MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
JOHN BYRNE
DAN SCHILLING
ELISE MORGAN

TOWN OF ALTA
P.O. BOX 8016
ALTA, UTAH 84092

TEL (801) 363-5105
(801) 742-3522
FAX (801)742-1006
TTY 711

Alta Town Council Meeting Packet
January 8, 2025

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.

Agenda

Staff Reports

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Draft Minutes

Additional Meeting Materials

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AGENDA
ALTA TOWN COUNCIL MEETING
WEDNESDAY, February 12, 2025 - 4:00 PM
ALTA COMMUNITY CENTER
ALTA, UTAH

We encourage you to join us in person. This will be a hybrid meeting with virtual meeting instructions on our website: https://townofalta.utah.gov/

Public comment - please note, each person will be able to speak for up to 3 minutes for each agenda item. Written public input can be submitted here: https://townofalta.utah.gov/public-comment-form/

To make a public comment virtually we recommend you notify Brooke Boone via email (brooke@townofalta.com) in advance of the meeting.

Meeting Agenda

1	Call the meeting to order	4:00	-	4:05
2	Citizen Input	4:05	-	4:10
3	Alta Community Enrichment Update, Sara Gibbs	4:10	-	4:20
4	Alta Ski Area Update, Mike Maughan	4:20	-	4:30
5	Questions regarding Departmental Reports	4:30	-	4:35
6	Approval of: January 8, 2025 Town Council Meeting Minutes, January 9, 2025 Council Retreat, and February Staff and Finance Reports	4:35	-	4:40
7	Mayor's Report	4:40	-	4:50
8	Review of 2025 Town Council Retreat	4:50	-	5:00
9	Discussion and possible action to adopt Ordinance 2025-O-1 to establish the FY25/26 town council meeting schedule	5:00	-	5:05
10	Budget Process Update	5:05	-	5:10
11	Discussion and possible action to adopt a wage comparable entity list	5:10	-	5:20
12	Summer 2025 Transfer Tow Water Line Project	5:20	-	5:30
13	Canyon Guard Update, Craig Heimark	5:30	-	5:50
14	New Business	5:50	-	5:55
15	Discussion and possible action to commence a closed meeting to discuss a matter authorized by Utah Code section 52-4-205(1)	5:55	-	6:25
16	Motion to Adjourn	6:25	-	

Notice Provisions:

- Motions relating to any of the foregoing including final action may be taken at the meeting.
- One or more members of the Town Council may attend by electronic means, including telephonically. Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the ALTA COMMUNITY CENTER, 10361 EAST HWY 210, ALTA, UTAH
- Reasonable accommodations (including auxiliary communicative aids and services) for individuals with disabilities may be provided upon receipt of a request with three (3) working days' notice. For assistance, please call the Alta Town Office at 801-363-5105
- By motion of the Alta Town Council, pursuant to Title 52, Chapter 4 of the Utah Code, the Town Council may vote to hold a closed meeting for any of the purposes identified.

Alta Town Council

Staff Report

To: Town Council
From: Chris Cawley, Town Manager, Molly Austin, Assistant Town Manager
Re: February 2025 Department Report
Date: February 2, 2025
Attachments:

Town Council Retreat

Chris included a “readers digest” summary of 2025 retreat outcomes and some very brief recommendations for follow-up in a separate slide deck later in the meeting packet for discussion during the retreat report agenda item.

Projects

Water and Sewer Master Plan and Cross Tow Waterline Project Summer 2025

See slides related to “Summer 2025 Transfer Tow Waterline Project.” We’ll discuss both these projects in that agenda item.

Facilities Master Plan

Staff has reengaged FFKR to complete work on our facilities planning project. The remainder of the scope of work for the project is focused on a space planning exercise to depict alternatives for collocation of the Town’s current functional spaces, to include additional programing where the Team’s assessment of theTown’s operational shortcomings indicated a lack of functionality. The exercise will involve three dimensional renderings to help understand current and potential future adjacencies and will yield very high-level illustrations of facility massing. The project team will also provide a complete draft of the facility condition assessment, cost estimates for facility repair and replacement, information about municipal and public finance options for funding facility replacement, and recommendations for management of the Tom Moore Toilet historic structure.

The original scope of work for the project also included a small amount of budget to support public outreach in the form of an open house. Staff and FFKR are discussing the possibility of replacing this scope item with work to develop recommendations for pre-design tasks and projects the Town will need to accomplish before it can begin a project to design a new building.

The reason we are comfortable forgoing public engagement at this time is that the project has mostly been focused on understanding existing conditions and how to maintain current service levels by improving and replacing "like for like." Staff will contact council members to discuss this approach prior to implementing this change in scope.

Staff will work on developing a scope and budget for a future phase in facility programming to include as-built surveys and other site analysis tasks to be considered in the FY 26 budget process and conducted during summer and fall of 2025.

Alta Planning Commission

The Alta Planning Commission met on January 22nd on-site on at the Shrontz Estate's Patsey Marley Hill parcel. The Estate used a drone and printed exhibits to depict the height and mass of a proposed condominium building the Estate is exploring as an alternative to the 10-lot subdivision the Estate is entitled to develop under a2014 development agreement with the Town of Alta. After the site visit, the commission convened in the Alta Community Center to review what was discussed during the site visit and provide reactions to the Estate's presentation. The commission also adopted a 2025 meeting schedule, which can be found here, and minutes from the December 2024 meeting, when the Estate first presented on their proposed rezone and condominium project, which can be found here.

The next regularly scheduled planning commission meeting is on February 26th.

2025 Legislative Session Updates

Staff is monitoring the ongoing legislative session by attending Utah League of Cities and Towns Legislative Policy Committee meetings and coordinating with the Town's lobbyist. Below is a list of resources related to the session and ULCT, and some bills we are monitoring. This is by no means an exhaustive list of bills that would affect the Town but we're not aware of other bills that may have significant impacts. Like many Utah municipalities, the Town retains a lobbyist for the purpose of general surveillance and to facilitate more effective proactive or reactive intervention as necessary.

ULCT Website

State Legislature Website

HB 48 - This bill modifies Wildland Urban Interface (WUI) provisions in state code. We've been tracking it because it may require jurisdictions to adopt the WUI code. This may require the Town to more explicitly allow or even require defensible space around structures, which would entail modifying our vegetation management regulations, amongst other things. The bill also appears to allow for assessment of fees on properties within the WUI by counties, and to affect insurance of high-risk properties. Alta is entirely within the WUI and some Alta properties may qualify as high-risk according to the Utah Wildfire Risk Assessment Portal (UWRAP). HB 48 has passed out of the House and is not yet scheduled for committee hearings in the Senate.

HB 90 - Would require cities to allow 6000' minimum lot sizes in residential zones and permit detached single-family dwellings on those lots. The smallest minimum lot size in a residential zone in Alta is .5 acres, or 21,780 square feet, so this could have a major impact. The original version of the bill would have required municipalities to allow housing in commercial zones, but that provision was removed. ULCT opposes the bill and it may be abandoned in favor of one or two large, heavily negotiated land use bills

HB 196 - Makes minor changes to the traction law and is sponsored by Alta's House and Senate representatives. The bill passed out of committee and is awaiting a reading on the house floor.

HB 256 - Allows cities to use short-term rental websites as information to show property owners violated the law. Passed out of committee and is supported by ULCT.

HB 291 - Allows popular recall of mayors. The bill has apparently not moved and it is opposed by ULCT. The bill seems motivated by recent news about one Utah County mayor accused of malfeasance and a lack of transparency.

HB 368 - a 7223-line omnibus land use bill ("THE BILL") would make a wide range of changes to municipal land use authority and process. The bill will require Alta to change certain land use process requirements but none of the changes appear objectionable. The bill is a product of extensive, long-term negotiation and collaboration between developers, ULCT, and other housing and government stakeholders. ULCT supports the bill, but it has not yet been heard in committee.

Building Department Services Procurement

As of February 5th we are still-yes, still-working to get a new building official under contract.

URC Update-program application, link to press release, etc.

The Town is still participating in Utah Renewable Communities, also known as the Community Renewable Energy Program or URC. In 2019, the Town Council passed a resolution establishing a goal of obtaining net-100 percent renewable energy by 2030 and joined 19 other Utah communities in creating the program. Together, these communities represent 25 percent of Rocky Mountain Power's (RMP) entire Utah electric load. Last week, URC reached an exciting milestone when RMP submitted an application to the Utah Public Service Commission to formally create the program. URC expects the additional cost for the average residential customer to participate in this optional program to be $3 to $4 per month, and the program may "go live" in early 2026, at which time communities must adopt a final participation ordinance. Please click here to read a press release on this milestone.

Town Shuttle Programs

The Town Shuttle programs are off to a great start this season! Contribution letters have been sent to all shuttle program stakeholders, and funds are starting to come in. So far, we have received $75,022 of a total of $138,600 pledged contributions, with $63,578 still outstanding. We are expecting to receive the remaining pledged funds by the end of February.

Service Update: The Town Shuttle Snowbird stop is now at the Cliff Lodge Portico, rather than the old UTA stops along the Bypass Road, per Snowbird's request. Communication has been sent to all major stakeholders regarding this change and un updated schedule has been posted.

Northside Parking

All eligible Town of Alta businesses, residents, and property owners have received notice from Interstate Parking to purchase allotted permits. There were a few minor technical difficulties with purchasing passes right at the start, but all seems to have been smoothed out by now.

Northside permits are required until April 6^{th} and again on Alta Ski Area's Closing Day, to coordinate with ASA's reservation program. Click here to view the Parking and Transportation page on the Town of Alta website for more information.

Emergency Management – Hazard Mitigation Plan

Reminder: 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.

The Town is expecting to receive the draft jurisdictional annex for Alta in the first week of February, with the anticipated deadline for comments and feedback set for February 12. Molly will share this with the council as soon as it becomes available.

The council should expect an agenda item in April or May to formally adopt the Hazard Mitigation Plan.

New Email Addresses

All active TOA email addresses have been officially switched to the utah.gov domain. Please contact Molly with any questions regarding this transition.

Alta Town Council

Staff Report:
February 12, 2025

To: Town Council
From: Jen Clancy, Town Clerk & Brooke, Deputy Town Clerk
Date Written: February 6, 2024

Town Clerk – Jen

- Submitted 2024 year-end reports: TAP, Deposit and Investment Report, Impacts Fees
- The council approved the Elected Officer Conflict of Interest Disclosure in the January 2025 meeting. Forms were received by council members and posted on the Town's website per HB 80 requirements.
- Distributed and received the Officials and Employees Ethical Behavior Pledge from all staff, planning commission and town council members.
- Fraud Risk Assessment for FY2025 – a draft of the Fraud Risk Assessment has been prepared for the council and included in the financial section of the meeting packet. There are no changes to the responses this last year compared with last year. The form is required annually by the State Auditor's office. The form will be submitted in February.
- Our contract for audit services with Gilbert and Stewert has expired. A draft audit RFP is being drafted by staff and the Mayor is expected to form a selection committee. The project's timing will need to be worked out in the next month or so.
- Budget Committee meeting preparations have begun.
- Water Fund: The FY24 and FY25 water fund debt payments (2 payments totaled $61,400) to the general fund have been made. Please note that these payments do not show up on the budget worksheet, but the balance sheet. The balance sheet for the water fund now shows a "due to other funds – longterm" amount of $296,970 (versus $358,370 last month). The debt has been reduced by $61,400.
- We are live with Xpress BillPay!!! Next, we will be working to get customers signed up with autopay.

Deputy Town Clerk – Brooke

- Annual Dog License Applications – We have received word back from all license holders. We had 4 tags forfeited. One type A, one type B, and two type C's.
- Council Meeting Dog License Reporting: Temporary dog licenses issued with a start date between 01/09/2025-1/13/2025
  - Monahan, Dan & Kate (30 days) 01/18/2025
  - Zelov, Scott (9 days) 01/30/2025
  - Guericke, LeAndra (29 days) 02/01/2025
  - Petzold, Tricia (14 days) 02/05/2025

Alta Justice Court – Brooke

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
  - The next court date will be February 20, 2025
- Continued training for Court Clerk Certification

Department Incident Activity Report

Date Reported: **01/01/2025 - 01/31/2025** | 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	3	0	3	0	0	0	0	0.0
Assist Other Agency	3	0	3	0	0	0	0	0.0
ALARM	4	0	4	0	0	0	0	0.0
Burglary Alarm	1	0	1	0	0	0	0	0.0
Fire Alarm	3	0	3	0	0	0	0	0.0
AVALANCHE	3	0	3	0	0	0	0	0.0
CONTROL	3	0	3	0	0	0	0	0.0
CITIZEN	1	0	1	0	0	0	0	0.0
ASSIST	1	0	1	0	0	0	0	0.0
CONTROLLED SUBSTANCE	1	0	1	1	0	0	1	100.0
Marijuana, Possession	1	0	1	1	0	0	1	100.0
DAMAGED PROPERTY	1	0	1	0	0	0	0	0.0
Damaged Property, Vehicle	1	0	1	0	0	0	0	0.0
HARASSMENT	1	0	1	0	0	0	0	0.0
Harassment, Other	1	0	1	0	0	0	0	0.0
INTERLODGE	5	0	5	2	0	0	2	40.0
HELLGATE-SUPERIOR CLOSURE	2	0	2	0	0	0	0	0.0
TOA CLOSURE	1	0	1	0	0	0	0	0.0
VIOLATION	2	0	2	2	0	0	2	100.0
MEDICAL	2	0	2	0	0	0	0	0.0
EMERGENCY	2	0	2	0	0	0	0	0.0
MISCELLANEOUS	1	0	1	0	0	0	0	0.0
MISCELLANEOUS INCIDENTS	1	0	1	0	0	0	0	0.0
MOTORIST	46	0	46	0	0	0	0	0.0
ASSIST	46	0	46	0	0	0	0	0.0
NORTH SIDE	1	0	1	0	0	0	0	0.0
PLOWING	1	0	1	0	0	0	0	0.0
PROPERTY	9	0	9	0	0	0	0	0.0
DAMAGE	2	0	2	0	0	0	0	0.0
Found Property	1	0	1	0	0	0	0	0.0
Lost Property	6	0	6	0	0	0	0	0.0
ROAD CLOSURE	4	0	4	0	0	0	0	0.0
HELLGATE-SUPERIOR	2	0	2	0	0	0	0	0.0
SR-210	2	0	2	0	0	0	0	0.0
SKIING	2	0	2	0	0	0	0	0.0
CLOSED AREA	2	0	2	0	0	0	0	0.0
SUSPICIOUS	1	0	1	0	0	0	0	0.0
Suspicious Person	1	0	1	0	0	0	0	0.0

THEFT	7	5	2	0	0	0	0	0.0
Larceny, From Building	1	1	0	0	0	0	0	0.0
Larceny, From Yard/Land	6	4	2	0	0	0	0	0.0
TRAFFIC	22	0	22	9	0	0	9	40.9
VIOLATION	22	0	22	9	0	0	9	40.9
TRAFFIC ACCIDENT	5	0	5	0	0	0	0	0.0
Traffic Accident, Injury	1	0	1	0	0	0	0	0.0
Traffic Accident, Vehicle Damage	4	0	4	0	0	0	0	0.0
UTILITY PROBLEM	1	0	1	0	0	0	0	0.0
Other Utility Problem	1	0	1	0	0	0	0	0.0
VEHICLE	3	0	3	0	0	0	0	0.0
IMPOUND	3	0	3	0	0	0	0	0.0
VOID	1	1	0	0	0	0	0	0.0
CREATED IN ERROR	1	1	0	0	0	0	0	0.0
WATERSHED OFFENSE	3	0	3	0	0	0	0	0.0
ANIMALS	2	0	2	0	0	0	0	0.0
CAMPING	1	0	1	0	0	0	0	0.0
Event Totals	127	6	121	12	0	0	12	9.9

UNIFIED FIRE AUTHORITY

UFA Report February 2025

EMAC to Palisade Fire in California: UFA sent 8 firefighters in response to a call for help (EMAC Request) from California. UFA personnel were part of a larger Task Force from Utah made up of more than a dozen Wasatch Front Fire agencies. Our crews worked 24-hour shift cycles, mostly in the Palisades area with structure protection, extinguishing hot spots, assisting US&R teams as needed, and supporting community members. They spent 14 days in the Los Angeles area. UFA gains invaluable experience by being a part of deployments like this. These experiences will prepare UFA personnel when urban interface fires occur here in our local area. Providing mutual aid both to those agencies around us and nearby states is also part of being a partner in the fire service in general. We know that when needed, our surrounding states will be there to answer our call for help.

Recruit Camp Graduation: UFA Camp 58 (15 recruits that came from our part-time EMS and wildland fire programs) graduated on January 16 in a ceremony held at the Millcreek City building. These recruits have been placed with veteran captains and crews and will spend their first year as apprentices learning more about the fire service while working as full-time firefighters.

Recruit Camp 59: 36 new hires started camp on Feb 3. UFA training has brought in 6 additional specialists from operations to work as training cadre to help with this camp. Recruits will spend their first few weeks working on fitness, being introduced to PPE and various fire apparatus as well as learning about UFA policies and procedures.

CPR Training: UFA will host a monthly CPR Class for anyone who wants an American heart association BLS Certification. For more information, please use this link: https://unifiedfire.org/classes/cpr-class/.

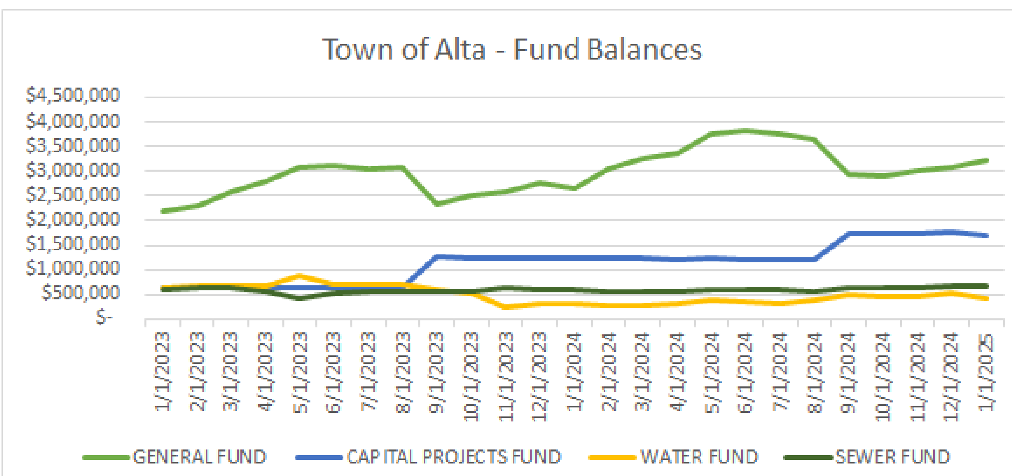
Budget: UFA Divisions are busy working through their budget proposals for the next fiscal year beginning July 1, 2025. Meetings will take place over the next few months with UFA's benefits consultant, the Benefits and Compensation Committee, and the Fire Chief, leading towards a presentation to the Board Finance Committee in April. Final Budget approval is scheduled for June 17.

Safety Message: With more winter storms ahead, we wanted to remind residents of some Fire safety tips to keep in mind during this season:

- Fact: There are more home fires in winter than any other season.
- Test your smoke detectors at least once a month and install carbon monoxide alarms in your home.
- Plan with your family two ways to get out of your home quickly in case of an emergency. Keep your driveway and walkways clear of ice and snow to provide easy exit and allow crews to enter your home safely and quickly.
- Make sure your house number is easily visible from the street.
- Be a good neighbor and check on those around you who may need help.
- Generators should only be used outdoors. Do not run a generator inside a garage.
- Keep flashlights and blankets on hand in case the power goes out. Keep extra batteries in an easy to reach place.

Town of Alta
Bank Account Balance Summary

Account Info		11/30/2024	12/31/2024	1/31/2025
GENERAL FUND				
01-11610	PTIF - General Fund	$ 2,561,390	$ 2,728,883	$ 2,800,115
10-12640	PTIF - B&C Road Funds (restricted)	$ 69,697	$ 72,126	$ 75,383
10-12690	PTIF - Impact Fee (restricted)	$ 23,386	$ 23,481	$ 23,571
10-12700	PTIF - Beer Fund (restricted)	$ 24,817	$ 31,861	$ 31,984
10-12710	PTIF - Post-Employment (restricted)	$ 112,799	$ 113,253	$ 113,690
01-11110	KeyBank	$ 223,104	$ 110,519	$ 173,745
01-11215	Keybank PO	$ 1,286	$ 1,235	$ 188
	Total Fund Balance	**$ 3,016,480**	**$ 3,081,358**	**$ 3,218,676**
CAPITAL PROJECTS FUND				
45-12100	PTIF (restricted)	$ 1,735,173	$ 1,763,143	$ 1,687,904
	Total Fund Balance	**$ 1,735,173**	**$ 1,763,143**	**$ 1,687,904**
WATER FUND				
51-11140	PTIF (restricted)	$ 458,653	$ 513,580	$ 433,505
	Total Fund Balance	**$ 458,653**	**$ 513,580**	**$ 433,505**
SEWER FUND				
52-11130	PTIF (restricted)	$ 641,457	$ 665,070	$ 663,919
	Total Fund Balance	**$ 641,457**	**$ 665,070**	**$ 663,919**



TOWN OF ALTA
COMBINED CASH INVESTMENT
JANUARY 31, 2025

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	155,386.65
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	548.07
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	2,800,115.34
01-11710	CASH CLEARING -AR	(100.00)
01-11730	CASH CLEARING -UTILITIES	(52,799.91)
	TOTAL COMBINED CASH	2,903,465.96
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(2,903,465.96)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,849,463.95
45	ALLOCATION TO CAPITAL PROJECT FUND	(2,287.92)
51	ALLOCATION TO WATER FUND	59,722.09
52	ALLOCATION TO SEWER FUND	(3,432.16)
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,903,465.96
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(2,903,465.96)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2025

GENERAL FUND

	ASSETS			
10-10100	CASH - COMBINED FUND		2,849,463.95	
10-12640	CASH IN PTIF - C ROAD FUND		78,050.58	
10-12690	IMPACT FEE FUND PTIF		23,571.17	
10-12700	BEER TAX FUNDS PTIF		31,983.55	
10-12710	POST EMPLOYMENT BENEFIT PTIF		113,690.35	
10-13110	ACCOUNTS RECEIVABLE		1,753.71	
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		296,970.00	
	TOTAL ASSETS			3,896,099.89
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-21310	ACCOUNTS PAYABLE		(6,450.01)	
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		3,733.89	
10-22555	FLEX/CAFETERIA WITHHOLDING		142.37	
10-22600	REVEGETATION DEPOSITS		21,760.00	
10-22700	DEFERRED REVENUE/PROPERTY TAX		405,950.77	
10-22725	EMPLOYEE 401K WITHHOLDING		2,046.81	
10-22755	EMPLOYEE ROTH IRA WITHHOLDING		225.27	
10-22770	URS EMP MANDATORY CONTRIBUTION		53.79	
	TOTAL LIABILITIES			457,770.70
	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	(67,349.07)		
	BALANCE - CURRENT DATE		3,345,856.07	
	TOTAL FUND EQUITY			3,438,329.19
	TOTAL LIABILITIES AND EQUITY			3,896,099.89

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2025

CAPITAL PROJECT FUND

	ASSETS			
45-10100	CASH - COMBINED FUND		(2,287.92)	
45-12100	RESTRICT CASH-CAPITAL IMPROVE		1,687,904.14	
	TOTAL ASSETS			1,685,616.22
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	1,710,589.93		
	REVENUE OVER EXPENDITURES - YTD	(24,973.71)		
	BALANCE - CURRENT DATE		1,685,616.22	
	TOTAL FUND EQUITY			1,685,616.22
	TOTAL LIABILITIES AND EQUITY			1,685,616.22

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2025

WATER FUND

	ASSETS			
51-10100	CASH - COMBINED FUND		59,722.09	
51-11140	PTIF CAPITAL ACQUISTION-WATER		433,505.24	
51-13110	ACCOUNTS RECEIVABLE		134,755.74	
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			1,850,327.83
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-22620	DUE TO OTHER FUNDS - LONGTERM		296,970.00	
	TOTAL LIABILITIES			296,970.00
	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	192,300.04		
	BALANCE - CURRENT DATE		484,860.83	
	TOTAL FUND EQUITY			1,553,357.83
	TOTAL LIABILITIES AND EQUITY			1,850,327.83

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2025

SEWER FUND

	ASSETS			
52-10100	CASH - COMBINED FUND		(3,432.16)	
52-11130	PTIF CASH RESTRICTED		663,918.86	
52-13110	ACCOUNTS RECEIVABLE		85,871.28	
52-16310	SEWER SYSTEM		848,217.93	
52-17500	ACCUMULATED DEPRECIATION		(699,350.86)	
	TOTAL ASSETS			895,225.05
	LIABILITIES AND EQUITY			
	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	109,069.54		
	BALANCE - CURRENT DATE		604,772.05	
	TOTAL FUND EQUITY			895,225.05
	TOTAL LIABILITIES AND EQUITY			895,225.05

Account Nur	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer REVENUE					
Property Tax		363,401	431,723	349,183	405,165
Sales Tax		492,020	2,066,084	505,327	1,890,000
Other Taxes: Municipal Energy, Tele		35,821	105,400	36,241	93,297
Town Services:					
Permits, Licensing, Fines, Impact Fees, Shuttle		256,096	363,232	152,490	341,150
Sewer		140,946	213,000	182,354	240,977
Water		248,133	364,066	265,667	378,898
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)		53,147	111,342	50,850	110,047
Misc Revenue		125,779	249,530	142,492	249,150
	Total Revenue	**1,715,344**	**3,904,377**	**1,684,605**	**3,708,684**
EXPENSES					
Alta Justice Court, Code Enforcement		8,455	34,275	15,481	47,205
Economic Development		0	0	0	400
Government Administration				336,760	696,186
Financial Preparation		7,005	110,335	7,573	15,500
General Operations		0	240,836	0	0
Town Services & Programs		15,003	157,911	22,470	43,269
Land Use Planning, Building Inspections, Zoning		39,900	199,255	99,892	165,900
Post Office		23,087	44,327	25,691	42,680
Public Safety				0	0
Employees: Salaries and Benefits		536,381	1,253,030	581,681	1,264,870
Equipment: Resources to Complete Work		75,465	213,400	80,676	254,403
Recycling		13,552	28,800	11,673	31,500
Sewer		68,972	221,492	64,861	232,820
Town Council: Salaries, Training, Admin		15,503	80,256	11,638	26,450
Transportation		76,280	279,164	65,505	313,850
Water		66,310	261,726	48,155	308,985
Misc. Expenses		-473	1,200	0	1,200
	Total Expenses (w/o CapEx Projects)	**945,441**	**3,126,008**	**1,372,057**	**3,445,218**
Capital Improvement Projects		563,373	853,585	0	0
	Total Expenses	**1,508,814**	**3,979,593**	**1,372,057**	**3,445,218**
COMBINED BUDGET SUMMARY					
Net Difference		**769,903**	**778,369**	**312,548**	**263,466**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**(109,520)**	**0**	**209,047**	**0**

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	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	363,396	431,276	349,141	400,165	No TNT, avg residential value $1,675,200
10-31-101	TAX INCREMENT - CRA	0	0	0	0	
10-31-200	PRIOR YEAR PROPERTY TAXES	5	447	43	5,000	
10-31-300	SALES AND USE TAXES	492,020	2,066,084	505,327	1,890,000	sales (1.8M), 0.1% RR (90k)
10-31-310	4th .25 TAX	13,673	51,884	12,527	45,197	
10-31-400	ENERGY SALES AND USE TAX	32,329	100,000	32,125	87,329	
10-31-410	TELEPHONE USE TAX	3,492	5,400	4,116	5,968	
	Total TAXES:	904,915	2,655,091	903,279	2,433,659	
LICENSES AND PERMITS						
10-32-100	BUSINESS LICENSES AND PERMITS	19,496	19,409	19,958	21,000	annual license almost complete
10-32-150	LIQUOR LICENSES	5,325	5,550	6,575	6,350	
10-32-210	BUILDING PERMITS	9,478	60,000	9,196	80,000	
10-32-220	PARKING PERMITS	0	14,375	0	14,000	
10-32-250	ANIMAL LICENSES	11,680	12,635	11,235	14,000	
	Total LICENSES AND PERMITS:	45,979	111,969	46,963	135,350	
INTERGOVERNMENTAL REVENUE						
10-33-100	WFRC MATCHING GRANT	0	0	0	0	
10-33-200	SALT LAKE CITY	0	0	0	0	
10-33-275	SLC TRAILS	0	0	0	0	
10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0	0	0	0	
10-33-350	COUNTY - TRANSPORTATION	0	0	0	0	
10-33-375	COUNTY - ZAP	0	0	0	0	
10-33-400	STATE GRANTS	0	5,700	0	0	March amend - mental health $9K
10-33-450	FEDERAL GRANTS	0	0	0	0	
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	10,175	15,354	10,639	15,000	
10-33-580	STATE LIQUOR FUND ALLOTMENT	5,554	5,554	6,938	5,000	
10-33-600	SISK	3,000	3,000	0	3,000	FS help with summer rd patrol
10-33-650	POST OFFICE	12,746	21,850	12,746	21,850	$1,820/mo.
10-33-700	UDOT	8,000	8,000	8,000	8,000	facility use
	Total INTERGOVERNMENTAL REVENUE:	39,474	59,458	38,323	52,850	

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
CHARGES FOR SERVICES						
10-34-240	REVEGETATION BONDS	0	2,000	0	2,000	
10-34-430	PLAN CHECK FEES	5,954	36,358	21,725	52,000	65% of building permit fee
10-34-550	PLANNING COMM REVIEW FEES	300	300	0	300	
10-34-760	FACILITY CENTER USE FEES	450	450	0	500	
10-34-810	IMPACT FEES	0	0	0	2,000	analysis required to collect
	Total CHARGES FOR SERVICES:	6,704	39,108	21,725	56,800	
FINES AND FORFEITURES						
10-35-100	COURT FINES	6,234	13,896	8,780	10,000	
10-35-101	CIVIL CODE ENFORCEMENT	0	0	0	5,000	new program, need to launch
	Total FINES AND FORFEITURES:	6,234	13,896	8,780	15,000	
MISCELLANEOUS REVENUE						
10-36-100	INTEREST EARNINGS	82,811	145,000	94,276	100,000	
10-36-300	OTHER FINANCING SOURCES	0	0	0	61,400	Transfers completed 10/10/24 & 1/3/25 (FY24 & FY25)
10-36-400	SALE OF FIXED ASSETS	7,218	34,418	0	0	
10-36-620	MISCELLANEOUS	1,577	3,384	2,443	37,500	radios $35k, TARP
10-36-700	CONTRIB FROM PRIVATE SOURCES	0	8,000	0	8,000	ranger program (FOA, ASL)
10-36-800	DONATIONS	0	0	0	0	
10-36-810	METERING	0	0	0	12,000	ski areas split, town issues payments
10-36-820	4x4 ENFORCEMENT	0	0	0	0	
10-36-830	TOWN SHUTTLE	197,179	198,259	75,022	134,000	Resort $44k, Town$40k
10-36-900	SUNDRY REVENUES	1,530	1,570	880	2,000	
10-36-910	SALES TAX	649	658	0	250	
	Total MISCELLANEOUS REVENUE:	290,964	391,289	172,622	355,150	
TRANSFERS INTO GENERAL FUND						
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	0	use of available cash
10-39-250	USE OF RESERVED FUNDS	0	8,250	0	0	
10-39-400	TRANSFERS FROM CAP PROJ FUND	0	0	0	0	
10-39-410	TRANSFERS FROM IMPACT FUND	0	0	0	0	
10-39-420	TRANSFERS FROM SEWER FUND	0	0	0	0	
10-39-430	TRANSFERS FROM WATER FUND	0	0	0	0	
	Total TRANSFERS INTO GENERAL FUND:	0	8,250	0	0	

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
	GENERAL FUND Revenue Total:	**1,294,271**	**3,270,811**	**1,191,691**	**3,048,809**	
	GENERAL FUND Transfer IN Total:	**0**	**8,250**	**0**	**0**	
	CASH AVAILABLE FOR GENERAL FUND	**1,294,271**	**3,279,061**	**1,191,691**	**3,048,809**	
GENERAL FUND EXPENSES						
LEGISLATIVE						
10-41-110	SALARIES - MAYOR AND COUNCIL	10,500	18,000	10,500	18,000	
10-41-120	REMUNERATION	0	0	0	0	
10-41-130	EMPLOYEE BENEFITS	0	100	0	100	
10-41-131	EMPLOYER TAXES	835	1,435	833	1,500	
10-41-230	TRAVEL	0	750	0	1,000	
10-41-280	TELECOM	0	0	0	0	
10-41-330	EDUCATION AND TRAINING	615	2,000	305	4,000	ULCT conference
10-41-620	MISCELLANEOUS	20	250	0	350	
Total LEGISLATIVE:		11,970	22,535	11,638	24,950	
COURT						
10-42-110	SALARIES AND WAGES	5,347	17,000	5,347	18,423	Judge and 15% DTC
10-42-130	EMPLOYEE BENEFITS	0	125	180	133	
10-42-131	EMPLOYER TAXES	425	1,400	424	1,409	
10-42-133	URS CONTRIBUTIONS			5,682	10,000	
10-42-230	TRAVEL	114	500	125	750	
10-42-240	OFFICE SUPPLIES AND EXPENSE	21	500	20	500	
10-42-280	TELEPHONE	0	0	0	240	
10-42-310	PROFESSIONAL & TECHNICAL	0	100	0	500	
10-42-330	EDUCATION & TRAINING	250	250	100	1,500	
10-42-480	INDIGENT DEFENSE SVCS	0	2,400	0	2,500	
10-42-481	VICTIM REPARATION SURCHARGE	2,160	11,000	3,429	6,000	
10-42-620	MISCELLANEOUS SERVICES	138	1,000	174	750	
Total COURT:		8,455	34,275	15,481	42,705	

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
ADMINISTRATIVE						
10-43-110	SALARIES AND WAGES	136,317	260,000	191,517	337,433	some staff time allocated to other depts
10-43-111	PERFORMANCE BONUS	2,100	4,556	2,800	4,600	Dec bonus issued
10-43-130	EMPLOYEE BENEFITS	1,121	2,000	1,113	2,120	
10-43-131	EMPLOYER TAXES	11,269	22,198	14,742	26,874	
10-43-132	INSUR BENEFITS	14,906	32,000	10,824	71,000	
10-43-133	URS CONTRIBUTIONS	22,558	41,500	31,229	59,719	
10-43-140	TERMINATION BENEFITS	8,250	8,250	0	0	
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	2,095	5,500	1,115	5,500	
10-43-220	PUBLIC NOTICES	1,033	1,033	0	1,500	
10-43-230	TRAVEL	192	1,800	114	3,000	
10-43-240	OFFICE SUPPLIES AND EXPENSE	2,487	4,000	2,255	4,000	
10-43-245	IT SUPPLIES & MAINT	10,738	20,000	10,975	25,000	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	75	4,800	269	5,000	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	0	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	1,818	5,000	
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
10-43-270	UTILITIES	0	0	0	0	
10-43-280	TELEPHONE	2,217	4,600	3,086	4,600	
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	2,735	10,000	434	8,500	website mainenance
10-43-315	PROF CONSULTANT SERVICES	40,175	65,500	5,070	5,500	$5500 retreat
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	4,608	10,000	4,596	10,000	
10-43-325	PROF SERVICES - LEGAL	20,690	50,000	17,012	60,000	separate out lobbying - create new code
10-43-330	EDUCATION & TRAINING	1,832	3,000	305	4,000	
10-43-350	ELECTIONS	2,500	2,500	0	0	no local election 2024
10-43-440	BANK CHARGES	2,397	4,000	2,978	5,500	online pymt system
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	0	
10-43-510	INSURANCE AND SURETY BONDS	4,299	4,500	3,412	4,400	
10-43-515	WORKERS COMPENSATION INS	1,225	2,400	545	2,400	
10-43-610	MISCELLANEOUS SUPPLIES	1,249	1,500	158	1,000	
10-43-620	MISCELLANEOUS SERVICES	2,233	3,500	2,632	5,000	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total ADMINISTRATIVE:		299,301	569,137	308,997	661,646	

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
MUNICIPAL BUILDINGS						
10-45-110	SALARIES AND WAGES	8,094	20,000	12,667	22,210	
10-45-111	PERFORMANCE BONUS	0	130	250	250	Dec bonus issued
10-45-130	EMPLOYEE BENEFITS	70	200	10	212	
10-45-131	EMPLOYER TAXES	643	2,000	981	1,718	
10-45-132	INSUR BENEFITS	0	0	0	0	
10-45-133	URS CONTRIBUTIONS	0	0	0	0	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	614	1,000	0	1,000	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,824	6,000	7,530	6,000	
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	0	
10-45-270	UTILITIES	3,203	6,500	2,728	6,500	
10-45-510	INSURANCE AND SURETY BONDS	1,141	2,500	1,098	1,400	
10-45-610	MISCELLANEOUS SUPPLIES	42	500	47	1,000	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	
	Total MUNICIPAL BUILDINGS:	16,630	38,830	25,312	40,290	
NON-DEPARTMENTAL						
10-50-330	TOWN EVENTS	98	3,500	0	4,000	Canyon clean up
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	15,000	
10-50-350	SLC COMM RENEWABLE ENERGY PROG	0	0	0	400	our portion of customer mailer
10-50-610	MISCELLANEOUS SUPPLIES	-473	1,200	0	1,200	
10-50-620	AUDIT	10,000	10,000	10,000	10,000	
10-50-640	MISC SERVICES	0	1,000	15	1,000	
10-50-650	INSURANCE CLAIMS	0	0	0	0	
10-50-910	SALES TAX RECEIVED	657	657	9	250	
	Total NON-DEPARTMENTAL:	25,281	31,357	25,024	31,850	
TRANSPORTATION						
10-51-325	PROF & TECH SERVICES - LEGAL	265	2,500	316	1,000	contract renewal parking
10-51-630	WFRC MATCHING GRANT FUNDS	0	0	0	0	
10-51-631	TRAILHEAD PROJECTS	0	0	0	0	
10-51-635	MEDIAN	0	1,000	0	250	
10-51-636	EXPANDED UTA BUS SERVICE	0	0	0	0	
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0	0	0	0	
10-51-638	TRAFFIC MANAGEMENT	55	5,000	661	10,000	new road signs, weather forcasting
10-51-640	MISCELLANEOUS	1,575	1,575	0	5,000	misc. signage

Account Num	Account Title	2023-24 Prior Year YTD Actual 1/31/2024	2023-24 Approved Budget 6/30/2024	2024-25 Current year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2024-25 NOTES Budget Notes 6/30/2025
10-51-645	ALTA RESORT SHUTTLE	58,022	225,089	61,969	252,000	Combined: Resort, Night, Town
10-51-700	PARKING PERMITS	3,837	10,000	2,559	11,000	
10-51-810	METERING	0	0	0	12,100	cost covered by ASL/SB in 10-36-810
	Total TRANSPORTATION:	63,755	245,164	65,505	291,350	
CIVIL CODE ENFORCEMENT - new						
10-52-310	PROFESSIONAL & TECHNICAL - new	0	0	0	3,000	Admin Law Judge
10-52-240	OFFICE SUPPLIES AND EXPENSE - new	0	0	0	1,000	software for mang tracking
10-52-640	MISCELLANEOUS - new	0	0	0	500	Citations
	Total CIVIL CODE ENFORCEMENT:	0	0	0	4,500	
PLANNING AND ZONING						
10-53-120	COMMISSION REMUNERATION	1,050	2,000	750	2,000	if meet every other month
10-53-220	PUBLIC NOTICES	0	250	63	250	
10-53-230	TRAVEL	0	250	0	1,000	
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	150	0	150	
10-53-310	PROFESSIONAL & TECHNICAL	0	5,000	26,000	40,000	contract service planning, zoning, building permit review
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	0	
10-53-325	PROF & TECH SERVICES - LEGAL	12,346	34,000	23,787	25,000	
10-53-330	EDUCATION AND TRAINING	0	500	75	1,500	need to invest in members
10-53-510	INSURANCE & SURETY BONDS	3,534	3,800	2,810	3,600	
10-53-610	MISCELLANEOUS SUPPLIES	0	200	0	300	
10-53-620	MISCELLANEOUS SERVICES	48	200	0	300	
	Total PLANNING AND ZOING:	16,978	46,350	53,484	74,100	
POLICE DEPARTMENT						
10-54-110	SALARIES AND WAGES	372,692	743,000	435,348	887,750	
10-54-111	PERFORMANCE BONUS	6,375	12,054	6,205	11,970	Dec bonus issued
10-54-112	WAGE CORRECTION	0	135,686	0	0	
10-54-130	EMPLOYEE BENEFITS	2,081	5,000	1,543	5,000	
10-54-131	EMPLOYER TAXES	29,103	69,290	33,801	70,150	
10-54-132	INSUR BENEFITS	70,303	158,000	41,655	145,000	
10-54-133	URS CONTRIBUTIONS	55,828	130,000	63,130	145,000	
10-54-140	TERMINATION BENEFITS	0	0	0	0	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	332	18,200	9,241	17,000	taser membership, Lexipol, Axon, early intervention
10-54-230	TRAVEL	90	1,000	586	1,000	

		2023-24	2023-24	2024-25	2024-25	2024-25
		Prior Year	Approved	Current year	Approved	NOTES
Account Nun	Account Title	YTD Actual	Budget	YTD Actual	Budget	Budget Notes
		1/31/2024	6/30/2024	1/31/2025	6/30/2025	6/30/2025
10-54-240	OFFICE SUPPLIES AND EXPENSE	292	1,500	352	1,500	
10-54-245	IT SUPPLIES AND MAINT	7,876	13,500	6,661	20,000	
10-54-250	EQUIP/SUPPLIES & MNTNCE	-224	2,500	1,930	5,000	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	15,733	25,500	4,781	28,000	vms maint.
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	11,870	59,500	12,519	30,000	
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
10-54-270	UTILITIES	4,354	10,000	4,086	10,000	Stalker VMS wireless signal,
10-54-280	TELEPHONE	7,665	10,000	7,436	14,750	
10-54-310	PROFESS/TECHNICAL SERVICES	0	2,000	0	2,000	
10-54-325	PROF & TECH SERVICES - LEGAL	3,098	10,000	1,614	10,000	
10-54-330	EDUCATION AND TRAINING	4,826	17,200	3,236	12,500	police 1, armour school, eforce, sexual assault investigations
10-54-470	UNIFORMS	1,705	4,500	1,260	4,650	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	1,530	8,000	5,310	19,000	shield, firearms w optics holsters mag pouches, body armour $5k,
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	500	0	500	
10-54-510	INSURANCE AND SURETY BONDS	12,147	12,500	15,003	15,003	will propose dec budget amend
10-54-515	WORKERS COMPENSATION INS	2,450	5,000	1,090	6,000	will propose dec budget amend
10-54-610	MISCELLANEOUS SUPPLIES	744	2,500	1,778	41,000	animal control, radios $35k
10-54-620	MISCELLANEOUS SERVICES	975	9,500	3,795	4,500	
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
10-54-810	METERING	0	0	0	12,000	
10-54-820	4x4 ENFORCEMENT	0	0	0	0	
	Total POLICE DEPARTMENT:	611,846	1,466,430	662,357	1,519,273	
ECONOMIC DEVELOPMENT						
10-55-230	TRAVEL	0	0	0	0	
10-55-310	ACVB CONTRIBUTION	0	0	0	0	
10-55-480	ACVB Matching Grant Funds	0	0	0	0	
	Total ECONOMIC DEVELOPMENT:	0	0	0	0	
POST OFFICE						
10-56-110	SALARIES AND WAGES	15,502	29,000	18,080	27,033	
10-56-111	PERFORMANCE BONUS	500	930	470	700	Dec bonus issued
10-56-130	EMPLOYEE BENEFITS	140	270	100	300	
10-56-131	EMPLOYER TAXES	1,272	2,340	1,476	2,122	
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0	
10-56-230	TRAVEL	0	100	0	100	

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10-56-240	OFFICE SUPPLIES & EXPENSE	218	400	345	500	
10-56-245	IT SUPPLIES AND MAINT	18	400	0	500	
10-56-250	EQUIP/SUPPLIES AND MNTNCE	444	1,000	885	1,500	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	1,345	2,500	668	2,500	
10-56-270	UTILITIES	996	3,000	822	3,000	
10-56-280	TELEPHONE	767	1,600	791	1,500	
10-56-440	BANK CHARGES - Alta CPO Acct	0	0	20	0	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	0	100	0	100	
10-56-510	INSURANCE & SURETY BONDS	612	712	581	700	
10-56-515	WORKERS COMPENSATION INS	227	425	101	425	
10-56-620	MISCELLANEOUS SERVICES	0	150	0	200	
10-56-630	OVERAGE & SHORT	0	0	0	0	
10-56-635	POST OFFICE INVENTORY	1,047	1,400	1,353	1,500	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
	Total POST OFFICE:	23,087	44,327	25,691	42,680	
FIRE PROTECTION						
10-57-310	PROFESS/TECHNICAL SERVICES	0	0	0	0	
	Total FIRE PROTECTION:	0	0	0	0	
BUILDING INSPECTION						
10-58-110	SALARIES AND WAGES	0	0	0	0	
10-58-120	PLAN CHECKS	-724	3,500	21,043	52,000	slated Dec budget amend & to match rev.
10-58-130	EMPLOYEE BENEFITS	0	0	0	0	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	400	Bluebeam
10-58-230	TRAVEL	0	0	0	0	
10-58-280	TELEPHONE	0	0	0	0	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	7,773	28,000	8,948	10,000	
10-58-325	PROF SERVICES - LEGAL	0	600	294	600	
10-58-330	EDUCATION AND TRAINING	0	0	0	0	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-58-481	BUILDING PERMIT - SURCHARGES	115	500	0	500	
10-58-510	INSURANCE & SURETY BONDS	757	950	1,124	800	
	Total BUILDING INSPECTION:	7,922	33,550	31,408	64,300	

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STREETS - C ROADS						
10-60-110	SALARIES AND WAGES	0	0	0	0	
10-60-130	EMPLOYEE BENEFITS	0	0	0	0	
10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	8,000	0	8,000	
10-60-265	FLAGSTAFF LOT PAVING	0	0	0	0	
10-60-310	PROFESS/TECHNICAL SERVICES	12,526	26,000	0	14,500	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
Total STREETS - C ROADS:		12,526	34,000	0	22,500	
RECYCLING						
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0	
10-62-230	TRAVEL	0	0	0	0	
10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	631	1,500	370	1,500	
10-62-310	CONTRACT SERVICES cardboard	12,921	27,000	11,303	30,000	3% increase at calendar year
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-62-610	MISCELLANEOUS SUPPLIES	0	300	0	0	
Total RECYCLING:		13,552	28,800	11,673	31,500	
GIS						
10-66-110	SALARIES AND WAGES	0	0	0	0	
10-66-111	PERFORMANCE BONUS	0	0	0	0	
10-66-130	EMPLOYEE BENEFITS	0	0	0	0	
10-66-131	EMPLOYER TAXES	0	0	0	0	
10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	500	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	0	
10-66-310	PROFESS/TECHNICAL SERVICES	0	2,000	0	2,000	hire consultants for work
10-66-330	EDUCATION AND TRAINING	0	0	0	0	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total GIS:		0	2,000	0	2,500	

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SUMMER PROGRAM						
10-70-110	SALARIES AND WAGES	1,842	4,965	278	2,500	
10-70-111	PERFORMANCE BONUS	0	0	0	150	Dec bonus issued
10-70-130	EMPLOYEE BENEFITS	0	70	40	70	
10-70-131	EMPLOYER TAXES	216	400	20	200	
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,399	6,000	2,919	6,000	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	445	1,000	0	1,000	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	3,996	5,000	2,529	5,000	
10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	0	
10-70-320	USFS RANGER	0	12,000	12,000	12,000	TOA contributes $4k net, other $8k from FOA/ASL
10-70-470	TRAILS	0	0	0	0	
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	100	0	100	
10-70-510	INSURANCE AND SURETY BONDS	398	400	1,149	1,149	
10-70-515	WORKERS COMPENSATION INS	0	400	0	400	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
	Total SUMMER PROGRAM:	9,296	30,335	18,936	28,569	
IMPACT FEE						
10-72-110	SALARIES AND WAGES	0	0	0	0	
10-72-130	EMPLOYEE BENEFITS	0	0	0	0	
10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0	
10-72-280	TELEPHONE	0	0	0	0	
10-72-310	PROFESS/TECHNICAL SERVICES	0	0	0	10,000	study
10-72-325	PROF & TECH SERVICES - LEGAL	0	0	0	0	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-72-620	MISCELLANEOUS SERVICES	0	0	0	0	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
	Total IMPACT:	0	0	0	10,000	
LIBRARY - COMMUNITY CENTER						
10-75-110	SALARIES AND WAGES	0	0	0	0	covered in BM
10-75-130	EMPLOYEE BENEFITS	0	0	0	0	
10-75-250	EQUIP-SUPPLIES/MNTNCE	0	500	0	500	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,809	10,000	769	5,000	

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10-75-270	UTILITIES	1,430	3,600	1,581	3,600	
10-75-280	TELEPHONE	0	0	0	0	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-75-510	INSURANCE & SURETY BONDS	1,369	1,500	1,183	1,500	
10-75-620	MISCELLANEOUS SERVICES	0	100	0	100	
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
	Total LIBRARY - COMMUNITY CENTER:	5,609	15,700	3,534	10,700	
COMMUNITY DEVELOPMENT						
10-78-110	SALARIES AND WAGES	0	0	0	0	
10-78-130	EMPLOYEE BENEFITS	0	0	0	0	
10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	0	0	
10-78-310	PROGESS/TECHNICAL SERVICES	0	0	0	0	
10-78-620	MISCELLANEOUS SERVICES	0	0	0	0	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
	Total COMMUNITY DEVELOPMENT:	0	0	0	0	
TRANSFERS OUT OF GENERAL FUND						
10-90-510	TRANSFER TO WATER FUND	0	0	0	0	
10-90-520	TRANSFER TO SEWER FUND	0	0	0	0	
10-90-530	TRANSFER TO DEBT SERVICE	0	0	0	0	
10-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0	
10-90-550	TRANS TO CAPITAL PROJECT FUND	0	621,271	0	145,396	
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	15,000	0	0	
	Total TRANSFERS OUT OF GENERAL FUND:	0	636,271	0	145,396	
	GENERAL FUND Expenditure Total:	**1,126,209**	**2,642,790**	**1,259,040**	**2,903,413**	
	GENERAL FUND TRANSFER OUT Total:	**0**	**636,271**	**0**	**145,396**	
	GENERAL FUND BUDGET	**1,126,209**	**3,279,061**	**1,259,040**	**3,048,809**	
GENERAL FUND SUMMARY						
GENERAL FUND Revenue & Transfer IN Total:		**1,294,271**	**3,279,061**	**1,191,691**	**3,048,809**	
GENERAL FUND Expenditure & Transfer OUT Total:		**1,126,209**	**3,279,061**	**1,259,040**	**3,048,809**	
Net Total GENERAL FUND:		**168,062**	**0**	**-67,349**	**0**	**Must equal zero**

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CAPITAL PROJECT FUND REVENUE						
INTERGOVERNMENTAL REVENUE						
45-33-400	STATE GRANT	0	0	0	0	
	Total INTERGOVERNMENTAL REVENUE:	0	0	0	0	
MISCELLANEOUS REVENUE						
45-36-100	INTEREST	31,994	56,500	44,892	40,000	
	Total MISCELLANEOUS REVENUE:	31,994	56,500	44,892	40,000	
TRANSFERS INTO CAPITAL PROJECT FUND						
45-39-100	TRANSFER FROM GENERAL FUND	0	621,271	0	145,396	
45-39-250	USE OF RESERVED FUNDS	0	0	0	25,604	
	Total TRANSFERS INTO CAPITAL PROJECT FUND:	0	621,271	0	171,000	
CAPITAL PROJECT FUND EXPENSE						
MUNICIPAL BUILDINGS						
45-45-740	TOWN OFFICE	0	0	8,270	15,000	website
45-45-750	LIBRARY - COMMUNITY CENTER	0	0	53,113	75,000	facilities plan
	Total EXPENDITURE:	0	0	61,383	90,000	
POLICE DEPT						
45-54-741	BUILDINGS	14,188	33,000	0	13,000	cameras phase 2
45-54-742	VEHICLES	50,827	61,000	0	55,000	
45-54-743	EQUIPMENT	64,983	111,248	59	38,000	deputy terminals, speed trailer
	Total EXPENDITURE:	129,998	205,248	59	106,000	
OTHER EXPENDITURES						
45-70-740	SUMMER PROGRAM	0	0	0	0	
45-70-741	UTILITY IMPROVEMENTS	0	0	8,424	15,000	1/3 cost water/sewer study - support fire flows
	Total EXPENDITURE:	0	0	8,424	15,000	0
TRANSFERS OUT OF CAPITAL PROJECTS FUND						
45-90-200	CONTRIB TO FUND BALANCE	0	472,523	0	0	net amt saving
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0	
	Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:	0	472,523	0	0	

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	CAPITAL PROJECT FUND Revenue & Transfer Total:	**31,994**	**677,771**	**44,892**	**211,000**	
	CAPITAL PROJECT FUND Expenditure Total:	**129,998**	**677,771**	**69,866**	**211,000**	
	Net Total CAPITAL PROJECT FUND:	**-98,004**	**0**	**-24,974**	**0**	**Must equal zero**
WATER FUND REVENUE						
CHARGES FOR SERVICES						
51-34-100	WATER SALES	203,911	286,066	236,439	330,036	FY25 ~13% rate increase
51-34-101	WATER SALES - OVERAGE	27,734	55,000	14,558	32,000	
51-34-102	WATER SALES - OTHER	0	0	434	5,000	
51-34-200	CONNECTION FEES	0	0	1,560	0	
	Total CHARGES FOR SERVICES:	231,645	341,066	252,991	367,036	
MISCELLANEOUS REVENUE						
51-36-100	INTEREST EARNINGS	16,489	23,000	12,676	11,862	
51-36-200	BOND PROCEEDS	0	0	0	0	
51-36-300	OTHER FINANCING SOURCES	0	0	0	0	
51-36-800	DONATIONS	0	0	0	0	
51-36-810	IMPACT FEES	0	0	0	0	
51-36-820	AMERICAN RECOVERY ACT	0	0	0	0	
51-36-900	MISCELLANEOUS	0	0	0	0	
	Total MISCELLANEOUS REVENUE:	16,489	23,000	12,676	11,862	
TRANSFERS INTO WATER FUND						
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0	
51-39-200	USE 0F WATER RESERVE/PTIF BAL	0	545,997	0	131,714	
	Total TRANSFERS INTO WATER FUND:	0	545,997	0	131,714	

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WATER FUND EXPENDITURES						
51-40-110	SALARIES AND WAGES	0	9,755	0	15,545	4% TC, 3% DTC, 5% TM, 5% ATM
51-40-111	PERFORMANCE BONUS	0	0	0	0	
51-40-130	EMPLOYEE BENEFITS	0	60	0	0	
51-40-131	EMPLOYER TAXES	0	746	0	1,190	
51-40-132	INSUR BENEFITS	0	1,210	0	1,400	
51-40-133	URS CONTRIBUTIONS	0	1,802	0	2,643	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	700	100	700	
51-40-230	TRAVEL	0	0	0	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	700	4,000	859	2,400	
51-40-250	EQUIP-SUPPLIES/MNTNCE	345	20,000	2,025	6,300	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	956	3,000	4,898	8,000	generator maint plan (new FY25)
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
51-40-270	UTILITIES	7,802	17,000	5,740	17,850	
51-40-280	TELEPHONE	1,421	2,500	851	2,520	
51-40-305	WATER COSTS	4,276	9,000	4,947	9,000	
51-40-310	PROFESS/TECHNICAL SERVICES	22,050	65,450	16,580	68,725	$45,450 SA3($3k/mo base)
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0	
51-40-320	ENGINEERING/WATER PROJECTS	4,379	6,000	13,249	22,877	crosstow
51-40-325	PROF & TECH SERVICES - LEGAL	236	3,000	980	3,150	
51-40-330	EDUCATION AND TRAINING	0	650	0	0	
51-40-475	SUPPLIES/WATER PROJECTS	0	0	0	0	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	503	0	530	
51-40-490	WATER TESTS	3,835	12,000	3,260	12,600	
51-40-495	WATER TREATMENT SUPPLIES	18,070	42,000	1,211	23,302	
51-40-510	INSURANCE AND SURETY BONDS	4,961	5,000	5,245	5,245	
51-40-515	WORKERS COMPENSATION INS	408	650	182	650	
51-40-610	MISCELLANEOUS SUPPLIES	0	500	0	525	
51-40-620	MISCELLANEOUS SERVICES	1,252	4,200	1,278	4,410	
51-40-630	BAD DEBT EXPENSE	0	0	0	0	
51-40-650	DEPRECIATION	0	58,000	0	60,900	
51-40-740	CAPITAL OUTLAY	428,997	545,997	11,963	90,600	See cap projects plan for details
51-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	61,400	Transfers 10/10/24 & 1/3/25 (FY24 & FY25)
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0	

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51-40-830	INFRASTRUCTURE REPLACEMENT	0	96,340	0	88,150	save for cap-ex projects
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0	
	Total EXPENDITURES:	499,686	910,063	73,367	510,612	
WATER FUND Revenue & Transfer Total:		**248,133**	**910,063**	**265,667**	**510,612**	
WATER FUND Expenditure Total:		**499,686**	**910,063**	**73,367**	**510,612**	
Net Total WATER FUND:		**-251,553**	**0**	**192,300**	**0**	**Must equal zero**
SEWER FUND REVENUE						
CHARGES FOR SERVICES						
52-34-100	SEWER SERVICES	125,224	185,000	161,540	230,977	FY25 - 24% increase
52-34-200	CONNECTION FEES	0	0	2,340	0	
	Total CHARGES FOR SERVICES:	125,224	185,000	163,880	230,977	
MISCELLANEOUS REVENUE						
52-36-100	INTEREST EARNINGS	15,723	28,000	18,475	10,000	
52-36-300	OTHER FINANCING SOURCES	0	0	0	0	
52-36-900	MISCELLANEOUS	0	0	0	0	
	Total MISCELLANEOUS REVENUE:	15,723	28,000	18,475	10,000	
TRANSFERS INTO SEWER FUND						
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0	
52-39-200	USE OF SEWER RESERVE/PTIF	0	8,492	0	10,000	
	Total TRANSFERS INTO SEWER FUND:	0	8,492	0	10,000	
SEWER FUND EXPENDITURES						
52-40-110	SALARIES AND WAGES	0	8,132	0	13,759	2% TC, 3% DTC, 5% TM, 5% ATM
52-40-111	PERFORMANCE BONUS	0	0	0	0	
52-40-130	EMPLOYEE BENEFITS	0	0	10	200	
52-40-131	EMPLOYER TAXES	0	622	0	1,053	
52-40-132	INSUR BENEFITS	0	1,005	0	1,200	
52-40-133	URS CONTRIBUTIONS	0	1,502	0	2,339	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	120	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	700	4,300	859	2,400	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	215	0	230	
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	

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52-40-305	DISPOSAL COSTS	64,076	173,411	56,322	175,500	30% increase
52-40-310	PROFESS/TECHNICAL SERVICES	0	2,500	4,258	4,500	$4.5k sewer operator
52-40-325	PROF & TECH SERVICES - LEGAL	0	1,000	0	1,156	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
52-40-510	INSURANCE AND SURETY BONDS	3,282	4,000	2,609	3,500	
52-40-515	WORKERS COMPENSATION INS	227	400	101	500	
52-40-610	MISCELLANEOUS SUPPLIES	0	300	0	300	
52-40-620	MISCELLANEOUS SERVICES	688	2,000	702	2,300	
52-40-630	BAD DEBT EXPENSE	0	0	0	0	
52-40-650	DEPRECIATION	0	22,105	0	23,763	
52-40-740	CAPITAL OUTLAY	0	0	8,424	10,000	$10k sewer study
52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	0	
52-40-820	DEBT SERVICE - INTEREST	0	0	0	0	
52-40-830	INFRASTRUCTURE REPLACEMENT	0	0	0	8,157	
52-40-910	TRANSFERS TO OTHER FUNDS	0	0	0	0	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0	
	Total EXPENDITURES:	68,972	221,492	73,285	250,977	
	SEWER FUND Revenue & Transfers Total:	**140,946**	**221,492**	**182,354**	**250,977**	
	SEWER FUND Expenditure Total:	**68,972**	**221,492**	**73,285**	**250,977**	
	Net Total SEWER FUND:	**71,974**	**0**	**109,070**	**0**	**Must equal zero**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**-109,520**	**0**	**209,047**	**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	$ 211,000	$ 115,000	$ 80,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -
Water	$ 486,997	$ 107,877	$ 750,000	$ -	$ 300,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000
Sewer	$ -		$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Spend	**$ 692,245**	**$ 318,877**	**$ 865,000**	**$ 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: 1/31/2025	Budget	Status
Town Website	$ 8,270	$ 15,000	complete
Facilities Master Plan	$ 53,113	$ 75,000	ongoing
Marshals Office Security Cameras	$ -	$ 13,000	havent started yet
New AMO Truck - 5th officer	$ -	$ 55,000	pending 5th officer hiring timeline
AMO Mobile Data Terminals	$ -	$ 25,000	ongoing
Speed Trailer #3	$ -	$ -	ongoing
Master Water and Sewer Plan (1/3	$ 8,424	$ 15,000	ongoing
Total	**$ 69,807**	**$ 198,000**	

Water Fund - Projects	YTD: 1/31/2025	Budget	Status
Cross Tow	$ 7,447	$ 22,877	ongoing, approved in water fund budget
Water System Study Update	$ 8,424	$ 25,000	ongoing
Remote Water Meter Reading	$ 3,539	$ 60,000	ongoing
Total	**$ 19,410**	**$ 107,877**	

Sewer Fund - Projects	YTD: 1/31/2025	Budget	Status
Sewer Study	$ 8,424	$ 10,000	ongoing
Total	**$ 8,424**	**$ 10,000**	

Capital Projects Fund Plan

Fund Balance: January 31, 2025
$ 1,687,904

Fund Balance	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	1,188,590	-	-	-	-	-	-	-

GL Code	Project Name	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	53,113	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	-								
45-54-741	Marshals Office Security Cameras	-	13,000							
45-54-742	New AMO Truck	-	55,000							
45-54-742	New AMO ATV	-								
45-54-743	Alta Central Generator	-								
45-54-743	AMO Mobile Data Terminals	-	25,000							
45-54-743	Marshals Office Phase 2 Radio upgrade	-								
45-54-743	Alta Central Dispatch Console Upgrade	-		15,000						
45-54-743	Livescan	-								
45-54-743	Alta Central Dispatch Radio System Upgrade Centracom Phase 2	-			30,000					
45-54-743	Speed Trailer #3	59	13,000							
45-70-740	Trailhead-Style Public Restroom 24/7*	-			50,000					
45-70-741	Master Water and Sewer Plan (1/3 cost)	8,424	15,000							
	Total Projects	**69,866**	**211,000**	**115,000**	**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: January 31, 2025
$ 433,505

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										
51-40-320	Cross Tow			7,447	22,877								
51-40-740	Water System Study Update	-		8,424	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	3,539	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**	**19,410**	**107,877**	**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: January 31, 2025
$ 663,919

Fund Balance	FY 2023	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	575,636	581,179	583,860	-	-	-	-	-	-	-	#REF!

GL Code	Project Name	FY 2023 YTD	FY 2023 Budget	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					8,424	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.*

MINUTES
ALTA TOWN COUNCIL MEETING
Wednesday, January 8, 2025, 4:00 PM
Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT:	Mayor Roger Bourke Councilmember Carolyn Anctil Councilmember John Byrne Councilmember Elise Morgan (virtual) 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 Craig Heimark, Treasurer
ALSO PRESENT:	Cameron Platt, Legal Counsel (virtual)
NOT PRESENT:	N/A

1. **CALL THE MEETING TO ORDER**

00:00:00

Mayor Bourke called the January 8, 2025 Alta Town Council meeting to order.

2. **CITIZEN INPUT**

00:00:06

Jen Clancy reported that one written comment was received from John Fay that was forwarded to the council via email.

3. **OPEN PUBLIC MEETING ACT TRAINING, CAMERON PLATT**

00:01:05

Cameron Platt began a training session to meet the annual Open and Public Meetings Act requirement for elected officers. The training covered the purpose of the Act, which ensures public business is conducted transparently in an open forum. Platt emphasized the importance of deliberating, deciding, and sharing information openly. Platt explained that the Act applies to any public body of two or more individuals supported by tax money or with decision-making authority. Platt defined a meeting as a quorum, which for this council means three or more members convening to discuss, receive comments, or act on town-related matters.

Platt clarified that casual social interactions among councilmembers do not constitute a meeting unless town business is discussed. Platt addressed potential issues with electronic communications, explaining that if a quorum participates and town business is discussed, such exchanges could qualify as meetings and must comply with the Act. Platt urged avoiding actions that could be perceived as circumventing the law.

Examples were provided to illustrate acceptable practices. Social events and casual interactions, such as meeting on a chairlift or having dinner, are permissible as long as town business is not discussed. However, Platt cautioned against post-meeting discussions or private deliberations that could undermine the transparency of decision-making. Platt noted that any decision must be discussed openly in meetings to ensure public awareness and participation.

Platt also touched on the importance of preserving government records, such as emails and messages, and recommended using official town email accounts to ensure compliance with GRAMA requests. Platt reviewed requirements for meeting locations, including anchor locations for electronic meetings and exceptions during emergencies.

On the topic of closed meetings, Platt explained they are allowed for specific purposes, such as discussing individual character, litigation strategies, real estate transactions, or security matters. Platt outlined procedures for recording and documenting such meetings and explained the need for a majority vote to enter or exit a closed session.

Meeting notices and agendas must be posted at least 24 hours in advance and include sufficient detail for the public to understand the topics. Emergency meetings require the maximum possible notice under the circumstances. Platt highlighted that public comments are welcomed but decisions can only be made on agenda-listed items.

Platt warned of serious consequences for knowingly violating the Act, including potential legal ramifications and voided transactions. Platt recommended additional training resources and invited questions.

Mayor Bourke acknowledged the council's strong compliance with the Act. Mayor Bourke then raised a related topic regarding recent legislative requirements for annual disclosure of assets and potential conflicts of interest. Platt noted that these requirements were introduced in 2024 and involve extensive disclosures, both during candidacy and annually while in office.

4. **DISCUSSION AND POSSIBLE ACTION TO ADOPT RESOLUTION 2025-R-1 IMPLEMENTING ELECTED OFFICER CONFLICT OF INTEREST DISCLOSURES TO COMPLY WITH LEGISLATIVE CHANGES TO UTAH LAW**

00:24:45

John Byrne proposed addressing the resolution to implement elected officer conflict of interest disclosures since the conversation had drifted in that direction. The council reviewed the new conflict of interest disclosure form, which aligns with state legislative changes introduced in 2024. Byrne noted the new form requires more detail but expressed satisfaction with its design. Byrne raised concerns about how it integrates with the existing ethical pledge and disclosure form, emphasizing the importance of addressing both forms together. Clancy explained the existing form would remain in use for staff and appointed officials, while elected officials would complete both the new and old forms to ensure compliance.

The council discussed the broader implications of the new requirements, which include increased public transparency, mandatory posting of disclosures, and the potential for public scrutiny. Carolyn Anctil questioned the fairness of requiring detailed disclosures from elected officials, while Platt, Byrne, and Morgan acknowledged it as a trade-off for public service, aimed at addressing controversies such as insider trading. Platt clarified that the annual disclosure is supplemented by an ongoing duty to declare any material changes or potential conflicts as they arise. Platt assured the council that these measures are designed to prevent conflicts of interest and build public trust.

MOTION: John Byrne motioned to approve Resolution 2025-R-1, 2024. Carolyn Anctil seconded.

ROLL CALL VOTE: Mayor Bourke – yes, Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Schilling – yes, Councilmember Morgan – yes, Resolution 2025-R-1 was unanimously approved.

RESULT: APPROVED

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

00:36:18

Mike Maughan from Alta Ski Area provided an update on the season, noting that it began with limited snowfall, resulting in the lowest snowpack in a decade by December 19. This prompted the ski area to limit reservations to 80% capacity during the Christmas holidays to avoid overwhelming the facilities. Fortunately, snowfall improved over the holiday period, though the weak snowpack continued to restrict terrain availability. Maughan mentioned that they are now moving away from reduced parking reservations as more snow has improved the conditions. Byrne commended the ski area's efforts to limit capacity and match terrain availability, noting it was a difficult thing to do.

Maughan reported that while revenue and visitation numbers are trailing those of the previous year, the gap has been narrowing recently.

Maughan described challenges with traffic during three significant "red snake" days over the holiday period. On these days, icy roads and limited parking contributed to severe congestion. Maughan reported coordination with UDOT and Snowbird helped alleviate gridlock in some instances, and Maughan highlighted efforts to ensure better traffic flow by restricting roadside parking and managing vehicle entry points more effectively.

Maughan also addressed long-term infrastructure planning, referencing potential condo-hotel developments by the Shrontz Estate. Maughan emphasized the importance of resolving issues related to access, water supply, and fire suppression before proceeding with any agreements. Maughan noted that the condo-hotel model is increasingly popular in other ski areas, such as Jackson Hole, and encouraged the council to consider how these developments could be implemented effectively.

In response to a question from Anctil, Maughan acknowledged that UDOT's mid-canyon turnarounds, which limited access for some vehicles, slowed parking lot fill times but received some positive feedback for reducing congestion. Anctil expressed appreciation for extended lift hours on a day with road issues, which Maughan noted was part of their effort to manage skier experience during periods of high demand.

Mayor Bourke thanked Maughan for his report while traveling and acknowledged the challenges of hearing Maughan during the report.

6. **QUESTIONS REGARDING DEPARTMENTAL REPORTS**

00:49:45

Byrne said he submitted some questions about the accounting in writing to make things simpler.

7. **APPROVAL OF DECEMBER 11, 2024 TOWN COUNCIL MEETING MINUTES, AND JANUARY STAFF AND FINANCE REPORTS**

00:50:30

MOTION: Dan Schilling motioned to approve the December 11, 2024 town council meeting minutes, and January staff and finance reports. Carolyn Anctil seconded.

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

RESULT: APPROVED

8. **MAYORS REPORT**

00:50:50

Mayor Bourke began by expressing gratitude to Mayor Pro Tempore Morgan for covering for him during the previous month while Morgan managed both council duties and parenting responsibilities remotely. Reflecting on the year 2025, Mayor Bourke remarked on the rapid passage of time since the turn of the century and referenced the Y2K concerns that dominated discussions decades ago.

Mayor Bourke presented a population versus skier visit graph, highlighting that while Salt Lake County's population increased steadily by approximately 300,000 people between 2004 and 2022, skier visits rose disproportionately, particularly after COVID-19. Mayor Bourke attributed this to remote work trends and individuals relocating to ski-friendly areas. Mayor Bourke noted the financial challenge posed by this discrepancy, as municipal services are funded based on population but must accommodate increased skier demand. Additionally, Mayor Bourke pointed out that Alta's ski infrastructure had evolved, with fewer but higher-capacity lifts. However, bus capacity had declined significantly, creating a mismatch with the increased visitor influx to Little Cottonwood Canyon.

During the discussion, Morgan and Schilling inquired about the sources of the skier data, while Byrne and Schilling noted the growing dissatisfaction among customers with overcrowded ski experiences. This dissatisfaction was linked to the rise of megapasses, which coincided with a sharp increase in skier visits. Mayor Bourke and the council expressed concerns about the potential exclusionary effects of high prices and the challenges of maintaining access to skiing.

Mayor Bourke shifted to climate concerns, noting a 0.1°C global temperature increase over the last 25 years. Mayor Bourke emphasized the significant energy required for such a rise and mentioned its local implications, such as extreme weather events and their effects on Little Cottonwood Canyon. Mayor Bourke also connected this issue to Molly Austin's task of drafting an emergency preparedness plan.

9. **NEW BUSINESS**

01:04:00

Chris Cawley highlighted participation in a Utah League of Cities and Towns (ULCT) resort communities caucus, where housing and energy were identified as key legislative topics. Cawley noted potential requirements for local governments to allow housing in commercial zones and emphasized the need to monitor housing-related legislation, including provisions for short-term rental regulations and tourism tax distribution.

Cawley mentioned the ULCT's Legislative Policy Committee (LPC), encouraging council participation for networking and influencing legislative outcomes. Mayor Bourke and Morgan praised the ULCT's professionalism and highlighted the value of its conferences and educational sessions. Morgan shared positive experiences attending a past ULCT conference, noting its informative sessions and high-quality speakers.

Byrne raised concerns about taxation on mega ski passes, pointing out that local governments miss tax revenue from out-of-state pass redemptions. Byrne suggested exploring opportunities for revenue collection through legislative or government action.

Morgan touched on potential tax strategies, including leveraging transient room taxes, to capture revenue from out-of-state visitors. Byrne acknowledged the significant rise in sales tax revenues, largely contributed by ski area and lodge customers, while emphasizing the need to plan for sustainable future revenue streams.

10. **MOTION TO ADJOURN**

01:15:10

MOTION: Carolyn Anctil motioned to adjourn, and Dan Schilling seconded.

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

RESULT: APPROVED

Passed this 12th day of February, 2025

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Jen Clancy, Town Clerk

MINUTES
ALTA TOWN COUNCIL MEETING – RETREAT MINUTES
Thursday, January 9, 2025, 8:30 AM
Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT:	Mayor Roger Bourke Councilmember Carolyn Anctil Councilmember John Byrne Councilmember Elise Morgan 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 Craig Heimark, Treasurer
ALSO PRESENT:	Julie DeLong, Pathway Associates (retreat facilitator) Steve Rowley, K&C, CPAs Jenna DeLong, Graphic Recording
NOT PRESENT:	**N/A**

The Alta Town Council held its second annual retreat, facilitated by Julie DeLonge of Pathway Associates. The retreat focused on budget planning, strategic planning progress, and refining the Town's mission statement and values. Council members and staff emphasized the importance of open dialogue and teamwork, with particular attention given to long-term financial sustainability and clarity on governance.

Chris Cawley reviewed accomplishments from the previous year highlighting budget adjustments, capital improvements, and technology upgrades and transitioning to Town Manager model. Cawley also stressed the need for a formalized strategic plan to guide the town's future decisions and decision-making and planning process.

Craig Heimark presented a financial overview and identified a rough $7.5 million funding gap for future infrastructure projects. Heimark outlined potential funding strategies, including property tax adjustments, new revenue sources, and borrowing options. Council members discussed the need for a balance between financial prudence and execution of planned projects.

Key themes throughout the retreat included improving financial planning, ensuring continuity in governance, and fostering collaboration between the council and town staff. The council acknowledged the necessity of formalizing long-term plans to manage future growth and infrastructure needs effectively.

The retreat report compiled by Julie DeLong is attached as Exhibit A to these minutes.

Passed this 12th day of February, 2025

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Jen Clancy, Town Clerk

Alta Town Council Retreat Meeting Report

January 2025
Alta Community Center

PARTICIPANTS, WELCOME, AND EXPECTATIONS

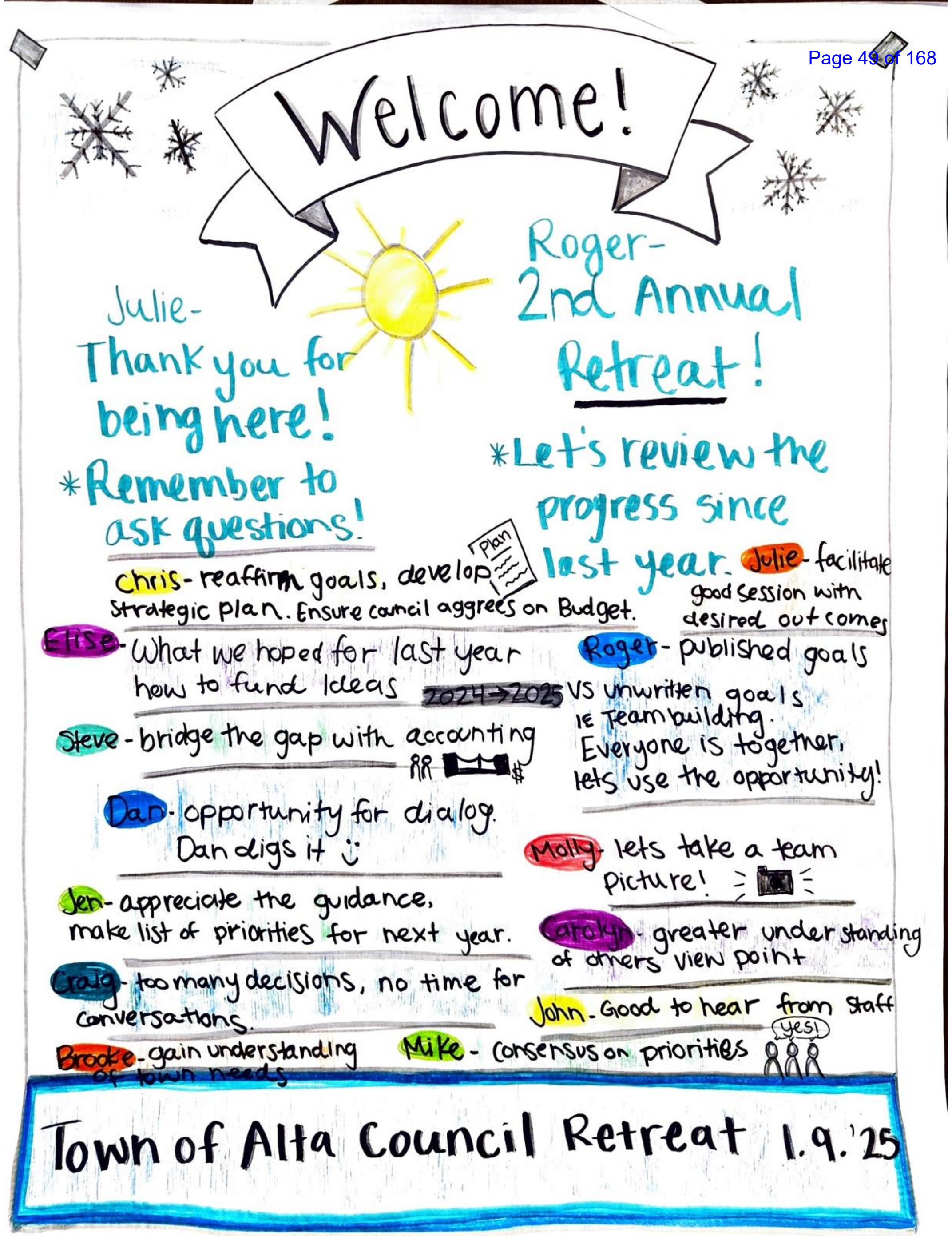
Mayor Roger Bourke opened the meeting by welcoming everyone to the 2nd Annual Town Council Retreat. He shared his excitement at reviewing all the progress made in the last year.

Participants were asked to introduce themselves and share their expectations for the session. The retreat was publicly noticed and recorded. Participants included the town Mayor and Council, and leadership staff.

<u>Staff</u>
Chris Cawley, Town Manager
Jen Clancy, Town Clerk
Molly Austin, Deputy Town Clerk
Brooke Boone, Deputy Town Clerk
Craig Heimark, Town Treasurer
Mike Morey, Town Marshal

<u>Council</u>
Roger Bourke, Mayor
Carolyn Anctil, Council
John Byrne, Council
Elise Morgan, Council
Dan Schilling, Council

<u>Other</u>
Steve Rowley, K&C CPA's



Town of Alta Council Retreat Detailed Agenda

Thursday, January 9, 2025 **Location: Town of Alta Community Center/Library**

8:30 Opening – Chris, Julie
- Welcome
- Agenda, Introductions & Expectations
- Ground rules and Communications
- Set Context

8:45 Strategic Plannning Progress Review – Chris, Julie
- Review of outcomes from last January
- Progress to date
- Survey outcomes
- Suggested process, timeline, activities to complete the strategic plan
- Questions/Comments captured during presentation

9:30 Long-Term Budget Planning- Craig
- Existing conditions
- Financial report and long-term perspective
- Logical ways to to meet the needs of the town
  - Possibilities, Pro's and Con's, comparables
- Financial analysis, concentration risk

10:30 BREAK

10:45 Budget Planning Group Work
- Team Breakouts – use template
- Questions/Form Teams/Discussions
- Generate/Group/Rank

11:45 LUNCH

12:15 Mission, Values
- Review pre-work
- Small group discussions
- Report out and synthesis

12:45 Plan Development: Goals, Objectives
- Next steps
- Small group work
- Report out and synthesis

1:45 Review and Wrap-up
- Meeting Evaluation
- Next Steps

2:00 Adjourn

PURPOSE AND DESIRED OUTCOMES

The Purpose and desired Outcomes of the Council Retreat on January 9, 2025:

- To spend time in discussion, education, and sharing to make progress around long-term budget and planning for the Town.
- Report out of strategic planning progress and to determine next steps.
- To review and work on draft mission and values for the Town.

By the end of the day, we will have…

1. Reviewed progress on our strategic planning efforts, short- and long-term goals.
2. Become better educated about budget planning and determined next steps toward around meeting our long-term planning goals.
3. Reviewed and discussed survey outcomes from Town Council and staff leaders.
4. Listened to each other, a lot.
5. Determined strategic planning next steps and worked on current key priorities.

TOWN OF ALTA
STATE OF UTAH

Chris Cawley prepared a progress report toward Council goals accomplished in 2024, especially since the last Board Retreat when key initiatives were identified.

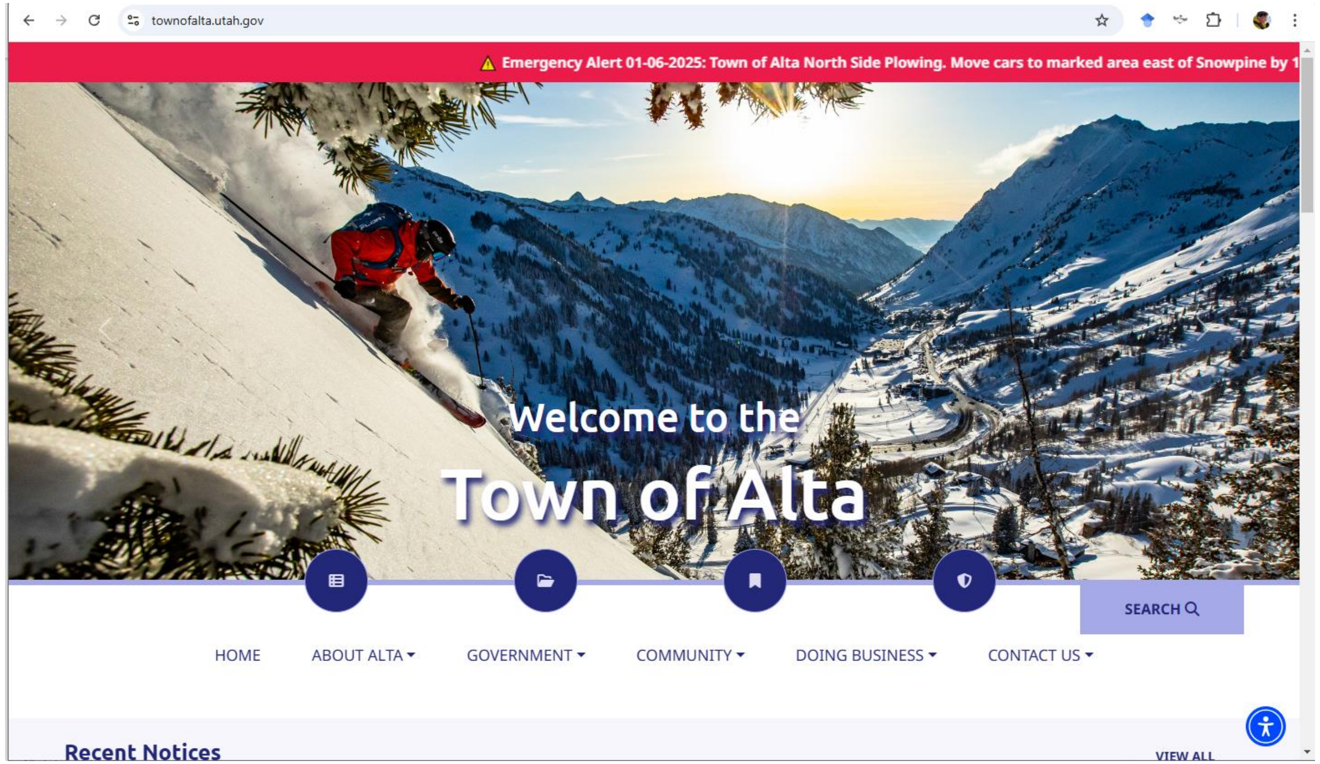
The following pages include the report and comments from attendees captured by the graphic recorder on flip charts, as well as text box additions (light blue as in this example) to memorialize the retreat.

Strategic Planning Progress Review

January 9 2025
Alta Community Center

TOWN OF ALTA
STATE OF UTAH

2024 Recap



- 628” at Collins Study Plot
- Started year with January council retreat
- First full year in “Town Manager Model”
- Staff and council turnover
- Major payroll adjustment
- TC took action to repay WF debt to GF
- TC Priorities: Capital improvements and AMO sustainability
- Alta Planning Commission: Subdivision ordinance, Shallow Shaft and Shrontz Presentations
- Administrative/technology upgrades
- AMO “Phase II” radio system
- ***“Focus on short- and medium-term problems and solutions before pivoting to the long-term”***

2024 Council Retreat

Strategic Assessment

Broad and shared compilation of facts, beliefs, and perceptions

Strengths

- Experience, dedication of staff
- Financial position
- Location
- Small size allows for nimbleness
- Resilience and strong partnerships
- Barrier to communication is low
- Engaged leadership

Opportunities

- Hyper-attuned to threats
- Resources available to tackle challenges
  - UDOT and Forest Service
- Relationships with external leaders can be strengthened and leveraged
- Change
- Increased visitation
- Increased summer activity
- Budget and resources of partners

Weaknesses

- Setting priorities within current structure
- Lack of clarity around governance
- Short planning horizon
- Dead-end canyon and one road
- Town's lack of land ownership
- Subject to politics outside canyon
- Finding and retaining staff
- Weather, avalanche threats
- Town building maintenanc
- Lost relationships with ext

Threats

- Increased strain on resources
- Emergency and law enforcement changing
- Unique needs of our law enforcement team
- External jurisdiction – decisions by others greatly impact Alta
- Climate change

Vision of success

The Town of Alta is:

- High performance
- Unified, linear
- Modern, future oriented
- Sustainable, resilient
- Transparent, legible, understood, appreciated
- Calm, cool, collected
- Coalition of the willing? Competitive and selective
- Open minded
- We have a plan!

DRAFT VISION OF SUCCESS

REFLECT upon your wishes and dreams for the future.
What would you like to have helped build; what will be your legacy?

Our financial sustainability is …

- *Comprised of diverse revenue streams*
- *Enhanced by careful expense management*

Our services are known for…

- *Responsiveness*
- *Welcoming*
- *Dedicated*
- *Smooth running*
- *High performing*
- *Accessibility and reliability*

Our model or structure is…

- Based in consensus decision-making
- Consistency for staff support and management
- Open to continuous improvement

Summary Vision Statement

Partners and allies contributed to our success by …

- *Expanding our offerings*
- *Advocating for our vision of Alta*
- *Being powerful allies and having influence*
- *Helping us to bypass red tape*

20___Results:
Our success is measured by…

- *Public acknowledgement of our services*
- *Financial audits, financial strength*
- *Technological advancements leading to efficiencies*
- *Increased transparency and streamlined communicators*
- *Self-assessment of achievements*
- *Our longevity*
- *Updated and well-maintained infrastructure*

Our people and culture are distinguished by…

- Stability as an employer
- Competitive compensation and benefits
- High-functioning team
- Having incredible vision
- Happiness to be here!
- Passion for recreation and outdoors

How do we get there?

Improve Capacity
- Optimize
- Embrace and Invest in technology
- Internal process improvement
- Reporting and accountability
- Prioritize attainable goals

Lengthen Planning Horizon
- Short/medium/long term plans:
  - Capital improvements
  - Programs and projects
  - Land Use
  - Community Vision

Communication, Engagement
- Engage community in planning
- Does community understand the town's role and our limitations?

Improve Governance
- Clarify council-staff roles & relationships
- Council focuses on policy and priorities
- Planning and decision-making process

DETERMINING TOP PRIORITIES

Two top priorities emerged in this abbreviated format which begins to form the development of a strategic plan. In a full strategic planning process, more detail would surface in multiple priorities identified. Through the survey, interviews, and retreat to this point, two key priorities were agreed upon by the group:

1. Long-term planning
2. Clarity around roles and responsibilities

Participants were asked to work on one of these in small groups for about thirty minutes. After that, they reported on their progress. Note the following pages.

FROM		TO
Reactive responses	→	Proactive planning
Confusion on roles & priorities	→	Clarity on roles & priorities
Deficiencies	→	Capabilities
Threats	→	Opportunities – embrace and leverage change
Dogmatic	→	Flexible
Analog	→	Digital / modern
General consensus	→	Consistent plan
Unknown condition	→	Well-maintained, updated infrastructure
Annual planning	→	Multi-year planning
Supposed / assumed	→	Informed
Varied information delivery	→	Clear communication channels & regular
Purely consent agenda	→	Dialogue around staff-led agenda items
Staff presenting challenges	→	Staff presenting proposed solutions

Progress Toward 2024 Priorities

Goal	Objective	Action	Status
Stabilize AMO	Recruitment and Retention	Compensation analysis, explore public safety retirement system	Payroll market adjustment, URS application
	Continuity and Sustainability	5th cop budget, schedule, OT, fleet and equipment plan	OT policy update; 5th cop process
		Reduce Morey patrol time -> Planning/admin time	In progress
		SLCo Sherrif contracting for *a la carte* services	On hold re: UPD->Sherrif transition
		Obtain victim advocate	Not started
	Facilities	Assess short term options for ADA accessible police workstation	No short-term options id'd
Capital Assets Master Planning	Water	Update water model, develop capital improvement plan	In progress
	Sewer	Develop model, capital improvement pan	In progress
	Facilities	Facility condition assessment, space planning	In progress
Administration and Governance	Realize Efficiency Through Technology	New website, online billpay, online forms, etc.	Complete/in progress
	Develop Strategic Process	Staff purpose/mission statement	In progress
		Plan next council retreat	In progress
	Reporting	FY 25 staff planning, tracking, reporting	In progress/needs more work
	Roles and Responsibilities**	Improve council onboarding and training	In progress/needs more work
Lengthen Planning Horizon	Facilities and Infrastructure	Water, sewer, facilities planning	In progress
	Long Range Planning	Org. purpose statement	In progress
		Community vision statement	Not started
		Address major pressures	Not started
		General Plan Update	Not started

Stabilize AMO

OBJECTIVE	ACTION	STATUS
Recruitment and Retention	• Compensation analysis, explore public safety retirement system	• Payroll market adjustment; began enrollment in URS public safety
Continuity and Sustainability	• 5th cop budget, schedule, OT, fleet and equipment plan • Reduce Morey patrol time -> Planning/admin time • SLCo Sherriff contracting for a la carte services • Obtain victim advocate	• Updated AMO Deputy OT policy • began process re: fifth cop • In progress • On hold re: UPD>Sherrif Transition • Not started
Facilities	• Assess short term options for ADA accessible police workstation	• No desirable short-term options identified

Capital Assets Master Planning

OBJECTIVE	ACTION	STATUS
Water	• Update water model, capital improvement plan	• In progress
Sewer	• Develop model, capital improvement plan	• In progress
Facilities	• Facility condition assessment, space planning	• In progress

Governance

OBJECTIVE	ACTION	STATUS
Develop Strategic Process	• Staff mission/purpose statement • Plan next council retreat	• Staff proposed to council in October • Complete
Reporting	• FY 25 staff planning, tracking, reporting	• In progress/needs more work
Roles and Responsibilities**	• Improve council onboarding and training	• In progress/needs more work

**Optimize and adapt to Town Manager Model

Lengthen Planning Horizon

OBJECTIVE	ACTION	STATUS
Facilities and Infrastructure	• Water, Sewer, Facilities plans	• In progress
Long Range Planning	• Org. purpose/mission statement • Community vision statement • Address major pressures • General Plan Update	• In Progress • Not started • Not started • Not started

PATHWAY GROUP

What do I need? What does staff need?

- *A plan, and a planning process*
  - *Where do we go after today? 2 years? 10 years?*
- *Town Council Direction*
  - *What outcomes does the council want to see?*
  - *What resources will be devoted to achieve the outcomes?*
    - *Staff proposes pathways to implement policy*
    - *Works with council to determine presentation, communication*

Town Manager's Reflections

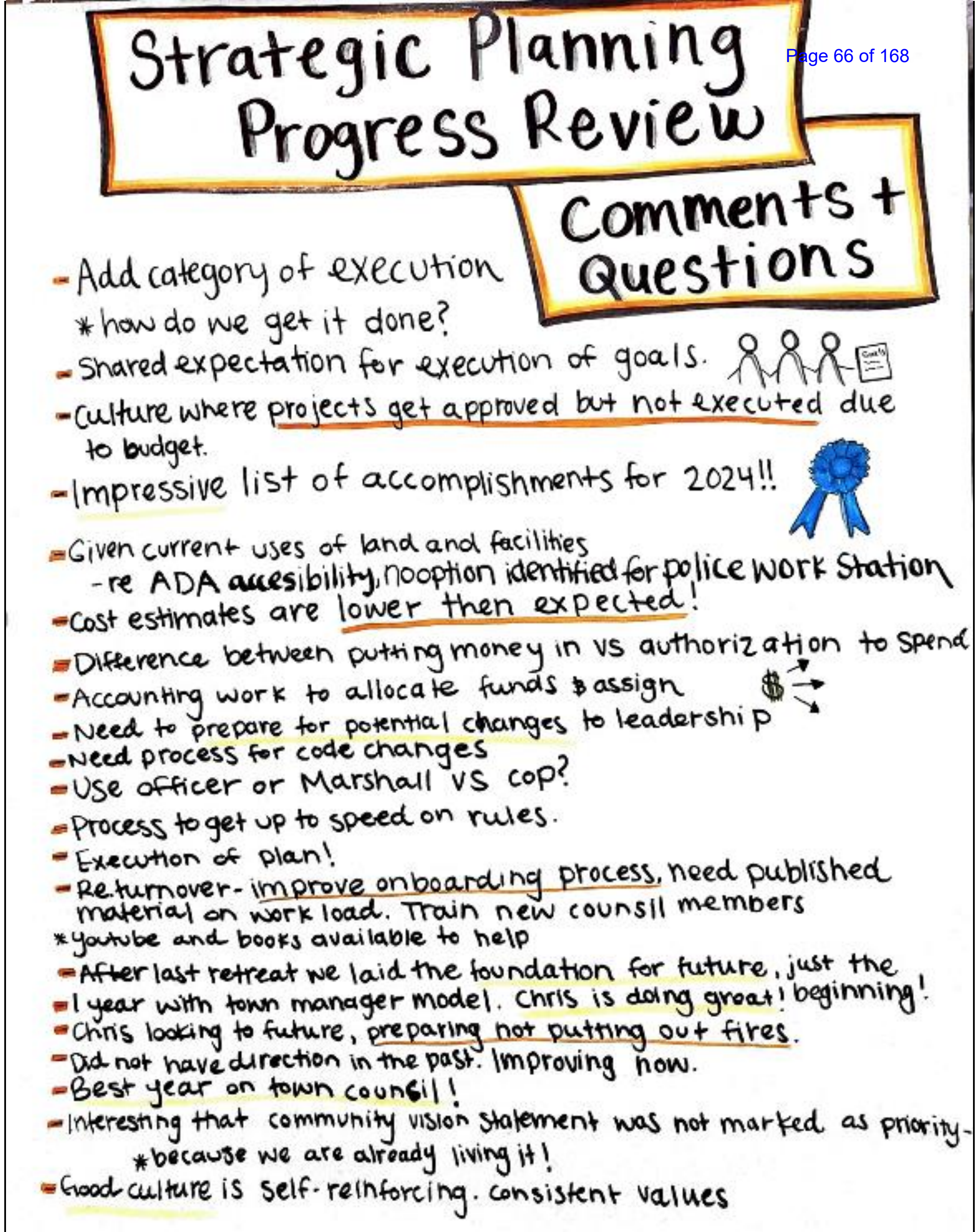
We have a great deal of work and hard decisions ahead of us:

- Priority CIPs
- How to fund? Timeline?
- Adopt strategic plan: short- and medium-term plan and planning process to improve communication, decision making, alignment
- Council>staff decision process, communication: optimize Town Manager Model
- 2025 Election: 2 council seats and mayor
- Update the general plan
- Update town code
- Mike Morey's retirement

PATHWAY GROUP

The comments captured to the left were made during Chris Cawley's presentation:

- Add category of execution
- How do we get it done?
- Shared expectation for execution of goals
- Culture where projects get approved but not executed due to budget
- Impressive list of accomplishments for 2024!!
- Given current uses of land and facilities re: ADA accessibility– no option identified for police workstation
- Cost estimates are lower than expected!
- Difference between putting money in VS authorization to spend
- Accounting work to allocate funds @ assign
- Need to prepare for potential changes to leadership
- Need process for code changes
- Use officer or Marshall vs cop?
- Process to get up to speed on rules
- Execution of plan!
- Re: Turnover – improve onboarding process, need published material on workload. Train new council members
- You tube and books available to help
- After last retreat we laid the foundation for future, just the 1 year with town manager model. Chris is doing great! Beginning!
- Chris looking to future, preparing not putting out fires
- Did not have direction in the past – improving now.
- Best year on Town Council!
- Interesting that community vision statement was not marked as priority - * Because we are already living it!
- Good culture is self-reinforcing. Consistent values.




Thanks!

Town of Alta Survey Results

PATHWAY GROUP

STRATEGIC PLANNING PROGRESS SINCE JANUARY 2024 RETREAT:

COMMENTS:

- ✓ Making progress
- ✓ AMO Stabilization (6)
- ✓ Master Planning, Water, Sewer, Facilities and Utilities (2)
- ✓ Mission and Values (2)
- ✓ Strategic Planning (2)
- ✓ Open communication between town and council

STABILIZING THE MARSHALS OFFICE	**MET EXPECTATIONS**	COMPENSATION PLANNING NEW TECHNOLOGY 5TH COP
CAPITAL ASSETS MASTER PLANNING	**MET EXPECTATIONS**	ON TRACK MORE WORK TO BE DONE AROUND ALIGNMENT

PATHWAY GROUP

LONG RANGE BUDGET PLANNING

What do you need to know or understand to discuss and make decisions about raising revenue to meet the needs of the Town?

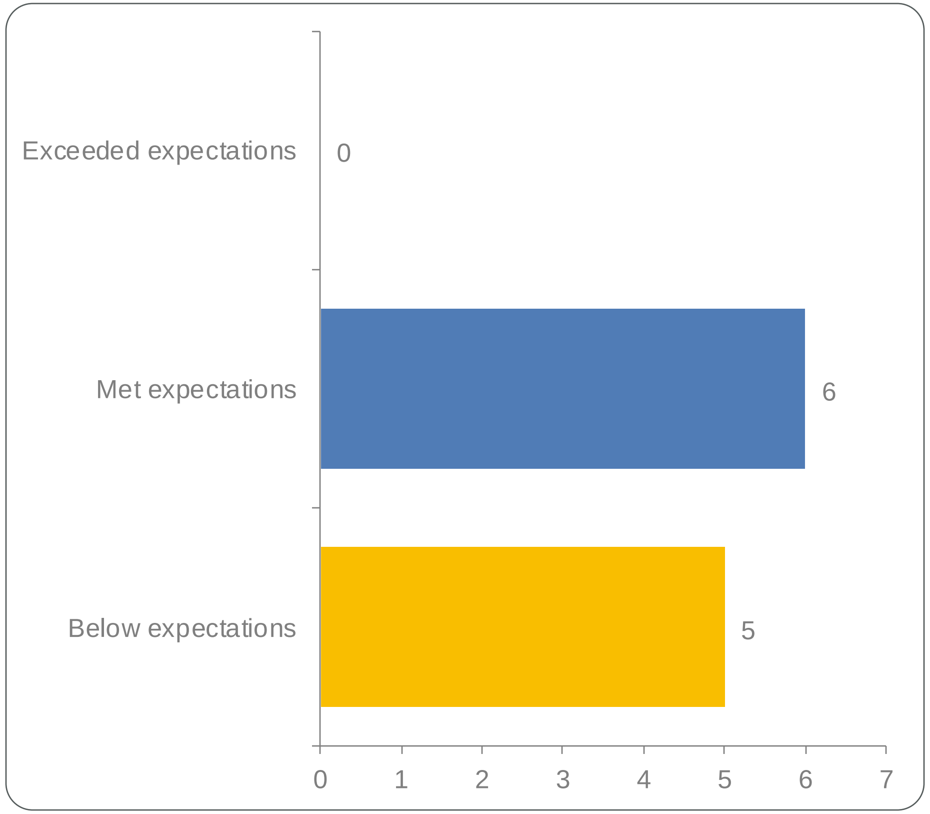
The Town faces a high likelihood of increasing costs in the near future due to inflation, wage pressures, increases in demand for services, and the need for major investment in capital improvements. This is in the context of ski industry turbulence, climate change, regional change and growth, and other factors outside the Town's control that could impact the local economy, which would in turn impact the Town's heavily sales tax reliant budget.

1. How does municipal bonding work and how much could the town feasibly or prudently borrow? (2)
2. A quick assessment of the revenue portfolio. Where are things set and where do we have options? What are those options? Does the council want to provide direction? (2)
3. What about total property tax rates? (2)
4. What are our priorities and revenue requirements?
5. Disproportionate user fees are often discussed when the Town only provides baseline staffing.
6. What revenue generating opportunities are we not taking advantage of?
7. Are there more grant opportunities we can seek out?
8. Are our current revenues optimized--fees, sales taxes, etc.
9. How can we help local businesses boost sales in the spring, summer, and fall?
10. What additional programs can be incorporated?

LONG-TERM STRATEGIC ITEMS IDENTIFIED, AND A FOCUS ON GOVERNANCE:

1. Develop a strategic planning process: Schedule retreat, work on mission, vision, and values, next steps
2. Stronger reporting lines: Staff planning, tracking, reporting
3. Focus on roles and responsibilities: Improve council onboarding and training

Unclear agreement around progress and how well expectations are being met:

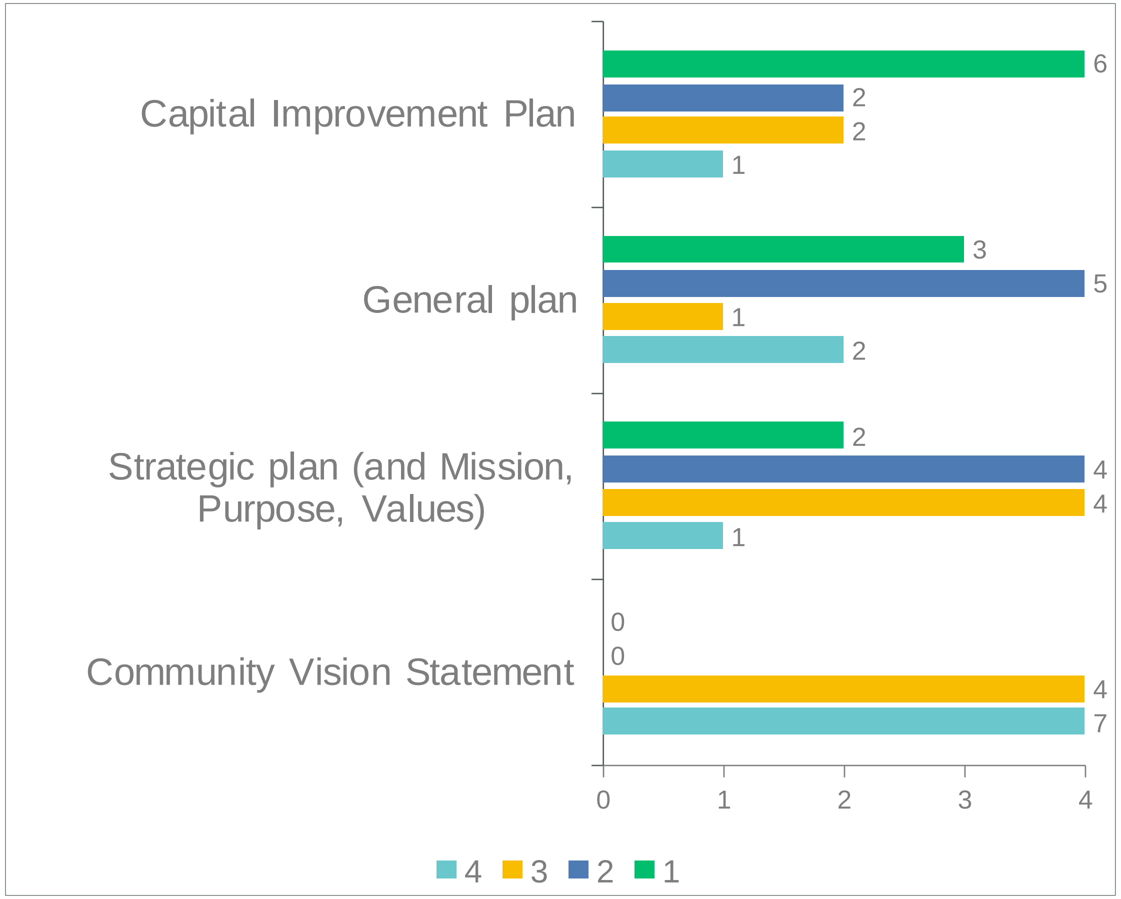


Next steps to meeting our strategic goals:

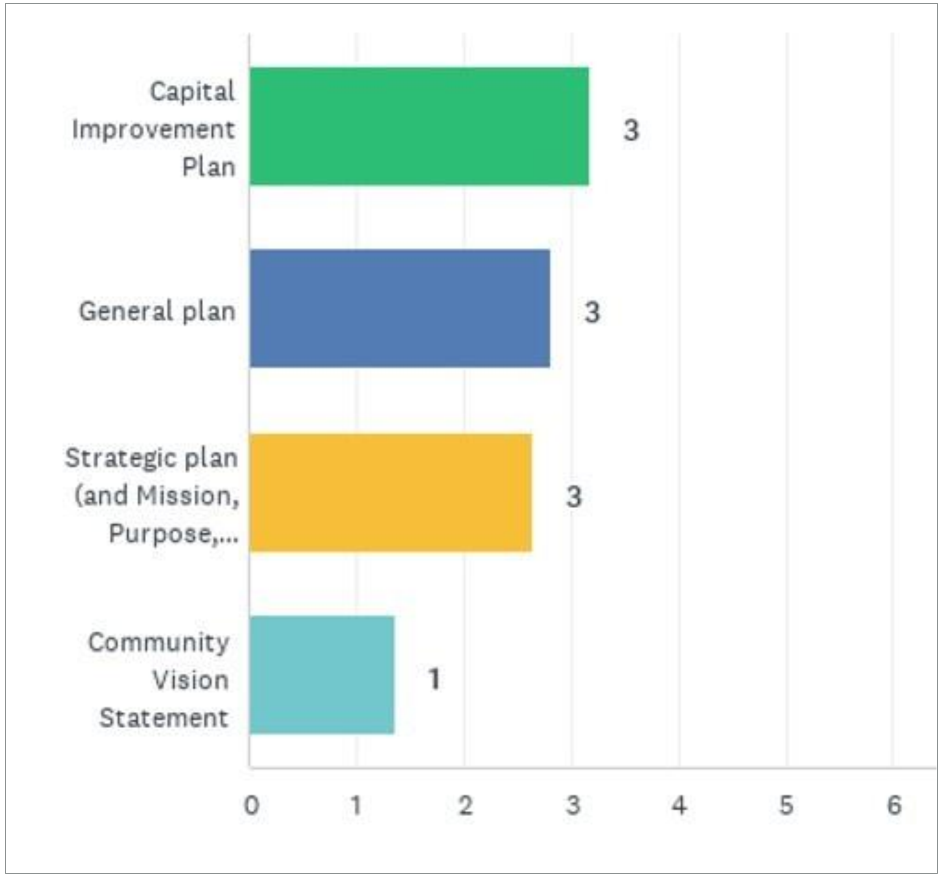
- ✓ Finalize the master plan; strategic plan – council and staff must remain aligned!
- ✓ More communication; clear understanding of decision-making processes; clarity in role followed by empowerment to act
- ✓ New Council onboarding and training; clarity in time commitment needed to do the job before running office
- ✓ Move forward as written above

LONG TERM PLANNING PRIORITIES

RANKED ORDER OF IMPORTANCE TO ACCOMPLISH



Ranked order of importance:



PATHWAY GROUP

LONG RANGE PLANNING HORIZON

Last year, we were aligned in our agreement to lengthen the planning horizon in the following ways:

Facilities and Infrastructure
Action: Water, sewer, facilities plans

Long Range Planning
Action: Workshop organization purpose statement, update/develop community vision statement
Action: Address major pressures

- UDOT Bus stop/service, gondola, dispersed recreation management, climate change, population growth, seasonal economy
- General Plan Update

What the Town needs to do to stay ahead of long-term problems that have the potential to impact the Town's viability and levels of service:

- Action our plan
- Update general plan
- Impact study
- Annual or bi-annual retreats to keep the discussions going (2)
- First is to ensure that we are at least not falling behind on public safety. Next is to ensure that we are not falling behind on aging infrastructure. We need a schedule, however tentative, and associated budget for critical infrastructure.
- Formalize reporting processes from committees
- Participate more actively in regional and county-wide planning groups and processes re: transportation (2), recreation management
- Strengthen infrastructure
- Make tough tax increase decisions
- Help business community to thrive
- Improve communications across constituents seek ways to bolster confidence in town operations from residents
- Capitalize on common goals with Snowbird and partner agencies

CRITICAL ISSUES FOR THIS YEAR'S RETREAT

- Communications; boundaries; clarify elected officials and relationships; Team building and consistency (3)
- Planning ahead for facilities (3)
  - Long-term planning prioritization over next 12 months
- Planning ahead to support the AMO
- Strategic plan: how do we maintain staff-council alignment? Magnitude of the need is great.
- Finalizing mission, vision, and values statements
- Gaining a plan for the next 12 months

HOW WE WILL KNOW IF THE RETREAT WAS SUCCESSFUL:

- Commitment to milestones; planning framework; general plan; strategic plan; facilities master plan; financial plan; Next steps are clear – 3 to do's; Concrete results (7)
- We will have a well-defined mission and vision for the future, along with a road map to help us achieve short and long-term planning goals
- Plan the staff can act upon
- Open and transparent collaboration between TC & Town employees
- Alignment

PATHWAY GROUP

Craig Heimark, along with Chris and Jen, prepared a Long-Term Budget Planning presentation to educate and identify next steps for the Town. Thanks to Craig and the team.

The following pages include the discussion and comments from attendees captured by the graphic recorder on flip charts, as well as text box additions (light blue as in this example) to memorialize the presentation.

Town of Alta

Long Term Budget Planning
January 9, 2025

Why this presentation?

Excerpt from 2005 Town of Alta General Plan

Chapter 3- general policies		Status
Section 3.8 – Private Land Acquisition	**The town supports and encourages the acquisition of vacant or undeveloped private lands** within environmentally sensitive areas, those not served by public utilities, those with high public open space and recreational values, and those not readily accessible to emergency services. Such acquisitions should be made by either an appropriate governmental agency or private entity(s) with the understanding and agreement that such lands be conserved in perpetuity.	**Nothing Done**

Don't listen to what they say, watch what they ~~do~~ fund

The numbers that follow are not precise but should be more than adequate to frame the long-term planning discussion

Numbers sourced from

- November Financial Packet distributed to Council
- Audited Financials 2016-2023 (on website)
- Original FY 25 Budget (June 2024)

Numbers are precisely wrong

- Sometimes I used numbers from end of FY 24
- Other times I used November numbers from Financials distributed for the November meeting
- A better analysis would have used numbers all from the same point in time

BUT the Numbers are generally correct

- This is the big picture view, and being close is good enough
- The purpose is to give you a **sense of how we might improve our long-term planning**
- And what are the **constraints and alternatives** we face

Questions For Discussion

Do we want to create a balanced Long-Term Financial Plan, now or later?

And over what time frame – 20, 30 years or longer?

Age of Infrastructure creates pressure, but we could kick the can down the road for a bit

In which long-term liability estimates do you feel least confident?

General Fund

Sewer Fund

Water Fund

What percent of the gap do you feel should be plugged by the following?

Revenue growth (in excess of inflation)

Bond Issuance

Increase of existing taxes

New Disproportionate Use Fee

Redirect of Excess Cash from ”Checking Account” to Specific Capital Funds

Expense Reduction

What items outside the current budget do you think we should or might need to address (i.e., land purchase for conservation purposes, preparing an emergency egress route in the case of a forest fire)**?**

Given these Numbers do you think we need to cut some programs or other current expenditure to fund basic infrastructure

Summary of Long-Term Expenses and Current Reserves

We find the summary of projected capital expenses on page 19 of Nov Packet

PROJECT BUDGET EXPENSE TOTALS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2032	Total 2026-2032	
Capital Projects Fund Plan	$ 205,248	$ 156,000	$ 170,000	$ 80,000	$ 7,500,000	$ -	$ -	$ -	$ -	$	$ 7,750,000	
Water	$ 486,997	$ 85,000	$ 750,000	$ -	$ 300,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000	$ 2,050,000	
Sewer	$ -		$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$	$ 500,000	
Total Project	$ 692,245	$ 241,000	$ 920,000	$ 580,000	$ 7,800,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000	**$ 10,300,000**	Total
*** Estimated Annual Budgets**	$ 3,313,027	$ 3,412,418	$ 3,514,790	$ 3,620,234	$ 3,728,841	$ 3,840,706	$ 3,955,927	$ 4,074,605	$ 4,196,843	$ 4,322,749	$ 3,798,014	avg

Numbers from November Council Packet

* Budget estimates calculated at 2023 Actuals plus 3% COLA

And on page 1 we find a summary of our current reserves

	Fund Balances 10/31/2024	Projected Expenses	Shortfall by Fund
Capital Projects Total Fund Balance	$1,728,258	$7,750,000	($6,021,742)
Water Fund Total Fund Balance	$456,825	$2,050,000	($1,593,175)
Sewer Fund Total Fund Balance	$638,901	$500,000	$138,901
Total Infrastructure Funds	**$2,823,984**	**$10,300,000**	**($7,476,016)**

The project forecast of $10.3m has a nominal shortfall of $7.5m

Can We Afford This Increase In Capital Spend?

Implications

- If we spread the capital spend over a 30-year period it would mean we need an increase in contributions to Capital Funds of about **$250,000 annually - 6.75%** of **budget (or $375,000 over 20 years – 10%)** for capital improvements
  - This assumes the Town replaces one building instead of two
- We have already started to increase our capital fund contributions beyond our annual project spend. Over the last five years we have transferred excess revenue from the GF to the Capital Projects Fund at the rate $362k and expenses of about $200k (only two years of data)
- The contribution bounced around, but **at a net of 162,000** can be a big part of funding the gap
  - FY 24 - $522,000, FY 23 - $680,000, FY 22 - $100,000, FY 21 - $422,997, FY 20 - $90,000
  - Average of $362k – 200k = 162k

Caveats

- **Most common errors** in LT projections are **errors of omission** (including a greater than COLA increase in operational costs)
- While our revenues increased rapidly, **our expenses are starting to catch up** – e.g. staff payroll increases as a result of competitive pressure from SLC and Sandy for Marshal’s department and Senior Staff
- Also looming is long term funding of Alta Shuttle
- These are **SWAG’s** (Scientific Wild Ass Guess) and **real modeling work is needed**

What Else Might We Pursue

We have identified a number of possible additional sources of revenue

Increase Revenue from Existing Sources – estimate of $173,000 annually

Borrow through private placement–for this presentation, principal amount of $3,750,000 with annual payments of between $252k and $322k

Reduce excess cash buffer

New Revenue and/or Fees

- Disproportionate Use Fees - requires more work to develop estimate
- Transient Room Tax – previously estimated at $190,000
- Charitable Contributions – unknown at this time
- New Government Grants – unknown at this time
- Business Development – unknown at this time

Reduce Expenses – as you like

Increase Existing Taxes

Increase Existing Taxes

Even for a resort town ToA is unusually dependent on sales tax revenue

Program Revenues	Total Revenues				
		2023			2022
Total Charges for services	$	556,844	17%	$	581,973
of which is water charges	$	302,460	0%		
and of which is sewer services	$	142,815	0%		
Operating grants and contributions	$	58,023	2%	$	92,465
Capital grants and contributions	$	42,265	1%	$	30,897
General revenues:			0%		
Property taxes	$	253,115	8%	$	248,348
General sales	$	2,036,176	62%	$	1,940,210
Energy sales and use tax	$	107,367	3%	$	82,552
Other	$	218,130	7%	$	83,901
Total revenues	**$**	**3,271,920**	**100%**	**$**	**3,060,346**

You will note that ToA revenue is **Sales Tax 62%, Property tax at 7.7%**

In contrast, the comparable number for Park City is **13% and Property tax at 16.8%**

And for Brian Head is **4% with Property Tax at 20%**

High Dependance on Sales Tax Leads to High Income Variance (Volatility/Risk)

Increase Existing Taxes

One Source of Increased Revenues is Property Tax

Taxing Entity	Alta	Sandy City	Cottonwood Heights	Brighton	Unincorp SL Co. (Snowbird)
Local Government Levy 2023	0.001043	0.001057	0.001422		
Local Government Levy 2024	0.000990	0.000988	0.001357		
County 2024	0.001456	0.001456	0.001456	0.001456	0.001505
Fire Service 2024	0.001403	0	0	0.001403	0.001403
Law Enforcement 2024	0.000000	0	0	0.002038	0.002038
Other 2024	0.006532	0.007256	0.007383	0.006532	0.006601
Total	**0.010381**	**0.009700**	**0.010196**	**0.011429**	**0.011547**

Per $100,000 in Valuation	$ 1,038	$ 970	$ 1,020	$ 1,143	$ 1,155
2024 Local Levy % of Total	10%	10%	13%	0%	0%

Of existing taxes, property tax provides the **most diversification** and hence most **risk reduction**

You will note the **2023 tax rate is higher** than the 2024 rate due to Truth in Taxation Hearing that year, **BUT** the increase in property tax revenues of **$150k** is received in FY 2024

Our rates may appear relatively high, but more research is needed to ensure we are comparing the right numbers for the Unincorporated vs Incorporated areas

Summary and some other candidates for increases in existing revenues

Taxing & Fee Options	Status	Estimated Potential New Revenue
Property Tax	Due to our Truth in Taxation Hearing in 2023, we have already increased the property tax receipt from 2023's 250k Suggest we do Truth in Taxation Hearing every other year	$150,000 increase from 2023 More if we hold another Truth in Taxation Hearing
Business License Fees & Liquor License Fees	Last study was in 2021. Council was provided with a range of options.	Up to $23,000
Building Permits	Study required	??? More work
Impact Fees	Study required - study funds in FY25 budget	??? More work
Town Shuttle	Currently voluntary contributions, how do we formalize the program	??? More work
Animal License	Probably not much room here.	insignificant
Enterprise Funds	May require funding from General Revenues	Constrained due to scale and neighbors

Increase Existing Taxes

We need to budget for our two enterprise funds separately

Fund	Current Shortfall	Current Rate	Park City	Unicorp SLC (Snowbird)	Brian Head	Estimated Room for Additional Revenue
Water Fund	$ (1,593,175)	$ 135.43	$ 149.63	$ 68.04	$ 95.10	?? Given Snowbird Subsidy and number of Alta Residents supplied by Snowbird
Sewer Fund	$ 138,901	$ 103.98	$ 46.00	$ 56.96	$ 56.10	??? Could be difficult given comps

These rates compare a single-family dwelling using 8,000 gallons a month

Snowbird **heavily subsidizes** the residential dwellings in SA#3 - not apples to apples.

Our current model for financing the water fund assumes an average annual rate increase of 9.9% spread over the 25 -33 time period

Given the comparable rates, you may want to consider funding from General Revenues

Pros and Cons of Increasing Existing Taxes & Fees

Pros

- *Room for more revenue from existing taxes and fees.*
- *Easy and known process for approval*
- *Some may be easy to adjust with little pushback*
- *Service income that is not correlated to Sales Tax reduces risk, but we have limited opportunities to do – Property tax is the best example*

Cons

- *Expect comments any time you raise taxes and/or fees*
- *May develop reputation as expensive town with significant comments by citizens*
- *Fees for service are generally supposed to align with the cost to provide the service, obligating study to justify and possibly limiting revenue potential*

Borrow Money

Borrow Money

Many Municipalities Would Issue A Bond

Bonds Are Used For Infrastructure Investments To Match The Funding And Asset Durations

- *GAAP Accounting Depreciation Guideline for "Nonresidential property" is 39 years. Infrastructure like Sewer is more difficult but in one IRS case as deemed to be 50 years*
- *Given the size our our community and the needed funding, we would likely do a private placement not a Bond. Current interest rate for a Private Placement is about 4.8% There are other ways to borrow more but would require more staff research*
- *Here is a table that give you a sense of what it would* ***cost to borrow $3.75m (50% of the 7.5 number)***

Duration In Years	Current Interest Rate Estimate	Current Interest Rate Estimate + 1%	Annual Payment at Current Rate	Annual Payment at Current Rate +1%
20	4.8%	5.8%	($296,569)	($321,654)
30	5.3%	6.3%	($252,348)	($281,235)

Pros and Cons of Borrowing

Pros

- Aligns investment with usable life – this means the people who use the service are the ones who pay for it
- Fixed payment each year which becomes less burdensome with expected revenue growth

Cons

- Leverage reduces flexibility in bad times
- Not a problem for a year or two but with a secular shift could be (e.g. climate change, business model change)

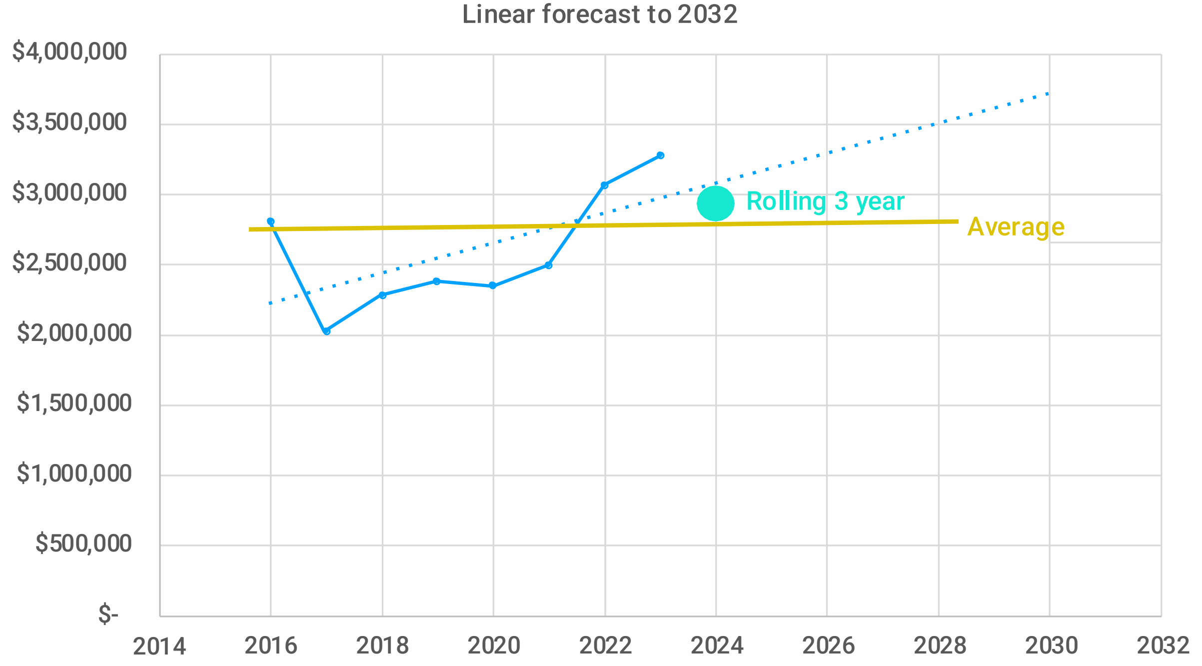
Reduce Excess Cash Buffer

Reduce Cash Buffer

What is the Right Income Forecast To Be Safe?

Last Eight Years Revenue

Fiscal Year	Revenue
2016	$ 2,809,754
2017	$ 2,025,899
2018	$ 2,277,612
2019	$ 2,379,332
2020	$ 2,346,584
2021	$ 2,491,541
2022	$ 3,060,346
2023	$ 3,271,920
Average	**$ 2,582,874**



Average	Rolling Last Three Years	Standard Deviation
$ 2,582,874	$ 2,941,269	$ 424,811

Reduce
Cash
Buffer

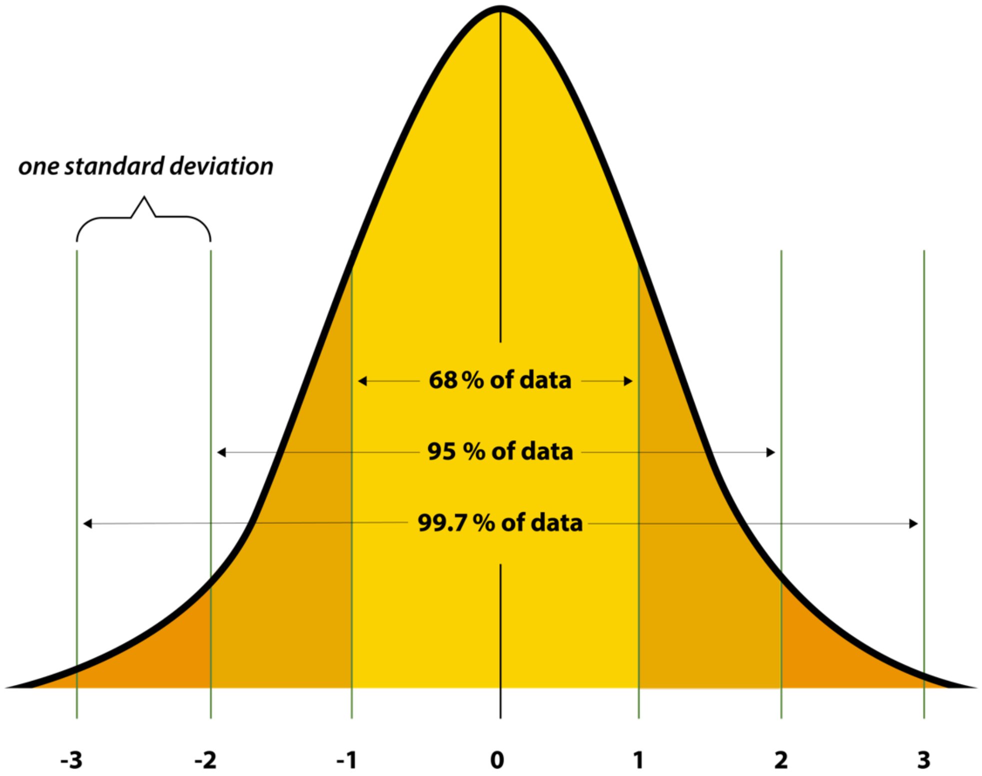
Better Question - What is the right cash buffer to insure against income variance?

- *Many of the questions I hear in the annual ToA budget focus on variance in the income distribution (though they are not phrased this way)*
- *The question of: "Are we being conservative enough?" (on the income side), could be phrased as: What would it cost to buy a third-party income insurance policy?*
- *This requires decomposing our cash reserve into its constituent components, namely Working Capital, and Self Insurance Policy for Income Variance*
- *The Working Capital Component can be calculated from monthly budgets and the Self Insurance Policy can be calculated from the Standard Deviation of our income stream*

Reduce Cash Buffer

Banks reserve a cash buffer of 3 standard deviations

- Basel Accords moved Banking Risk Management from ad hoc **“management discretion” to objective mathematics**
- The Basel Accords are based on the normal distribution and basic statistics and calculate an insurance policy that protects against variance in all but **3 out of one thousand years**
- This presumes our distribution of risks are randomly distributed **(and they are not)**
- **A prudent cash buffer for a town might be 2 standard deviations (5 in 100 years)**



Reduce Cash Buffer

Replace Current Cash Buffer with Working Capital and Self Insurance Calculations

Current Framework

Intent: We try to reserve the maximum buffer allowed

For example:

Starting Balance	Expenses	Percent
2,456,076	2,930,434	84%

Issues

The % of total expenses is rather arbitrary and can be calculated in a variety of ways

A better way would be to decompose the requirements into:

- Cash Buffer for Income Variance
- Working Capital Requirements

Alternative Framework

Intent: We calculate the right amount for working capital requirements and a self insurance cash buffer – freeing the remainder for capital spend

For example:

6/30/24 GF Balance	Standard Deviation
3,837,652	424,811

Working Capital Low Cash 2,915,399

Working Capital Requirement **922,253**

Cash Buffer at 2 SD 849,622

Excess Cash 3.8-(.92+.85) ≈ 2m

*Note: These numbers include some restricted funds – they are approximate

Reduce Cash Buffer

Pros and Cons of Reducing Cash Buffer

Pros

- *Makes it easier for the public to understand the need for additional income to fund infrastructure projects*
- *Replaces "management discretion" with "best practice" methodology that is mathematically defensible*
- *Automatically adjusts to systemic changes in business model or climate variance*

Cons

- *Less flexibility on deployment of funds*
- *Keeping the extra $400k on hand provides an extra cushion for extreme financial events.*

Explore New Revenues

New
Tax /
License

Introduce New Fees - Disproportionate Use Fee

What is a Disproportionate Use or Enhanced Level of Service Business License Fee?

A disproportionate use tax is a license fee or tax upon a business that causes "disproportionate costs of municipal services"

Excerpts from Utah Code ANNOtated SectiON 10-1-203 (5)

- *5(a)(I) The legislative body of a muNicipality may by ordiNaNCe raise reveNue by levyiNg aNd collectiNg a liceNse fee or tax ON:*
- *5(C)(I)* **a business that causes disproportionate costs of municipal services***;*
- *5(C)(b) (I) As used iN this SubsectiON (5):(i) " MuNicipal services" iNcludes: (A) public utilities; aNd (B)* **services for:** *(I)* ***police****; (II)* ***fire;*** *(III) storm Water ruNoff;(IV)* ***traffic control;*** *(V)* **parking;** *(VI)* ***transportation;*** *(VII) beautificatiON; or (VIII)* **snow removal.**

New Tax / License

Pros and Cons of Disproportionate Use Fee

Pros

- *Aligns revenues with people/entities that actually use the service*
- *A disproportionate use tax allows a Town to recoup revenues for services consumed by occasional visitors*
- *Removes pressure on existing property and other taxes for providing services not used by those home owners*

Cons

Quite a bit of staff work is needed to enact such a tax including:

- *Identifying which services should be included, and the costs of those service (allocated between residents and occasional users)*
- *Preparing the documentation needed to align with Town of Alta Ordinance 3-1-4 and UCA 10-1-203 (5)(c/d)*

A new fee/tax that hits local businesses, skiers:

- *May need syndication with afflicted entities*
- *This tax is limited to reimbursement of the actual costs of providing such services*
- *Highly correlated with sales tax so may not reduce income volatility*

New
Tax /
License

Pros and Cons of Transient Room Tax

Pros

Common Fee at most Resorts

Significant Revenue Potential

- *At 1% level estimated $190,000*

Cons

Last time it was raised at Town Council it received pushback

Pros and Cons of Charitable Contributions

Pros

Great if you can get it

ToA Income Distribution may make this possible

Cons

Probably requires significant outsourced expense

Often requires multiple years to land

Pros and Cons of Pursuing Government Grants

Pros

Great if you can get it

Does not affect local taxpayers

Cons

May require new hire or outsourced expert

Often requires multiple years to land

New
Tax /
License

Pros and Cons of Business Development

Pros

If we can develop the right idea, it increases local business revenues and town revenue

Cons

Short of a “downtown development” requiring real assistance and cooperation from Forest Service, it is not clear what the town could do to increase revenue in Alta

Maybe if we brainstorm with Ski Lift and others, we can surface some creative ideas

Reduce Expenses

We can also do scenario planning on expenses to help fund infrastructure investments - some examples

Cut wages across the board or selectively

- Inconsistent with recent decisions to increase wages to keep up with wage trends in peer agencies

Cut services

- Cut Shuttle Program - Total Expense is 252k, net expense to TOA is $118k, due to $50k UTA contribution: and $84k local resident/business contributions – BUT unclear how stable are these subsidies
- Cut Alta Justice Court - $35,837
- Cut post office - $41,680-$21,850=$19,830
- Cut recycling - $31,500
- Cut Town Park, Summer Program - ~$20,000

Stuff to think about

Real infrastructure planning should be based on replacement cost, not original cost

- GAAP depreciation is based on book (original) cost
- We have done so already in water fund doing by "updating water study", presumably to be followed by a similar review of the sewer infrastructure
- And is what Dan Schilling recently accomplished on $7m cost replacement estimate for Civic Center

Making Larger Contributions to Our Capital Funds Is A "Sinking Fund" Approach

- It requires a separation between contributions to capital funds and authority to spend in contrast to our current process
- Spend authority would come with specific project approval

Many of our assets are long in the tooth

- and hence should be viewed **as increasing probability they will break - predictable emergencies**
- For most cities, not much of a problem, but imagine a big water or sewer break buried under 300 inches of snow

More stuff to think about

Preparing this presentation emphasized to me how difficult it is to get the right information without massive manual work so, I have two suggestions.

Suggest we spend more staff time on long term planning by reducing work on short term budgeting

- Prepare but not submit monthly budgets for purposes of accurate working capital estimate
- Currently we prepare financials every month and submit them in the monthly packet
- Suggest we only provide and review that information quarterly. In addition, each quarter we should schedule a public meeting in case we need to adjust the budget – that way we aren't scrambling
- We may also need some increase in outside assistance to be able to easily prepare long term financial plans

Make the financial reports easier to read, digest and for the Council to approve budget variances

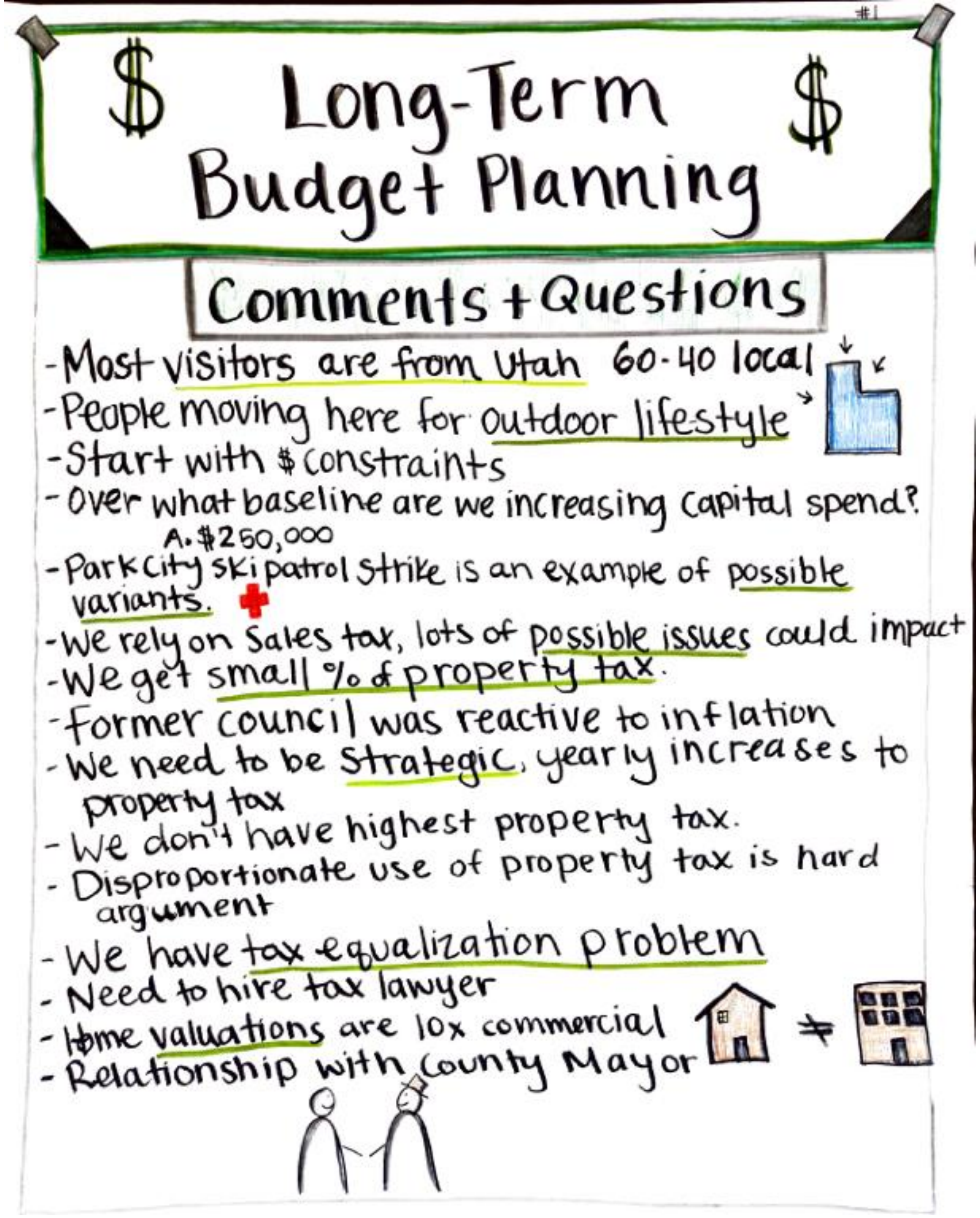
- Change Chart of account so that the departments are columns, not rows
- Fully allocate payroll so that the time of projects is planned
  - We already do hourly reporting
  - Staff time needs to be allocated so that we don't bite off more than we can chew
- Introduce the idea of operational projects as well as capital projects – e.g. Shrontz estate proposal this year

And FINALLY

Budget is not the only constraint – So is WATER

The comments below (original notes to the right) were made during Craig's presentation:

- Most visitors are from Utah now, according to recent statistics from the visitors bureau – 60/40 local (used to be the other way around)
- People moving here for outdoor lifestyle
- Start with $ constraints
- Over what baseline are we increasing capital spend?
  Answer: $250,000
- Park City Ski Patrol strike is an example of possible variants
- We rely on sales tax, lots of possible issues could impact!
- We get small % of property tax
- Former council was reactive to inflation
- We need to be strategic, yearly increases to property tax
- We don't have highest property tax
- Disproportionate use is a hard fact to prove
- We have tax equalization problem
- Need to hire tax lawyer
- Home valuations are 10x commercial
- Relationship with county Mayor



The comments below (original notes to the right) were made during Craig's presentation:

- We are not able to do municipal bond because we are too small; it would cost too much to do
- We can do private placement bond
- Bond transfers cost to future user while also benefiting current user
- Dip in linear forecast is not due to reduction in revenue
- Equal number of positive events to negative events to grow revenue
- Execution and public relation problem
- Need ot pre-fund capital funds
- More defined project management
- Need to deploy capital
- How much of budget for Marshall is visitors?
  - 3/4th for occasional use visitors
- Identified potential for disproportionate use tax
- Funding large share of shittle program
- Disproportionate use tax creates us VS them mentality – can be divisive to people paying sales tax
- What is the alternative? Bonding, lift ticket tax
- Do we need more revenue today? No
- Post covid wage increases were necessary

#2

$ Long-Term Budget Planning $

Comments + Questions

- We are not able to do municipal bond because we are too small; it would cost too much to do.
- We can do Private placement bond.
- Bond transfers cost to future user while also benefiting current user.
- Dip in linear forcast is not due to reduction in revenue
- Equal number of positive events to negative events to grow revenue
- Execution and public relation problem.
- Need to pre-fund capital funds.
- More defined project management
- Need to deploy capital
- How much of Budget for Marshall is visitors?
  - 3/4th for occasional use visitors
- Identified potential for disproportionate use tax.
- funding large share of Shuttle program
- Disproportionate use tax creates us vs them mentality. Can be divisive to people paying sales tax.
- What is the alternative? Bonding, lift ticket tax.
- Do we need more revenue today? No
- Post covid wage increases were necessary

The comments below (original notes to the right) were made during Craig's presentation:

- Lodging community did not support transient room tax (TRT)
- TRT is common at other resorts
- We have to show community why we need money and how we will spend it
- We will raise TRT but not yet
- Would TRT make us more able to borrow? YES
- TRT is variable, similar to sales tax
- We haven't done enough for water/sewer/building grant opportunities – need a plan first!
- More citizen input is needed
- Us becoming a landlord is a good idea
- Package Jen produces each month is monumental amount of work
- Reporting to Council is not the burden - - it would happen anyway

LTBP #3

$ Long-Term Budget Planning $

- Lodging community did not support transient room tax
- Transient room tax is common at other resorts
- We have to show community why we need money and how we will spend
- We will raise transient room tax. but not yet
- Would TRT make us more able to borrow? Yes
- TRT is variable, similar to Sales tax
- We havent done enough for water / sewer / building grant opportunities - Need Plan first
- More citizen input needed.
- Us becoming Landlord is good idea
- Bus. Dev. plan
- Package Jen produces each month is monumental amount of work
- Reporting to Council is not the burden, it would happen anyway

Questions For Discussion

Do we want create a balanced Long-Term Financial Plan, now or later?

And over what time frame – 20, 30 years or longer?

Age of Infrastructure creates pressure, but we could kick the can down the road for a bit

In which long-term liability estimates do you feel least confident?

General Fund

Sewer Fund

Water Fund

What percent of the gap do you feel should be plugged by the following?

Revenue growth (in excess of inflation)

Bond Issuance

Increase of existing taxes

New Disproportionate Use Fee

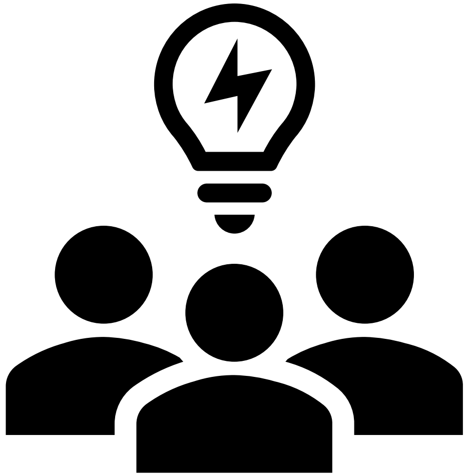
Redirect of Excess Cash from ”Checking Account” to Specific Capital Funds

Expense Reduction

What items outside the current budget do you think we should or might need to address (i.e., land purchase for conservation purposes, preparing an emergency egress route in the case of a forest fire)**?**

Given these Numbers do you think we need to cut some programs or other current expenditure to fund basic infrastructure

Attendees were split into three groups. Each was given a color marker and had time with each discussion question and worksheet.



Questions for consideration: Groups will discuss. Identify a timer, make notes on the chart, be prepared to present.

Budget Planning Workshop

1. LONG TERM FINANCIAL PLANNING

- Is this council committed to creating a balanced Long-Term financial plan? Over what time period – 20, 30 years, longer? What is the decision criteria, or conditions needed, to move forward?
- In which long-term liability estimates do you feel least confident, and why? General, Sewer, Water
- What are your main concerns regarding income variance over the next fifteen years? e.g Business Model Change, Climate Change/Snow Projections

2. FUNDING PREFERENCES AND PERCENTAGES: What combination and percentages make sense for our funding needs?

- Private placement borrowing
- New disproportionate use fee
- New transient room tax
- New revenue from Charitable contributions
- New revenue from Business development
- New Government grants
- Reduce of excess cash buffer to specific capital funds
- Expense reduction

3. FINANCIAL CONSTRAINTS

- What items outside the current budget do you think we should or might need to address (i.e., land purchase for conservation purposes, preparing an emergency egress route in the case of a forest fire)?
- Given these Numbers do you think we need to cut some programs or other current expenditure to fund basic infrastructure

PATHWAY GROUP

LONG-TERM FINANCIAL PLANNING WORKSHOP

Attendees were split into three groups. Each was given a color marker and had time with each discussion question and worksheet. The notes below (original notes to the right) were made by work groups:

Is this council committed to creating a balanced long-term financial plan?

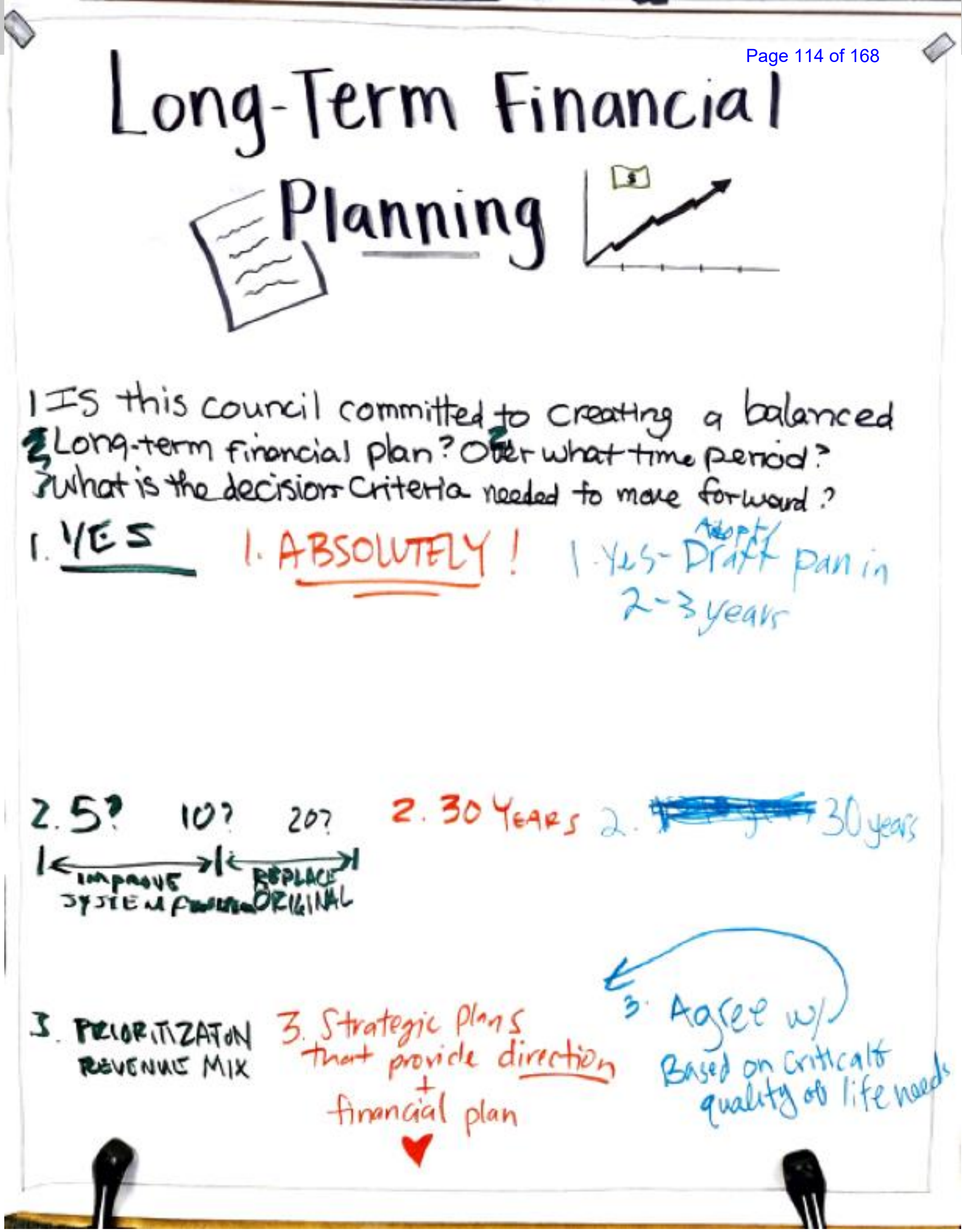
- **All groups reported YES**

Over what time period?

- **Two groups said 30 years while one answer was variable**

What is the decision criteria needed to move forward?

- **Prioritization of the revenue mix**
- **Strategic plans that provide direction and a financial plan**
- **Agree with others based on critical and quality of life needs**



PATHWAY GROUP

LONG-TERM FINANCIAL PLANNING WORKSHOP

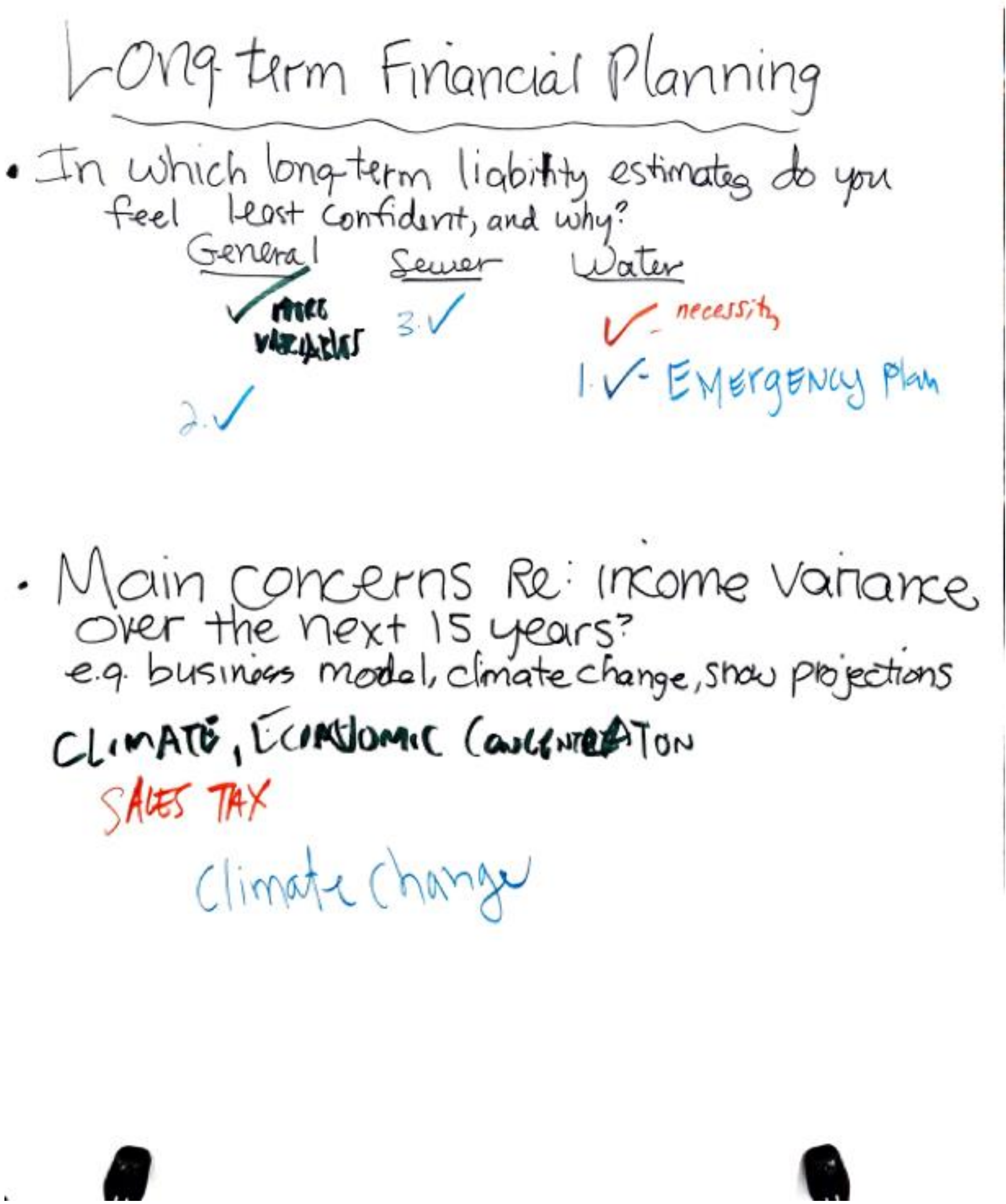
Attendees were split into three groups. Each was given a color marker and had time with each discussion question and worksheet. The notes below (original notes to the right) were made by work groups:

In which long-term liability estimates do you feel least confident, and why?

GENERAL	SEWER	WATER
✓ **More variables**	**Yes**	**Necessity**
✓ **Yes**		**Emergency Plan**

Main concerns re: Income Variance over the next 15 years? e.g., business model, climate change, snow projections

- ✓ **Climate, economic concentration**
- ✓ **Sales tax**
- ✓ **Climate change**



LONG-TERM FINANCIAL PLANNING WORKSHOP

Attendees were split into three groups. Each was given a color marker and had time with each discussion question and worksheet. The notes below (original notes to the right) were made by work groups:

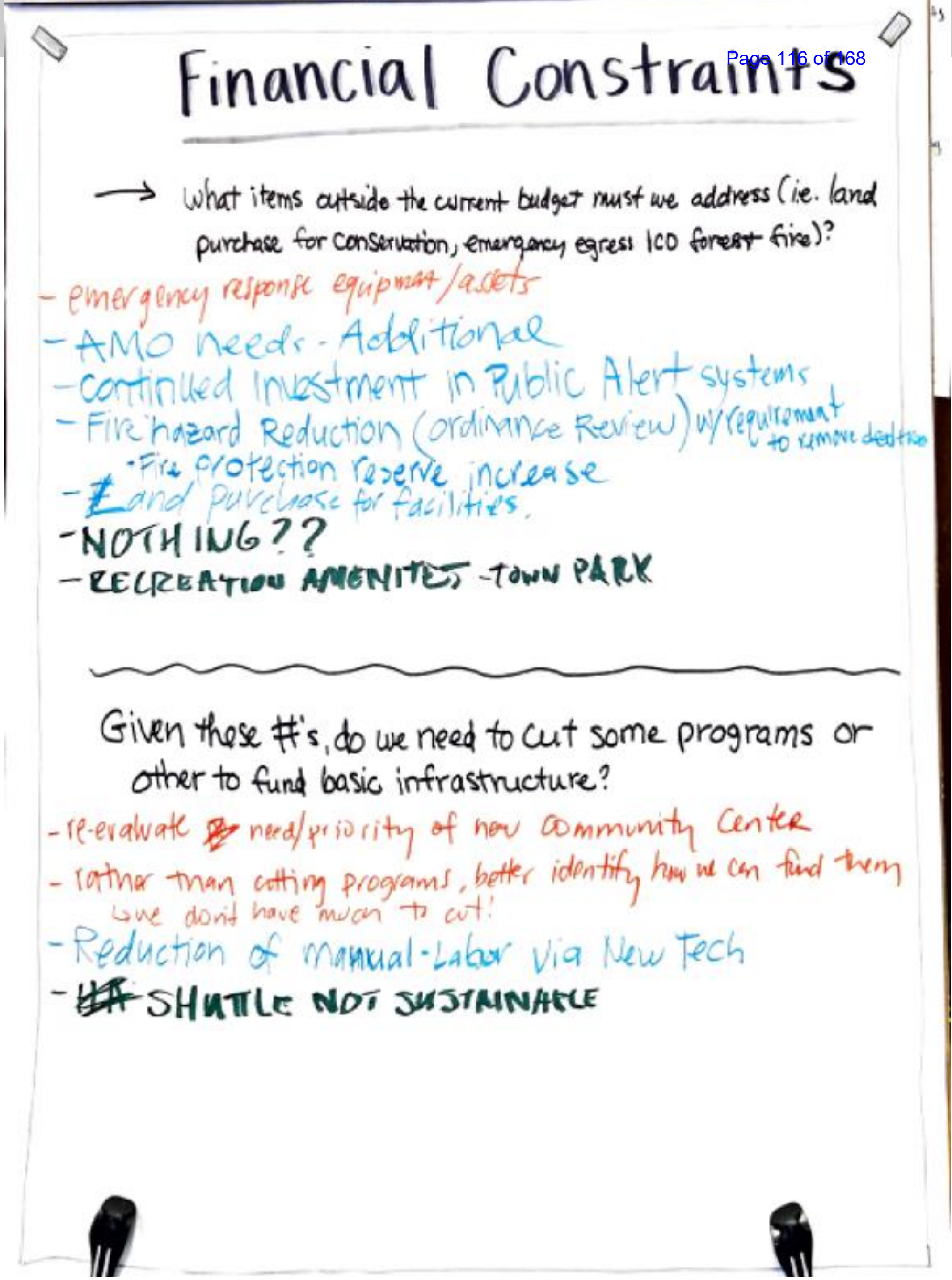
FINANCIAL CONSTRAINTS

What items outside the current budget must we address (i.e., land purchase for conservation, emergency egress ico forest fire)?

1. Emergency response equipment/assets
2. AMO needs – additional
3. Continued investment in public alert systems
4. Fire Hazard reduction (ordinance review) with requirement to remove dead trees - Fire protection reserve increase
5. Land purchase for facilities
6. Nothing??
7. Recreation amenities – town park

Given these numbers, do we need to cut some programs or other to fund basic infrastructure?

1. Re-evaluate need/priority of new community center
2. Rather than cutting programs, better identify how we can fund them – we don't have much to cut!
3. Reduction of manual labor via new technology
4. Shuttle is not sustainable



LONG-TERM FINANCIAL PLANNING WORKSHOP

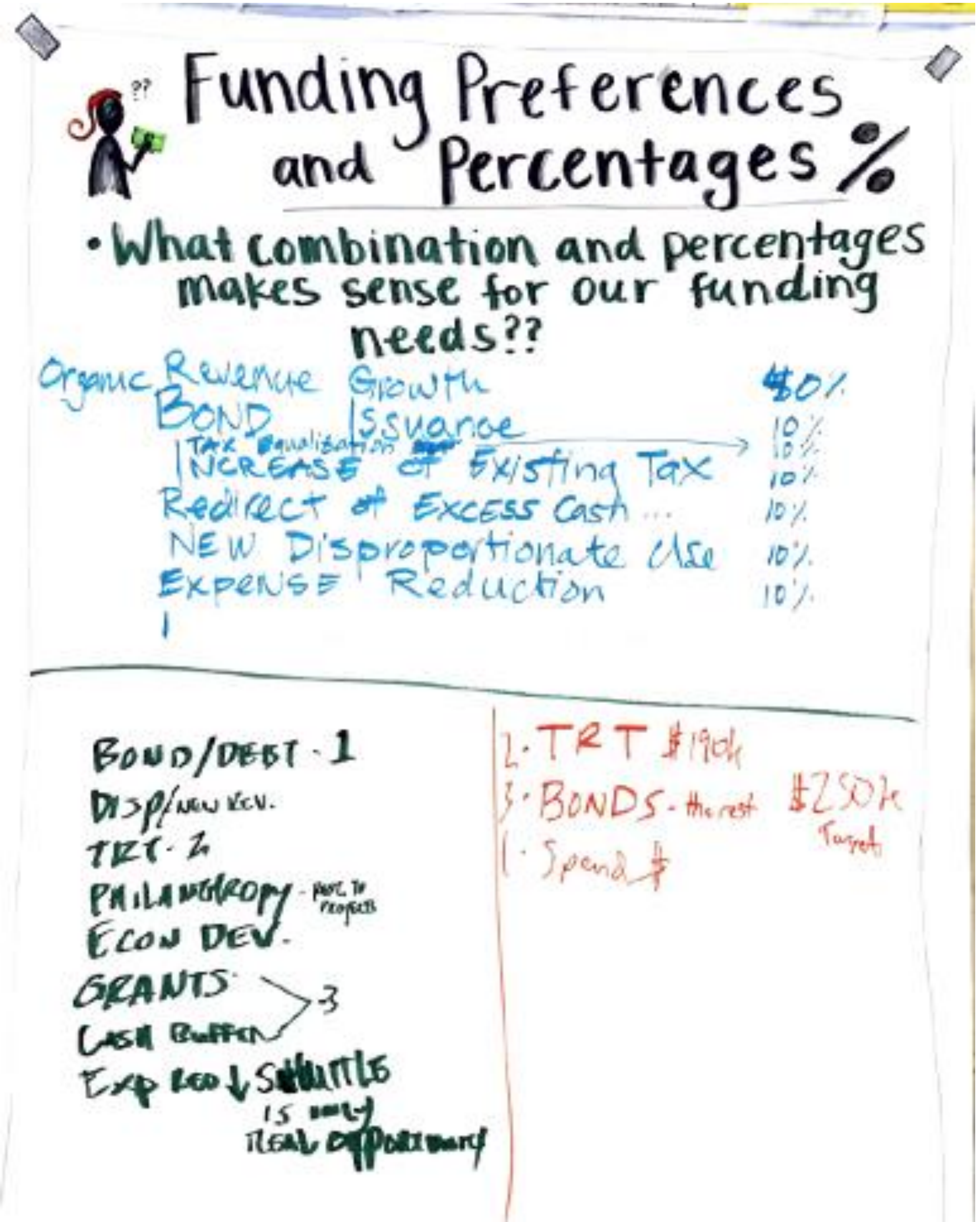
Attendees were split into three groups. Each was given a color marker and had time with each discussion question and worksheet. The notes below (original notes to the right) were made by work groups:

FUNDING PREFERENCES AND PERCENTAGES %

What combination and percentages makes sense for our funding needs?

The groups reported out after discussion. Overall, they agreed on the following:

1. Spend down the the existing fund;
2. Tax equalization;
3. Implement a transient room tax (TRT);
4. Refine plan, timing, and amount of bond



PATHWAY GROUP

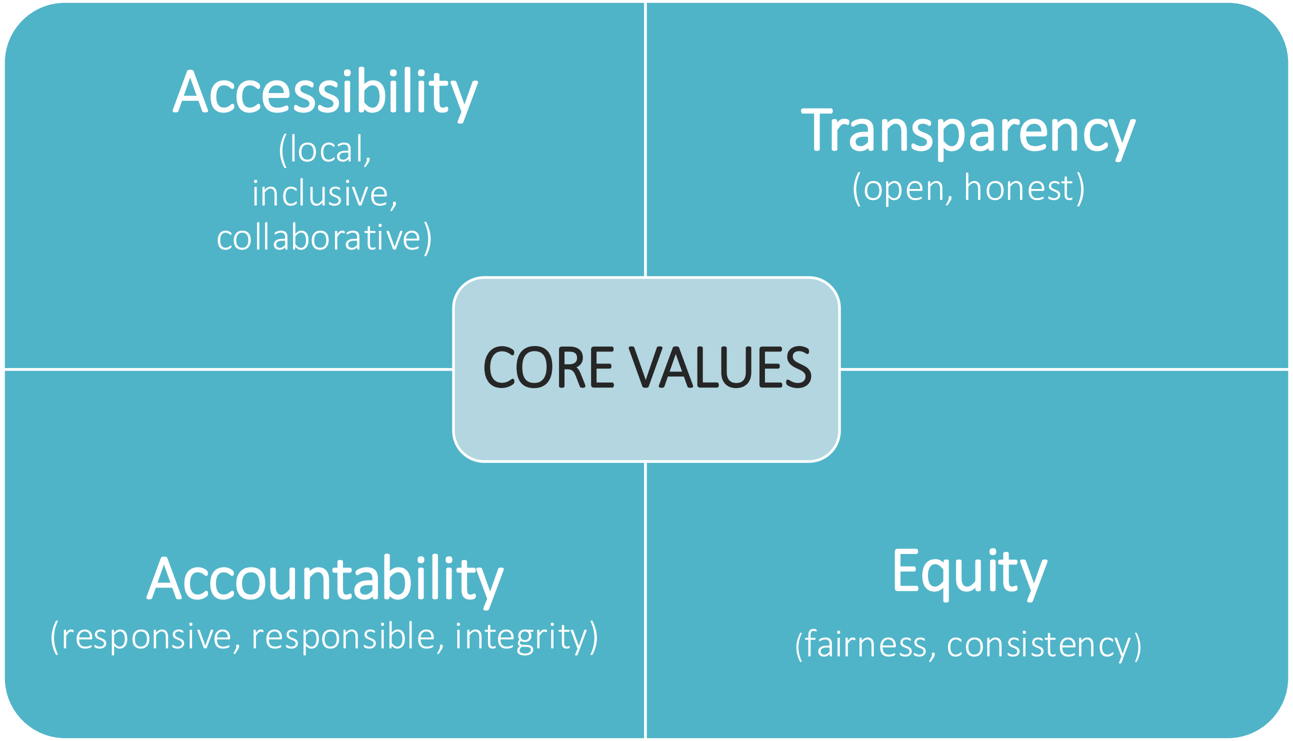
Attendees reviewed survey results about the mission and values and then spent some time reviewing and commenting on them as a group. Results and comments are on the following pages.

Town of Alta Mission and Values

January 2025

“Mission Is What You Do; Values Are How You Do It” – *Mike Morey*

*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.*



SURVEY QUESTION:

TOWN OF ALTA DRAFT MISSION STATEMENT

The Town of Alta exists...

To provide municipal services that promote safety and quality of life for the community, protect the alpine environment and unique heritage, carefully manage growth and development, and support the local economy.

✓Shared Agreement in support of this mission

PATHWAY GROUP

MISSION EXAMPLES AND COMMENTS

Mission examples from similar town governments:

"Proudly serving our community with excellence and distinction."

"We provide leadership and encourage community involvement to protect, maintain, and enhance our sense of community, historical heritage, and alpine environment."

"Committed to providing the very highest quality of life for our residents and the highest quality of experience for our visitors."

"To provide the highest quality innovative and efficient municipal services, steward the natural environment, and support a healthy and sustainable community for the benefit of future generations with respect for the work of our predecessors."

✓ Shared agreement that the current draft is preferred

✓ 4 commented on the following theme:

- Provide leadership and encourage community involvement… and
- "We provide leadership and encourage community involvement to protect, maintain, and enhance our sense of community, historical heritage, and alpine environment."

✓ Other comments:

- Excellence
- Quality innovative and efficient municipal services, and Keep Alta, Alta
- Committed to providing the very highest quality of life for our residents and the highest quality of experience for our visitors.

Attendees spent time considering the mission and commenting on the current draft. See notes on the following page.

Town of Alta Mission Review

Mission Work:

Groups will spend time making notes to inform the final version of the mission. Identify a timer, note taker, and presenter.

Draft Mission

To provide municipal services that promote safety and quality of life for the community, protect our alpine environment and unique heritage, carefully manage growth and development, and support Alta's local economy.

- Do we want to add language to include any of the following?

  "We provide leadership and encourage community involvement to protect, maintain, and enhance our sense of community, historical heritage, and alpine environment."

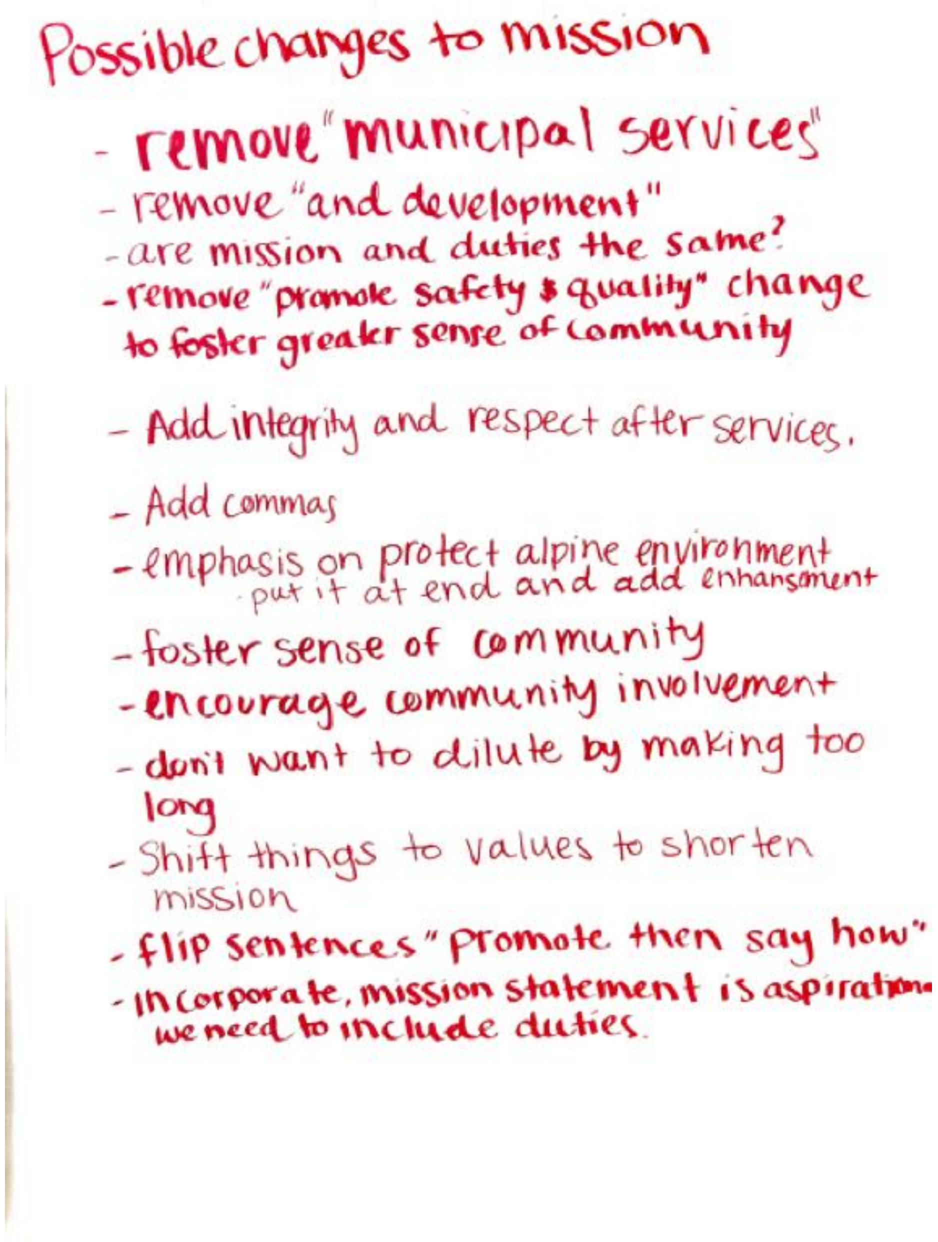
- Anything else to consider or edit on the above mission?

PATHWAY GROUP

CONSIDERING THE MISSION

Possible changes to the Mission:

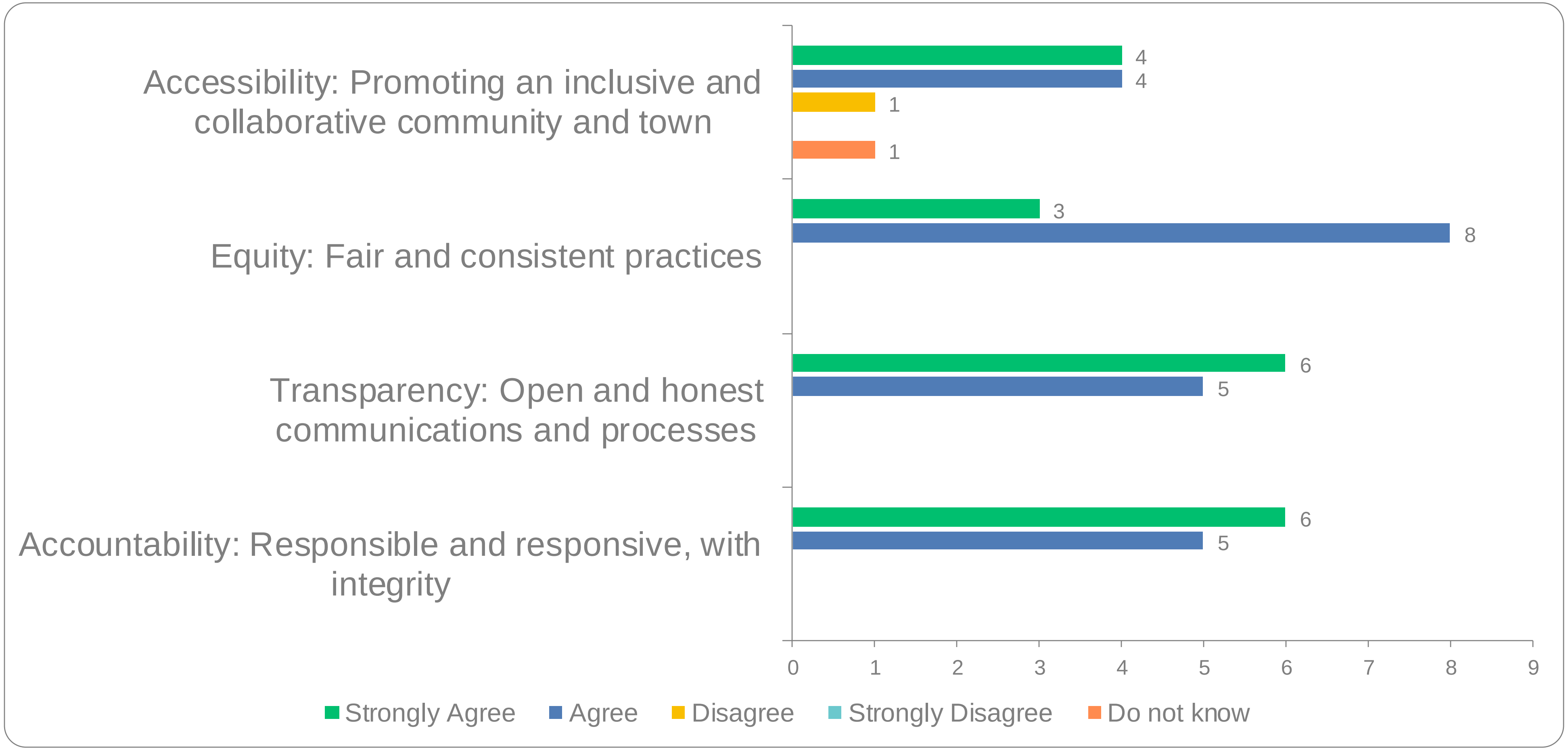
- Remove municipal services
- Remove ”and development”
- Are mission and duties the same?
- Remove “promote safety and quality” and change to foster greater sense of community
- Add integrity and respect after services
- Add commas
- Emphasis on protect alpine environment (but it could be added to the values)
- Foster sense of community
- Encourage community involvement
- Don’t want to dilute by making too long
- Shift things to values to shorten the mission
- Flip sentences “promote then say how”
- Incorporate mission statement as aspirational, we need to include duties



TOWN OF ALTA VALUES

Values are the principles or standards of behavior used in life or work. The values listed below were previously identified by staff and presented to the Council in October.

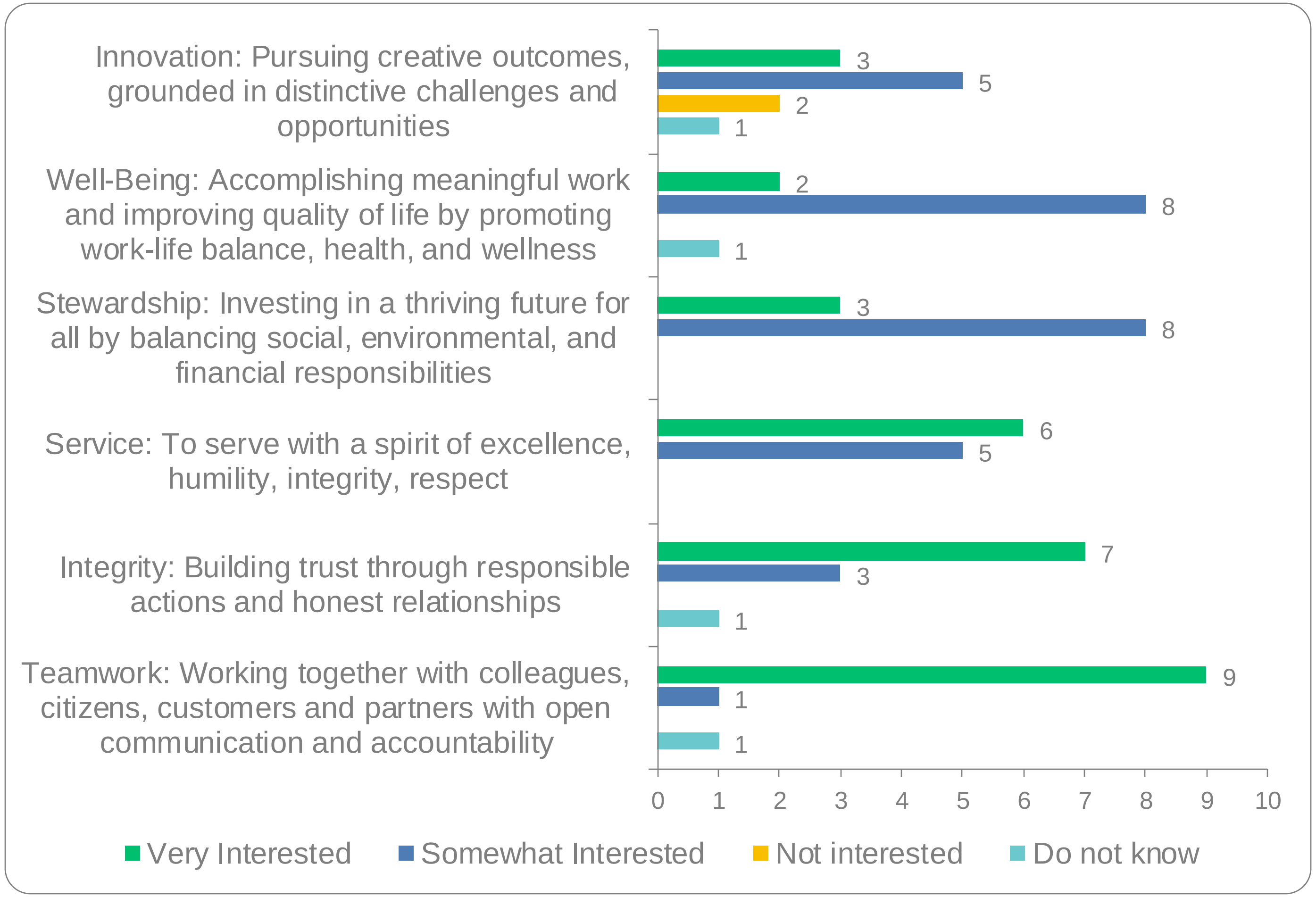
Please note your level of agreement to include each of the following:



PATHWAY GROUP

TOWN OF ALTA VALUES

Other values or principles that are commonly embraced by government agencies are listed below. Some similarities exist between these values and the ones above. Please note your level of interest to consider or include a version of the following:



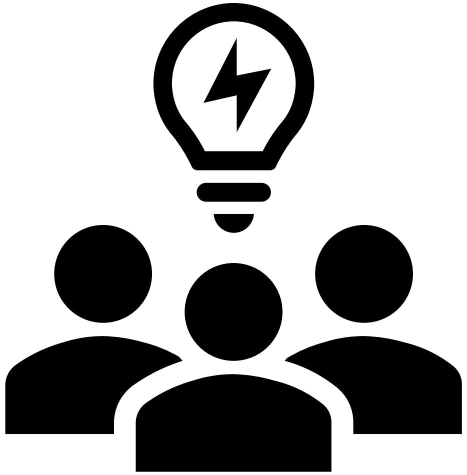
Comments:

- Neutral option should have been offered (2)
- Do these values reflect the perspective of the community?
- These values or principles fit better in a mission statement. These are nouns, not adjectives. They're mostly duplicative of the mission and values we've already outlined.
- Council and Staff members do exhibit these values but institutionally, to the public, these are not a major focus of effort or time.
- The current practice of not holding broader community meetings is an example of the difference to me between individual values and institutional values. I find the 3-minute limit on public comments to be another good example of not creating the right institutional values

PATHWAY GROUP

Town of Alta Values Review

Attendees spent time considering the values and commenting on preferred and possible additional values. See notes on the following page.



Values for the Town of Alta:

Groups will spend time making notes to complete the values. Identify a timer, note taker, and presenter.

SHARED AGREEMENT:

Accessibility: Promoting an inclusive and collaborative community and town

Equity: Fair and consistent practices

Transparency: Open and honest communications and processes

Accountability: Responsible and responsive, with integrity

50%+ 'VERY INTERESTED':

- **Service:** To serve with a spirit of excellence, humility, integrity, respect
- **Integrity:** Building trust through responsible actions and honest relationships
- **Teamwork:** Working together with colleagues, citizens, customers and partners with open communication and accountability

CONSIDERING THE VALUES

Possible changes to the VALUES:

- Agree with values, and add integrity?
- They didn't grab us
- Integrity is important to us, could be added
- Transparency & accountability are the same
- Replace accountability with integrity
- How does equity and accessibility apply to Council – the town is open to all, need ADA
- Most important values should be shifted to the top
- Foster greater sense of community
- Most important word is integrity, should be showcased
- Town of Alta "service with integrity"
- Mission is shown to new-hires at Alta Ski Lifts – is this how you do your job? They are used as a guide.
- Could be below corporate logo
- Every time we vote, it should be based on values
- Integrity and respect are so important
- Equity could be part of integrity
- All the values are commendable, we already practice them – good job!
- Make individual bullets when making decisions
- Different definitions of equity
- All values are important

Possible Changes to Values

- Agree with Values, add integrity?
- They didn't grab us
- Integrity is important to us, could be added
- transparency & accountability are the same
- Replace Accountability with Integrity
- How does equity & Accessibility apply to Council
  * the town is open to all, need ADA
- Most Important Values should be shifted to top
- foster greater Sense of community
- Most important word is Integrity, should be showcased
- Town of Alta "Service with Integrity"
- Mission is shown to new-hires, is this how you do your job? They are a guide
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- Integrity & Respect are so important
- Equity could be part of Integrity
- All the Values are commendable, we already practice them - Good job!
- Make individual bullets when making decisions.
- different definitions of Equity
- All Values are important

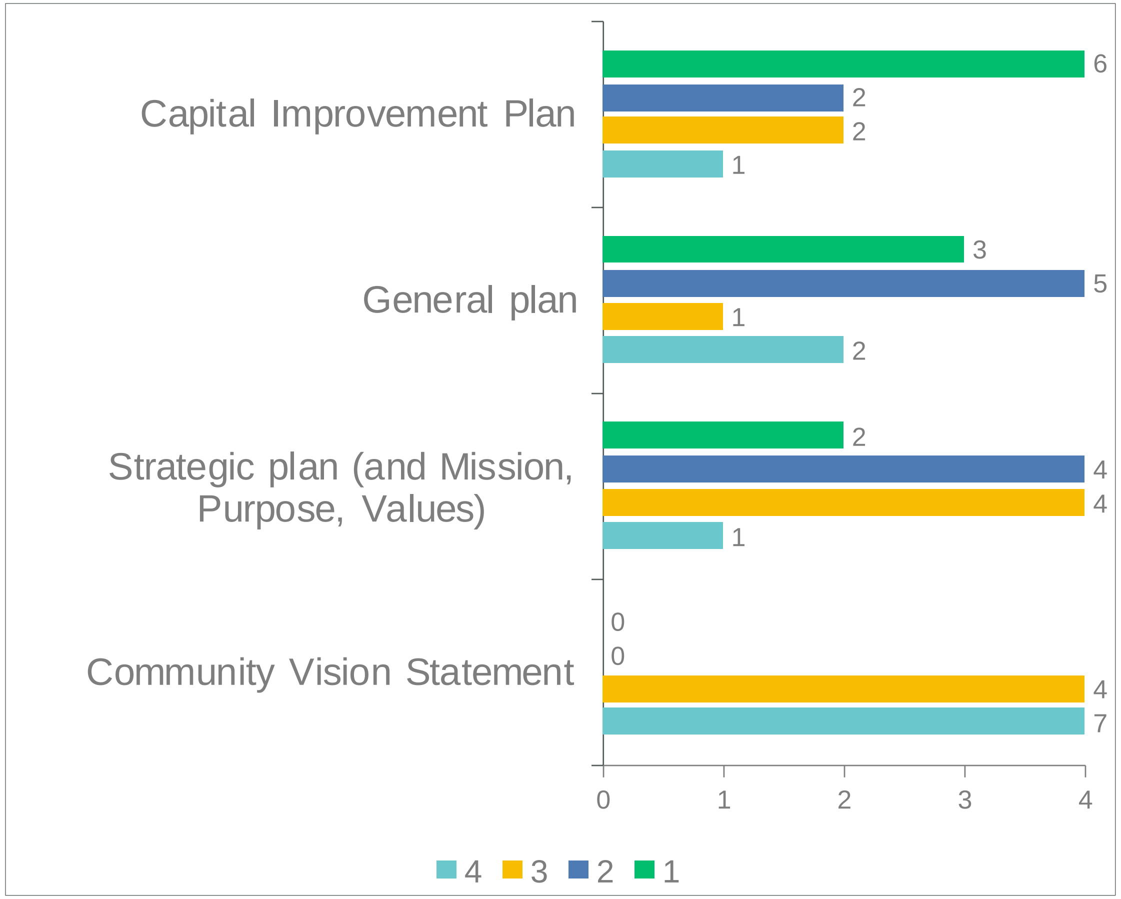
CONSIDERING THE VALUES

Possible changes to the VALUES:

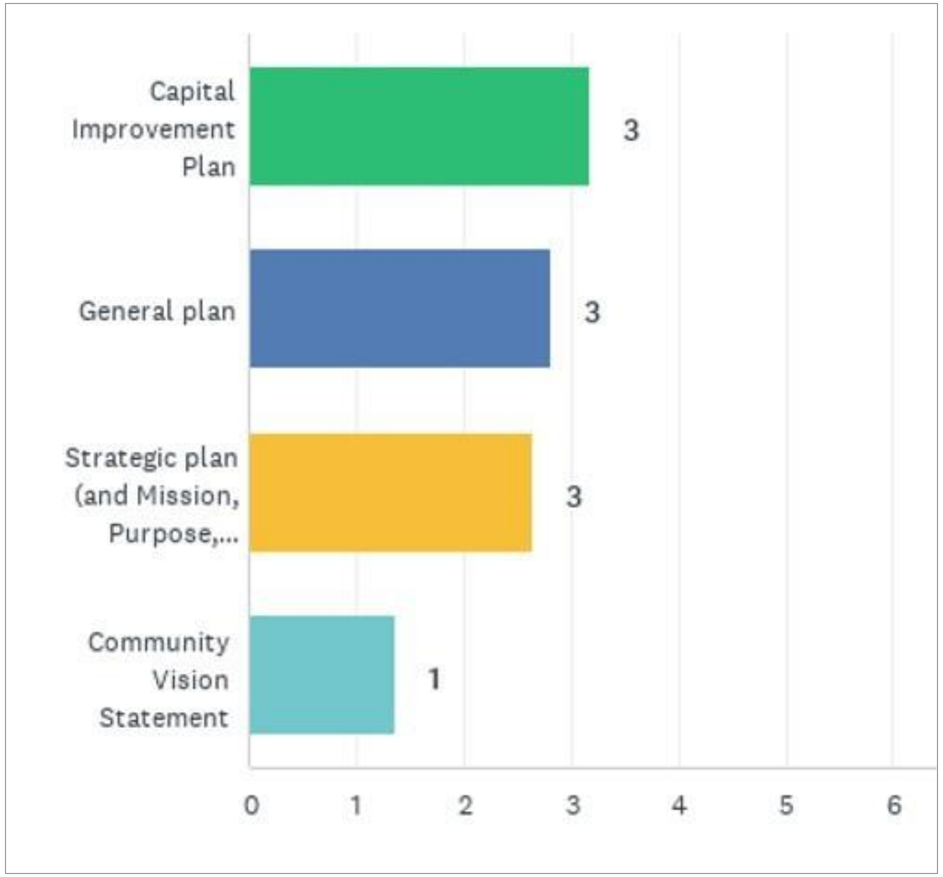
- What are public expectations vs things that are unique to Alta? i.e., environment, community
- Mission is what you do, values are how you do it
- We can use values to support decisions
- Are we being fair and consistent with development projects?
- Community, Environment, Integrity, and Respect

LONG TERM PLANNING PRIORITIES

RANKED ORDER OF IMPORTANCE TO ACCOMPLISH



Ranked order of importance:

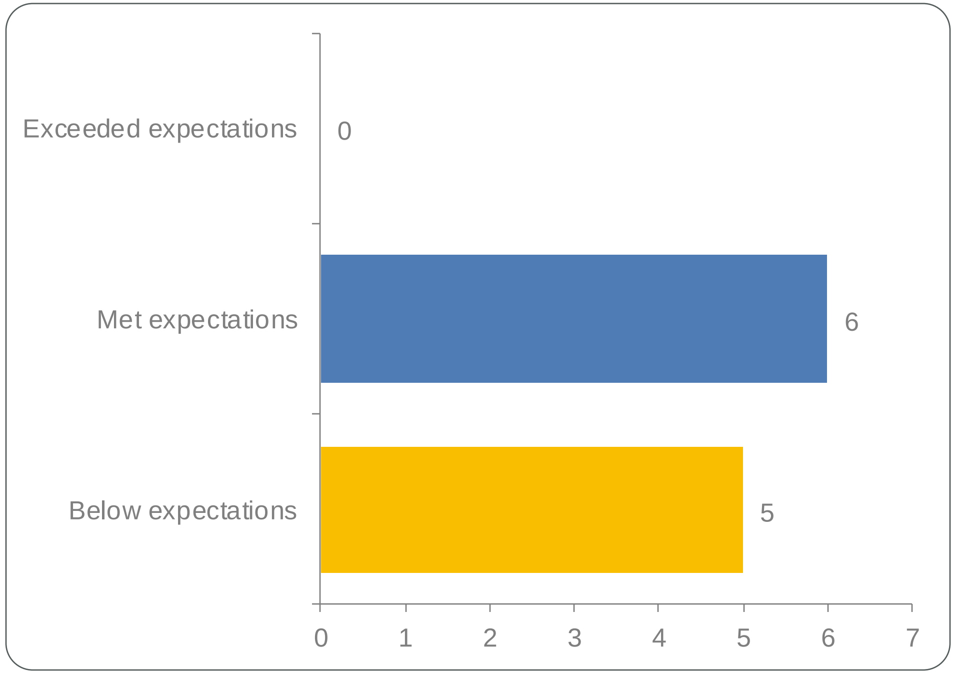


PATHWAY GROUP

LONG-TERM STRATEGIC ITEMS IDENTIFIED, AND A FOCUS ON GOVERNANCE:

1. Develop a strategic planning process: Schedule retreat, work on mission, vision, and values, next steps
2. Stronger reporting lines: Staff planning, tracking, reporting
3. Focus on roles and responsibilities: Improve council onboarding and training

Unclear agreement around progress and how well expectations are being met:



Next steps to meeting our strategic goals:

- ✓ Finalize the master plan; strategic plan – council and staff must remain aligned!
- ✓ More communication; clear understanding of decision-making processes; clarity in role followed by empowerment to act
- ✓ New Council onboarding and training; clarity in time commitment needed to do the job before running office
- ✓ Move forward as written above

Process, Timeline, Activities to Complete Strategic Plan

What is Strategic Planning?

Strategic Planning is the **management process** used to create a long-range plan of how to achieve an ideal end-state or a set of goals often called a vision. This long-range plan is called a Strategic Plan.

A strategic plan is a **document** that summarizes all the critical strategic thinking from the strategic planning process.

Why is a Strategic Plan Important?

A Strategic Plan answers the basic questions:

- How do we define success?
- What is our best thinking about how to achieve success?
- How do we make decisions when there is a new opportunity or a change impacting the original plan?
- How do we empower leaders to move forward with the authority to act?
- What will we invest in and protect as we grow?

Strategic Plan Considerations:

The group did not have time to take up this discussion. Council members agreed to take up discussion of finishing the strategic plan at an upcoming Council meeting.

Are we ready to complete our Strategic Plan?

Work you have completed or is in process:

- ✓ Strategic assessment
- ✓ Vision of success
- ✓ Priorities identified
- ✓ 2024 Priority spreadsheet in progress
- ✓ Survey responses indicating interest in completing a plan

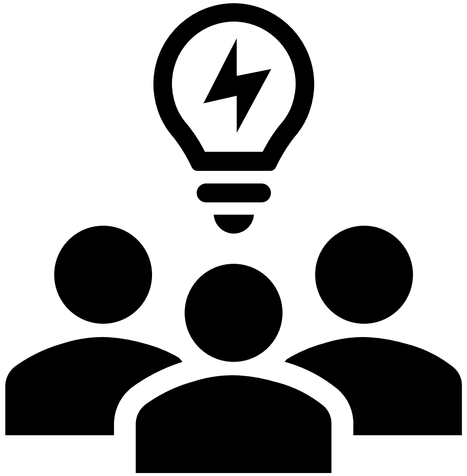
Next up on our "to do" list:

- ✓ Choose a strategic planning process and timeline
- ✓ Get community input, develop a community vision
- ✓ Create/Develop your strategic plan – this may be done in-house or with outside support
- ✓ Town Council to ratify the plan

- ❑ Discussion
- ❑ Readiness Test
- ❑ Next Steps

Attendees worked on extending the progress in each of the four key area identified in 2024 by noting next steps, responsible party, and expected timeline. See notes on the following pages.

World Café Workshop
Continued Work on our Highest-Level Priorities



1. **EACH KEY PRIORITY IS A FOCUS AREA**
2. **REVIEW AND ADD THE RESPONSIBLE ROLE AND A TIMEFRAME FOR COMPLETION**
3. **ADD ADDITIONAL "ACTIONS" THAT SUPPORT PROGRESS FOR THAT OBJECTIVE**

Move in small groups to each worksheet with your color-coded marker.

Planning next steps. Identify a timer, note taker, and presenter. Use the planning worksheets.

Progress Toward 2024 Priorities

Goal	Objective	Action	Status
Stabilize AMO	Recruitment and Retention	Compensation analysis, explore public safety retirement system	Payroll market adjustment, URS application
	Continuity and Sustainability	5th cop budget, schedule, OT, fleet and equipment plan	OT policy update; 5th cop process
		Reduce Morey patrol time -> Planning/admin time	In progress
		SLCo Sherrif contracting for *a la carte* services	On hold re: UPD->Sherrif transition
		Obtain victim advocate	Not started
	Facilities	Assess short term options for ADA accessible police workstation	No short-term options id'd
Capital Assets Master Planning	Water	Update water model, develop capital improvement plan	In progress
	Sewer	Develop model, capital improvement pan	In progress
	Facilities	Facility condition assessment, space planning	In progress
Administration and Governance	Realize Efficiency Through Technology	New website, online billpay, online forms, etc.	Complete/in progress
	Develop Strategic Process	Staff purpose/mission statement	In progress
		Plan next council retreat	In progress
	Reporting	FY 25 staff planning, tracking, reporting	In progress/needs more work
	Roles and Responsibilities**	Improve council onboarding and training	In progress/needs more work
Lengthen Planning Horizon	Facilities and Infrastructure	Water, sewer, facilities planning	In progress
	Long Range Planning	Org. purpose statement	In progress
		Community vision statement	Not started
		Address major pressures	Not started
		General Plan Update	Not started

ADDITIONAL WORK IN KEY AREAS

Stabilize AMO

Stabilize AMO

Objective	Action	Status	Responsible	Timeframe 12	24	36+
Recruitment + Retention	Comp analysis	payroll adjust	Marshall			
	Explore public safety ret.	URS app	Complete	Complete		
	Hire 5th Deputy					
Continuity + Sustainability	5th Cop budget, schedule, OT, fleet, equip plan	OT Policy update; 5th Cop process		✓		
	Reduce money Patrol time → Planning time	in progress				
	SL Co Sheriff contracting	on hold per UPD → Sheriff transition			✓	
	Obtain Victim advocate	(not started)		✓		
	PLAN TOWN MARSHAL [illegible]					
Facilities	Assess Short-Term options ADA accessible police ws	No short-term options ID'd	T. Mgr + TC		✓	
	PARTICIPATE IN FACILITIES/ SPACE PLANNING	ONGOING	AMO			
	- PRIORITIZE ADD'L PROGRAMMING	NOT STARTED	"			

PATHWAY GROUP

ADDITIONAL WORK IN KEY AREAS

Capital assets master planning

Capital assets master planning

Objective	Action	Status	Responsible	Months 12	24	36+
WATER	update water model	In progress				
	dev. CIP	"				
	· Council vet/Advocate	NOT STARTED	STAFF	✓	✓	✓
	· Design/Imp.	NOT STARTED	w/ Council AP			
SEWER	Develop model	In progress				
	CIP (SAME AS WATER)	"	STAFF	✓	✓	✓
			w/ Council AP			
FACILITIES	Fac. condition assess.	In progress	S			
	Space planning (SAME AS WATER)	"	STAFF	✓	✓	✓
			w/ Council AP			

ADDITIONAL WORK IN KEY AREAS

Administration and Governance

Objective	Action	Status	Responsible	12	24	36+
Efficiency through Technology	new website, online billpay/forms	Complete/in progress	· Clerk – Deputy Clerk	✓		
	· New IT Provider?					
Develop Strategic Process	Mission, Values, Purpose Statement	· in progress	· Town Staff			
	Plan Council Retreat	in progress	· Town Admin/Manager	✓	✓	✓
	· Propose plan + plan Process to Town Council	· in progress	· Staff	✓		
Reporting	FY25 Staff planning, tracking, plans & reporting	in progress/needs work	· Town Staff	✓	✓	✓
	· Adopt/Update Strategic plan		· Staff + Council		✓	
Roles + Responsibilities	Improve council onboarding + training	in progress/needs work	· Town Manager/Clerk Mayor	✓	✓	✓
	· Allocation + Assignment	needs work	· Staff + Council	✓	✓	
	· VLCT conference + committees	needs work	· Council	✓	✓	

PATHWAY GROUP

ADDITIONAL WORK IN KEY AREAS

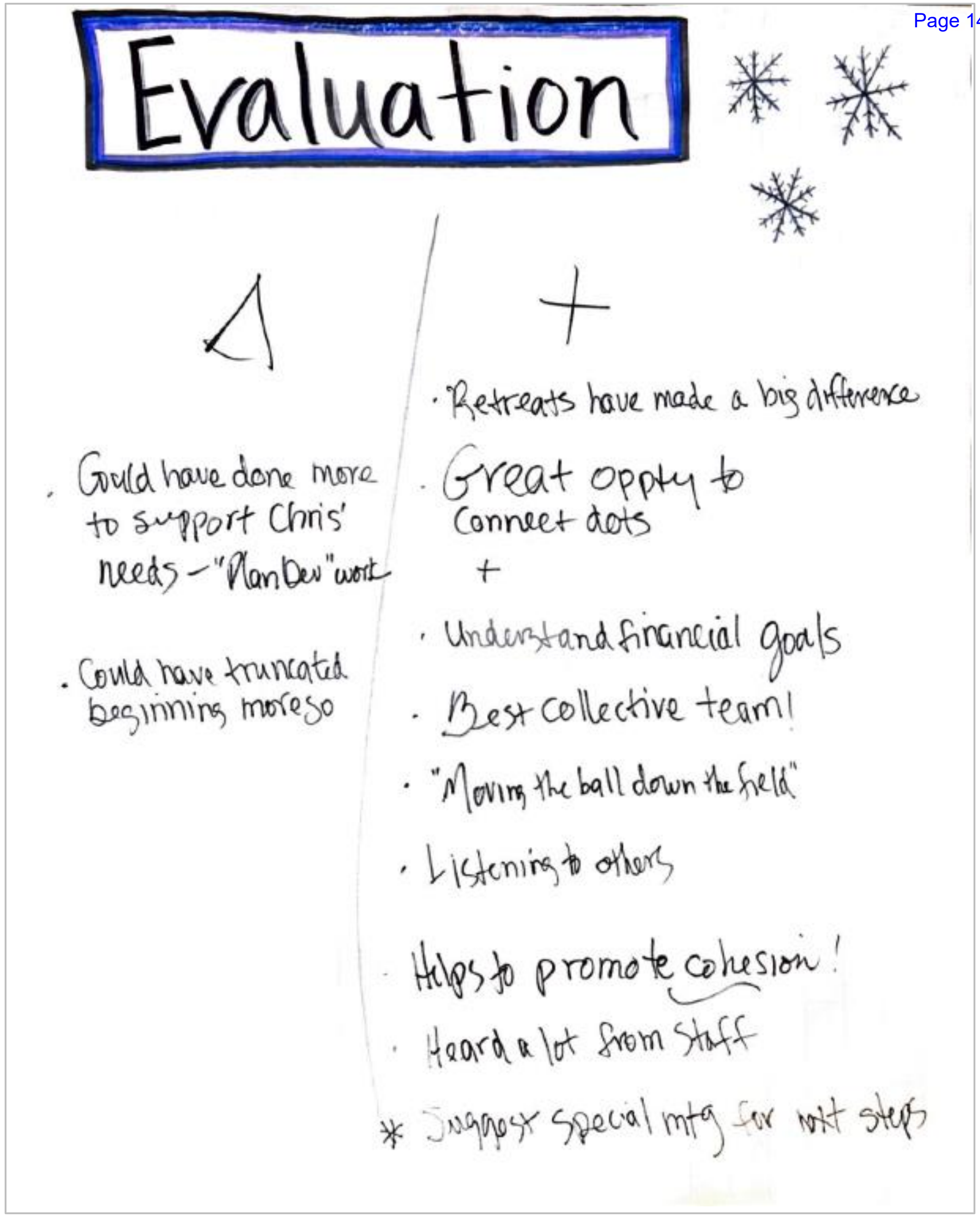
Lengthen Planning Horizon

Objective	Action	Status	Responsible	Timeframe 12	24	36+
Facilities + Infrastructure	water, sewer, facilities planning	in progress	T. Mgr	✓		
Long-Range Planning	Org. Purpose Statement	in progress			✓	
	Community Vision Statement	"	TC, Staff		✓	
	Address Major Pressures	"				✓
	General Plan Update	"	TC, Staff			✓

PATHWAY GROUP

Wrap Up and Closing

- Next steps
  - Follow up communication
  - Retreat report
  - Action items
- Meeting Evaluation
  - Messaging
  - Pluses – things you liked and would like to repeat at future meetings
  - Changes – things that didn't work so well, that you would like to change.
- Closing Remarks

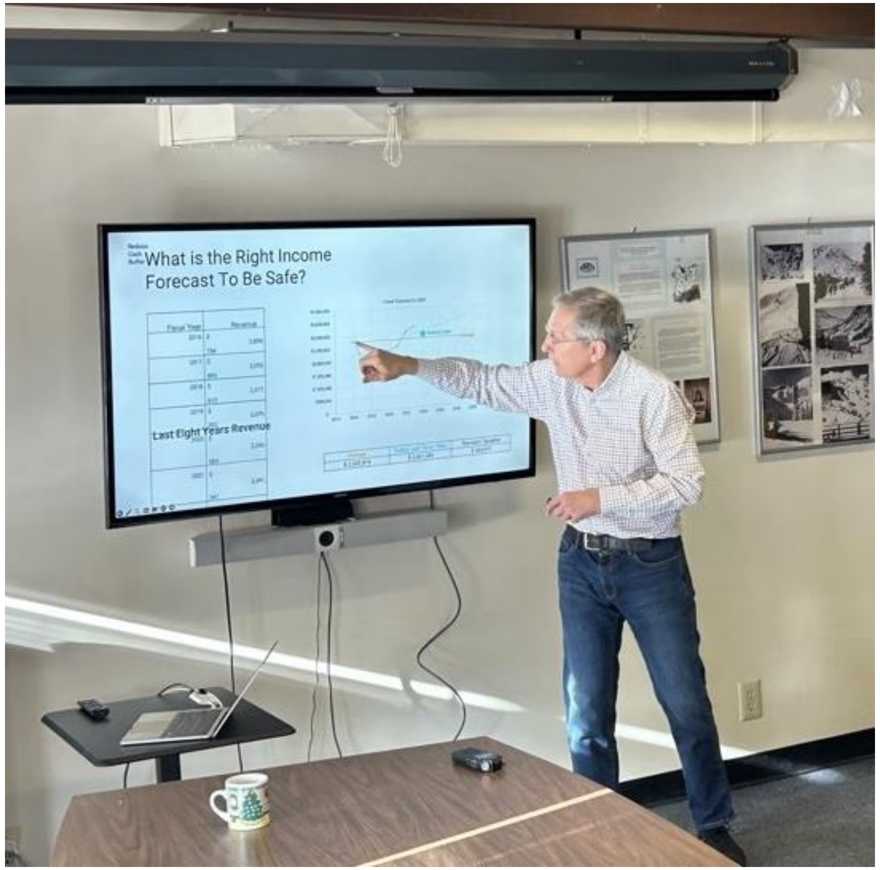


PATHWAY GROUP

APPENDIX

PHOTOS FROM THE RETREAT

PHOTOS FROM THE RETREAT



PATHWAY GROUP

PHOTOS FROM THE RETREAT

PATHWAY GROUP

PHOTOS FROM THE RETREAT

PHOTOS FROM THE RETREAT

PHOTOS FROM THE RETREAT

PATHWAY GROUP

Thank you for the opportunity to work with you again as you plan for the future of the Town of Alta.

The Council and staff have made solid progress in focus and planning in key areas. Pathway is confident that your continued work around strategy and planning will yield excellent long-term results for the Town

Julie DeLong
Pathway Group
Julie@pathwaygroup.co
866-306-0699
www.pathwaygroup.co

Thank you for your commitment to the Town of Alta.

Town of Alta

January 2025 Council Retreat Summary

February 2025 Town Council Meeting

Key topics

- Progress report toward short- and medium-term goals and objectives
- Long term budget, project finance, revenue options
- Mission and values
- Strategic planning

Work Plan Progress Report – Updated 2/5/25

Goal	Objective	Action	Status	Responsible	Timeframe
Stabilize AMO	Recruitment and Retention	Comp. analysis, URS Public Safety	Ongoing/Complete	Staff	Annual Updates
	Continuity and Sustainability	5th cop planning and hiring	Complete	Staff	
		Reduce Morey patrol time	In progress	Staff	Reassess after 5th cop
		SLCo Sherrif contracting for services	On hold re: UPD->Sherrif transition	Staff	1 year
		Obtain victim advocate	Not started	Staff	1 year
	Facilities	ADA police work station	No short-term options id'd	Staff	
Capital Assets Planning	Water	Update capital improvement plan	In progress	Staff	3 months
	Sewer	Update capital improvement plan	In progress	Staff	3 months
	Facilities	Facility assessment, space planning	In progress	Staff	3 months
Administration and Governance	Realize Efficiency Through Technology	New website, online billpay/forms, etc.	In progress	Staff	6 months
	Develop Strategic Process	Staff purpose/mission statement	Complete	Staff	
		Plan next council retreat	Complete	Staff	
	Reporting	FY 25 staff planning, tracking, reporting	In progress/needs more work	Staff	12 months
	Roles and Responsibilities	Improve council onboarding and training	In progress/needs more work	Staff and Council	12 months
Lengthen Planning Horizon	Facilities and Infrastructure	Water, sewer, facilities planning	In progress	Staff	24 months
	Long Range Planning	Finalize mission, values, etc.	In progress	Staff and Council	6 months
		Community vision statement	Not started	Council and Staff	1 year
		Address major pressures	Not started	Council and Staff	3 years
		General Plan Update	Not started	Planning Commission, Council, Staff	2 years

***These are still goals and objectives from the January 2024 retreat, updated for progress and a timeline projection*

Long-Term Budget and Finance

- Does the council want a “long term financial plan?” YES
- What time horizon? 30 years

- Council’s priorities for additional revenue:

  1. Spend down General Fund balance or “cash buffer”
  2. Property tax value equalization between residential and commercial
  3. Implement a transient room tax
  4. Bonding

- Other revenue or funding options:

  - Grants
  - Fees for service including business license fees
  - Philanthropy
  - Economic growth

Mission and Values

Current Draft Mission: *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.*

Core Values:

Accessibility, Transparency, Accountability, Equity

Group Feedback:

- Mission is pretty good, maybe a little long and clunky
- Let's add some values, and/or add some key words to the mission such as **integrity**

Strategic Planning

- Chris asked the council to support staff in creating “a plan” early in the retreat
- We didn’t have time to address “strategic planning” as a separate topic in the retreat
- We need a planning and decision-making process that is longer-term than the budget, shorter than the general plan
- Work plans, council retreats, guiding principles are key parts; what’s lacking is formal agreement on the substance, the planning/updating cycle, and the purpose of the document

What Next?

Goals, Objectives, Workplan:

- *Staff proposes work plan for adoption with FY 2026 budget*
- *Refine and adopt capital projects plans, determine project sequence with FY 2026 budget*
- *Note on "responsible party" column in work plan spreadsheet: I listed staff as the responsible party for most of the items, but the council always has a role in authorizing projects, appropriating funding to execute the projects, and setting goals and objectives to inform project recommendations*

Long-Term Budget and Finance:

- *Refine costs for water, sewer, facilities projects*
- *Plan for FY 26 projects and update capital projects plan with FY 2026 budget*
- *Introduce topic of long-term budget and finance planning in FY 25 Budget Committee meetings, potentially convene a separate committee*

Mission and Values:

- *Staff brings proposed updates to May council meeting*

Strategic Planning:

- *Reevaluate timeliness after mission and values adoption, FY 26 budget process; consider engaging a facilitator*
- *Assume General Plan update beginning in 2026*

Let’s keep making upward progress!

TOWN OF ALTA

ORDINANCE # 2025-O-1

AN ORDINANCE ESTABLISHING THE TIME AND PLACE OF REGULAR MEETINGS FOR THE ALTA TOWN COUNCIL

WHEREAS, Utah Code Annotated § 10-3-502 requires that the council of each municipality shall, by ordinance, prescribe the time and place for holding its regular meetings and shall hold a regular meeting at least once each month; and

WHEREAS, the Alta Town Council has determined that it will hold its regular meetings at the Alta Community Center in Alta, Utah, in accordance with the requirements of Utah Code Annotated § 10-3-502; and

WHEREAS, to ensure transparency and provide adequate public notice, the Alta Town Council has established the dates and times for its regular meetings for the period from June 1, 2025, through June 30, 2026; and

WHEREAS, the regularly scheduled meetings of the Alta Town Council will be held on the second Wednesday of each month, with the exception of June 2026, when the meeting will be held on the third Wednesday of the month; and

WHEREAS, the Alta Town Council will provide public notice of any changes to the time, place, or date of these meetings to ensure continued transparency and public participation;

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

Section I: The regular meetings of the Alta Town Council for the period from June 1, 2025, through June 30, 2026, shall be held at the Alta Community Center, 10351 E Hwy 210, Alta, Utah, at 4:00 p.m. on the following dates:

- July 9, 2025 – 4:00 pm
- August 13, 2025 – 5:00 pm*
- September 10, 2025 - 4:00 pm
- October 8, 2025 – 4:00 pm
- November 12, 2025 – 4:00 pm
- December 10, 2025 – 4:00 pm
- January 14, 2026 – 4:00 pm
- February 11, 2026 - 4:00 pm
- March 11, 2026 - 4:00 pm
- April 8, 2026 – 4:00 pm
- May 13, 2026 - 4:00 pm

- June 17, 2026 - 4:00 pm ** (third Wednesday)

** later start time to better coordinate with potential truth in taxation public hearing*

*** third Wednesday of the month, to help with budgeting process due to the release of property tax rate values.*

PASSED AND APPROVED by the Town of Alta Town Council, Utah, this 12th day of February, 2025.

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	_________		

Alta Town Council

Staff Report

To: Town Council
From: Chris Cawley, Town Manager
Re: Town of Alta Wage Comparables
Date: February 6, 2025
Attachments:

Background

In the Autumn of 2022, the Town of Alta engaged Mike Swallow of Technology Net to develop an employee compensation benchmarking study. TechNet is the leading provider of public sector compensation analysis tools in Utah and most local governments in the State use the service to evaluate and adjust workforce pay plans. This was the first formal benchmarking effort conducted by the Town of Alta and the initial results indicated the Town had been paying below "market rate" for jobs with similar titles and responsibilities at other organizations. The study led the Town to reevaluate wages for every Town of Alta job description, and the council funded major changes to payroll in the FY 24 and FY 25 general fund budgets in order to remain a competitive employer that can retain existing employees.

Employee compensation, especially wages, is the biggest component of the Town's annual expense budget, and as such we develop compensation plans early in the budget process.

Town of Alta Wage Study Comparables

The Town determines which other entities and which job titles from those entities to use as comparables. This kind of exercise can be challenging for the Town of Alta; we are a unique organization in a unique environment. To name just a few characteristics we've considered in selecting our current comparables:

- Salt Lake County/metro area municipality—there are very few small, incorporated municipalities that have their own staff organizations in the Salt Lake area, but Town of Alta employees typically live in Salt Lake County and bear the cost of living in the region
- Small municipal government
- Police department
- Ski area/recreation gateway community
- Similar job titles; manager, clerk, assistant manager, maintenance technician, dispatcher, etc.

Here's the list of entities we used to establish wages in the FY 25 budget:

- Bluffdale City – smaller municipality in SL County, has a police department
- Brian Head Town – very small resort community with a police department, Brian Head is one

of the most similar municipal governments to Alta in Utah; different regional economy, the most rural of our comparables

- Cottonwood Heights City – mid-sized municipality in SL County, geographic neighbor to Alta, has a police department
- Draper City – mid-sized municipality in SL County, has a police department
- Hurricane City – mid-sized municipality w/ police department, recreation gateway, different regional economy
- City of Moab – medium-sized municipality, major recreation gateway, police department, different regional economy
- Sandy City – large municipality in SL County, geographic neighbor to Alta, police department
- Springdale Town – small municipality, police department, major recreation gateway
- Unified Police Department (SL County Sherrif) Alta Marshals Office's closest peer agency and collaborator, assumed major competitor for police officers
- Valley Emergency Communications Center – Salt Lake Valley dispatch center; one of the only agencies in the region with "dispatcher" job descriptions
- Vineyard City – small city in northern Utah County, has "building maintenance" job descriptions

Request for Council Discussion and Possible Action

Staff is seeking input from the council about the Town's compensation strategy and requests the council consider adopting a motion in support of the list of comparables or recommending different staff incorporate different entities.

Town of Alta

Summer 2025 Crosstow Waterline Project

February 2025 Council Meeting

TOA Water & Sewer Master Plan Update

DRAFT Engineer's Cap-x Recommendations

Crosstow Water Line	$460,000 - $540,000***
0.5 Million Gallon Water Tank	$1,200,000
Hellgate Water Line Loop	$182,000
Total Water Projects	**$1,992,200*** **
Wildcat Lot Sewer Line Replacement	$386,000
Hellgate Sewer Line Replacement	$204,000
Total Sewer Projects	**$590,000**

Current Cap-X plan: Total Water projects ~$2.2M, Total Sewer $500K

PROJECT BUDGET EXPENSE TOTALS	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**	**Future / Unknown date**	**Total**
Capital Projects Fund Plan	$ 211,000	$ 115,000	$ 80,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -	**$ 7,906,000**
Water	$ 107,877	$ 750,000	$ -	$ 300,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000	**$ 2,157,877**
Sewer	$ -	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total Spend	**$ 318,877**	**$ 865,000**	**$ 580,000**	**$ 7,800,000**	**$ -**	**$ 200,000**	**$ -**	**$ 500,000**	**$ 300,000**	**$ 10,563,877**

Caveats and Next Steps

- ***Crosstow Project cost estimates are likely high; other estimates could be low
- To clarify: We are not identifying a plan to replace all our existing infrastructure
  - We are planning to address known deficiencies in fire flow and storage and to address significantly deteriorated water and sewer system components
- Staff provided comments on engineer's draft capital improvement plan
  - Two 2014 projects were left out of recommendations
  - What about water and sewer to Emma Heights/West Grizzly?
- Future Growth

Summer ’25 Crosstow Waterline Project

- One of HAL's recommendations, also from 2014 Forsgren study
- Project goals to <u>improve fire flows</u> and <u>add major system redundancy</u>
- Roughly 4100’ of 10” HDPE Pipeline
    - PRV, “air vac vent/valve”
- Sharing trench with Alta Ski Area utilities/snowmaking upgrade project
    - Except for east end of alignment into Albion Parking Lot

Project Timeline

- February 12th: Discuss Funding w/ Council
- February 14th: Final Design/Cost, Issue RFP, Submit to DDW
- March 1st: Finalize USFS Approval
- March 12th: Amend TOA Budget
- March 14th: Contract and Order Materials
- May 12th: Initiate Project
- September 30th: Project Complete (tentative!)

Funding Options

- Project Cost: *up to* $540,000

- Spend Down Water Fund Balance:
  - Water Fund Cash On Hand: $493,227, including fund balance and pooled cash
  - FY remaining revenue $114,919 expense $226,795 = June 30 Fund balance **$381,351**

- Borrow Money
  - Loan from General Fund to Water Fund
  - State Revolving Loan Fund for Drinking Water Projects
  - Bond

Considerations

- Many more needs re: W&S capital, facilities, and we can only use certain funding options a limited number of times
- Rate increases will be required to fund future projects if we spend down fund balance now
- Spending down water fund will require water fund to borrow money to fund major emergency repairs while fund accrues revenue

Recommendation:

Fund project directly from water fund, maintaining cash on hand to fund operations
Arrange an interfund loan from the general fund to the water fund to cover the remainder as necessary


Next steps:
Complete Design/Cost Estimate
Develop Procurement Docs
Budget Amendment in March