets, e.g. roads, bridges, curbs, and gutters, streets and sidewalks, drainage systems and lighting systems. The Town defines capital assets as assets with an initial, individual cost of more than $5,000. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation is computed using the straight-line method based on useful lives as follows:

Item	Years
Building and other improvements	7-30 years
Machinery and equipment	5-25 years
Autos and trucks	5-15 years
Sewer system	10-50 years
Water system	10-50 years

I. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) including additions to and deductions from URS's fiduciary net position, have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

J. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. As further described in Note 6, the Town has pension balances that qualify for reporting in this category.

J. Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources , represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The Town has items which qualify for reporting in this category. The general fund reports unavailable revenue from property taxes. The government-wide statement of financial position reports unavailable revenue from property taxes and pension balances (see Note 6). These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Property Taxes – Deferred Inflow of Resources and Property Tax Revenue

Property taxes are collected by the Salt Lake County (the "County") treasurer and remitted to the Town shortly after collection. The County is required to levy the proposed tax by June 15. The County treasurer mails the property tax notice at least 10 days before August 1, and the taxes are due by November 30. If after five years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property.

Property taxes that are receivable at the end of the fiscal year but that are not available or collected within 60 days of the end of the fiscal year do not meet the criteria for revenue recognition and are presented as a deferred inflow of resources on the financial statements. The related property tax revenue is recognized once the resources become available.

L. Sales and Related Taxes – Revenue

Sales and related taxes constitute the majority of revenues received by the Town. In turn, sales and related taxes generated by the local businesses are dependent on the winter snow levels.

M. Interfund Receivables and Payables

Interfund receivables and payables represent transactions incurred within the fund for other funds. These transactions are in the form of receipts of revenue, payments of expenses, and operating transfers to and from other funds. These accounts are expected to be eliminated in the normal course of operations. As a general rule, the effect of the interfund activity has been eliminated from the government-wide financial statements.

N. Budgetary Basis

Budgets are prepared by the Town on the modified accrual basis of accounting, the same basis which is used for financial reporting. The budget presented was first adopted by the Town in June 2023. The Council held a public meeting to officially amend the budget in June 2024. Appropriations may not legally be made in excess of budgeted amounts by department.

O. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town is insured against these occurrences through commercial insurance. The Town pays an annual premium for its insurance coverage which is accounted for in the General Fund.

NOTE 2: Cash Deposits and Investments (Cash Equivalents)

Cash Deposits – At year end, the Town's cash balances on deposit were $139,885. None of the Town's cash deposits exceeded the federal depository insurance limit. No deposits are collateralized. The carrying value of the Town's cash deposits were $94,264.

Deposit Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town's policy for managing custodial credit risk is to deposit funds in financial institutions whose deposits are insured by the federal government. At times, the Town's deposit balance may exceed federally insured limits. The State of Utah does not require collateral on deposits.

Investments – The Town's deposits and investment policy follows the requirements of the Utah Money Management Act (the Act) (Utah Code Annotated 1953, Chapter 7) in handling its depository and temporary investing transactions. This law requires the depositing of Town funds in a "qualified depository." The Act defines a "qualified depository" as any financial institution whose deposits are insured by an agency of the Federal Government, and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the Town's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. The Act authorizes the Town to invest in the following types of instruments:

1. Negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories,
2. Repurchase and reverse repurchase agreements,
3. Commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations,
4. Bankers' acceptances that are eligible for discount at a federal reserve bank and which have a remaining term of 180 days or less,
5. Obligations of the United States Treasury, including bills, notes and bonds,
6. Obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae),
7. Bonds, notes, and other evidence of indebtedness of political subdivisions of the State,
8. Fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations,
9. Shares or certificates in a money market mutual fund as defined in the Money Management Act, and
10. Utah State Public Treasurers' Investment Fund.

NOTE 2: Cash Deposits and Investments (Cash Equivalents) (Continued)

The Town has invested the majority of its temporarily idle funds with the Utah Public Treasurer's Investment Fund (PTIF). The Utah State Treasurer's Office operates the PTIF. The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (Utah Code, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. Parties interested in learning what specific investments comprise the State Treasurer's Fund may contact the Utah State Treasurer's Office.

The PTIF operates and reports to participants on an amortized cost basis, then reports at fair value as of December 31 and June 30. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments - The Town measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1: Quoted prices for identical investments in active markets;

Level 2: Observable inputs other than quoted market prices; and,

Level 3: Unobservable inputs.

At June 30, 2024, the Town had $5,823,151 in the Utah State Public Treasurers' Investment Fund. The fair value of these investments were $5,831,906 and valued by applying the June 30, 2024, fair value factor, as determined by the Utah State Treasurer, to the Town's average daily balance in the Fund. Such valuation is considered a Level 2 valuation for GASB 72 purposes.

	June 30	Fair Value Measurements		
	2024	Level 1	Level 2	Level 3
Public Treasurer's Investment Fund	$ 5,831,906	$ -	$ 5,831,906	$ -
Total investments by fair value	$ 5,831,906	$ -	$ 5,831,906	$ -

NOTE 2: Cash Deposits and Investments (Cash Equivalents) (Continued)

Summary – The above described cash deposits and investments are summarized and presented in the financial statements at fair value in accordance with the following analysis:

Cash and Cash Equivalents	
Cash	$ 94,264
Utah Public Treasurer's Investment Fund	5,823,151
Cash and cash equivalents (fair value)	$ 5,917,415
As Reported on the Statement of Net Position:	
Cash and cash equivalents	$ 5,869,956
Restricted cash and cash equivalents	47,459
Total cash and cash equivalents	$ 5,917,415

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to increasing interest rates. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years. The Town's investments in the PTIF can be withdrawn at any time.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town's does not have a formal policy for managing concentration of credit risks but is in the practice of investing idle funds with the PTIF.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town does not have a formal policy for managing investment credit risk but is in the practice of making all investments with the PTIF. The PTIF is not quality-rated.

NOTE 3: Capital Assets

The following two tables summarize the changes in capital assets for governmental and business-type activities during the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Transfers or Deletions	Balance June 30, 2024
Governmental activities				
Capital assets not being depreciated				
Land acquisition costs	$ 899,000	$ -	$ -	$ 899,000
Total capital assets not being depreciated	899,000	-	-	899,000
Capital assets being depreciated				
Buildings and other improvements	954,526	12,740	-	967,266
Machinery and equipment	426,684	126,028	-	552,712
Autos and trucks	251,163	57,223	(8,177)	300,209
Total capital assets being depreciated	1,632,373	195,991	(8,177)	1,820,187
Accumulated depreciation				
Buildings and other improvements	(761,685)	(16,770)	-	(778,455)
Machinery and equipment	(302,081)	(25,467)	-	(327,548)
Autos and trucks	(151,124)	(43,922)	8,177	(186,869)
Total accumulated depreciation	(1,214,890)	(86,159)	8,177	(1,292,872)
Total capital assets being depreciated, net	417,483	109,832	-	527,315
Governmental activities capital assets, net	$ 1,316,483	$ 109,832	$ -	$ 1,426,315

	Balance June 30, 2023	Additions	Transfers or Deletions	Balance June 30, 2024
Business-type activities				
Capital assets not depreciated				
Construction in process	$ 12,967	$ 149,491	$ (137,189)	$ 25,269
Total capital assets not depreciated	12,967	149,491	(137,189)	25,269
Capital assets being depreciated				
Sewer system	848,218	-	-	848,218
Water system	2,055,987	440,297	-	2,496,284
Other machinery and equipment	17,923	6,975	-	24,898
Total capital assets being depreciated	2,922,128	447,272	-	3,369,400
Accumulated depreciation				
Sewer system	(688,146)	(11,205)	-	(699,351)
Water system	(1,239,840)	(68,397)	-	(1,308,237)
Other machinery and equipment	(15,627)	(242)	-	(15,869)
Total accumulated depreciation	(1,943,613)	(79,844)	-	(2,023,457)
Total capital assets being depreciated, net	978,515	367,428	-	1,345,943
Business-type activities capital assets, net	$ 991,482	$ 516,919	$ (137,189)	$ 1,371,212

NOTE 3: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the Town as follows:

	Depreciation Expense
Governmental activities:	
Municipal building	$ 15,236
Administration	2,996
Non-departmental	460
Police department	55,750
Post office	1,471
Geographic information systems	199
Parks	8,048
Library and community center	1,279
Homeland security	720
Total depreciation expense - governmental activities	$ 86,159
Business-type activities:	
Sewer	11,205
Water	68,639
Total depreciation expense - business-type activities	$ 79,844

NOTE 4: Obligations Payable

A summary of obligations payable and the current year's activity follows:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Governmental activities					
Termination benefits	$ 27,045	$ 15,895	$ -	$ 42,940	$ -
Compensated absences	28,655	80,289	(60,386)	48,558	41,000
Net pension liability	85,463	35,469	-	120,932	-
Total governmental activities	141,163	131,653	(60,386)	212,430	41,000
Business-type activities	-	-	-	-	-
Total long-term liabilities	$ 141,163	$ 131,653	$ (60,386)	$ 212,430	$ 41,000

Compensated Absences — The Town accrues a liability for unused vacation time that is paid out to employees. Employees earn paid vacation time of 80-288 hours per year, depending on length of employment.

Net Pension Liability — See note 6 for information relating to the net pension liability obligation.

NOTE 4: Obligations Payable (Continued)

Termination Benefits — Termination benefits are available for certain appointed officials who leave employment voluntarily and are in good standing at the time of departure. Currently only one employee is eligible as the other eligible official retired during the fiscal year. The employee will receive a sum equivalent to wages and the cash value of benefits as follows: for each year of employment, one week of current salary and cash value of benefits, up to a maximum of ten weeks for ten years of employment. The Town records these voluntary termination benefits at the undiscounted total of estimated future benefit payments using current cost levels. For involuntary termination, the benefits may accumulate up to a maximum of twenty-six weeks. These involuntary termination amounts have not been accrued in the fund financial statements and have not been budgeted because the expected amount of the benefits is not estimable. They have been accrued in the government-wide statement.

NOTE 5: Contingencies

The Town is at times involved in lawsuits and legal matters arising in the ordinary course of business. The matters are handled by insurance and by the Town’s legal counsel. Liability, if any, on the part of the Town cannot be estimated.

NOTE 6: Employee Retirement Systems and Pension Plans

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost sharing, retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employee’s System) is a multiple-employer cost sharing public employee retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* *Actuarial reductions are applied.*

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024, are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	0.00%	16.01%	0.18%
Noncontributory System			
15 Local Government Div - Tier 1	0.00%	17.97%	0.00%
Tier 2 DC Only			
211 Local Government	0.00%	6.19%	10.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

Contribution Summary

For fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 91,175	$ -
Tier 2 Public Employees System	45,768	-
Tier 2 DC Only System	7,915	-
Total Contributions	$ 144,858	$ -

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2024, we reported a net pension liability of $120,932 and a net pension asset of $0.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2022	Change (Decrease)
Noncontributory System	$ -	$ 100,471	0.0433147%	0.0433691%	(0.0000544%)
Tier 2 Public Employees System	-	20,461	0.0105120%	0.0102697%	0.0002423%
Total	$ -	$ 120,932			

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2024, we recognized pension expense of $97,898.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 76,904	$ 335
Changes in assumptions	41,861	16
Net difference between projected and actual earnings	34,983	-
Changes in proportion and differences between contributions and proportionate share of contributions	2,619	1,284
Contributions subsequent to the measurement date	83,601	-
	$ 239,968	$ 1,635

$83,601 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 45,181
2025	44,103
2026	66,100
2027	(12,214)
2028	2,081
Thereafter	9,481

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized pension expense of $71,219.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 70,351	$ -
Changes in assumptions	30,149	-
Net difference between projected and actual earnings	32,672	-
Changes in proportion and differences between contributions and proportionate share of contributions	233	1,007
Contributions subsequent to the measurement date	55,183	-
	$ 188,588	$ 1,007

$55,183 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 43,294
2025	41,401
2026	61,426
2027	(13,723)
2028	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized pension expense of $26,679.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 6,553	$ 335
Changes in assumptions	11,711	16
Net difference between projected and actual earnings	2,310	-
Changes in proportion and differences between contributions and proportionate share of contributions	2,388	277
Contributions subsequent to the measurement date	28,418	-
	$ 51,380	$ 628

$28,418 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 1,887
2025	2,702
2026	4,674
2027	1,509
2028	2,081
Thereafter	9,481

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.5 – 9.5 percent, average, including inflation
Investment Rate of Return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the longterm expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	6.87%	2.40%
Debt securities	20.00%	1.54%	0.31%
Real assets	18.00%	5.43%	0.98%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	3.86%	0.58%
Cash and cash equivalents	0.00%	0.24%	0.00%
Totals	100.00%		5.45%
Inflation			2.50%
Expected arithmetic nominal return			7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

NOTE 6: Employee Retirement Systems and Pension Plans (Continued)

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00 percentage point lower (5.85 percent) or 1.00 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 521,440	$ 100,471	$ (252,062)
Tier 2 Public Employees System	70,299	20,461	(18,189)
Total	$ 591,739	$ 120,932	$ (270,251)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The town of Alta participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30th were as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	$ 13,302	$ 25,055	$ 21,390
Employee Contributions	81,987	51,458	52,098
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 9,519	$ 10,770	$ 10,315

NOTE 7: Interfund Balances and Transfers

The Town has interfund balances relating to amounts advanced from/to other funds. As of June 30, 2024, these internal balances consisted of the following:

	Due from other funds	Due to other funds
Governmental fund:		
General fund	$ 358,370	$ -
Proprietary funds		
Water fund	-	358,370
Totals	$ 358,370	$ 358,370

During the fiscal year ended June 30, 2024, the Town Council passed resolution 2023-R-24 to make scheduled payments from the water fund to the general fund to relieve this interfund payable/receivable. The initial payment was scheduled to occur in the June 30, 2024 fiscal year, however, the budget was not amended and the payment, therefore, was not made as scheduled. As a result, the Council will make both the missed 2024 fiscal year scheduled payment, and the regularly scheduled 2025 fiscal year payment in the 2025 fiscal year to stay in line with the Resolution that was passed.

As of June 30, 2024, transfers between funds consisted of the following:

	Transfers in	Transfers out
Governmental funds:		
General fund	$ -	$ 522,000
Capital Projects fund	522,000	-
Totals	$ 522,000	$ 522,000

These amounts were transferred to help fund planned future projects of the Town.

Required Supplementary Information

Town of Alta
Schedule of the Proportionate Share of the Net Pension Liability
Measurement Date of December 31, 2023
June 30, 2024
Last 10 Years

Measurement Date December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2023	0.0433147%	$ 100,471	$ 426,616	23.55%	96.9%
2022	0.0433691%	74,280	408,660	18.18%	97.5%
2021	0.0467294%	(267,624)	449,830	(59.49%)	108.7%
2020	0.0445883%	22,871	426,736	5.36%	99.2%
2019	0.0426131%	160,603	410,144	39.16%	93.7%
2018	0.0466123%	343,240	465,103	73.80%	87.0%
2017	0.0465996%	204,167	460,096	44.37%	90.2%
2016	0.0484515%	311,118	475,177	65.47%	87.3%
2015	0.0452258%	255,910	424,927	60.22%	87.8%
2014	0.0445358%	193,385	420,073	46.04%	90.2%
Tier 2 Public Employees Systems					
2023	0.0105120%	$ 20,460	$ 271,770	7.53%	89.6%
2022	0.0102697%	11,183	223,832	5.00%	92.3%
2021	0.0070729%	(2,994)	131,012	(2.29%)	103.8%
2020	0.0065831%	947	105,287	0.90%	98.3%
2019	0.0073132%	1,645	101,651	1.62%	96.5%
2018	0.0044984%	1,927	52,327	3.68%	90.8%
2017	0.0041451%	365	40,561	0.90%	97.4%
2016	0.0051166%	571	41,960	1.36%	95.1%
2015	0.0061727%	(13)	39,880	(0.03%)	100.2%
2014	0.0091622%	(278)	45,043	(0.62%)	103.5%

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2024	$ 91,175	$ 91,175	$ -	$ 587,018	15.53%
2023	60,475	60,475	-	385,686	15.68%
2022	77,296	77,296	-	457,974	16.88%
2021	73,484	73,484	-	431,474	17.03%
2020	71,199	71,199	-	416,704	17.09%
2019	70,922	70,922	-	442,266	16.04%
2018	78,304	78,304	-	478,487	16.36%
2017	75,067	75,067	-	461,238	16.28%
2016	73,495	73,495	-	448,477	16.39%
2015	67,158	67,158	-	409,786	16.39%
Tier 2 Public Employees System*					
2024	$ 45,768	$ 45,768	$ -	$ 285,869	16.01%
2023	41,170	41,170	-	257,151	16.01%
2022	29,256	29,256	-	182,056	16.07%
2021	16,518	16,518	-	104,547	15.80%
2020	16,547	16,547	-	105,662	15.66%
2019	12,572	12,572	-	80,902	15.54%
2018	6,458	6,458	-	42,741	15.11%
2017	6,149	6,149	-	41,240	14.91%
2016	6,069	6,069	-	40,706	14.91%
2015	7,047	7,047	-	47,172	14.94%
Tier 2 Public Employees DC Only*					
2024	$ 7,915	$ 7,915	$ -	$ 127,870	6.19%
2023	5,531	5,531	-	89,356	6.19%
2022	3,022	3,022	-	45,177	6.69%
2021	2,477	2,477	-	37,025	6.69%
2020	2,456	2,456	-	36,718	6.69%
2019	2,436	2,436	-	36,408	6.69%
2018	2,447	2,447	-	36,573	6.69%
2017	2,249	2,249	-	33,620	6.69%
2016	2,190	2,190	-	32,729	6.69%
2015	1,301	1,301	-	19,362	6.72%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created July 1, 2011.

NOTE 1: Changes in Assumptions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

Town of Alta
Budgetary Comparison – General Fund
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Taxes	$ 2,403,515	$ 2,655,091	$ 2,825,478	$ 170,387
Licenses and permits	103,175	111,969	120,352	8,383
Intergovernmental	52,950	59,458	66,655	7,197
Charges for services	19,300	39,108	43,665	4,557
Fines and forfeitures	21,000	13,896	14,186	290
Contributions	212,000	206,259	198,259	(8,000)
Interest income	40,000	145,000	149,399	4,399
Miscellaneous	16,100	5,612	7,042	1,430
Total revenues	2,868,040	3,236,393	3,425,036	188,643
Expenditures				
Current:				
Legislative	24,850	22,535	21,137	1,398
Municipal building	65,652	38,830	31,899	6,931
Judicial court	39,422	34,275	24,331	9,944
Administration	642,704	569,137	509,636	59,501
Non-departmental	31,100	31,357	26,396	4,961
Transportation	263,570	245,164	233,564	11,600
Planning and zoning	23,300	46,350	35,969	10,381
Police department	1,354,767	1,466,430	1,234,731	231,699
Post office	43,320	41,827	38,654	3,173
Building inspection	15,550	36,050	35,977	73
Streets	32,000	34,000	25,759	8,241
Recycling	24,300	28,800	23,973	4,827
Geographic information systems	2,500	2,000	-	2,000
Parks	30,485	30,335	10,918	19,417
Library and community center	12,700	15,700	8,722	6,978
Total expenditures	2,606,220	2,642,790	2,261,666	381,124
Revenues over (under) expenditures	261,820	593,603	1,163,370	(192,481)
Other Financing Sources (uses)				
Proceeds from sale of capital assets	16,000	34,418	34,418	-
Transfers to other funds	(286,070)	(621,271)	(522,000)	99,271
Total other financing sources	(270,070)	(586,853)	(487,582)	99,271
Net Change in Fund Balance	$ (8,250)	$ 6,750	675,788	$ (93,210)
Fund balance - Beginning of Year			2,829,890	
Fund Balance - End of Year			$ 3,505,678	

Supplementary Information

Town of Alta
Budgetary Comparison – Nonmajor Fund: Capital Projects Fund
For the year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Interest income	$ 10,000	$ 56,500	$ 59,553	$ 3,053
Total revenues	10,000	56,500	59,553	3,053
Expenditures				
Current:				
Parks	5,000	-	-	-
Police department	-	2,000	1,814	186
Library and community center	10,000	-	-	-
Capital outlay:				
Police department	209,000	203,248	195,991	7,257
Total expenditures	224,000	205,248	197,805	7,443
Revenues over (under) expenditures	(214,000)	(148,748)	(138,252)	(4,390)
Other Financing Sources (uses)				
Transfers from other funds	271,070	621,271	522,000	(99,271)
Total other financing sources	271,070	621,271	522,000	(99,271)
Net Change in Fund Balance	$ 57,070	$ 472,523	383,748	$ (103,661)
Fund balance - Beginning of Year			1,326,842	
Fund Balance - End of Year			$ 1,710,590	

Reporting Required by *Government Auditing Standards*
and *State Compliance Audit Guide*

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of the Town Council
Town of Alta
Alta, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 5, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alta Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe that a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
November 5, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Honorable Mayor and
Members of the Town Council
Town of Alta, Utah

Report on Compliance

We have audited the Town of Alta's ("the Town") compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the Town for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fees
Restricted Taxes and Related Revenues
Cash Management
Utah Retirement Systems

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the Town's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the Town's compliance with those requirements.

Opinion on Compliance

In our opinion, the Town of Alta complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

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Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Sincerely,

Gilbert & Stewart

Gilbert & Stewart, CPA's
Provo, Utah
November 5, 2024

MEMORANDUM

DATE:	November 7, 2024
TO:	Chris Cawley Town of Alta 10201 E Hwy 210 Alta, UT 84092
FROM:	Ridley Griggs, P.E. Hansen, Allen & Luce, Inc. (HAL) 859 West So. Jordan Pkwy – Suite 200 South Jordan, Utah 84095
SUBJECT:	Town of Alta Master Plan Fire Flow Requirements
PROJECT NO.:	528.01.100

PURPOSE

The purpose of this memorandum is to document requirements for fire flow in the Town of Alta drinking water system and determine required fire flow rates for areas served by the drinking water system.

BACKGROUND

HAL is assisting the Town of Alta (TOA) with a drinking water system master plan and capital facility plan. The drinking water system provides fire protection to a portion of the town's service area and must be designed to convey appropriate fire flow capacity. HAL and the TOA intend to follow all legislative requirements in developing design fire flow requirements for the system.

Legislation describing requirements for fire flow requirements is listed in the following subsection for reference.

Utah Code Requirements

Excerpts from relevant Utah codes regarding fire flow in drinking water systems are listed below for reference.

- "Each public water system, or storage facility serving connections within a specific area, shall provide fire flow storage volume, if the water system is equipped with fire hydrants intended to provide fire suppression water or as required by the local fire code official" (R309-510-8(1)(b)).
- "Fire flow storage shall be provided if fire flow is required by the local fire code official or if fire hydrants intended for fire flow are installed. Water systems shall consult with the local fire code official regarding needed fire flows in the area under consideration. The fire flow information shall be provided to the Division during the plan review process. When direction from the local fire code official is not available, the water system shall use Appendix B of the International Fire Code, 2015 edition, for guidance. Unless otherwise approved by the local fire code official, the fire flow and fire flow duration shall not be less

than 1,000 gallons per minute for 60 minutes." (R309-510-8(3)(a-c))

- "Distribution systems shall be designed to deliver needed fire flow if fire flow is required by the local fire code official or if fire hydrants intended for fire flow are provided. The distribution system shall be sized to provide minimum pressures as required by R309-105-9 to all points in the distribution system when needed fire flows are imposed during peak day demand in the distribution system. The water system shall consult with the local fire code official regarding needed fire flow in the area under consideration. The fire flow information shall be provided to the Division during the plan review process. If direction from the local fire code official is not available, the water system shall use Appendix B of the International Fire Code, 2015 edition, for guidance. Unless otherwise approved by the local fire code official, the fire flow and fire flow duration shall not be less than 1,000 gallons per minute for 60 minutes." (R309-510-9(4)(a-c))

FIRE PROTECTION SERVICE AREA

Fire hydrants for purposes of fire protection are provided wherever year-round vehicle access is maintained. There are some structures served by the Alta drinking water system that do not have year-round vehicle access. Hydrants for fire protection are not provided in these areas. Attachment A includes a figure showing where fire protection hydrants are provided.

CONSULTATION WITH THE LOCAL FIRE CODE OFFICIAL

The Unified Fire Authority (UFA) provides fire protection services to the TOA and is the local fire code official. The TOA arranged a virtual meeting with representatives from the UFA to consult with them regarding fire flow requirements for the drinking water system. The meeting took place on Tuesday, September 10, 2024 at 1:30 PM. The following individuals were in attendance:

- Bradley Larson – Fire Marshal, Unified Fire Authority
- Shawn Peterson – Area Fire Marshal for Alta, Unified Fire Authority
- Jay Torgersen – Battalion Chief, Unified Fire Authority
- Chris Cawley – Town Manager, Town of Alta
- Kasey Carpenter – Operations Manager, Salt Lake County Service Area 3
- Steve McIntosh – Town of Alta Contract Operator
- Ridley Griggs – Engineer, HAL
- Delmas Johnson – Project Manager, HAL

Meeting Summary

In the meeting, applicable state codes related to fire protection in the drinking water system were reviewed and discussed. These codes included Utah R309-510-8(1)(b), R309-510-8(3)(a-c), and R309-510-9(4)(a-c), as described in a previous section of this memorandum. UFA officials provided input to describe the procedures they use when evaluating structures for fire protection, reductions granted when automatic sprinkler systems are installed, and other relevant fire protection concerns.

At the conclusion of the meeting, Ridley Griggs (Engineer with HAL) agreed to document the results of this discussion, as well as Alta's planned approach to provide fire protection within the distribution system, in a summary memorandum. Officials from the TOA and UFA would then be given the opportunity to review and concur with the summary or suggest changes.

SUMMARY OF INPUT FROM THE FIRE CODE OFFICIAL

The fire code official provided guidance to determine fire flow requirements for existing and future structures within Alta. This guidance is summarized in the following subsections.

Existing and Future Residential Structures

"Residential structures" are defined in this memorandum to be one- and two-family dwellings, group R-3 and R-4 buildings, and townhouses as defined in the international fire code.

Where hydrants are provided for firefighting purposes, fire flow requirements for residential buildings will be determined in accordance with Appendix B of the 2015 International Fire Code (IFC). Structures with automatic fire sprinkler systems will be granted a reduced fire flow requirement of 50% of the value in Table B105.1(2) as specified in Table B105.1(1) of Appendix B of the 2015 International Fire Code.

Existing and Future Nonresidential Structures

"Nonresidential structures" are defined in this memorandum to be structures other than one- and two-family dwellings, group R-3 and R-4 buildings, and townhouses as defined in the international fire code.

Where hydrants are provided for firefighting purposes, fire flow requirements for nonresidential buildings will be determined in accordance with Appendix B of the 2015 International Fire Code. Structures with automatic fire sprinkler systems will be granted a reduced fire flow requirement of 25% of the value in Table B105.1(2) (not to be less than 1,000 gpm) as specified in Table B105.1(1) of Appendix B of the 2015 International Fire Code.

WATER SYSTEM LIMITATIONS

Limitations on the amount of fire flow capacity that can be delivered through the Alta drinking water system are summarized in this section.

Transmission Pipes

A single 8-inch diameter drinking water pipeline connects the storage tank to the distribution system. The system hydraulic model indicates that a maximum achievable fire flow capacity provided by an 8-inch diameter pipeline is about 2,500 gpm. The velocity in the pipeline under this scenario is about 16 feet per second. There is a high potential for pressure spikes from hydraulic transients when pipelines flow at this velocity.

The American Water Works Association (AWWA) maintains accredited standards for water distribution systems. AWWA Manual M31, Distribution System Requirements for Fire Protection (2008) states the following:

> Design flow should be based on the maximum hourly demand or the maximum daily demand plus the fire flow requirement, whichever is greater. The distribution system should be designed to maintain a minimum pressure of 20 psi (138 kPa) at all points in the system under all conditions of design flow.

To limit pipe velocities and the potential for dangerous pressure surges, a maximum recommended fire flow of 2,000 gpm is recommended. This fire flow recommendation would result in pipe velocities of about 12.8 ft/sec. If a fire flow requirement greater than 2,000 gpm is required, the Town of Alta will need to install roughly 700 feet of 12-inch diameter pipe to connect the tank to the existing system. A planning level cost estimate for this project would be $250,000 to $500,000.

Storage

Equalization storage requirements are set by the Utah Division of Drinking Water. The storage requirement for the Alta drinking water system is 187 gallons per day per equivalent residential connection (ERC). The system has 861 ERCs, for a total equalization storage requirement of about 161,000 gallons. The town has a total drinking water storage capacity of 375,000 gallons. Storage currently remaining for fire storage is computed as shown in Table 1.

Table 1. Available Fire Storage

Storage Parameter	Volume (gal)
Total Capacity	375,000
Required Equalization Storage	161,000
Available Fire Storage	**214,000**

PROPOSED PLANNING APPROACH

HAL and the TOA propose the following approach to evaluate and plan for fire suppression requirements in the portion of the water system service area where fire protection is provided:

- Existing residential structures: Provide a minimum fire flow capacity of 1,500 gpm.
- Future residential structures: Provide a minimum fire flow capacity of 1,500 gpm. Structures will need to be equipped with sprinkler systems and/or otherwise be designed so that they can be adequately protected with a fire flow capacity of 1,500 gpm.
- Existing nonresidential structures: Provide a minimum fire flow capacity of 2,000 gpm. If existing structures require more than 2,000 gpm as specified in Table B105.1(2), the TOA will request a reduced requirement from the UFA. Section B103.2 in Appendix B of the IFC indicates that “the fire chief is authorized to reduce the fire-flow requirements for isolated buildings or a group of buildings in rural areas or small communities where the development of full fire-flow requirements is impractical.”
- Future nonresidential structures: Provide a minimum fire flow capacity of 2,000 gpm. Structures will need to be equipped with sprinkler systems and/or otherwise be designed so that they can be adequately protected with a fire flow capacity of 2,000 gpm.

Table 2 is a summary of anticipated fire flow requirements for residential structures in Alta.

Table 2. Fire Flow Requirements for Residential Structures in Alta

Structure size (square feet)[1]	Flow Requirement without Sprinklers (gpm)	Flow Requirement with Sprinklers (gpm)	Flow Duration (hours)	Notes
Less than 3,600	1,000	500	1	Minimum anticipated residential fire flow requirement in Alta
3,601 – 4,800	1,500	750	2	Representative of existing homes in Alta
4,800 – 11,300	2,000 to 2,750	1,000 to 1,375	2	Structures requiring sprinklers to be protected by 1,500 gpm of fire flow capacity
11,301 – 13,400	3,000	1,500	3	Maximum anticipated future residential structure size in Alta

1. Type V-B construction is conservatively assumed for all residential structures. Fire flow requirements may be reduced if a different type of construction is used.

As demonstrated in Table 2, a fire flow capacity of 1,500 gpm will provide protection for Type V-B structures up to 13,400 square feet if sprinklers are installed and will protect Type V-B structures up to 4,800 square feet with no sprinklers installed.

Table 3 is a summary of anticipated fire flow requirements for nonresidential structures in Alta.

Table 3. Fire Flow Requirements for Nonresidential Structures in Alta

Structure size (square feet)[1]	Flow Requirement without Sprinklers (gpm)	Flow Requirement with Sprinklers (gpm)	Flow Duration (hours)	Notes
0 – 3,600	1,500	1,000	2	Minimum anticipated nonresidential fire flow requirement in Alta
3,601 – 4,800	1,750	1,000	2	Common size of structure that can be protected at 2,000 gpm without sprinklers
4,801 – 6,200	2,000	1,000	2	Largest structure size that can be protected at 2,000 gpm without sprinklers
6,201 – 85,100	2,250 to 8,000	1,000 to 1,938	2 to 4	Structures requiring sprinklers to be protected by 2,000 gpm of fire flow capacity
85,101 +	8,000	2,000	4	Maximum anticipated nonresidential structure size in Alta

1. Type V-B construction is conservatively assumed for nonresidential structures. Fire flow requirements may be reduced if a different type of construction is used.

As demonstrated in Table 3, a fire flow capacity of 2,000 gpm will provide protection for Type V-B structures up to 6,200 square feet with no sprinklers installed and will protect Type V-B structures of any size with sprinkler systems installed.

Table 4 is a summary of fire storage requirements under the proposed planning approach.

Table 4. Required Fire Storage

	Flow Rate (gpm)	Flow Duration (minutes)	Storage Volume
Maximum Residential	1,500	120	180,000
Maximum Nonresidential	2,000	240	480,000

The required storage volume for nonresidential structures exceeds the available fire storage capacity of 214,000 gallons (see Table 1). HAL recommends the Town address this deficit by planning and constructing additional drinking water storage capacity.

EXISTING SYSTEM CAPACITY

Modeled available fire flow capacity in the Alta drinking water system is shown in Attachment B. A minimum flow capacity of 1,000 gpm is available to all areas of the system with fire protection, with some areas having capacity up to 2,000 gpm.

REQUESTED ACTION FROM THE UNIFIED FIRE AUTHORITY

HAL and the TOA requested that the UFA review this memorandum and provide commentary on the following items:

- Whether the “Summary of Input from the Fire Code Official” section is an accurate characterization of the guidance provided in the meeting
- Whether the approach as summarized in the “Proposed Planning Approach” is reasonable;
    - Specifically, whether the UFA would reduce the maximum fire flow requirement to 2,000 gpm to accommodate constraints in the distribution system.

DECISION FROM THE UNIFIED FIRE AUTHORITY

The UFA reviewed the memorandum and provided the following input:

“As to the “Requested Action From Unified Fire Authority” on page 6:

- “Our review of the Summary of Input from the Fire Code Official Section is accurate.
- “The proposed planning approach summarized on page 4 is a reasonable approach.
    - “Including the request for a reduction in fire flow in accordance with the specifics listed in the Proposed Planning Approach.

- "It should be noted that the current edition of the fire code that is adopted by the State of Utah is the 2021 International Fire Code. (Title15A-5-103) The Utah Admirative Rules have not been updated to reflect that. However, the water flow requirements have not changed from the 2015 edition as referenced in the Utah Administrative Rules."

HAL prepared a summary letter of fire flow requirements for review and acceptance by the UFA. The summary letter is included as Attachment C.

TOWN OF ALTA	FIRE SUPPRESSION OVERVIEW	FIGURE 1

HANSEN ALLEN & LUCE inc ENGINEERS

Date: 10/9/2024
Document Path: H:\Projects\528 - Town of Alta\01.100 - Water and Sewer Master Plan\GIS\Alta Data Map\Alta Data Map.aprx

ATTACHMENT B

Date: 10/10/2024
Document Path: H:\Projects\528 - Town of Alta\01.100 - Water and Sewer Master Plan\GIS\Alta Data Map\Alta Data Map.aprx

HANSEN ALLEN & LUCE INC ENGINEERS

TOWN OF ALTA

EXISTING AVAILABLE FIRE FLOW

FIGURE 3

TOWN OF ALTA

ORDINANCE # 2024-O-9

AN ORDINANCE ADOPTING AMENDMENTS TO TITLE 10, CHAPTER 11 OF THE ALTA CODE RELATING TO SUBDIVISIONS

WHEREAS, The Utah State Legislature, during the 2023 and 2024 Legislative Sessions, adopted changes to the Municipal Land Use, Development, and Management Act, requiring municipalities to adopt and follow a statutory process for the consideration of subdivision applications; and

WHEREAS, the Town of Alta Planning Commission has considered proposed amendments to the Town's subdivision ordinance to comply with the recently adopted provisions of state law; and

WHEREAS, the Planning Commission held a public hearing on August 28, 2024 and has recommended adoption of the changes to the Town Council; and

WHEREAS, the Town Council, having held a public hearing on November 13, 2024 and in consideration of the proposed amendments finds that adoption of the proposed amendments will be in furtherance of the provisions of the Municipal Land Use, Development, and Management Act and will promote the public welfare, and desires now to adopt the proposed amendments;

NOW, THEREFORE, be it ordained by the Town Council of Alta, Utah, as follows:

Section I: Amendment and Codification. The Town Council hereby amends the provisions of Title 10, Chapter 11 of the Alta Town Code to read in its entirety as shown in Exhibit A, attached hereto and incorporated herein by reference. The Chapter, as amended, shall be codified as numbered herein.

Section II: Severability. If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

Section III: Effective Date. This Ordinance shall take effect upon publication.

PASSED AND APPROVED by the Town of Alta Town Council, Utah, this 13th day of November, 2024.

By: TOWN OF ALTA

____

Mayor, Roger Bourke

Attest:

____

Jen Clancy, Town Clerk

Ordinance/summary published on Utah state noticing website on ____________________.
Effective date of Ordinance: ____________________.

Vote:

Mayor Bourke	_________	Councilmember Anctil	_________
Councilmember Byrne	_________	Councilmember Morgan	_________
Councilmember Schilling	_________		

CHAPTER 11
SUBDIVISIONS 1

SECTION:

Notes

1 1. See also section 9-1-5 of this code for outside agency approval requirements.

10-11-1: PURPOSE:

The purpose of this chapter is:

A. To promote the health, safety and general welfare of the residents of the town.

B. To promote the efficient and orderly growth of the town.

C. To provide policies, procedures, requirements and standards for the physical development of subdivisions of land, construction of improvements within the town, including, but not limited to, the construction and installation of roads, streets, curbs, gutters, drainage systems, water and sewer systems, design standards for public facilities and utilities, accesses to public rights of ways, and to establish fees and other charges for the authorizing of a subdivision.

D. To ensure that public facilities are available to the site and will have a sufficient capacity to serve a proposed subdivision.

E. To encourage the wise use and management of natural resources to preserve the integrity, stability and aesthetics of the community. (Ord. 2009-O-3, 6-18-2009)

10-11-2: APPLICABILITY:

No person shall subdivide any parcel of land which is located wholly or in part in the town except in compliance with this chapter. No person shall sell or exchange or offer to sell or exchange any parcel of land which is any part of a subdivision of a tract of land, nor offer for recording in the office of the Salt Lake County recorder any deed conveying such parcel of land, or any interest therein, unless such subdivision has been created pursuant to and in accordance with the provisions of this chapter. This chapter shall not apply to any lot or lots forming a part of a subdivision created and recorded prior to the effective date hereof. (Ord. 2009-O-3, 6-18-2009)

10-11-3: PRESUBMISSION MEETING:

It is strongly recommended that the applicant for a subdivision schedule a presubmission meeting with the ~~town manager~~Town Manager, or another representative of the town designated by the ~~town manager~~Town Manager. Upon request from an applicant, the Town shall schedule a presubmission meeting within 15 days of the request.

A. The ~~town manager~~Town Manager or~~ his designated representative~~or ~~her~~Town Manager's designee may extend an invitation to the presubmission meeting to any servicing utility companies, the Salt Lake ~~Valley~~County- H~~h~~ealth D~~d~~epartment, the ~~state department of transportation~~Utah Department of Transportation, the U~~u~~nified F~~f~~ire A~~a~~uthority, and any other private or public body that has jurisdiction or an interest in providing services to the subdivision.

B. At the presubmission meeting, the applicant may bring any materials to assist the parties at the meeting in identifying the location of the potential subdivision, the size and layout of the subdivision, and any potential problems or challenges to creating the subdivision. The Town shall have available or provide access to: (1) copies of applicable land use regulations; (2) a complete list of standards required for the project; (3) preliminary and final subdivision application checklists; and (4) feedback on the presubmission plans.

C. Due to the unique terrain of the real property within the town, the ~~town manager~~Town Manager or ~~his designated representative~~or ~~her~~ Town Manager's designee may require that the applicant submit additional information, as set forth in subsection 10-11-4B3f of this chapter. (Ord. 2009-O-3, 6-18-2009; amd. Ord. 2021-O-1, 3-10-2021; Ord. 2023-O-2, 4-12-2023)

10-11-4: APPLICATION.

A. The applicant for a subdivision shall prepare and submit a preliminary plat application to the Town Manager or ~~his or her~~ Town Manager's designee. The application shall include three (3) copies of a complete preliminary plat and three (3) completed application forms for the subdivision, including all required maps and charts. All application materials shall be submitted at the same time in order to be considered for completeness.

B. Application Form and Content: The town administration may create a preliminary plat application form based upon the requirements of this section. A complete application shall include all of the following information:

1. Property Information: The date of the application, the name, address, phone number, e-mail address, and signature of the applicant and the owner of the property, the current zoning of the property, the location and address of the proposed subdivision, the total acreage of the subdivision, and the number of proposed lots. All persons with a fee interest in the property shall sign the subdivision application form. The applicant shall submit a preliminary title report for all property within the application.

2. Site Information: The following subdivision site information is required for a complete application and shall be provided at the same scale as the preliminary subdivision plat, on separate sheets if necessary:

a. The identification of known and potential natural features on a map, including, but not limited to, jurisdictional wetlands as identified by the U.S. army corps of engineers, known or potential natural Waterways, Top of Bank, and any potential natural hazards, including avalanche paths, liquefaction areas, and areas of soil instability, and all on site vegetation regulated by town ordinance. A final map identifying known and potential natural features as described in this section and identified by the building official will be reviewed and approved or denied by the Planning Commission as part of the application review process.

b. The location and dimensions of all existing buildings, fence lines and property lines, overlaid on the proposed subdivision layout, and the location of surrounding manmade features and improvements, including buildings and roads, and natural features, including significant landmarks and geologic features.

3. Evidence Of Availability Of Necessary Services: The following information is necessary to establish the availability of basic services to the proposed subdivision and the preliminary plat subdivision application is complete only when all basic services are available to the site and to each proposed subdivision lot, and approved in writing by the designated authority:

a. Culinary Water Requirements: Salt Lake City department of public utilities, water division, Salt Lake Valley health department, and the Town Manager or ~~his or her~~ Town Manager's designee, are hereby designated collectively as the "culinary water authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. Such culinary water authority shall evaluate and approve the proposed culinary water system for the subdivision. The applicant shall provide all information required by the culinary water authority (and other applicable agency described below, if any), including, but not limited to, evidence of the source, quantity, quality and means of delivery of the proposed culinary water to the proposed subdivision and each proposed lot. Certain property within the town boundaries may not be eligible to be served by the town culinary water system or able to be supplied water through the town contract for water with Salt Lake City, and shall be required to obtain approval from any additional public or private agency with jurisdiction over the proposed water source or delivery system. The requirements of the

State Division of Drinking Water must be satisfied and Division approval, where required, shall be obtained by the applicant before a final plat is approved.

b. Wastewater Requirements: Salt Lake Valley health department, environmental health division, Salt Lake County service area no. 3, Cottonwood improvement district, and the Town Manager or ~~his or her~~Town Manager's designee, are hereby designated collectively as the "sanitary sewer authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. Each sanitary sewer authority shall evaluate and approve the proposed sanitary sewer system. The applicant shall provide all information and materials as required by the sanitary sewer authority.

c. Fire And Emergency Requirements: The Unified Fire Authority is hereby designated as the "fire authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. The fire authority shall evaluate and approve the proposed fire suppression infrastructure and emergency access to the proposed subdivision. If the proposed subdivision does not include year round motor vehicle (as defined by Utah Code Annotated) access to all proposed lots and proposed and existing roads, streets and adjacent properties, the application shall include an emergency access mitigation plan, approved by the fire authority and the town. The applicant shall provide all information and materials as required by the fire authority.

d. Subdivision Roads And Streets: All proposed subdivision streets shall be evaluated and approved by the Town Manager or ~~his or her~~ Town Manager's designee, and if appropriate, the Utah Department of Transportation. The proposed street layout shall provide adequate and safe year-round access to all proposed lots and proposed and existing roads, streets and adjacent properties. If the proposed subdivision does not include year-round motor vehicle (as defined by Utah Code Annotated) access to all proposed lots and proposed and existing roads, streets and adjacent properties, the application shall include a parking and access mitigation plan. If the proposed subdivision will be accessed from a state highway, an appropriate access permit as required by the state department of transportation, shall be provided with the application materials in order to be a complete application. If the proposed subdivision will be accessed from U.S. Forest Service property, the applicant shall provide any appropriate access or special use permits as required by the U.S. Forest Service with the application materials in order to be a complete application.

e. Avalanche Hazards: The town marshal department shall evaluate and approve the subdivision application provisions for avalanche safety and interlodge controls. The application shall include maps and descriptions of known avalanche slide paths and shall include a proposed plat note describing the risks of building in an avalanche zone and an acknowledgment limiting the town liability for hazards associated with avalanches. A final map identifying known avalanche slide paths shall be certified by a qualified avalanche expert and will be reviewed and approved or denied by the Planning Commission as part of the application review process. The proposed plat note shall further acknowledge the responsibility of any landowner within the subdivision to comply with the town interlodge procedures and avalanche design and construction requirements, and the applicant and current landowner agreement to sign and record the town avalanche hold harmless agreement concurrently with the recordation of the plat.

f. Additional Information And Materials When Necessary: When the Town Manager or Town Manager's ~~his~~ designee deems necessary due to the characteristics of the property to be subdivided, the applicant may be required to provide other information or letters of feasibility from other agencies with jurisdiction over the property to be subdivided, conduct studies, and provide evidence indicating the suitability of the area for the proposed subdivision, including, but not limited to, adequacy of public safety and fire protection, geologic or flood hazard, erosion control, preservation of vegetation, and any other physical or environmental matters in conformance with the town zoning ordinances. Such additional requirements shall be made of the applicant at the presubmission meeting, or reasonably soon thereafter. (Ord. 2009-O-3, 6-18-2009; amd. Ord. 2021-O-1, 3-10-2021; Ord. 2023-O-2, 4-12-2023)

g. Notice: The applicant shall provide the town with two (2) sets of typewritten address labels and sufficient funds to cover related postage costs to all property owners within three hundred feet (300') of the boundaries of the proposed subdivision and all affected entities.

10-11-5: FEES:

A. Application Fees: To be considered complete, the application for preliminary plat subdivision approval and a final plat subdivision approval shall be accompanied by all fees established on the town fee schedule.

B. Technical Expertise And Engineering Fees: The applicant shall pay all expenses of reviewing and approving the subdivision, including the town fees for hiring individuals with technical expertise, legal counsel and engineers to review the application. (Ord. 2009-O-3, 6-18-2009)

10-11-6: PRELIMINARY PLAT:

A. Preliminary Plat: The Administrative Land Use Authority for the approval of a Preliminary Plat application shall be the Planning Commission. The preliminary plat shall be prepared by a licensed surveyor, and shall include the name and address of the surveyor responsible for preparing the preliminary plat, and shall include a certification that the surveyor holds a license in accordance with Utah Code Annotated title 58, chapter 22, as amended or replaced, and has completed a survey of the property in accordance with Utah Code Annotated section 17-23-17, as amended or replaced. The preliminary plat shall describe or specify:

1. A name or designation of the subdivision that is distinct from any plat already recorded in the county recorder's office;

2. North arrow, graphic and written scale, legend, basis of bearings used, and a vicinity map of the site;

3. The legal description of the entire subdivision site boundary;

4. The boundaries, course and dimensions, and acreage or square footage for all parcels of ground divided, whether the owner proposes that any parcel or ground is intended to be used as a street or for any other Public Use, and whether any such area is reserved or proposed for dedication for a public purpose;

5. For all parcels, the proposed lot or unit reference, block or building reference, street or site address, street name or coordinate address (to be approved by the Planning Commission as part of the application review process);

6. Every existing right of way and easement grant of record for underground facilities and for all other utility facilities;

7. The anticipated net developable acreage for each lot;

8. The names and addresses of the applicant and owner of the property, the engineer or surveyor of the subdivision and the owners of the land immediately adjoining the land to be subdivided and within three hundred feet (300') of the boundaries of the proposed subdivision.

10-11-74: ~~APPLICATION FOR SUBDIVISION~~TOWN REVIEW:

~~The applicant for a subdivision shall prepare and submit an application to the town manager or his designated representative. The application shall include three (3) copies of a complete preliminary plat and three (3) completed application forms for the subdivision, including all required maps and charts. All application materials shall be submitted at the same time in order to be considered for completeness.~~

A. Determination Of Completeness Of Application: After receipt of an application, the Town Manager or ~~his~~ Town Manager's designee shall determine whether the application is complete. An application for subdivision is only complete when it includes all information and approvals listed in this chapter. If the Town Manager or ~~his~~ Town Manager's designee determines that the application is not complete, the Town Manager or ~~his~~ Town Manager's designee shall notify the applicant in writing, specifying the deficiencies of the application, including any additional information which must be supplied. No further action will be taken by the Town until the deficiencies are corrected.

B.

1. Following a determination that the application is complete, the application shall be reviewed by Town staff for compliance with the Town's Ordinances, Rules and Regulations. Review by staff shall be completed within 40 days of receipt of the application. After staff review, the application shall be placed on the next available ~~planning commission~~Planning Commission regular meeting agenda for review.

2. The Planning Commission shall hold a public hearing on the Preliminary Subdivision application. Notice of the Public Hearing shall be sent to the record owner of each parcel within 500 feet (500') of the property that is the subject of the application and shall be posted and provided as a Class B notice in accordance with provisions of Utah Code Ann. §63G-30-102.

3. The Planning Commission shall approve a Preliminary Plat if the proposed subdivision and the associated improvement drawings are in compliance with the Town's ordinances and requirements. ~~A complete application shall include the following items:~~

~~A. Preliminary Plat: The preliminary plat shall be prepared by a licensed surveyor, and shall include the name and address of the surveyor responsible for preparing the preliminary plat, and shall include a certification that the surveyor holds a license in accordance with Utah Code Annotated title 58, chapter 22, as amended or replaced, and has completed a survey of the property in accordance with Utah Code Annotated section 17-23-17, as amended or replaced. The preliminary plat shall describe or specify:~~

~~1. A name or designation of the subdivision that is distinct from any plat already recorded in the county recorder's office;~~

~~2. North arrow, graphic and written scale, legend, basis of bearings used, and a vicinity map of the site;~~

~~3. The legal description of the entire subdivision site boundary;~~

~~4. The boundaries, course and dimensions, and acreage or square footage for all parcels of ground divided, whether the owner proposes that any parcel or ground is intended to be used as a street or for any other Public Use, and whether any such area is reserved or proposed for dedication for a public purpose;~~

~~5. For all parcels, the proposed lot or unit reference, block or building reference, street or site address, street name or coordinate address (to be approved by the planning commission as part of the application review process);~~

~~6. Every existing right of way and easement grant of record for underground facilities and for all other utility facilities;~~

~~7. The anticipated net developable acreage for each lot;~~

~~8. The names and addresses of the applicant and owner of the property, the engineer or surveyor of the subdivision and the owners of the land immediately adjoining the land to be subdivided and within three hundred feet (300') of the boundaries of the proposed subdivision.~~

~~B. Application: The town administration may create an application form based upon the requirements of this section. A complete application shall include all of the following information:~~

~~1. Property Information: The date of the application, the name, address, phone number, e-mail address, and signature of the applicant and the owner of the property, the current~~

~~zoning of the property, the location and address of the proposed subdivision, the total acreage of the subdivision, and the number of proposed lots. All persons with a fee interest in the property shall sign the subdivision application form.~~

~~2. Site Information: The following subdivision site information is required for a complete application and shall be provided at the same scale as the preliminary subdivision plat, on separate sheets if necessary:~~

~~a. The identification of known and potential natural features on a map, including, but not limited to, jurisdictional wetlands as identified by the U.S. army corps of engineers, known or potential natural Waterways, Top of Bank, and any potential natural hazards, including avalanche paths, liquefaction areas, and areas of soil instability, and all on site vegetation regulated by town ordinance. A final map identifying known and potential natural features as described in this section and identified by the building official will be reviewed and approved or denied by the planning commission as part of the application review process.~~

~~b. The location and dimensions of all existing buildings, fence lines and property lines, overlaid on the proposed subdivision layout, and the location of surrounding manmade features and improvements, including buildings and roads, and natural features, including significant landmarks and geologic features.~~

~~3. Evidence Of Availability Of Necessary Services: The following information is necessary to establish the availability of basic services to the proposed subdivision and the subdivision application is complete only when all basic services are available to the site and to each proposed subdivision lot, and approved in writing by the designated authority:~~

~~a. Culinary Water Requirements: Salt Lake City department of public utilities, water division, Salt Lake Valley health department, and the town manager or his designated representative, are hereby designated collectively as the "culinary water authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. Such culinary water authority shall evaluate and approve the proposed culinary water system for the subdivision. The applicant shall provide all information required by the culinary water authority (and other applicable agency described below, if any), including, but not limited to, evidence of the source, quantity, quality and means of delivery of the proposed culinary water to the proposed subdivision and each proposed lot. Certain property within the town boundaries may not be eligible to be served by the town culinary water system or able to be supplied water through the town contract for water with Salt Lake City, and shall be required to obtain approval from any additional public or private agency with jurisdiction over the proposed water source or delivery system.~~

~~b. Wastewater Requirements: Salt Lake Valley health department, environmental health division, Salt Lake County service area no. 3, Cottonwood improvement district, and the town manager or his designated representative, are hereby designated collectively as the "sanitary sewer authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. Each sanitary sewer authority shall evaluate and approve the proposed sanitary sewer system. The applicant shall provide all information and materials as required by the sanitary sewer authority.~~

~~c. Fire And Emergency Requirements: The Unified Fire Authority is hereby designated as the "fire authority", as further defined in Utah Code Annotated title 10, chapter 9a, as amended or replaced. The fire authority shall evaluate and approve the proposed fire suppression infrastructure and emergency access to the proposed subdivision. If the proposed subdivision does not include year round motor vehicle (as defined by Utah Code Annotated) access to all proposed lots and proposed and existing roads, streets and adjacent properties, the application shall include an emergency access mitigation plan, approved by the fire authority and the town. The applicant shall provide all information and materials as required by the fire authority.~~

~~d. Subdivision Roads And Streets: All proposed subdivision streets shall be evaluated and approved by the town manager or his designated representative, and if appropriate, the state department of transportation. The proposed street layout shall provide adequate and safe year round access to all proposed lots and proposed and existing roads, streets and adjacent properties. If the proposed subdivision does not include year round motor vehicle (as defined by Utah Code Annotated) access to all proposed lots and proposed and existing roads, streets and adjacent properties, the application shall include a parking and access mitigation plan. If the proposed subdivision will be accessed from a state highway, an appropriate access permit as required by the state department of transportation, shall be provided with the application materials in order to be a complete application. If the proposed subdivision will be accessed from U.S. Forest Service property, the applicant shall provide any appropriate access or special use permits as required by the U.S. Forest Service with the application materials in order to be a complete application.~~

~~e. Avalanche Hazards: The town marshal department shall evaluate and approve the subdivision application provisions for avalanche safety and interlodge controls. The application shall include maps and descriptions of known avalanche slide paths and shall include a proposed plat note describing the risks of building in an avalanche zone and an acknowledgment limiting the town liability for hazards associated with avalanches. A final map identifying known avalanche slide paths shall be certified by a qualified avalanche expert and will be reviewed and approved or denied by the planning commission as part of the application review process. The proposed plat note shall further acknowledge the responsibility of any landowner within the subdivision to comply with the town interlodge procedures and avalanche design and construction requirements, and the applicant and current landowner agreement to sign and record the town avalanche hold harmless agreement concurrently with the recordation of the plat.~~

~~f. Additional Information And Materials When Necessary: When the town manager or his designated representative deems necessary due to the characteristics of the property to be subdivided, the applicant may be required to provide other information or letters of feasibility from other agencies with jurisdiction over the property to be subdivided, conduct studies, and provide evidence indicating the suitability of the area for the proposed subdivision, including, but not limited to, adequacy of public safety and fire protection, geologic or flood hazard, erosion control, preservation of vegetation, and any other physical or environmental matters in conformance with the town zoning ordinances. Such additional requirements shall be made of the applicant at the presubmission meeting, or~~

~~reasonably soon thereafter. (Ord. 2009-O-3, 6-18-2009; amd. Ord. 2021-O-1, 3-10-2021; Ord. 2023-O-2, 4-12-2023)~~

~~10-11-5: FEES:~~

~~A. Application Fees: To be considered complete, the application for subdivision shall be accompanied by all fees established on the town fee schedule.~~

~~B. Notice: The applicant shall provide the town with two (2) sets of typewritten address labels and sufficient funds to cover related postage costs to all property owners within three hundred feet (300') of the boundaries of the proposed subdivision and all affected entities.~~

~~C. Technical Expertise And Engineering Fees: The applicant shall pay all expenses of reviewing and approving the subdivision, including the town fees for hiring individuals with technical expertise, legal counsel and engineers to review the application. (Ord. 2009-O-3, 6-18-2009)~~

10-11-8~~6~~: APPLICATION COMPLETION TIME LINE:

~~A. Determination Of Completeness Of Application: After receipt of an application, the town manager or his designated representative shall determine whether the application is complete. An application for subdivision is only complete when it includes all information and approvals listed in this chapter. If the town manager or his designated representative determines that the application is not complete, the town manager or his designated representative shall notify the applicant in writing, specifying the deficiencies of the application, including any additional information which must be supplied. No further action will be taken by the town until the deficiencies are corrected.~~

A~~B~~. Remedy Of Deficiencies: The applicant shall correct all specified deficiencies within ninety (90) days of the written notification of such deficiencies. If the applicant fails to correct the specified deficiencies within such ninety (90) day period, the application for subdivision shall be deemed withdrawn and will be returned to the applicant. Application fees shall not be refunded. Any further submissions shall be considered only as part of a new application.

B~~C~~. Extensions Of Time: The ~~town manager~~Town Manager or ~~his designated representative~~Town Manager's designee, upon written request from the applicant, may grant the applicant one automatic thirty (30) day extension to correct the specified deficiencies. (Ord. 2009-O-3, 6-18-2009; amd. Ord. 2023-O-2, 4-12-2023)

10-11-9. FINAL PLAT:

The Administrative Land Use Authority for approval of a Final Plat application shall be the Town Manager. Upon approval of the Preliminary Plat by the Planning Commission, an applicant shall submit a final plat, in recordable form, to the Town for its review and approval. The submitted final plat shall be consistent with all provisions and conditions of the Preliminary Plat. With the final plat, the applicant shall submit: (1) an updated Preliminary Title Report issued within 30 days of the Final plat application showing evidence of ownership for all parcels within the plat satisfactory in form to the Town attorney; and (2) any assurance for the installation of public improvements as required by Town ordinance. The Town Manager shall review a complete Final Plat submittal within 30 days of receipt of the application by the Town and shall approve the Final Plat if it is consistent with the approved Preliminary Plat and any conditions of approval.

Town of Alta

AMO Stabilization

Preparation for Draft FY 2025 December Budget Amendment

November 13, 2024

Recap: January 2024 Retreat

Council Guidance – Action Items

1. Stabilize and Sustain the Alta Marshals Office
   a) Improve recruitment and retention by paying competitive wages, considering joining the URS Public Safety Retirement System
2. Capital Assets Master Planning
3. Improve Governance
4. Lengthen Planning Horizon

Post Retreat – Progress on AMO Sustainability

Progress to Date

- Developed annual update to Technology.net/Mike Swallow wage study, worked with council to fund wage increases according to the study and other inputs regarding wage scales in Salt Lake Valley law enforcement agencies
- Updated overtime policy in the AMO
- Pursued but were not approved for COPS hiring program grant
- Researched the URS public safety retirement system and worked with deputies to address concerns
  - We have the full support from all our full-time deputies to make the change

Alta Marshal’s Office Stability

Today’s Discussion & Staff Recommendation

The staff has reviewed and recommends the Council consider these two actions to stabilize the Alta Marshal’s Office

1. Enroll Town Police Officers in the Utah Retirement System Public Safety: Fund 75
2. Hire a 5th Full-time Police Officer
   - We estimate the actual onboarding could likely take place between March and May of 2025

Numbers in the attached presentation are based on annual numbers at current wage rates unless noted otherwise.

Budget Impact of Recommendations

For police officers, our standard retirement system goes from Public Employee to Public safety

- FY 2025: -$25,000
  - we see a reduction b/c the original FY25 budget included enrolling in the public safety system for the entire year when its looking like we will only be in the system for 4-5 months
- FY 2026: roughly ~$77k increase
  - This includes added URS contributions and going from 4 to 5 full-time officers

We hire a 5th Police Officer as soon as practical

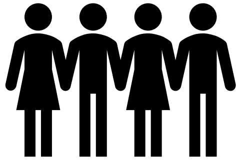
- FY 2025: ~$61k in one-time onboarding expenses
- FY 2025: ~$35k for wages etc. for 3 months (between low and mid point of range)
- FY 2026: ~$100-142k in wages etc for the full year (between low and mid point of range)

Why are we recommending these changes now?

1. AMO stability – recruitment and retention
2. Increase AMO's operational capabilities, most specifically to conduct investigations
   - The nature of calls is evolving and we are seeing more complex and technical types of investigations
3. Increase staffing levels to address thoughtful succession planning

Utah Retirement Systems

Utah has different retirement systems for different job sectors



Public Employee

- 30/35 year retirement based
- Option to purchase death benefit for spouse
- Example: years of service x 1.5%/2% x Avg salary (3/5 highest years) = benefit

Public Safety System

- 20/25 year retirement based
- Automatic 65% spouse benefit upon death of employee
- Example: years of service x 2%/2.5% x Avg salary (3/5 highest years) = benefit

Utah Retirement Systems

5 FT Police Officers
Public Employee vs. Public Safety System

It will cost the Town $65,173 more in contributions to join the Public Safety system.

URS Systems	Hours used in reportable wages	Reportable Wages*	Town paid Public Safety contributions
Public Employee	All hours worked are reportable	$ 468,642	$ 75,290
Public Safety: Fund 75	Only declared hours can be reported. We will declare 48 hours a week. Additional overtime is not reportable.	$ 455,549	$ 140,463

*Reportable wage estimates are based on the FY25 wages for 5 FT Officers

Police Department Budget

Estimated Annual Difference of adding a 5th Police Officer and joining the URS Public Safety System

	Current	Future	
	4 FT Officers	5 FT Officers	
AMO Employee Wages Benefits Etc.	**Public Employee System**	**Public Emp & Public Safety - Fund 75**	**Difference**
Wages for Police Officer Public Safety URS Reportable Wages		$ 455,549	
Wages for Dispatchers and non-reportable Public Safety wages	$ 869,500	$ 486,951	
Sub Total	$ 869,500	$ 942,500	$ 73,000
Performance Bonus	$ 11,790	$ 11,790	$ -
Employer Taxes	$ 66,952	$ 73,000	$ 6,049
Insurance Benefits	$ 145,000	$ 163,125	$ 18,125
URS Contributions	$ 147,815	$ 205,294	$ 57,479
Total	**$ 1,241,057**	**$ 1,395,709**	**$ 154,653**

Dispatchers are included in the AMO Budget - dispatchers would remain in public employee system – this is why the “Future” column is listed as being split systems (public emp and public safety).

5th Deputy

- Wages and expenses to hire a 5th officer are not in the FY25 Budget and are not yet in the Draft December Budget Amendment – waiting for council direction.
- Pursued grant: COPS Hiring Program (CHP) – grant was not awarded to us
- With council approval, could hire a 5th officer and possibly be onboarding as soon as March 2025
- One-time onboarding expenses (see table on next slide)
- Annual increase to AMO department (see table on next slide)

5th Deputy

Police Officer costs

Onboarding Expenses: One-time		
Vehicle	$ 55,000.00	
Personal Gear (body armour, firearms etc)	$ 4,000	
Computer	$ 1,200	
Misc.	$ 1,000	
Total	$ 61,200	
Estimated Annual Impacts to Budget	**Low Range**	**Med Range**
Wages	$ 66,000	$ 80,000
Insurance	$ 9,494	$ 26,580
Employer Taxes	$ 5,049	$ 6,120
URS - Public Safety Fund 75	$ 17,483	$ 28,168
IT and Software applications	$ 2,000	$ 2,000
Estimated Range	$ 100,026	$ 142,868

Council Guidance

Draft FY 2025 December Budget Amendments

- There are a handful of smaller budget adjustments that will be highlighted in the Draft December Budget Amendment worksheet with accompanying notes.
- The bigger picture questions were addressed in this presentation

Today's Discussion & Staff Recommendation

The staff has reviewed and recommends these two actions to stabilize the Alta Marshal's Office

1. The Town enrolls in the Utah Retirement System Public Safety: Fund 75
2. The Town hires a 5^{th} Full-time Police Officer

TOWN OF ALTA

RESOLUTION NO. 2024-R-25

A RESOLUTION REPEALING AND REPLACING RESOLUTION 2024-R-9 TO UPDATE THE TOWN OF ALTA FEE SCHEDULE

WHEREAS, the Town of Alta recognizes the need to align its parking violation fees with those enforced by the Alta Ski Area in order to promote consistency and ensure fair enforcement in the Town's base facility zone; and

WHEREAS, the Town of Alta seeks to implement a returned payment fee to recover costs associated with charges from its merchant service provider and the allocation of staff resources required to address and resolve such payment issues.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL AS FOLLOWS:

Section 1. The Town of Alta Fee Schedule which was adopted by Resolution 2024-R-20 on June 20, 2024 is hereby repealed and replaced with Exhibit A attached.

Section 2**.** This Resolution shall become effective immediately upon passage.

APPROVED by the Town Council on the 13st day of November, 2024.

By:

____
MAYOR ROGER BOURKE

ATTEST:

____
JEN CLANCY, TOWN CLERK

VOTE:

Mayor Bourke	__________	Councilmember Anctil	__________
Councilmember Byrne	__________	Councilmember Morgan	__________
Councilmember Schilling	__________		

Exhibit A

Town of Alta
Fee Schedule

Town of Alta Fee Schedule
Arranged Categorically

Fee Category | Page Number

Town Clerk

Fee Information	Current Fee
Returned Payment Fee – Town wide	$25 per occurrence
GRAMA Request Fees	
Audio CD's	$15.00 per CD
Black and White Copies per page *(8.5"x11," 8.5"x14," 11"x14," or 11"x17")*	$0.25 per page
Color Copies per page (8.5"x11")	$0.35 per page
Black and White Copies (oversize documents) *Note: Town does not have equipment to easily reproduce oversize black and white documents larger than 11"x17." Documents will be produced out of office. Actual cost will include staff time and mileage as applicable.*	Actual cost to Town
Color Copies (oversize documents) *Note: Town does not have equipment to easily reproduce oversize color documents larger than 8.5"x11." Documents will be produced out of office. Actual cost will include staff time and mileage as applicable.*	Actual cost to Town
Complete copy of Town Code (hard copy)	$75.00
Staff Time ***Note:** for the search, retrieval, and compiling of records responsive to a request*	$35.00 per hour
Certification fee	$2.00 per certification
Postage	Actual Cost to Town

Finance Services

Fee Information	Current Fee
Collection Fees	Actual cost to Town

Community Events

Fee Information	Current Fee
Community Center Use Fee	$150.00 per day

Marshal's Office

Fee Information	Current Fee
Sex Offender Registration Fee	$25.00
Reports	
First Page of Report	$10.00
Each Additional Page	$0.25 per page
Fingerprints (applicant must supply card specific to requiring agency)	$5.00 per card
Clearance Letters/Background Checks *Note: Where allowed by law*	$10.00 per letter and/or check
Special Event Law Enforcement (3 hour minimum required) *Note: payment must be made directly to officer*	$45.00 per hour
Civil Code Enforcement Fines	
General fine for violation of any ordinance not otherwise classified	$150.00 per day per act of violation
Violations classified as infractions	$50.00 per day per act of violation
Violations classified as C Misdemeanors	$150.00 per day per act of violation
Violations classified as B Misdemeanors	$300.00 per day per act of violation
Parking violations	$75.00 per day per act of violation
Noise ordinance warning	N/A
Noise ordinance violation	$1,000.00 per day per act of violation

Town Managed Parking Permits

Fee Information	
Seasonal Permit	$250.00
Day Use Permit	$25.00
Parking Permit Violation Fee (full amount)	$250.00~~75.00~~
Parking Permit Violation Fee (~~total due~~ if ~~$7~~1~~5~~0 ~~violation fee is not~~ paid ~~or appealed~~ within 10 days)	$125~~150~~.00
Parking Permit Violation Fee (first time offense when disputed will be reduced)	$25.00

Animal Control

Fee Information	Current Fee
Permanent Dog License (Annual fee, spayed or neutered) *Note: no dog will be licensed as such without proof that sterilization was performed*	$100.00
Permanent Dog License (Annual fee, un-spayed or un-neutered dog)	$125.00
Replacement Town Tag	$5.00
Temporary Dog License (14 days or less) *Note: The Mayor shall have discretion to waive fees for temporary licenses in whole or in part for cause shown as the Mayor deems reasonable.*	$60.00
Temporary Dog License (More than 14 days) *Note: The Mayor shall have discretion to waive fees for temporary licenses in whole or in part for cause shown as the Mayor deems reasonable.*	$125.00
Late Fee: (application received after January 31)	200% licensing fee

Park and Recreation

Fee Information	Current Fee
Town Park portable toilet fee for groups >75 people	Actual cost to Town

Business and Liquor Licenses

Fee Information	Current Fee

Business License Fees[1]	First Application (Second + App)
Category 1	$843.03 ($391.00)
Category 2	$65.31 ($65.31)
Category 3	$65.31 ($65.31)
Category 4	$65.31 ($65.31)
Category 5	$92.06 ($92.06)
Category 6	$102.68 ($102.68)
Category 7	$65.31 ($65.31)
Category 8	$3,250.89 ($990.75)
Category 9	$50.00 ($50.00)
Category 10	$0.00 Exempt from fee
Late Fee (if not paid within 30 days of due date)	10% of the amount of such license fee
Liquor Licenses	
Single Event Permit	$50.00
On Premise Beer License	$225.00 per six months; $450.00 per year
Off-Premise Beer Retailer License	$225.00 per six months; $450.00 per year
Restaurant Liquor License	$125.00 six months; $250.00 per year
Limited Restaurant License	$100.00 per six months; $200.00 per year
Bar Establishment License	$225.00 per six months; $450.00 per year
On-Premise Banquet License	$225.00 per six months; $450.00 per year

Planning and Zoning

Planning and Zoning Fees

Note: All fees shall be paid to the Alta Town Clerk at the Town Office. Fees for all planning and zoning matters shall be paid only in cash, money order, certified check, or credit card. All required fees for any planning and/or zoning matter must be paid at the time application is made for consideration by the Planning Commission.

Fee Information	Current Fee
Zoning Change Fees	$100.00 + $50.00 per acre or fraction thereof
Annexation Fees	$500.00
Conditional Use Permit Fee (Residential)	$100.00 + $25.00 per dwelling unit
Conditional Use Permit Fee (Commercial)	$100.00 + $50.00 per acre (or fraction thereof)
Conditional Use Permit Fee (Public/Quasi-public)	$50.00
Conditional Use Permit Fee (Home Occupation)	$25.00
Additional Planning Commission Review Fee	$100.00 per hearing/meeting
Subdivision Approval Fee	$100.00 + $25.00 per lot
Amended Site Plan or Plat Fee	$100.00
Change of Existing Use	$50.00
Impact Fees: *Note: Additional information about impact fees can be found in Alta Town Code 9-1A*	Determined by impact fee analysis

Building

Building Permits and Inspections

Note: Plan review fees must be paid at the time application is made for a building permit. Valuation of construction costs for new buildings or additions to existing buildings for single family dwellings, multiple family dwellings, and commercial uses shall be valued at $200.00 per square foot of gross floor areas, or contract price. For remodeling of existing buildings the valuation will be the actual costs of construction or a reasonable estimate thereof subject to approval of the Building Official

Fee Information	Current Fee
Building Permit Fee	Calculated by building permit fee schedule below
Electrical Permit Fee *Note: if separate from a issued building permit*	Calculated by building permit fee schedule below
Plan Review Fee	65% of building permit fee
Additional Plan Review Fee *Note: Required by changes, additions, or revisions to the plans*	$55.00 per hour (one-half hour minimum)[2]
State Building Permit Surcharge	1% of building permit cost
Re-Inspection Fees *Notes: Assessed under provisions of the International Building Code (as modified)*	$55.00 per hour (one hour minimum)[2]
Inspection Outside Normal Business Hours	$55.00 per hour (two hour minimum)[2]

Note: Normal business hours are 8:00AM – 4:30PM, local time	
Resident Inspector	$47.00 per hour (one hour minimum)
Inspections for which no fee is specifically indicated	$55.00 per our (one-half hour minimum)[2]
Special Inspections and/or Plan Checks Requiring Outside Consultants	Actual cost of inspection[3]
Electrical Inspection Fee	$0.10 per gross square foot of enclosed building area
Excavation Permit Fee	$250.00
Sewer Connection Fee: *Note: "Fixture units" as defined by the Unified Plumbing Code*	$60.00 per fixture unit
Culinary Water Connection Fee: *Note: "Fixture units" as defined by the Unified Plumbing Code*	$40.00 per fixture
Demolition Permit Review	Actual Cost to Town
Sign Permit Fee (sign area less than 32 square feet) *Note: For all signs for which a permit is required by Alta Town Code Title 10, Chapter 13. Fees shall be based on the "sign area" as defined in Alta Town Code 10-13-4*	$25.00
Sign Permit Fee (sign area equal to or greater than 32 square feet) *Note: For all signs for which a permit is required by Alta Town Code Title 10, Chapter 13. Fees shall be based on the "sign area" as defined in Alta Town Code 10-13-4*	$50.00

Water Operations

Fee Information	Current Fee
Water Use Rates	
Residential *Note: Residential monthly allocation shall be 6,400 gallons times its "ECU" (Equivalent Capacity Unit).*	$108.34 per ECU per month
Commercial *Note: Commercial monthly allocation shall be 6,400 gallons times its "ECU" (Equivalent Capacity Unit). All users which are not single family homes shall be deemed commercial users.*	$108.34 per ECU per month
Water overage fee *Note: Applies to both residential and commercial users if use exceeds the allocations listed above.*	$5.16 per 1,000 gallons
Late Fee	18% daily interest rate

Water Expansion and Replacement

Fee Information	Current Fee
Water Connections	See building fees
Hydrant Fees (Pertaining to the purchase of water from a fire hydrant)	
Application/ permit fee for purchasing water from a fire hydrant	$50.00 per month (or any portion thereof)
Equipment Usage Fee	$30.00 per month (or any portion thereof)
Refundable Deposit *Note: A refundable deposit equal to the replacement cost of a flow meter with shut-off valve and back flow preventer, for use of said items. However, said fee may be waived if the applicant supplies its own, approved flow meter with shut-off valve and back flow preventer.*	See note
Water Use Fee	$2.50 per 1,000 gallons per month (or any portion thereof)
Non-permanent Water User Rate	$2.50 per 1,000 gallons per month (or any portion thereof)

Sewer Operations

Fee Information	Current Fee
Sewer Rates (per year) *Note: Equivalent Capacity Unit ("ECU")*	$83.18 per ECU per month
Sewer Connection Fees	See building fees
Late Fee	18% daily interest rate

Building Permit Fee Schedule

Total Valuation	**Fee**
$1.00 to $500.00	$34.42
$501.00 to $2,000.00	$34.42 for the first $500.00 plus $4.20 for each additional $100.00, or fraction thereof, to and including $2,000.00
$2,001.00 to $25,000.00	$95.57 for the first $2,000.00 plus $19.20 for each additional $1,000.00, or fraction thereof, to and including $25,000.00
$25,001.00 to $50,000.00	$539.93 for the first $25,000.00 plus $13.92 for each additional $1,000.00, or fraction thereof, to and including $50,000.00
$50,001.00 to $100,000.00	$888.37 for the first $50,000.00 plus $9.66 for each additional $1,000.00, or fraction thereof, to and including $100,000.00

$100,001.00 to $500,000.00	$1,371.37 for the first $100,000.00 plus $7.68 for each additional $1,000.00, or fraction thereof, to and including $500,000.00
$500,001.00 to $1,000,000.00	$4,462.57 for the first $500,000.00 plus $6.54 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00
$1,000,001.00 and up	$7,740.00 for the first $1,000,000.00 plus $5.04 for each additional $1,000.00, or fraction thereof
Other Inspections and Fees:	
Inspections outside of normal business hours	$55.00 per hour (2 hour minimum charge)[2]
Reinspection fees assessed under provisions of Section 305.8	$55.00 per hour[2]
Inspections for which no fee is specifically indicated	$55.00 per hour (one-half hour minimum charge)[2]
Additional plan review required by changes, additions or revisions to the plans	$55.00 per hour (one-half hour minimum charge)[2]
For use of outside consultants for plan checking and inspections, or both	Actual Costs[3]

[1] Business License Category Definitions:
Category 1 = Hotels with 20 or more guest rooms (as defined by the Town of Alta Land Use Regulation 10-1-6)
Category 2= Hotels with more than 10 and less than 20 guest rooms
Category 3 = Lodging with 10 or less guestrooms
Category 4 = Property management, transportation, business & personal services, home occupations (generally, have either no premises in Alta or are located inside another business)
Category 5 = Retail & General Services (generally, have their own entrance from outside)
Category 6 = Restaurant/Cafeteria/Bar
Category 7 = Day Care businesses
Category 8 = Ski Lift company
Category 9 = Temporary
Category 10 = Non-profit

[2] Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages, and fringe benefits of the employees involved.

[3] Actual costs include administrative and overhead costs.