



AGENDA
COUNTY COUNCIL
Wednesday, December 4, 2024

NOTICE is hereby given that the Summit County Council will meet, on Wednesday, December 4, 2024, electronically, via Zoom, and at the anchor location of Richins Auditorium, 1885 W. Ute Blvd., Park City, UT 84098 (All times listed are general in nature, and are subject to change by the Board Chair)

To view Council meeting, live, visit the "Summit County, Utah" Facebook page.

OR

To participate in Council meeting: Join Zoom webinar: <https://zoom.us/j/772302472>

OR

To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472

12:15 PM Closed Session - Property acquisition (60 min); Litigation (60 min)

2:15 PM - Move to auditorium (10 min)

2:25 PM Work Session

1. 2:25 PM - Continued 2025 budget discussions, discussion regarding code enforcement needs, and discussion regarding childcare; Matt Leavitt, Shayne Scott, Peter Barnes, Ray Milliner, and Janna Young (1 hour 40 min)
[Code Enforcement Presentation.pptx](#)
[Childcare Scholarship Update Summit County December 4 2024.pdf](#)
2. 4:05 PM - Discussion regarding Dakota Pacific Real Estate's proposals for developing its land at Kimball Junction and continued discussion on its public private partnership with Summit County (60 min)

5:05 PM Convene as the Board of Equalization

1. 5:05 PM - Discussion and possible approval of Board of Equalization recommendations; Chase Black (10 min)
[BOE Adjustments Staff Report 2024.12.04.pdf](#)

Dismiss as the Board of Equalization

5:15 PM Convene as the Behavioral Health Local Authority

Consideration and possible approval of the Huntsman Mental Health Institute Behavioral Health Services Contract; Aaron Newman and Ryan Stack

[Staff Report 2025 HMHI Contract.pdf](#)
[2025 HMHI Contract.pdf](#)

5:45 PM - Council and Manager comments (15 min)

6:00 PM Public Input

Public comment is for any matter not on the Agenda and not the subject of a pending land use application. If you would like to submit comments to Council, please email publiccomments@summitcounty.org by 12:00 p.m. on Wednesday, December 4, 2024. If you wish to interact with Council, for public input, please appear in person, or use the “Raise Hand” button at the bottom of the chat window in Zoom.

6:00 PM Public Hearings (7)

Convene as the Governing Board of Mountain Regional Water Special Service District

Public hearing and possible adoption of Resolution MRW 2024-25, a Budget Resolution of the Mountain Regional Water Special Service District 2024 Budget Amendments 2025 Budgets; Andy Garland and Steve Anderson

[MRW 2025 Tentative Budget and 2024 Proposed Amended presentation 12_04_24.pdf](#)
[MRW 2025 Tentative Budget and 2024 Proposed Amended presentation 12_04_24.pptx](#)
[2025 Proposed Budget - Dec 4 Public Hearing.pdf](#)
[Budget Resolution 2025 12_04_24.pdf](#)

Dismiss as the Governing Board of Mountain Regional Water Special Service District

Convene as the Governing Board of the Park City Fire Service District

Public hearing and possible adoption of Resolution PCFD 2024-26, a Budget Resolution of the Park City Fire Service District 2024 Budget Amendments 2025 Budgets; Chief Zanetti and Del Barney

[Budget Resolution \(PCFD 2025\).doc](#)
[PCFD 2025 Final Budget Presentation.pdf](#)
[PCFD September 2024 Balance Sheet.pdf](#)

Dismiss as the Governing Board of the Park City Fire Service District

Convene as the Governing Board of North Summit Fire Service District

Public hearing and possible adoption of Resolution NSFSD 2024-23, a Budget Resolution of the North Summit Fire Service District 2024 Budget Amendments, and Resolution NSFSD 2024-24, a Budget Resolution of the North Summit Fire Service District 2025 Budgets; Ben Nielson and Tyler Rowser

[NSFSD Budget Resolution 2025 budgets 2024-XX.doc](#)
[NSFSD Budget Resolution amended 2024 budgets 2024-XX.doc](#)
Dismiss as the Governing Board of North Summit Fire Service District

Convene as the Governing Board of Snyderville Basin Special Recreation District

Public hearing and possible adoption of Resolution SBSRD 2024-25, a Budget Resolution of the SBSRD 2024 Budget Amendments and 2025 Budgets; Dana Jones

[SBSRD Report County Council-2025 Draft Budget.pdf](#)
[2025 Budget Resolution \(SBSRD 2024\).pdf](#)
[SBSRD 2025 Budget Presentation 12.04.24.pdf](#)

Dismiss as the Governing Board of Snyderville Basin Special Recreation District

Convene as the Governing Board of the North Summit Special Recreation District

Public hearing and possible adoption of Resolution NSSRD 2024-28, a Budget Resolution of the NSSRD 2024 Budget Amendments, and Resolution NSSRD 2024-29, a Budget Resolution of the NSSRD 2025 Budgets; Jaycie Diston and Charity Richins

[Budget Resolution NSRSSD 2024-XX \(2024 amendments\).pdf](#)

[Budget Resolution NSRSSD 2024-XX \(2025 budgets\).docx](#)

[NSRSSD 2025 Budget.pdf](#)

Dismiss as the Governing Board of the North Summit Special Recreation District

Public hearing and possible adoption of Resolution 2024-34, a Budget Resolution of the Summit County Council 2024 Budget Amendments; Matt Leavitt

[2024 Budget Resolution - 2024 Amendments.docx](#)

Public hearing and possible adoption of Resolution 2024-35, a Budget Resolution of the Summit County Council 2025 Budgets; Matt Leavitt

[2025 Budget Dec 4 Public Hearings.pptx](#)

[2025 Public Hearing Dept Level.pdf](#)

[2024 Budget Resolution - 2025 Adopted.docx](#)

Council Communications

Adjourn



Summit County Code Enforcement



CODE ENFORCEMENT

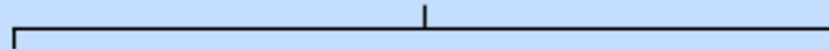
Community Development Director

Peter Barnes



Principal Planner

Ray Milliner



Code Enforcement Officer

Tom James

Code Enforcement Officer

Zachary Jones

WHAT CODE ENFORCEMENT DOES

- Upholds/Enforces Development Code regulations for East Side and Snyderville Basin
- Issues Notice of Violations
- Issues Stop Work Orders for building permit violations
- Reviews Business License applications for CDD
- Code enforcement is not a law enforcement officer, does not have authority to arrest or issue warrants

PROCESS

- Complaint received through e360 system
- Officer contacts property owner, explains violation, and necessary action.
- If voluntary compliance with regulations is not achieved, officers will issue a Notice of Violation (NOV) requiring compliance and time limit for action.
- If compliance not achieved within set time, fines are imposed on property owner and a hearing is set with the Administrative Law Judge (ALJ)
- ALJ hears the case and issues a summary judgement
- Summary judgement can be appealed to district court

Current and Future Challenges

- There is an increasing demand for enforcement of existing regulations (if we issue a CUP those conditions need to be enforced).
- County population is increasing, more people > more complaints
- Codes are becoming more complex. I.E. lighting, landscaping, electric vehicle chargers etc.> more complaints
- Anticipated code changes, such as enhanced review of business licenses/nightly rentals will take time and effort that current staff do not have

Issues for Discussion

- Increased levels of enforcement will impact other departments. Attorney's, Community Development and Clerk's offices will need to devote staff time for review and resolution of NOV's
- Staff is keeping up with current volume of complaints received
- Need for enhanced tracking software
- If demand for additional CE staff comes from outside traditional Development Code (and directly related) role then clear direction on funding sources and management will be necessary



Summit County Child Care Scholarship Update

COUNTY COUNCIL MEETING

DECEMBER 4, 2024

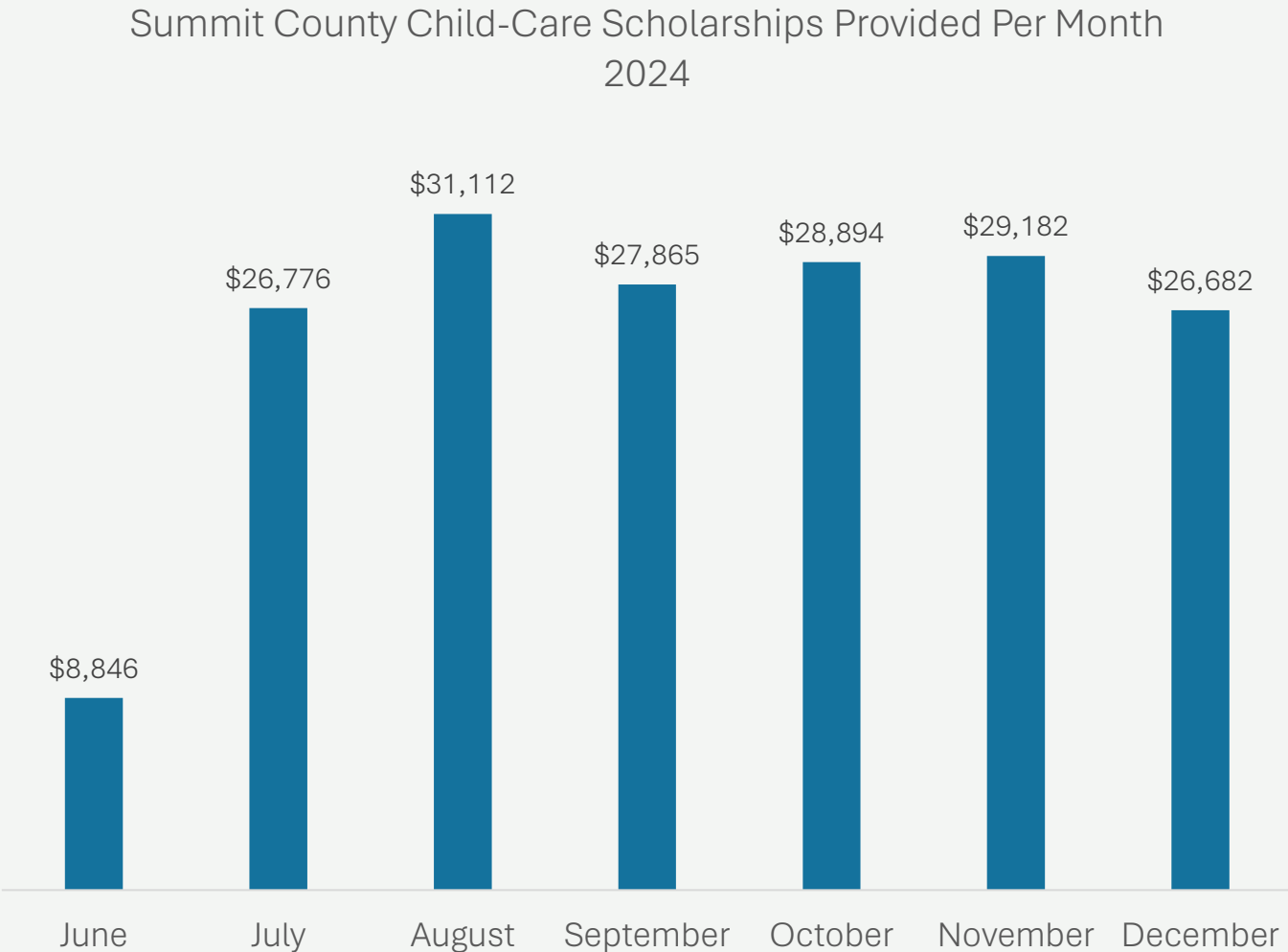
“Our son was accepted into a wonderful local daycare, and we were fortunate enough to qualify for [the Upwards scholarship](#). [This has allowed us to accept a position at the school as well as give me the opportunity to grow my small business](#) which I started after becoming a mother. I will be able to take on more clients and grow my business during the days he has childcare. The scholarship has made our family’s monthly costs with a child more sustainable in this expensive but lovely town we call home.”

-Anonymous



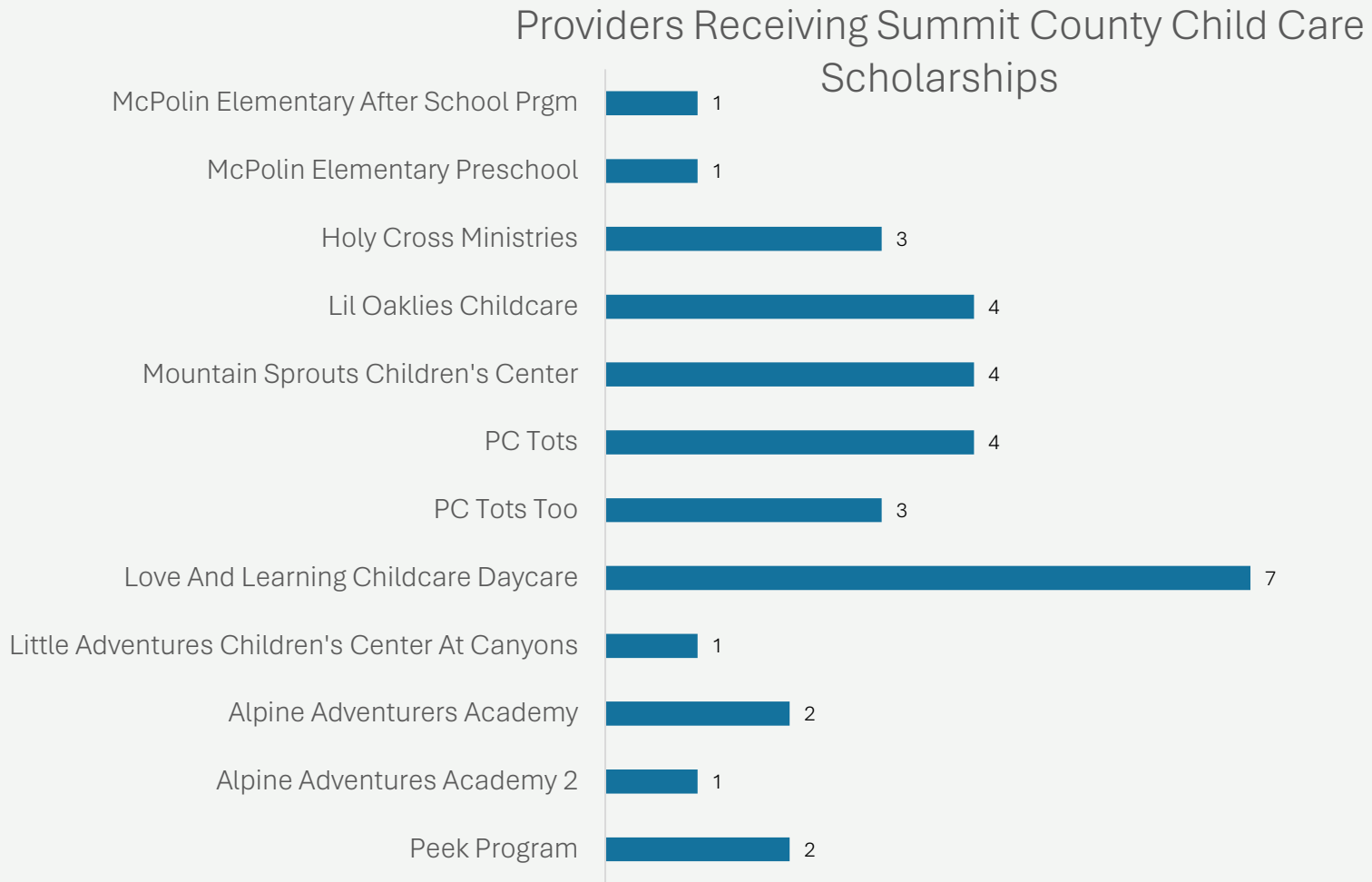
Summit County Child Care Scholarship Program

- Summit County program launched June 2024 (Park City launched in January)
- Upwards hired to administer the program (administration fee paid by Park City Community Foundation’s Early Childhood Alliance)
- 33 families currently enrolled in county program
- Two eligible scholarship groups:
 - Residents (31)
 - Workforce (2)

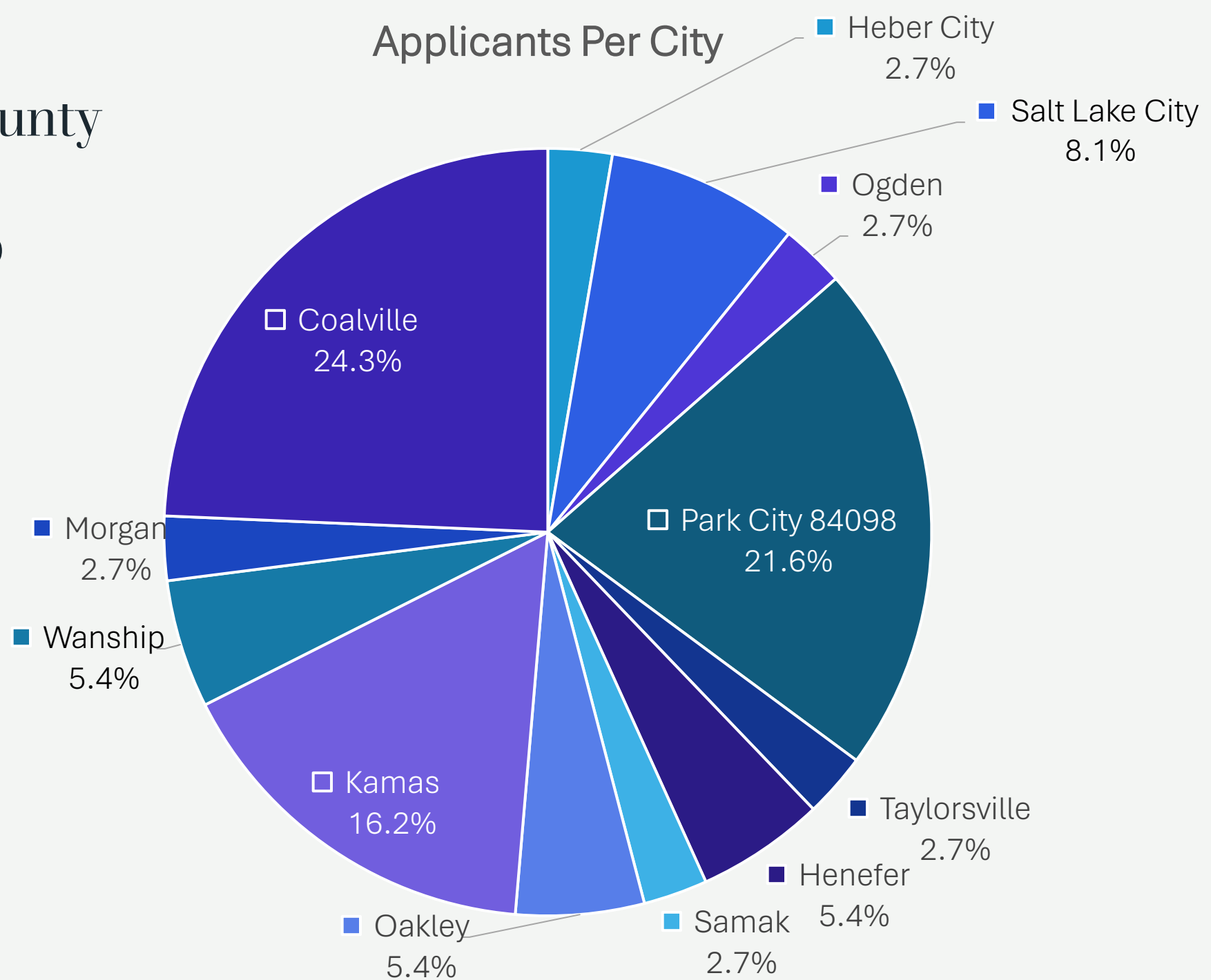


Summit County Child Care Scholarship Program

- Program promotion paused pending 2025 funding
- Over 100 people appear to be eligible on the waitlist
- Scholarships are awarded to households based on their income and need



Summit County Child Care Scholarship Program



What are others doing to help?

- Park City Municipal and Summit County provide community child care scholarships
 - Early Childhood Alliance paid administrative costs, so all city and county scholarship funds go directly to families
- Child care providers offer free or reduced tuition for the children of their workforce
- Two local resorts offer reduced tuition for children of their workforce at their onsite child care facilities
- All four of Park City School District's elementary schools offer full- and half-day preschool for 3- and 4-year-olds in addition to after-school programs at subsidized rates
- Park City Chamber of Commerce is planning a survey of local businesses to learn what they are doing to help their employees with child care
- Many local businesses and nonprofits philanthropically and with their tax dollars support early care and education in our community

Nonprofit Support

- PCCF Commissioned an action plan for the Child Care Task Force
 - Prepared by Ben McAdams and Karen Crompton
- Includes four phases over the next several years to increase access to affordable, high-quality child care opportunities, involving multiple entities and sources in the community and the state

<https://parkcitycf.org/wp-content/uploads/2024/11/PCCF-Childcare-Strategic-Plan-November-2024.pdf>

Executive Summary and Priority Actions



This Strategic Plan aims to enhance access and affordability of high-quality childcare in Summit County, focusing on the needs of low to moderate-income families, childcare providers, public policy options, financing, and advocacy.

The Plan recommends steps the Early Childhood Alliance (ECA) partners can take to increase access to affordable, high-quality early childcare opportunities that support families who work or live in Summit County, with support from ECA partners and through new cross-sector partnerships between local businesses, philanthropy and government leaders at the city, school district, county, and state level.

The challenges facing Summit County and Park City families, including the need for affordable early childcare, can't wait on hopes the federal or state government will swoop in with systemic solutions and funding. As "urban obsessive" author Bruce Katz wrote in his 2018 book *The New Localism, How Cities Can Thrive in the Age of Populism*, "For a whole range of domestic activities, cities and counties were going to have to take the lead. Whether it's around infrastructure, whether it's around housing, whether it's around early child education, whether it's around climate, cities and counties for a large extent fund the future because the national government tends to fund the past. That leaves cities and counties—like it or not—to be the innovators, the place where the future will be made in terms of infrastructure, economy, and inclusion while the Federal and State governments continue to deal with issues of the past."

The Strategic Plan seeks to align with the identified needs from local assessments, including the [Summit County Childcare Needs Assessment](#), dated June, 2023, and the [Partially Updated Summit County Childcare Needs Assessment](#) dated October 2024, to create a robust, inclusive and sustainable childcare system in Summit County.

"We are living in an era when national government, and many state governments, have left the building."

Bruce Katz, The New Localism, How Cities Can Thrive in the Age of Populism

The Strategic Plan divides recommendations into the phases below based on opportunities, needs, and stakeholder-driven decision timelines.

Phase 1: Secure additional government financial support to maintain the Scholarship opportunities at current projected levels (through December 2024).

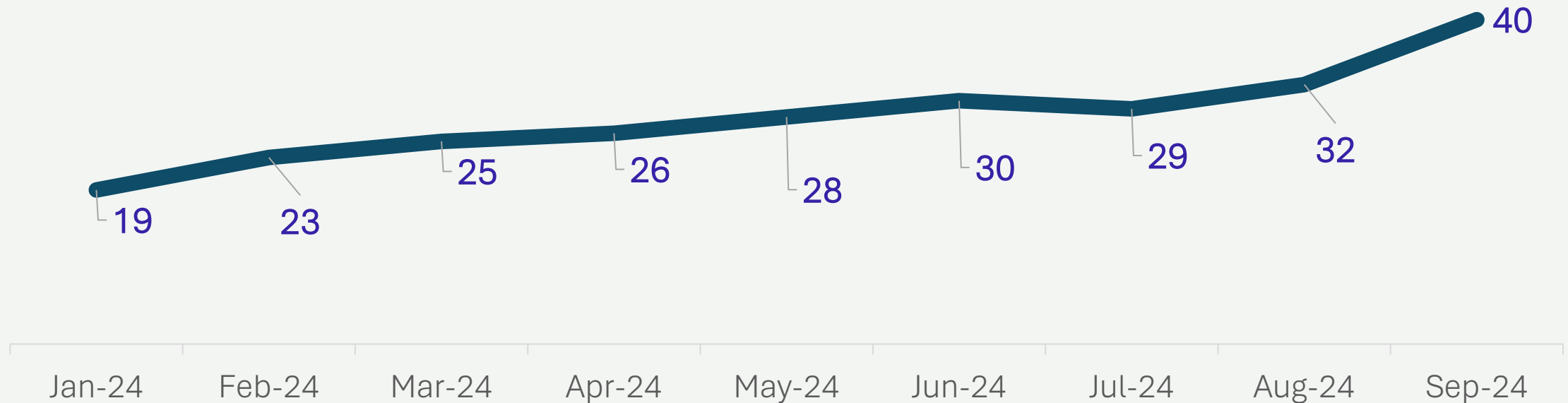
Phase 2: Develop program guidelines and build support for a Tri-Share cost-sharing three-year pilot program that can expand high-quality early childcare affordability and access, establish goals and strategies (2025).

Phase 3: Secure public and private funding to implement the Tri-Share pilot program and advocate for policy changes that support expanded access to early childcare (2025-2026).

Phase 4: Boost Employer Engagement, Assess Progress, and Refine Strategic Insights for Future Actions (2027-2028).

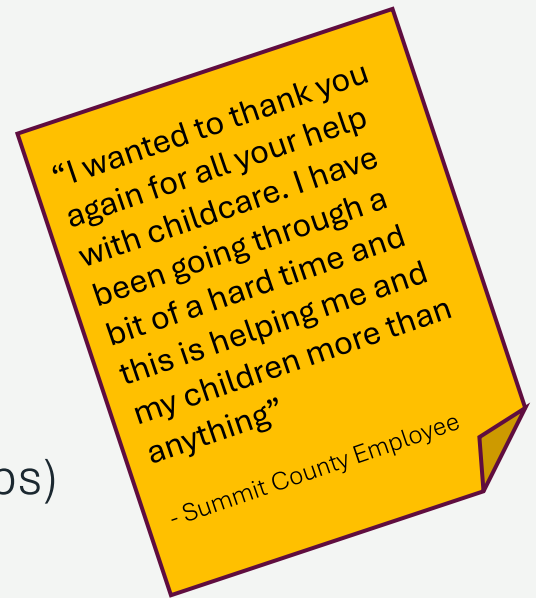
The State Provides Child Care Subsidies through the Department of Workforce Services (DWS)

Summit County Households
Receiving DWS Child Care Subsidy



Child Care Request for the 2025 Budget

- **Adopted 2024 Budget included (\$280k total):**
 - \$183,850 for community child care scholarships (6 months of coverage)
 - \$96,150 for employees (FSA match, tuition subsidies, and provider partnerships)
- **Requested child care funding for 2025 (\$360k total):**
 - \$300k for community scholarships (10 months of coverage for currently enrolled families)
 - \$60k for county employee FSA match (20 enrolled employees)
 - Manager's recommendation includes \$280k (same level as 2024); 7 months of coverage for currently enrolled families; \$80k increase requested
- **Nonprofit grant (\$6k) (limited reach; helps 1 local provider):**
 - \$6k to PC Tots for tuition assistance



Child Care Increase in the Context of the County's Overall 2025 Budget

Affordable Housing

- Child care scholarships reduce financial burdens on families, enabling them to allocate more resources toward housing costs
- Affordable child care keeps families in the community, reducing displacement and fostering housing stability

Transportation Congestion

- **Supports Local Workforce:** Enables parents to work or use child care options closer to home, reducing reliance on distant child care

Senior Citizen Services

- **Multigenerational Benefits:** Alleviating child care stress allows adult children to better support aging parents
- **Intergenerational Programs:** Opportunities for senior citizens to engage in volunteer roles at local child care centers



Child Care Increase in the Context of the County's Overall 2025 Budget

Environmental Stewardship

- Scholarships support local child care options, which decrease emissions associated with long-distance commuting to care
- Investing in families ensures sustainable community development

Community Development and Regional Planning

- Affordable child care makes the community more attractive to young families, driving local development
- **Strengthens Infrastructure:** Child care funding complements planning efforts by supporting working families and enhancing community stability

Public Health

- **Child Wellness:** High-quality child care promotes better health outcomes through proper nutrition, physical activity, and early intervention
- **Parental Mental Health:** Reduces parental stress, leading to improved mental and physical health for families



A Balanced Approach – Big Impact

Modest Commitment: At an increase of \$80k (0.089% of \$90M budget), this request does not significantly take funding away from other county initiatives and fits within the 2025 balanced budget proposal. Has huge impact on families (adds 4 months of child care coverage over 2024, creating stability for families)

High Return on Investment: Every dollar invested in early childhood yields up to \$13 in societal benefits (economic productivity, reduced crime, etc.). These are immediate, tangible benefits for the broader community

Synergistic Impact: Child care funding supports families and contributes to the county's broader priorities, rather than detracting from them

High Leverage: Child care intersects with housing, transportation, and health/wellness, amplifying the impact of investments across the Council's priorities

Questions?

THANK YOU



STAFF REPORT

TO: Summit County Council

FROM: Summit County Auditor Office

DATE: December 4, 2024

RE: BOE Final Recommendations & Hearing Officer Decisions

Actions Requested by BOE

See attached spreadsheet for parcels that (1) have received a hearing decision and are ready for ratification or (2) have been given their Final Notice for Action and are ready for Final Approval. Because of last week's meeting cancellation, the 11/27/2024 and 12/04/2024 mass public hearing parcels are included and need ratification.

A property with a "Significant Adjustment" is a valuation that differs from the original assessed value by at least 20% and \$1,000,000. (UT Code 59-2-1004) These properties are highlighted on the spreadsheet in the MV Difference column. The property with a significant adjustment included herein is:

- 0502066 PERH-2
- 0490499 RBS-1-2AM

Action Requested – as the BOE, review and approve the Final Recommendations to the BOE and ratify hearing officer decisions.

Scheduling Hearings – Ongoing

Some appellants listed have requested a hearing or have scheduled a hearing. If they have requested an independent hearing prior to their public hearing date/time per their Final Notice, they will have an independent hearing scheduled. For those on this list who will have an independent hearing, the hearing officer decision following their hearing will supersede an approval today and they will be included in a future council report for final approval.

Note – a column has been added to indicate properties that have had an independent hearing and shows the resulting hearing officer decision. Any properties with an independent hearing decision in the prior week have been sorted to the top of the list. If there is no date in the hearing date column, the property has not had an independent hearing and is part of the Mass hearing group.

Thank you for your time.

2024 BOE Adjustments 12/04/2024

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|----|-----------|-----------|------------------|------------------|---------------|------------------|---|---|
| 1 | 0304703 | BN-B-3-79 | \$ 2,647,554 | \$ 2,079,000 | \$ (568,554) | 10/10/2024 | comps - Corrected Hearing Officer decision | After discussion with the appellant in the hearing about physical components and condition of the subject the respondent identified a new value of \$2,175,000 for the subject. After reviewing the appellant's evidence and correctly identifying the contributory value of the basement, a value of \$2,079,000 is recommended for the subject. |
| 2 | 0300818 | BN-A-2-39 | \$ 2,172,952 | \$ 1,900,000 | \$ (272,952) | 10/29/2024 | Market analysis and comp information | After discussion of value in the proceeding, the appellant and respondent stipulated to a value \$1,900,000. |
| 3 | 0299523 | RPL-II-79 | \$ 2,568,099 | \$ 2,350,000 | \$ (218,099) | 10/29/2024 | comps | The average adjusted sale price of those 3 sales is \$2,401,217. After clarification of the physical components of the subject, the appraisal value was corrected to \$2,350,000. Based on the evidence provided, a value of \$2,350,00 is recommended. |
| 4 | 0061311 | PB-IB-15 | \$ 1,579,905 | \$ 1,470,000 | \$ (109,905) | 10/29/2024 | comps | The respondent provided an appraisal by Matt Hone, a Certified Residential Appraiser with the Utah State Division of Real Estate. The effective date of the appraisal is 01/01/2024. The value identified by the appraisal is \$1,470,000. Based on the evidence provided, a value of \$1,470,000 is recommended. |
| 5 | 0290464 | MSTE-7 | \$ 9,035,620 | \$ 9,035,620 | \$ - | 10/29/2024 | comps | They also argued the flaws that they perceived in the opposing appraisal. This included the comparable sales used, location, time adjustment and the individual adjustments made to the sales for contributory differences. None of the sales in the two appraisals are the same. Based on the evidence presented, no change in value is recommended. Value to remain at \$9,035,620 |
| 6 | 0189054 | RP-I-2 | \$ 552,500 | \$ 540,000 | \$ (12,500) | 10/29/2024 | Plat and photos establishing sq footage | The respondent stated that the 3 parcels identified by the appellant had clerical errors specific to incorrect square footage used, the incorrect value per square foot and value being reduced for inferior condition. The respondent testified that all the other units in the complex were equalized in value. Based on the evidence presented, a value of \$540,000 is recommended. |
| 7 | 0475946 | 11-PCS-7 | \$ 6,726,526 | \$ 6,350,000 | \$ (376,526) | 10/31/2024 | comps Excel spreadsheet of SC Evidence in Appeal Folder that is not in Tyler. | Appellant has demonstrated that the original assessed value contains error. Appellant has not demonstrated that the inflation adjusted value contains error or provided sound evidence that supports an alternative value. Respondent provided an appraisal that supports the inflation adjusted value. Appellant's evidence does not support a claim of inequitable assessment pursuant to Utah Code Ann. Section 59-2-1004(7)(h)(i). Accordingly, it is recommended that the 2024 Board of Equalization adjust the valuation of the subject to \$6,350,000. |
| 8 | 0308183 | HMP-32 | \$ 1,757,080 | \$ 1,717,857 | \$ (39,223) | 10/31/2024 | comps | Appellant has demonstrated that the original assessed value contains error. Appellant has not provided sound evidence that supports an alternative value. Respondent provided sound evidence that supports their revised value. Accordingly, it is recommended that the Board of Equalization adjust the valuation of the subject to \$1,717,857. |
| 9 | 0295901 | CDE-2 | \$ 4,520,442 | \$ 4,520,442 | \$ - | 10/31/2024 | comps | Appellant has not demonstrated that the original assessed value contains error and has not provided sound evidence that supports an alternative value. Appellant's evidence does not support a claim of inequitable assessment pursuant to Utah Code Ann. Section 59-2-1004(7)(h)(i). Accordingly, it is recommended that the 2024 Board of Equalization make no adjustment to the valuation of the subject |
| 10 | 0266829 | OAKS-31 | \$ 3,500,403 | \$ 3,400,000 | \$ (100,403) | 10/31/2024 | comps | Appellant has demonstrated that the original assessed value contains error. Appellant has not provided sound evidence that supports an alternative value. Respondent provided sound evidence that supports their revised value. Appellant's evidence does not support a claim of inequitable assessment pursuant to Utah Code Ann. Section 59-2-1004(7)(h)(i). Accordingly, it is recommended that the Board of Equalization adjust the valuation of the subject to \$3,400,000. |

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|----|-----------|----------------|------------------|------------------|----------------|------------------|---|--|
| 11 | 0517837 | SCVC-13-16-130 | \$ 1,439,994 | \$ 1,380,000 | \$ (59,994) | 10/31/2024 | comps | Respondent's appraisal contains sale price adjusted comparable sales and includes 2 of the sales provided by Appellant. The appraisal addresses differences between the comparable sales and the subject, adjusts for differences that impact value, and contains information on the specific adjustments. Respondent's appraisal is sound evidence that supports their revised value of the subject |
| 12 | 0116099 | KE-A-15-A | \$ 187,310 | \$ 137,310 | \$ (50,000) | 10/31/2024 | Hand written note about lot purchase price | Appellant has demonstrated error in the assessed value. Appellant has not provided sound evidence that supports an alternative value. Respondent has provided sound evidence that supports their revised value. Accordingly, it is recommended that the Board of Equalization adjust the valuation of the subject to \$137,310 |
| 13 | 0266308 | BEC-33 | \$ 14,312,936 | \$ 11,500,000 | \$ (2,812,936) | 11/5/2024 | Comp info Additional SC Evidence is located in appeal folder in Auditor Shared Drive | The parties have stipulated to Assessor's proposed revised value. The stipulation is reasonable and complies with applicable law as it is supported by Assessor's appraisal. Subject's value is therefore revised accordingly. |
| 14 | 0269112 | NSS-A-25 | \$ 2,027,064 | \$ 1,950,000 | \$ (77,064) | 11/5/2024 | comps | Appellant has not met its burden of demonstrating error in Subject's value. Further, as no error has been shown, Appellant has not provided a sound evidentiary basis for its proposed value. Assessor on the other hand has shown error and does provide a sound basis for the revised value. Subject's value is therefore revised accordingly. |
| 15 | 0442041 | IC-5-AM | \$ 5,154,319 | \$ 5,154,319 | \$ - | 11/5/2024 | comps | Appellant has not met its burden of demonstrating error in Subject's value. Further, as no error has been shown, Appellant has not provided a sound evidentiary basis for its proposed value. Subject's original value is therefore affirmed. |
| 16 | 0393227 | DC-9 | \$ 7,034,470 | \$ 6,800,000 | \$ (234,470) | 11/5/2024 | Comps | Appellant has not met his burden of demonstrating error in Subject's value. Further, as no error has been shown, Appellant has not provided a sound evidentiary basis for his proposed value. Assessor on the other hand has shown error and does provide a sound basis for the revised value. Subject's value is therefore revised accordingly. |
| 17 | 0249049 | DRID-19 | \$ 2,266,250 | \$ 2,266,250 | \$ - | 11/5/2024 | comps | Appellant has not met its burden of demonstrating error in Subject's value. Further, as no error has been shown, Appellant has not provided a sound evidentiary basis for its proposed value. Subject's original value is therefore affirmed. |
| 18 | 0081301 | NS-1433 | \$ 69,540 | \$ 81,140 | \$ 11,600 | 11/7/2024 | Add acreage from parcel NS-1433-B to this parcel per Summit County Recorder's office. **AP appeal: letter & photos** | Appellant has not demonstrated error in the assessed value and has not provided sound evidence that supports an alternative value. Accordingly, it is recommended that the Board of Equalization make no adjustment to the valuation of the subject. |
| 19 | 0081319 | NS-1434 | \$ 75,140 | \$ 75,140 | \$ - | 11/7/2024 | Parcel NS-1434-B was combined into NS-1434 per the recorders office after May 22,2024 add acreage from NS-1434-B to NS-1434 **AP value appeal letter and photos** | Appellant has not demonstrated error in the assessed value and has not provided sound evidence that supports an alternative value. Accordingly, it is recommended that the Board of Equalization make no adjustment to the valuation of the subject. |
| 20 | 0491726 | PNW-2-24 | \$ 3,056,646 | \$ 2,890,000 | \$ (166,646) | 11/7/2024 | comps | Appellant has demonstrated that the original assessed value contains error. Appellant has not provided sound evidence that supports an alternative value. Respondent provided sound evidence that supports their revised value. Accordingly, it is recommended that the Board of Equalization adjust the valuation of the subject to \$2,890,000 |
| 21 | 0505926 | SCVC-2-48 | \$ 1,145,058 | \$ 1,145,058 | \$ - | 11/7/2024 | Comps | Appellant has not demonstrated that the original assessed value contains error and has not provided sound evidence that supports an alternative value. Accordingly, it is recommended that the Board of Equalization make no adjustment to the valuation of the subject. |
| 22 | 0502066 | PERH-2 | \$ 8,940,230 | \$ 6,900,000 | \$ (2,040,230) | 11/7/2024 | comps | Appellant has demonstrated that the original assessed value contains error. Appellant has not provided sound evidence that supports an alternative value. Respondent provided sound evidence that supports their revised value. Accordingly, it is recommended that the Board of Equalization adjust the valuation of the subject to \$6,900,000 |

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|----|-----------|------------|------------------|------------------|----------------|------------------|---|--|
| 23 | 0138911 | SG-C-64 | \$ 5,080,828 | \$ 4,118,710 | \$ (962,118) | 11/7/2024 | Photos & architectural drawing More SC Evidence is located in the appeal folder in the auditor shared drive | Appellant has demonstrated error in the assessed value. Respondent's revised valuation corrects a factual error. The evidence provided by Appellant and Respondent supports the \$4,118,710 valuation. Accordingly, it is recommended that the 2024 Board of Equalization adjust the valuation of the subject to \$4,118,710. |
| 24 | 0215750 | SBD-26-3AM | \$ 2,910,000 | \$ 2,350,000 | \$ (560,000) | | Errors and Omission | Errors and omission appeal. Subject property had a replat in 2021 to add deck space as private ownership, but plat change did not increase net livable area. 2023 local hearing supported a net living space of 2675. Valuation is being updated to reflect the livable area and is supported by a similar 2023 sale in subject's subdivision with lack of view taken into consideration. |
| 25 | 0425169 | ALLC-107 | \$ 4,314,340 | \$ 3,635,000 | \$ (679,340) | | comps | After preparation of an appraisal for the requested hearing the appellant's requested value is deemed appropriate. Adjustment to \$3,635,000 is recommended. |
| 26 | 0428098 | SLC-405-AM | \$ 272,850 | \$ 259,000 | \$ (13,850) | | Evidence is located in Auditor Shared drive 2024 Appeals Explore Holdings LLC | A 2023 special assessment was assessed by the HOA for units within Silverado Lodge. Reducing value in the amount of the HOA assessment. New value \$259,000. |
| 27 | 0490499 | RBS-1-2AM | \$ 3,373,088 | \$ 1,929,913 | \$ (1,443,175) | | Value includes a parcel that does not exist. | Unit one and two function as one townhouse, but 2 parcel numbers still exist and 1/2 of the characteristics are already picked up on Unit 2. So, having 100% of the characteristics picked up on Unit 1 double taxes a portion of the characteristics. This appeal corrects that error, by removing 1/2 of the characteristics from this unit knowing they are already picked up and taxed on Unit 2.. |
| 28 | 0057293 | PWC-4-13 | \$ 725,220 | \$ 510,000 | \$ (215,220) | | comps | Evidence submitted sufficient proof to warrant reduction based on the dated condition of subject's interior as compared to the recent sale of a similar unit in the building. New recommended value \$510,000 |
| 29 | 0488610 | QMR-28A-AM | \$ 14,825,860 | \$ 14,825,860 | \$ - | | Appraisal | Denied awaiting additional appraisal information and follow up analysis with Nate Runyan |
| 30 | 0134548 | HC-1-2 | \$ 2,219,684 | \$ 1,900,000 | \$ (319,684) | | comps | The appraisal prepared for the BOE hearing supports a reduction in value. |
| 31 | 0196760 | COL-1 | \$ 549,540 | \$ 340,000 | \$ (209,540) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$340,000. |
| 32 | 0196778 | COL-2 | \$ 550,400 | \$ 340,000 | \$ (210,400) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$340,000. |
| 33 | 0196786 | COL-3 | \$ 492,780 | \$ 340,000 | \$ (152,780) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$340,000. |
| 34 | 0196794 | COL-4 | \$ 874,880 | \$ 600,000 | \$ (274,880) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$600,000. |
| 35 | 0196802 | COL-5 | \$ 918,480 | \$ 467,000 | \$ (451,480) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$467,000. |
| 36 | 0196810 | COL-6 | \$ 992,640 | \$ 636,000 | \$ (356,640) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$636,000. |
| 37 | 0196828 | COL-7 | \$ 495,360 | \$ 340,000 | \$ (155,360) | | Market analysis (more evidence that was too large, avail in folder) | Physical inspection of property revealed poor condition of exterior and interior. Recommended value \$340,000. |
| 38 | 0244321 | VIC-51 | \$ 1,030,900 | \$ 900,000 | \$ (130,900) | | Comps | Preparation for local hearing indicated subject's value to be closer to \$900,000. Appellant agrees to stipulate to \$900,000. |
| 39 | 0260251 | CHC-310 | \$ 362,000 | \$ 362,000 | \$ - | | Comp info, plus rental income decline | Sales of similar sized units in subject subdivision closer to lien date indicate a value of \$375,000-\$399,000. New recommended value of \$362,000 indicated with condition issues accounted for. |
| 40 | 0301295 | SA-217-A | \$ 1,000 | \$ - | \$ (1,000) | | Summit county took ownership from tax sale in 2023 exempt the value for 2024 | Summit county took ownership from tax sale in 2023 exempt the value for 2024 |
| 41 | 0318794 | CSP-5C-B | \$ 1,100,000 | \$ 1,100,000 | \$ - | | Comp info | Sales of three bedroom units in the Cove at Sun Peak clustered around lien date support an adjustment to the appellant's requested value. |
| 42 | 0507650 | KS-1 | \$ 315,960 | \$ 315,960 | \$ - | | Declaration of property under construction submitted. | |
| 43 | 0400352 | WBR-4 | \$ 470,625 | \$ 470,625 | \$ - | | Put on greenbelt | Correcting acreage in greenbelt from 5 acres to 5.85 acres. |

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|----|-----------|----------------|------------------|------------------|---------------|------------------|--|-----------------------------|
| 44 | 0018683 | PC-213 | \$ 1,777,571 | \$ 1,777,571 | \$ - | - | pre and pod received | |
| 45 | 0048607 | PSC-916 | \$ 316,830 | \$ 316,830 | \$ - | - | primary scanned into docs | |
| 46 | 0055453 | PT-15-A-1 | \$ 479,520 | \$ 479,520 | \$ - | - | primary scanned into docs | |
| 47 | 0084560 | NS-516 | \$ 339,120 | \$ 339,120 | \$ - | - | primary scanned into docs | |
| 48 | 0103014 | CD-178 | \$ 5,257,450 | \$ 5,257,450 | \$ - | - | primary scanned into docs | |
| 49 | 0139000 | SG-B-63 | \$ 904,165 | \$ 904,165 | \$ - | - | primary scanned into docs | |
| 50 | 0178586 | IH-2-31 | \$ 278,830 | \$ 278,830 | \$ - | - | PRIMARY SCANNED INTO DOCS | |
| 51 | 0210413 | RFS-1 | \$ 1,525,227 | \$ 1,525,227 | \$ - | - | Pre, pod, and lease provided. | |
| 52 | 0234926 | JR-3-375 | \$ 1,717,765 | \$ 1,717,765 | \$ - | - | primary | |
| 53 | 0235683 | LAM-12-12G-AM | \$ 4,555,120 | \$ 4,555,120 | \$ - | - | pre and pod received. | |
| 54 | 0236863 | JR-4-4019 | \$ 1,682,940 | \$ 1,682,940 | \$ - | - | pre and pod received states occupancy DEC 2023 | |
| 55 | 0261655 | ELK-2A-502 | \$ 774,065 | \$ 774,065 | \$ - | - | PRE and POD received. | |
| 56 | 0267538 | NS-1231-A | \$ 703,428 | \$ 703,428 | \$ - | - | Pre and Pod received | |
| 57 | 0272306 | NSS-B-40 | \$ 2,354,746 | \$ 2,354,746 | \$ - | - | primary scanned into docs | |
| 58 | 0278774 | AS-303 | \$ 1,383,800 | \$ 1,383,800 | \$ - | - | primary scanned into docs | |
| 59 | 0288906 | BH-12 | \$ 1,536,200 | \$ 1,536,200 | \$ - | - | primary scanned into docs | |
| 60 | 0296917 | WWPD-A8-AM | \$ 787,240 | \$ 787,240 | \$ - | - | primary scanned into docs | |
| 61 | 0302335 | TVA-3 | \$ 605,635 | \$ 605,635 | \$ - | - | pre and pod received | |
| 62 | 0333850 | PNCR-I-8 | \$ 644,400 | \$ 644,400 | \$ - | - | primary scanned into docs | |
| 63 | 0343651 | MRR-11 | \$ 4,467,037 | \$ 4,467,037 | \$ - | - | Owner called asking to change to non-primary 2024. States he moved out in FEB 2024 and house is on market but hasn't sold. Claims Primary Residence in Wasatch County. | |
| 64 | 0347330 | BHVS-T22 | \$ 1,150,000 | \$ 1,150,000 | \$ - | - | pre and pod received. | |
| 65 | 0348817 | BHVS-T169 | \$ 480,597 | \$ 480,597 | \$ - | - | primary scanned into docs | |
| 66 | 0372437 | GWLD-59 | \$ 2,065,030 | \$ 2,065,030 | \$ - | - | primary scanned into docs | |
| 67 | 0374623 | GWLD-II-146-AM | \$ 3,580,987 | \$ 3,580,987 | \$ - | - | primary scanned into docs | |
| 68 | 0396717 | FPRV-11-D | \$ 807,040 | \$ 807,040 | \$ - | - | primary scanned into docs | |
| 69 | 0428759 | SLC-422-AM | \$ 272,850 | \$ 272,850 | \$ - | - | Pre, pod, and lease provided | |
| 70 | 0450873 | LBHV-III-4310 | \$ 770,240 | \$ 770,240 | \$ - | - | pre, pod, and lease provided. | |
| 71 | 0497522 | PNW-4-55 | \$ 3,764,705 | \$ 3,764,705 | \$ - | - | primary scanned into docs | |
| 72 | 0506006 | SCVC-2-56 | \$ 1,167,168 | \$ 1,167,168 | \$ - | - | pre and pod received | |
| 73 | 0510728 | SUMHAV-2-3 | \$ 1,514,910 | \$ 1,514,910 | \$ - | - | pre/pod received. Owner states he was living in home from 02/11/2024 but purchased home on 08/20/2024 | |
| 74 | 0516788 | SCVCON-A304 | \$ 349,680 | \$ 349,680 | \$ - | - | PRE and POD received. | |
| 75 | 0519011 | SCVC-8-P1-20 | \$ 758,708 | \$ 758,708 | \$ - | - | primary scanned into docs | |
| 76 | 0525359 | STRS-2-211 | \$ 1,188,335 | \$ 1,188,335 | \$ - | - | pre and pod received. | |
| 77 | 0525784 | HCS-D-16 | \$ 616,800 | \$ 616,800 | \$ - | - | Pre and pod recieved for family member. | |
| 78 | 0054837 | PP-87-14 | \$ 1,852,742 | \$ 1,852,742 | \$ - | - | primary scanned into docs | |
| 79 | 0055750 | PT-23-B | \$ 1,004,400 | \$ 1,004,400 | \$ - | - | pre, and pod received, owner states son has been living in property for 5 years | |
| 80 | 0057699 | PWV-A-38 | \$ 1,513,062 | \$ 1,513,062 | \$ - | - | Pre, pod, and lease received. | |
| 81 | 0062947 | SU-A-59 | \$ 749,710 | \$ 749,710 | \$ - | - | Pre, pod, reaceived | |
| 82 | 0068084 | SU-L-1 | \$ 1,114,390 | \$ 1,114,390 | \$ - | - | Pre pod provided, owner moved out in SEP 2024 started renting in OCT 2024 included tenants pod, lease. | |
| 83 | 0101844 | BSR-6-87 | \$ 291,597 | \$ 291,597 | \$ - | - | Pre and pod received. | |
| 84 | 0117360 | KE-A-83 | \$ 649,893 | \$ 649,893 | \$ - | - | primary scanned into docs | |
| 85 | 0139083 | SG-C-57 | \$ 896,555 | \$ 896,555 | \$ - | - | primary scanned into docs | |

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|-----|-----------|---------------|------------------|------------------|---------------|------------------|--|-----------------------------|
| 86 | 0140149 | SS-61-B-7 | \$ 4,073,080 | \$ 4,073,080 | \$ - | - | Pre and pod provided. | |
| 87 | 0177794 | PKM-6-A-18 | \$ 4,402,503 | \$ 4,402,503 | \$ - | - | Pre and pod received. | |
| 88 | 0185763 | JR-64 | \$ 1,459,500 | \$ 1,459,500 | \$ - | - | Pre and pod received. | |
| 89 | 0190623 | SRC-4315 | \$ 1,007,140 | \$ 1,007,140 | \$ - | - | pre and pod received, owner states date of occupancy as DEC 2023 | |
| 90 | 0194807 | SLS-111 | \$ 1,950,640 | \$ 1,950,640 | \$ - | - | primary scanned into docs | |
| 91 | 0197206 | SU-E-22 | \$ 1,114,025 | \$ 1,114,025 | \$ - | - | primary scanned into docs | |
| 92 | 0212112 | WBD-83 | \$ 936,712 | \$ 936,712 | \$ - | - | primary scanned into docs | |
| 93 | 0220982 | PDP-103-A | \$ 500,640 | \$ 500,640 | \$ - | - | Pre and pod received, called owner Date of Occupancy is March 2024. Co-owner is a buisness partner in California, not a UT resident. | |
| 94 | 0228514 | NC-406 | \$ 570,180 | \$ 570,180 | \$ - | - | primary scanned into docs | |
| 95 | 0248744 | PINE-5 | \$ 2,419,175 | \$ 2,419,175 | \$ - | - | primary scanned into docs | |
| 96 | 0259865 | CHC-202 | \$ 235,000 | \$ 235,000 | \$ - | - | PRE application in documents. | |
| 97 | 0265409 | ME-1A-14 | \$ 2,321,004 | \$ 2,321,004 | \$ - | - | primary scanned into docs | |
| 98 | 0273544 | HTC-15 | \$ 778,417 | \$ 778,417 | \$ - | - | primary scanned into docs | |
| 99 | 0293674 | SRG-42 | \$ 1,336,141 | \$ 1,336,141 | \$ - | - | primary scanned into docs | |
| 100 | 0294581 | ABT-7 | \$ 740,991 | \$ 740,991 | \$ - | - | pre and pod received. | |
| 101 | 0295968 | CDE-8 | \$ 3,448,254 | \$ 3,448,254 | \$ - | - | primary scanned into docs | |
| 102 | 0301444 | WFS-12 | \$ 1,961,025 | \$ 1,961,025 | \$ - | - | pre, pod, and declaration of construction provided. | |
| 103 | 0307995 | HMP-13 | \$ 1,567,120 | \$ 1,567,120 | \$ - | - | primary scanned into docs | |
| 104 | 0347801 | BHVS-T69 | \$ 1,200,000 | \$ 1,200,000 | \$ - | - | primary scanned into docs | |
| 105 | 0356562 | WWS-2B-B20 | \$ 957,754 | \$ 957,754 | \$ - | - | PRE and POD already in models from 2023 was never changed to Primary in 2024 | |
| 106 | 0357180 | CRQJ-20-AM | \$ 891,613 | \$ 891,613 | \$ - | - | primary scanned into docs | |
| 107 | 0375273 | BDL-141-AM | \$ 1,954,800 | \$ 1,954,800 | \$ - | - | primary scanned into docs | |
| 108 | 0377691 | RPL-IV-163 | \$ 3,561,906 | \$ 3,561,906 | \$ - | - | primary scanned into docs | |
| 109 | 0378368 | RRH-4 | \$ 8,796,883 | \$ 8,796,883 | \$ - | - | primary scanned into docs | |
| 110 | 0383244 | CVC-1-B-304 | \$ 820,800 | \$ 820,800 | \$ - | - | primary scanned into docs | |
| 111 | 0396402 | FPRV-7-A | \$ 675,840 | \$ 675,840 | \$ - | - | Pre and pod received. | |
| 112 | 0397517 | FPRV-23-C-2 | \$ 924,210 | \$ 924,210 | \$ - | - | primary scanned into docs | |
| 113 | 0430185 | PROMR-2-23 | \$ 3,889,000 | \$ 3,889,000 | \$ - | - | primary scanned into docs | |
| 114 | 0436257 | PRKWDP-804-AM | \$ 7,410,000 | \$ 7,410,000 | \$ - | - | PRE, POD scanned into documents | |
| 115 | 0436422 | CQVC-7 | \$ 901,250 | \$ 901,250 | \$ - | - | pre pod and lease provided | |
| 116 | 0436703 | CQVC-35 | \$ 989,535 | \$ 989,535 | \$ - | - | primary scanned into docs | |
| 117 | 0437123 | SGR-1-13 | \$ 2,819,252 | \$ 2,819,252 | \$ - | - | primary scanned into docs | |
| 118 | 0454596 | WWS-2E-E10 | \$ 2,027,045 | \$ 2,027,045 | \$ - | - | Primary scanned into documents | |
| 119 | 0458017 | 953-1 | \$ 2,950,740 | \$ 2,950,740 | \$ - | - | primary scanned into docs | |
| 120 | 0481950 | KW-II-7 | \$ 573,933 | \$ 573,933 | \$ - | - | Pre and Pod received. | |
| 121 | 0487756 | RBS-27 | \$ 1,937,263 | \$ 1,937,263 | \$ - | - | pre and pod received. | |
| 122 | 0489365 | CRL-2-1 | \$ 562,675 | \$ 562,675 | \$ - | - | Pre, pod, and lease received | |
| 123 | 0500990 | DR-2-247 | \$ 399,438 | \$ 399,438 | \$ - | - | pre and pod received. | |
| 124 | 0505849 | SCVC-2-40 | \$ 1,001,772 | \$ 1,001,772 | \$ - | - | pre and pod received | |
| 125 | 0513291 | FCS-221 | \$ 748,695 | \$ 748,695 | \$ - | - | pre and pod received | |
| 126 | 0515398 | FVS-1-120 | \$ 444,341 | \$ 444,341 | \$ - | - | primary scanned into docs | |
| 127 | 0519035 | SCVC-8-P1-22 | \$ 816,530 | \$ 816,530 | \$ - | - | primary scanned into docs | |
| 128 | 0525328 | STRS-2-208 | \$ 1,106,680 | \$ 1,106,680 | \$ - | - | Pre and pod received. Owner states date of occupancy is APR 17th 2024 | |
| 129 | 0527704 | WPCV-3-15 | \$ 758,670 | \$ 758,670 | \$ - | - | primary scanned into docs | |

| # | Account # | Parcel ID | Old Market Value | New Market Value | MV Difference | BOE Hearing Date | Appellant Reason/Provided Documentation | Assessor's Written Response |
|-------|-----------|-----------|------------------|------------------|-----------------|------------------|---|-----------------------------|
| TOTAL | | | | | \$ (13,264,269) | | | |



To: Summit County Council
From: Aaron W. Newman, *Behavioral Health Director*
Ryan Stack, *Deputy County Attorney*

Date of Meeting: December 4th, 2024

Item: **2025-2029 Behavioral Health Services Agreement**

Process: For Consideration and Possible Approval Upon Convening
as the Local Mental Health and Substance Abuse Authority

Attachments: Proposed 2025 Behavioral Health Service Agreement with
the Huntsman Mental Health Institute

Summary:

On July 1, 2024, the 2019 Behavioral Health Service Contract with the University of Utah Health Plan (BDA: Healthy U. Behavioral) concluded. A six-month extension was entered into with the County to maintain existing services. In preparation for the end of the service contract and extension, Healthy U. Behavioral and the Summit County Behavioral Health Division began negotiations in August of 2023 to establish the framework for a new contract. Previously, Healthy U. Behavioral provided a network of providers to serve both Medicaid-enrolled residents and those who qualified for State Unfunded Dollars (these individuals do not have insurance and are not on Medicaid for various reasons). Over the Terms of the past contract, several issues impacted Healthy U. Behavioral's ability to maintain services as outlined in the original contract. Due to this, it was determined that the best option to ensure the strides made over the past five years in behavioral health remain, it was determined that dividing the service contract into two separate service agreements, by funding source was required. The proposed contract with Healthy U. Behavioral, to be presented in a separate staff report, will focus solely on providing Medicaid services and maintaining the Medicaid provider network. The second contract included here, is a new agreement with Huntsman Mental Health Instituted (HMHI) for all DHHS-funded services.

Key Terms Used:

Key Terms referenced in this report and within the Behavioral Health Services Agreement.

- UUHP (University of Utah Health Plans):
 - o This is the organization which the County is contracted with to administer both Medicaid and mandates services on behalf of the County. This extension will continue to be made between both the County and UUHP.
- HUB (Healthy U. Behavioral):
 - o This is the behavioral health arm of the University of Utah Health Plans, which oversees the administration of both the Medicaid Network and the state-mandated services provided by the Huntsman Mental Health Institute. University of Utah Health Plans is the current contract holder with the County.
- HMHI (Huntsman Mental Health Institute):
 - o HMHI is one of several contracted providers with HUB. Currently, there is no direct contract between Summit County and HMHI. In the HUB Network, HMHI is the sole provider of state-mandated services funded by the Office of Substance Use and Mental Health.
- OSUMH (Office of Substance Abuse and Mental Health):
 - o OSUMH is the agency responsible for ensuring that all mandated services are provided within each Local Authority and distributing funding to Local Authorities for these services. Given the term of DSAMH is used within the original contract, it is continued to be used in this extension.
- DHHS (Department of Health and Human Services)
 - o DHHS is the parent organization for both OSUMH and Medicaid and provides the funding utilized to pay for those services provided by HMHI.
- DHHS Funds:
 - o Those funds allocated annually (July 1st) by DHHS and overseen by OSUMH are used to pay for services to unfunded individuals and support County programs, such as Drug Court.
- BHD (Behavioral Health Division):
 - o An arm of the Summit County Health Department, the BHD is the operational arm for the Local Behavioral Health Authority role held by the County Council as outlined in the state code.

Reason for the Separation:

During the development of the original Request For Proposals (RFP) issued in the fall of 2018, a committee of community stakeholders, chaired by then County Council Chair Kim Carson, was established to review the current state of services and determine the best model forward to both meet and improve the quality and demand for services in Summit County. Through an evaluation of the single-provider system operated by Valley Behavioral Health at that time, which provided both Medicaid and DHHS-funded services, the committee determined that a new means of service delivery was required, which relied on a greater number of clinicians to meet the demand. Through research and discussions with experts in the field of behavioral healthcare delivery, the committee determined that an Accountable Care Organization (ACO) overseeing a network of providers would best meet these goals. At the conclusion of the committee's work, the County Council entered into a service agreement with UUHP and ACO to provide all services.

Through a Request For Proposals (RFP) process, the University of Utah Health Plans was selected to operate a network and expand care to the residents of Summit County for both Medicaid and DHHS-funded residents. For the first two years, this system worked as designed. However, the network began to lose clinicians willing to see DHHS-funded clients due to the time-consuming collection and complicated reporting required of OSUMH data sets combined with reimbursement rates that were not keeping pace with inflation and the cost of operating in Summit County. Compared to Medicaid's streamlined reporting requirements (approximately 15 data points for Medicaid vs. 121 for DHHS-funded clients) and enhanced service rates, clinicians were willing to continue to work with Medicaid clients but not clients funded through DHHS funds. Eventually, the only agency willing to see these individuals was the University of Utah's Huntsman Mental Health Institute, which continues to be the sole provider of these services in Summit County. It was for this reason that HUB asked to separate the contract and allow them to focus solely on providing behavioral health Medicaid services and have the County establish a separate service contract specific to DHHS-funded services with HMHI as the primary provider.

While HMHI will be contracting directly with Summit County to serve as the primary DHHS-funded provider, they will also maintain a service contract with HUB as part of their Medicaid network.

Operational Cost Offset:

In order to achieve the above-described separation of services, the County was informed in the fall of 2023 that HMHI had been operating at a deficit due to being the sole provider for DHHS-funded clients. Depending on the year, this deficit was between \$1.2 million to approximately \$2 million annually and was a result of the combination of low DHHS reimbursement rates and the high cost of operating in Summit County.

During negotiations, Summit County developed a new set of rates representative of the cost of operations in Summit County, which OSUMH approved for use with the new agreement. Unfortunately, due to federal regulations, HMHI is prevented from utilizing

these rates as they are unable to bill different rates for services based on location, regardless of their approval by the State. As such, HMHI is restricted to utilizing the same rates they have established in Salt Lake County, at a difference of approximately 35 - 40% when compared to Summit County's. In order to help address this issue, the Behavioral Health Division conducted an examination of the current financials related to the operations of the Park City clinic. Based on this review, the original request for \$1.6 million was reduced to an offset cap of \$800,000 to supplement the difference in operational costs to DHHS reimbursement rates while maintaining existing programs such as Drug Court and services to justice-involved individuals and the Summit County Jail.

Per the terms of the agreement, HMHI will invoice the County monthly at a 1/12 drawdown of the \$800,000 (\$66,666.67), which will be reviewed quarterly in a joint meeting between the BHD, members of the Behavioral Health Executive Committee, and HMHI staff. During these meetings, service utilization and billing data will be reviewed to track the actual utilization and financial need of the offset. In addition, an annual reconciliation meeting will take place each August. At this August meeting, HMHI will provide BHD with a cost update to determine if a corresponding increase in the offset or a reduction in services is necessary for the remainder of the County's fiscal year.

If an increase in the Operational Cost Offset is needed to maintain current service levels, HMHI and the BHD will present a joint case for and against the increase to the County Council, as the Local Behavioral Health Authority, for their consideration and determination. Should the Council elect to increase the Operational Cost Offset, the BHD will incorporate this increase into their request for the annual budgeting process. The Operational Cost Offset amount for consideration will be determined by using the percentages of services provided by HMHI relative to the total cost of services provided compared to the actual operation deficit. Should the County Council decide not to increase the Operational Cost Offset for the next fiscal year, both organizations, along with OSUMH, will begin discussions and planning related to reducing services approved by the County Council and incorporated into the annual Area Plan.

HMHI & County Obligations:

When Summit County moved to a network service delivery model, the key determination was that it was impossible for one single agency to provide all mandated services as outlined in the state code. As such, in concert with this agreement, the BHD will establish and administer a small network of providers to ensure that all services are provided in compliance with state code, either in partnership with HMHI or through separate agreements on an ongoing relationship or a single case agreement. While HMHI will provide the bulk of DHHS-funded services, the following carveouts have been incorporated into Schedule I of this agreement as either new or preexisting obligations:

- **Inpatient and Residential Services**
 - o Huntsman Mental Health will serve as the primary provider for these services unless space availability at a corresponding HMHI facility is unavailable. In these cases, HMHI will oversee the

placement, and BHD will establish a single-case agreement for the client's treatment.

- **Crisis Care**
 - Currently, the County has an agreement with Wasatch Behavioral Health to provide a joint MCOT (Mobile Crisis Outreach Team), serving both Summit and Wasatch counties, with no plans to change this relationship.
- **Psychoeducational Services & Psychosocial Rehabilitation**
 - Huntsman Mental Health will serve as the primary provider for these services. Still, it may elect to refer those individuals where local non-profits may be a more conducive environment for treatment. In these cases, HMHI will oversee the placement, and BHD will establish a single-case agreement for the client's treatment. In most cases, non-profit partners will see these individuals at no cost to the County.
- **Housing Support**
 - Providing housing support is a mandated service under state code. Currently, there are no options for these services in Summit County. Due to this, HMHI is under no obligation to coordinate these efforts. Once options for housing are established in Summit County, the BHD Division will coordinate clients' requirements with available resources as needed to ensure compliance with this mandated service.
- **Respite**
 - HMHI has been unable to provide respite services since operating in Summit County. To help address this, Summit County has been searching for a certified respite provider for the past four years. Based on this, operations of a respite program will require a separate service contract administered by the BHD and rely on referrals from HMHI.
- **Basic Needs**
 - Basic Needs refer to the coordination of those items key to daily life, such as food support, clothing, rent, and other essentials. Each year, the BHD has access to state funding specific to these services. The BHD will coordinate with HMHI to identify qualified individuals and oversee the delivery of these services through direct intervention or referral to local non-profits.
- **School-Based Services**
 - Currently, Summit County has contracted with the University of Utah's U-TTEC program to provide clinical care for all public and charter school students within the County for Tier I and Tier II services. Should a child require more advanced Tier III services, school-based clinicians will make the appropriate referral to HMHI for continuation of care.

- **Recovery Support Services**
 - HMHI case managers will coordinate the coordination of Recovery Support Services. The BHD shall maintain a list of approved community agencies for referrals of DHHS Funded Clients who are residents of Summit County.
- **DHHS Funding Approval**
 - A new role for the BHD and County will be to serve as the “insurance plan” for individuals on DHHS funding. Prior to receiving care, HMHI will provide the BHD with all information needed to determine eligibility, such as income verification documents and other information required by OSUMH for the BHD Director to determine a resident’s eligibility to be placed on DHHS funding. HMHI and BHD are currently developing a process for which this will be achieved in a timely manner.
- **Billing of OSUMH for DHHS Funds**
 - As with the above new role, the BHD will begin overseeing the direct invoicing and account management of service payments and coding for reimbursement of DHHS funds to be paid to HMHI. In the past, this was handled by HUB, but with the new agreement, this is now a role of the BHD. It is expected that through this change, we will be able to better utilize all DHHS funding.
 - Based on projected FY25 DHHS Allocation for clinical services, County match obligations, current County Support, the proposed Operational Cost Offset, and the proposed single case agreement funding, this agreement will pay out to HMHI approximately \$2,396,256 for 2025, depending on changes to the DHHS allocations. Please note the numbers below are only those for clinical services and do not include any prevention allocations or county funding.

Current Funding

| | |
|---|--------------------|
| State Allocations for Clinical Services: | ~\$1,004,522 |
| Required County Match to State Allocations: | ~\$175,946 |
| Required County Medicaid Match: | \$375,788 |
| County Drug Court Support: | \$40,000 |
| CURRENT FUNDING TOTAL: | \$1,596,256 |

HMHI Specific Requested New Funding (2025)

| | |
|---------------------------------|------------------|
| Operational Cost Offset: | \$800,000 |
| REQUESTED FUNDING TOTAL: | \$800,000 |

Recommendation

It is the recommendation of the Behavioral Health Division that the Summit County Council, in its capacity as the Local Substance Abuse and Mental Health Authority, through the statutory mandate of UCA §17-43-201 & 301 et. seq., enters into the attached Behavioral Health Services Agreement with the Huntsman Mental Health Institute, effective January 1st, 2025 through December 31st, 2029.



**HUNTSMAN MENTAL HEALTH INSITUTE
SERVICE AGREEMENT**

For Mental Health and Substance Use Services

Effective January 1, 2025

- Page Left Blank -

BEHAVIORAL HEALTH SERVICES AGREEMENT

This Behavioral Health Services Agreement (the "Agreement") is made and entered into this January 1st, by and between Summit County, a body corporate and politic of the State of Utah, acting by and through the Summit County Council ("County"), and University of Utah, a body corporate and politic of the State of Utah, on behalf of the Huntsman Mental Health Institute ("Contractor"). Individually, the County and Contractor are referred to herein as a "Party," and collectively as the "Parties."

WITNESSETH:

WHEREAS, County is obligated to provide certain mental health and substance abuse disorder services pursuant to Utah Code §§17-43-201 and 301 *et. seq.* (the "Mandated Services"); and,

WHEREAS, the Summit County Council, acting pursuant to Utah Code §17-43-201(3), and §17-43-301(4), has elected to form a united Local Behavioral Health Authority for the purpose of combining duties of the Local Mental Health Authority, and the Local Substance Use Authority into a single entity; and,

WHEREAS, pursuant to the Utah Code, County is entitled to contract with third-party providers to perform some or all of County's obligations under the Utah Code and in accordance with County's Area Plan prepared and submitted annually to the State of Utah as required under the Utah Code ("Area Plan"); and,

WHEREAS, County receives State and federal funding to provide mental health and substance abuse disorder services by qualified providers to the citizens of Summit County; and,

WHEREAS, the Summit County Behavioral Health Division is tasked with administering and coordinating the Mandated Services; and,

WHEREAS, Contractor has the desire and ability to provide the mental health and substance abuse disorder services specified in this Agreement in furtherance of, and in compliance with, (i) State and federal required services, (ii) the Summit County Mental Wellness Strategic Plan (defined below), (iii) this Agreement, and (iv) State law; and,

WHEREAS, since Contractor is a body corporate and politic of the State of Utah, no additional procurement process is required to enter into this Agreement because Contractor can provide Mandated Services at a savings to the taxpayer.

NOW, THEREFORE, in consideration of the terms, conditions, covenants, and performance contained herein, the Parties hereto agree as follows:

I. DEFINITIONS

Agreement means this Behavioral Health Agreement.

Area Plan means the yearly Summit County Council and OSUMH approved mental health and substance abuse disorder services plan for Summit County under §17-43-201, and §17-43-301.

BHD means the Summit County Behavioral Health Division, serving as the Local Authority Administrator for the County under §17-43-201, and §17-43-301.

Behavioral Health means the collective term used to refer to mental health and substance use disorders identified in the most recent copy of the DSM-5 or its replacement.

Case Management means connecting with Clients in their natural environment (e.g., outreach, engagement, or patient assessment) to provide comprehensive service planning with and for a client for a wide range of services, entitlements, and assistance.

Case Manager means the certified staff member who provides Case Management.

CMS means the Centers for Medicare and Medicaid Services, the Federal Medicaid agency, within the federal Department of Health and Human Services.

Client means any individual receiving Behavioral Health under the terms of this Agreement.

Clinician means an individual licensed by the State of Utah to provide Behavioral Health services in a clinical or otherwise approved setting.

Contractor means the University of Utah, a body politic and corporate of the State of Utah, on behalf of its Huntsman Mental Health Institute (HMHI).

County means Summit County, a body politic of the State of Utah and the Local Substance Abuse Authority and Local Mental Health Authority through the statutory mandate in Utah Code §17-43-201 & 301 *et. seq.* with the BHD acting on its behalf.

Covered Services means certain Behavioral Health services more specifically identified in Schedule I of this Agreement.

Designated Examiner means a licensed physician or Clinician identified by OSUMH as specially qualified by training or experience in the diagnosis of mental or related illness and at least five years' continual experience in the treatment of mental or related illness as outlined in Utah Code

DHHS means the Utah Department of Health and Human Services.

Directives means the directives released on or before April 1st of each year by OSUMH pursuant to Utah Admin. Code R.523-1-5.

Division means the Division of Integrated Healthcare Office of Medicaid Operations in the DHHS that is responsible for implementing, organizing, and maintaining the Medicaid program and the Utah Medical Assistance Program established in Utah Code §26B-3 et. seq.

DHHS Funded Client means any individual approved by the BHD to receive DHHS funding for Behavioral Health treatment.

Early Intervention means the proactive approach of identifying and addressing mental health concerns in their early stages before they escalate into more severe or chronic conditions as additionally defined in the Directives.

Electronic Health Records System (EHR) means the electronic medical records system used to store and access Clients' charts, handle referrals, coordinate billing, and provide required reporting as outlined in OSUMH Division Directives.

Encounter means an individual service or procedure provided to a Client that would result in a claim for the service or procedure to be reimbursed from Public Funds.

Enrollee means any Medicaid Eligible Individual whose name appears in Division records as enrolled in the Prepaid Mental Health Plan.

FERPA means the Family Educational Right to Privacy Act of 1974, 20 U.S.C. § 1232g.

Fraud means an intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to himself or some other person, including any act that constitutes fraud under applicable federal or state law.

Grievance means any complaint about access to or quality of care, aspects of interpersonal relationships between Providers and Enrollees, payments to Providers, or other complaints related to Contractor's services hereunder.

HIPAA means the Health Insurance Portability and Accountability Act of 1996.

HUB means Healthy U. Behavioral, the behavioral health Medicaid program under University of Utah Health Plans.

Mandated Services means those services required for mental health and substance abuse disorders as set forth in Utah Code §17-43-201 and 301 *et. seq.*, and all the Directives.

Medicaid means the federal Medicaid program set forth in Title XIX of the Social Security Act of 1965.

Medicaid Eligible Individual means any individual who has been certified by Utah Department of Workforce Services to be eligible for Medicaid benefits. The effective date of eligibility begins on the last day of the month of application and may include the three-month period before the month of application, if so indicated on the official eligibility file.

Medically Necessary has the same meaning assigned to such term by applicable state and federal law.

MCOT means Mobile Crisis Outreach Team.

Operational Cost Offset means the annual amount paid by County to Contractor to offset a portion of Contractor's costs incurred in connection with its performance under this Agreement.

OSUMH means the Office of Substance Abuse and Mental Health in DHHS.

Payment means funds received by Contractor from County or DHHS in accordance with this Agreement.

Provider means any individual employed by Contractor qualified, certified, or licensed to provide Covered Services specified in this Agreement.

Public Funds mean monies, funds, and accounts, regardless of the source from which they are derived, that are owned, held, or administered by the State or any of its boards, commissions, institutions, departments, divisions, agencies, bureaus, laboratories, or other similar instrumentalities, or the County or any other county, or any city, school district, political subdivision, or other public body. The terms also include monies, funds or accounts that have been transferred by any of the aforementioned public entities to a private contract provider for public programs or services. Said funds shall maintain the nature of Public Funds while in Contractor's possession.

Service or Services means the Covered Services described in Schedule I.

State means the State of Utah.

State Fiscal Year refers to the time period comprising July 1st to June 30th.

SUD or SUD Services means Substance Use Disorder and Substance Use Disorder Services set forth in Utah Code §17-43-201.

Summit County Mental Wellness Strategic Plan means the strategic plan adopted by the Summit County Council, which may be amended from time to time.

Term has the meaning set forth in subsection V(A).

Tier I Services means consultation and coaching implementation of school climate assessments/ universal (i.e., schoolwide) well-being screening three times during the academic year and the implementation of schoolwide and/or class-wide interventions to promote student well-being. School climate is a broad, multifaceted concept that involves many aspects of the student's educational experience. A positive school climate is the product of a school's attention to fostering safety; promoting a supportive academic, disciplinary, and physical environment; and encouraging and maintaining respectful, trusting, and caring relationships throughout the school community. A positive school climate is tied to high or improving attendance rates, test scores, promotion rates, and graduation rates. Results from school climate assessments can inform schoolwide mental health interventions including but not limited to, school culture, social-emotional learning curricula, brief skills groups, psychoeducation, and family involvement.

Tier II Services means services focus on preventing risk factors or the early onset of problems from progressing. Early Intervention services and supports to address mental health concerns are provided for students who have been identified through screening, referral or other school teaming processes as experiencing mild to moderate distress or functional impairment or being at risk for a given problem or concern. Examples include small-group interventions for students identified with similar needs (e.g., students with grief), problem-solving, mentoring, and/or low-intensity classroom-based supports such as a daily report card or daily teacher check-in. These services will be provided upon guardian/caregiver consent at the discretion of the licensed provider.

Tier III Services means services focus on individual student interventions that address more serious concerns and prevent the worsening of symptoms that can impact daily functioning. These treatment services and supports to address mental health concerns are provided for students who need individualized interventions for the significant distress and functional impairment they are experiencing. An example includes individual therapy for students who have been identified, and often diagnosed, with social, emotional and/or behavioral needs.

Women's Treatment Services means services defined by OSUMH for the treatment of pregnant women and women with dependent children. These services include the delivery or referral for primary medical care for women; the delivery or referral for primary pediatric care for children; the provision of gender specific substance abuse treatment; therapeutic interventions for children; child care; Case Management; and transportation.

II. SERVICES

A) Scope of Services

- 1) Contractor shall provide all the Covered Services set forth in Schedule 1 of this Agreement and such other services as County requests in consultation with Contractor, to the extent mutually agreeable to the Parties, from time to time.
- 2) Without limiting the generality of subsection II.A.1 above, Contractor shall provide Covered Services to eligible residents of Summit County with mental health and/or substance abuse disorder(s) who are enrolled in Medicaid or a DHHS Funded Client, as required by the Division, OSUMH, and agreed to by the Parties in the Area Plan.
- 3) Contractor shall provide eligible residents of Summit County with Medically Necessary Covered Services promptly and consistent with generally accepted standards of medical and behavioral healthcare practice, to the extent that Public Funds are available to pay for those Covered Services.
- 4) Amendments, revisions, or additions to the Directives, Area Plan, or to State or Federal regulations, guidelines, or policies and court or administrative orders will, insofar as they affect the scope or nature of benefits available to Summit County Clients and unfunded County residents, shall be amendments to the Covered Services. County will notify Contractor, in writing, of any such changes and their effective date. Rate adjustments, when appropriate, will be negotiated between County and Contractor. In the event Contractor reasonably determines any such amendments, revisions, or additions materially alter Contractor's rights or obligations under this Agreement then, upon request from Contractor, Contractor and County will meet and confer in good faith to assess the effect of any alteration and negotiate amendments to this Agreement to reasonably accommodate or adjust its terms and conditions to address the effect of the alteration. If Contractor and County are unable to mutually agree on amendments in such a circumstance within thirty (30) days following Contractor's request to meet and confer in good faith pursuant to the Section, Contractor may elect to decline to perform such additional mandated service(s) as required by the amended Directives, Area Plan, or State or Federal regulations, guidelines, or policies and court or administrative orders, provided such additional service(s) would materially and substantially alter the scope of services set forth in Schedule 1.
- 5) Without limiting the generality of anything contained in subsections II.A., Contractor shall provide all services set forth in Schedule 1 of this Agreement, incorporated herein under this reference. Contractor shall

undertake good faith efforts to provide all Services hereunder in a first-class, diligent, and competent manner in accordance with best, evidence-based practices and to maintain adequate and required staffing and network contracting service levels.

6) Contractor shall provide Covered Services in a manner that addresses:

- i. the prevention, diagnosis and treatment of Behavioral Health impairments,
- ii. the ability of the Client to achieve age-appropriate growth and development, and
- iii. the ability to the Client to attain, maintain or regain functional capacity.

B) Local Summit County Contractor Staff. Contractor shall undertake good faith efforts to provide, at its expense, sufficient staff to administer the Services required under this Agreement. Notwithstanding the generality of the foregoing, at a minimum Contractor shall provide, or arrange for via contract, the following positions for purposes of providing the Services in Schedule I:

- i. Park City Clinic Director/Manager
- ii. Case Managers
- iii. Mental Health and Substance Use Clinicians
- iv. Peer Support Specialists
- v. Lab Tech (One Male and One Female)
- vi. Compliance/Business/Data Director/Manager
- vii. Psychiatrist
- viii. Other staff authorized to perform medication management and prescribing.

C) Access. Contractor will undertake good faith efforts to maximize Clients' access by minimizing geographic, cultural and language barriers, while accounting for physical disabilities. Contractor may not arbitrarily deny or reduce the amount, duration, or scope of a Covered Service solely because of the diagnosis, type of illness, or condition. Contractor may place appropriate limits on a Covered Service on the basis of medical necessity, or for utilization control, provided the Covered Services furnished can reasonably be expected to achieve their purpose. In the event Contractor is unable to provide a needed Covered Service, BHD will be responsible for establishing a Single Case Agreement with an appropriate care provider and will make payment directly to such provider pursuant to the terms of the Single Case Agreement.

D) Preferred Practice Guidelines. Contractor hereby acknowledges that OSUMH establishes preferred practice guidelines for behavioral health services. Contractor shall incorporate such guidelines, as they may be modified by OSUMH from time to time, into Contractor's policies and procedures governing Covered Services, and shall require staff to comply with such preferred practice guidelines, to the extent applicable.

- E) Emergency Management and Business Continuity.** Contractor represents that it has identified the critical functions or processes of its business operations essential for providing the Services required in this Agreement and Contractor shall develop and implement an emergency management and business continuity plan ("Emergency Plan") that will allow Contractor to continue to operate those critical functions or processes during or following short-term or long-term (i.e. greater than six-weeks) emergencies, periods of a declared pandemic or other disruptions of normal business. Contractor's Emergency Plan shall include the following:
- i. Evacuation procedures;
 - ii. Temporary or alternate living arrangements, including arrangements for isolation or quarantine;
 - iii. Maintenance, inspection, and replenishment of vital supplies, including food, water, clothing, first aid supplies and other medical necessities, including client medications, and the supplies necessary for infection control or protection from hazardous materials, etc.;
 - iv. Communications with staff, appropriate government agencies, and clients' families;
 - v. Transportation;
 - vi. Recovery and maintenance of client records; and
 - vii. Policies and procedures that:
 - 1. address both leave for, and the recall of, Contractor's employees unable to work for extended periods due to illness during periods of declared pandemic; and
 - 2. ensure the timely discharge of the Contractor's financial obligations, including payroll.
 - viii. In addition, Contractor represents that it provides at least annual training concerning Contractor emergency policies and procedures for its staff, and it acknowledges both the County and the State may rely upon this and the other representations of the Contractor in this subsection.
 - ix. Contractor shall evaluate its Emergency Plan annually and shall modify it as appropriate. Any material modifications to the Contractor's Emergency Plan, as applicable to its Summit County line of business, shall be reported to County and to State within fifteen (15) calendar days of the time the modifications are made. At that time, the Contractor shall also provide both the County and DHS with a copy of the then current Emergency Plan incorporating the identified modifications. Failure to maintain an adequate Emergency Plan pursuant to this subsection shall constitute grounds for corrective action and/or termination of this Agreement.

III FUNDING

A) Funding for Covered Services and Administration.

- 1) **Medicaid.** The Contractor shall look solely to the County's contracted Medicaid administrator for the funding of Covered Services Contractor provides to Medicaid Eligible Individuals, and the County shall not be responsible for payment for Services that are the responsibility of the contracted Medicaid administrator.
- 2) **State Funds.** The Contractor shall deliver all Covered Services under this Agreement, subject to the availability of State funding. In the event funding is not available to deliver a Covered Service, the Contractor shall not be responsible for future delivery of affected Services. The Contractor, County, and OSUMH shall make a plan under which Contractor and County will undertake reasonable efforts to refer an individual seeking a Service for which State funding is not available to a provider who may be able to provide the Service at a free or reduced cost.
- 3) **County Funds.** The Parties contemplate that from time to time, the County may seek to provide additional Behavioral Health services to its residents and may allocate funding for such purpose. In such instances, the County and Contractor shall cooperate and negotiate in good faith to agree upon the terms and conditions under which Contractor would participate in such services and the compensation therefor.
- 4) **County Operational Cost Offset.** In recognition of Contractor's request for additional financial support to offset its costs of performing its obligations under this Agreement, County agrees to pay Contractor an Operational Cost Offset, not to exceed \$800,000 per year of this Agreement. Contractor and County agree to meet and confer on a quarterly basis to review Contractor's actual costs to date for providing services under this Agreement. The Operational Cost Offset amount relative to actual expenses owed by County to Contractor will be determined and paid pursuant to the following processes and methodology:
 - i. Contractor will invoice County for the Operational Cost Offset amount via a line item on Contractor's monthly invoice at a rate not to exceed 1/12 of the \$800,000, consistent with Schedule 1 (E)(3).
 - ii. Contractor will reconcile the amount yearly with the County. If any and all revenue received by Contractor from any and all source(s) in connection with Contractor's providing Mandated Services plus the amount of Operational Cost Offset paid by the County to Contractor exceed Contractor's annual cost of providing Mandated Services under this Contract, Contractor shall refund the difference to the County no later than November 15 of the calendar year.
 - iii. Contractor and County agree to meet and confer on or before August 30 of each year to discuss any needed annual reconciliation for Mandated Services provided by Contractor during the immediately

preceding twelve (12) month period. At this August meeting Contractor will provide County with a cost update, and County will determine whether a corresponding reduction in Covered Services is necessary for the remainder of the calendar year so as to not exceed that year's Operational Cost Offset. At this meeting the Parties will further agree upon the following calendar year's Operational Cost Offset, up to \$800,000. The amount of Contractor's costs will be determined by using the percentages of Covered Services provided by Contractor pursuant to this Agreement relative to the total amount of all services provided by Contractor through its operation of the HMHI Park City Behavioral Health Clinic, inclusive of all services provided within Summit County, whether conducted virtually, or at a satellite location within Summit County, such as the Coalville Clinic or the Kamas Clinic. Costs will be allocated based on this percentage applied to all costs including fixed and variable overhead.

B) Grants and Other Fundraising. County retains the authority to examine and approve or disapprove any and all aspects of the Contractor's grant applications and fundraising, as it pertains to Summit County, which may have a direct impact on Services, County Behavioral Health programs or involve the expenditure of County funds. County shall have the right (within the parameters of the grant) to control the application of Summit County grant funds to specific Services in its sole discretion.

C) Error in Payment or Application of DHHS Funds.

- 1) If County and Contractor mutually determine an error in Payment has been made, County will notify OSUMH to request a Payment adjustment. To the extent that additional Payments are remitted by OSUMH, County will pass such Payments on to Contractor; to the extent OSUMH requests repayment of any Payments received by Contractor, County shall notify Contractor and Contractor shall pay all undisputed amounts to County as soon as practicable but not more than thirty (30) days, and County shall remit the same to OSUMH. If, during or subsequent to the Term, County determines, through audit or fiscal reviews, that the use of funds under this Agreement was incorrectly reported or paid, the County shall give the Contractor written notice of the deficiency and give the Contractor thirty (30) days to provide a response. If thereafter the Parties mutually determine the amounts were incorrectly reported or paid, Contractor shall reimburse County for any amounts that were paid to Contractor in error or County, as soon as practicable but not more than thirty (30) days, pay Contractor any amounts owing to Contractor due to an error, as applicable. County shall have the right to withhold County funding and any or all other Payments under this Agreement until recoupment of any undisputed overpayment is made. In the event a dispute persists under this Article III(C), then such continuing dispute shall be submitted to mediation within the following thirty (30) days, preferably with an agent of DHHS as mediator.
- 2) In the event the Contractor, the County, DHHS, or other entity identifies a disallowance, the County and the Contractor shall take appropriate measures

as applicable to resolve the disallowance and overpayment. The County is responsible to pay any federal disallowances that were a direct result of the County's negligent or willful acts.

D) Financial Management Reporting; Withholding of Funding.

- 1) Contractor shall have a sufficient number of qualified professional staff to:
 - i) develop and maintain internal financial controls, and reporting and tracking systems to account separately, fully, and accurately for the use of all funds received by Contractor from any source for the purposes contemplated by this Agreement, and any and all funds expended by Contractor in provision of all Services;
 - ii) develop and maintain internal controls to prevent and detect Fraud; and
 - iii) provide clarification in financial reports for accounting issues identified by County, upon County request.
- 2) On or before July 1st of each year, Contractor shall submit its state-conducted audit relating to the Contractor's Behavioral Health and integrated services to the County for the County's review and submission for the annual OSUMH Audit. A breach of this subsection shall be deemed a material breach of this Agreement.
- 3) The Contractor agrees that the reporting and the record-keeping requirements specified in this Agreement are a material element of performance. Accordingly, if, the County reasonably determines, the Contractor's record-keeping practices and/or reporting to DHHS, OSUMH, and to the County are materially deficient with respect to timely, detailed, accurate, and otherwise satisfactory manner, County may withhold all or part, or cause the withholding of all or part, of the funding under this Agreement until such deficiencies have been remedied. In the event of Payment being withheld, the County agrees to notify the Contractor, in writing, not less than thirty (30) days prior to denial of funding, of the reasons for the denial and of the actions that the Contractor will need to take to bring about the release of withheld funding. Upon said notification, the Contractor will have the opportunity to discuss the finding(s) which led to this decision prior to withholding of funding. Nothing contained in this subsection shall be deemed to limit any other rights or remedies of County, all of which are hereby reserved. In the event of a disagreement regarding whether any record-keeping practices or reporting to DHHS, OSUMH, and to the County are materially deficient, the Parties may make use of the dispute resolution process specified in Section V(D) of this Agreement.

E) Contractor Financial Report. Annually, Contractor shall timely complete a comprehensive financial report with standardized schedules, all in the format as reasonably specified by the Division ("Contractor Financial Report"). On or before October 1 of each calendar year, Contractor shall submit the Contractor Financial

Report to County for County's review and approval, and Contractor shall confer with County with respect to any issues identified by County that indicate Contractor's failure to comply with Division requirements. County shall provide comments on the Contractor Financial Report within fourteen (14) days of receipt. Contractor shall submit the final Contractor Financial Report to the Division not later than October 31 of each calendar year of the Term. Contractor's service totals contained in the report shall be based on:

- i. Covered Services with dates of service occurring within the respective State Fiscal Year and in Contractor's management information system by September 30th following the close of the State Fiscal Year; and
- ii. Covered Services from the preceding State Fiscal Year that were not included in the prior Contractor Financial Report because of the September 30th cut-off date.

A breach of this subsection shall be deemed a material breach of this Agreement.

F) Reduction in Funding: Contractor and County hereby acknowledge that funding for Covered Services may be subject to adjustment or elimination by State, Federal, or County action. Therefore, to the extent funding is withheld, reduced or eliminated, County, Contractor, and OSUMH shall confer in good faith to determine whether the purposes of this Agreement may be carried out, and if this Agreement should be terminated. Notwithstanding the foregoing, County shall have the right to terminate this Agreement in the event that Federal or State funding for Covered Services are materially reduced or eliminated; provided, however, Contractor shall be reimbursed for all Services performed in accordance with this Agreement prior to date of reduction or termination of funding. If funds are withheld, reduced or eliminated and the Agreement remains in force, County and Contractor will negotiate in good faith a reasonable reduction of Covered Services or other resolution, and if the Parties are unable to reach an agreement, either party may terminate this Agreement upon thirty (30) days advance written notice to the other. The County will give the Contractor thirty (30) calendar days notice of any reduction of funds.

G) Public Funds: Contractor, as recipient of Public Funds pursuant to this and other contracts related hereto, expressly understands that it, its officers, and employees are obligated to receive, keep safe, transfer, disburse and use these Public Funds as authorized by law and this Agreement for the provision of Services to the County. Contractor understands that it, its officers, and its employees may be criminally liable under Utah Code§ 76-8-402, for misuse of Public Funds. Contractor expressly understands that County may monitor the expenditure of Public Funds by Contractor. Contractor expressly understands that County may withhold funds or require repayment of funds from Contractor for contract noncompliance, failure to comply with directives regarding the use of Public Funds for misuse of Public Funds.

IV. PROVIDERS, REPORTS, RECORDS, & AUDITS

A) Provider Qualifications. Contractor shall require Providers to be qualified, in accordance with state and federal law, to deliver Covered Services. As applicable, Providers shall meet the following criteria:

- 1) shall be enrolled as a current Medicaid provider if such Provider delivers Medicaid covered services; and
- 2) shall be in the practice of providing mental health and/or substance use disorder services in the State of Utah as a licensed or certified health care professional under all applicable Utah laws; if any such provider is not licensed under Utah law or certified by OSUMH, the individual must meet any and all required qualifications for the Covered Service to be provided in accordance with any and all State statutes, laws, ordinances, regulations, rules including, without limitations as may be promulgated from time to time by the State and/or OSUMH. Contractor shall remain responsible for all contractual obligations hereunder, notwithstanding any delegation of such obligations to Providers.
- 3) Contractor shall maintain all Provider information as required by OSUMH Directives for review by County and OSUMH. This includes any yearly forms required to be completed, such as the DHHS Conflict of Interest Form provided by OSUMH.

B) Provider Background Checks and Monitoring.

- 1) Contractor represents and warrants that all Providers employed by Contractor who are performing Services under this Agreement have agreed to disclose any pending or potential litigation or administrative actions against each such Provider materially relevant to the performance of this Agreement, and Contractor will notify County if it receives a such a disclosure or otherwise gains knowledge of any such pending or potential actions against a Provider providing Services under this Agreement. Contractor represents that it is not aware of any other pending or potential litigation or administrative action against any Provider providing Services under this Agreement as of the date of execution of the subcontract.
- 2) At all times during the Term, Contractor shall notify County of any litigation or administrative action directly related to Contractor's performance of this Agreement that is reasonably anticipated or initiated against Contractor, any Provider or staff member within seven (7) calendar days of Contractor's HMHI Park City Behavioral Clinic gaining knowledge of any such reasonably anticipated or initiated litigation or administrative proceeding. Further, as required by applicable law, Contractor shall notify any and all applicable licensing and disciplinary bodies or other appropriate entities as

necessary when suspensions or terminations of Providers occur because of violations of the Utah Division Professional Licensing's ("DOPL") laws, and further, that Contractor shall create, implement, and enforce policies and procedures for monitoring compliance and reporting non-compliance of DOPL laws.

- 3) Contractor shall provide written notice to County of the termination or withdrawal of any Provider providing Services under this Agreement within fifteen (15) calendar days of such termination and/or withdrawal. Contractor shall create, implement, and enforce policies and procedures for the immediate referral and handoff of any Client who was seen on a regular basis by any terminated or withdrawn Provider to ensure reasonable continuity of care for each such Client.

- C) Accurate Books, Documents and Records.** Contractor shall maintain, complete and accurate books, documents, and records concerning the performance of Contractor's obligations hereunder. Contractor shall maintain all such books, documents, and records in accordance with best industry practices applicable to organizations that provide mental health and substance abuse disorder treatment services and in strict compliance with the Directives and as may be required by law, by the State and/or the County.
- D) Providers' Clinical Records.** Contractor shall require all Providers to comply strictly with HIPAA and corresponding policies and laws in regard to Client confidentiality. All such policies and procedures governing clinical record keeping shall be consistent with best clinical practices, the OSUMH Directives, HIPAA, FERPA, CFR 42 Part 2, and other requirements as may be adopted by the State, Federal, and/or the County from time to time, including without limitation with respect to preparation, updating, maintenance, safeguarding and retention of patient records. Without limiting the generality of anything contained in this Contract, Contractor shall require that all Providers document all Covered Services in accordance with documentation requirements outlined in the OSUMH Directives, as applicable, and in the Utah Medicaid provider manuals applicable to Covered Services specified in this Agreement. In the event that any Provider leaves Contractor's service, Contractor shall ensure that copies of all Client records are preserved, safeguarded for privacy, and are accessible to any subsequent care provider for the purpose of ensuring continuity of care and to minimize disruption of the affected Enrollees' ongoing treatment and care.
- E) Electronic Health Records System.** Contractor shall maintain EHR system that collects, analyzes, integrates and reports data obtained from Providers, including data sets forth below in subsection V.D.2. Contractor's EHR must also provide general information concerning the number of Clients receiving Services from Contractor, service utilization from Summit County residents, service utilization

from non-residents obtaining services in Summit County (e.g. individuals who have moved from Summit County to another location but still obtain Covered Services in Summit County), and Grievances and Appeals, and any and all other data that may be required by OSUMH and/or the Division concerning the provision of Covered Services. Contractor and County's designated representatives shall meet once per year to review the scope of the data to be collected for the Contractor's health information system to determine if any additional data should be collected. Contractor shall require Contractor to maintain a medical records system that guarantees client confidentiality. Medical records must include all pertinent client-specific information relating to the mental health treatment of each client, including diagnoses and the treatment provided. Contractor shall ensure that all records systems utilized by Contractor and Providers comply with OSUMH requirements, as applicable. Contractor shall make all collected data available to County, the DHHS, OSUMH, and CMS upon request, to the extent allowed by law.

F) Reporting Requirements.

- 1) **OSUMH Reports.** Contractor shall complete and submit within thirty (30) days of the close of the previous month, and/or per OSUMH Directives, all required data and corresponding reports in the format required by OSUMH as outlined in the data spec documents. These reports include:
 - i) Mental Health Data Specifications
 - ii) SUD Events Data Specifications
 - iii) TEDS Discharge Specifications
 - iv) TEDS Admit Specifications
 - v) Recovery Support Specifications
 - vi) Early Intervention Specifications
 - vii) Other reports requested by OSUMH in accordance with Directives.

Reporting specifications are maintained on the OSUMH Data website:

<https://sumh.utah.gov/data-reports/data-specs/>

- 2) **County Reports.** Contractor shall provide the following information as stated below:
 - i) Number of Clients seen the previous month by age, race, sex, and funding source,
 - ii) Number of services provided separated into mental health and substance use disorder.
 - iii) Number of Latinos services provided for the previous month.
- 3) A breach of this subsection shall be deemed a material breach of this Agreement.

- G) Monitoring/Site Visits and Special Reports and Studies.** County and OSUMH shall conduct audits of Contractor in accordance with any DHHS requirements,

OSUMH Directives, contractual service obligations, as applicable, and best practices to ensure that Contractor is complying with all applicable statutes, laws, rules, regulations, and Contractor written policies. Contractor shall diligently monitor and oversee Providers' performance. Contractor shall institute reasonable controls to identify deficiencies in providing the full range of Covered Services to Clients including, without limitation, gaps in coverage, gaps in any particular Covered Services, barriers to access, unreasonable delays concerning access to services, unreasonable response times for crisis response including, without limitation, response times concerning Summit County jail inmates.

H) Correction of Network and/or Provider Deficiencies. To the extent that County or OSUMH determines that there is a deficiency with respect to the Network of Providers or individual Providers' performance, County shall provide Contractor with written notice describing the deficiencies and Contractor shall immediately perform a diligent assessment of the issues raised by County. Contractor shall promptly and diligently correct any deficiencies identified by County or OSUMH and shall provide County with a written report that describes in detail the results of Contractor's assessment of the deficiencies and the measures implemented by Contractor to correct such deficiencies.

I) Independent Financial Audit.

- 1) Contractor shall, upon request therefore, make available to CMS, DHHS, OSUMH and County for their examination and audit, Contractor's financial records. Without limiting the generality of the foregoing sentence, Contractor acknowledges that, pursuant to Utah Code §§ 51-2a-101 et seq. and 67-3-1, County shall require Contractor to submit to an annual independent, financial audit. Contractor shall cooperate fully with each such audit and timely provide all records and information that the audit requires within the scope of such audit. Contractor acknowledges that each auditor shall be entitled to provide a copy of each such final financial audit to County, CMS, DHHS, and OSUMH, as applicable. Within thirty (30) calendar days of County's receipt of any such financial audit, County shall provide a copy to Contractor with County's comments. Contractor shall have thirty (30) calendar days to provide its responses to the respective audit and County's comments concerning the audit. If no comments are received from Contractor, the audit shall be deemed final. Contractor shall notify County of the dates of the entrance and exit conferences with each auditor conducting the respective audits hereunder.
- 2) Contractor shall, upon request therefore, make available to CMS, DHHS, OSUMH and County for their examination, any and all audits of Providers, data concerning the performance of Providers, including, without limitation, Encounter Data and any and all reports and data obtained and/or created by

Contractor pursuant to its performance of the Covered Services provided to County pursuant to this Agreement.

- 3) Contractor shall comply with all directives issued by DHS, as applicable, DHHS, and CMS regarding the use and expenditures of Medicaid funds received from those departments (whether directly or indirectly) for the purpose of providing mental health and substance abuse disorder services.
- 4) Contractor shall submit and cooperate with all OSUMH service level and performance audits as outlined in the Directives, as applicable, or otherwise required by County. Contractor shall submit to and cooperate with at least one site visit per year and shall complete and submit to County any corrective action plans identified in such audit. The purpose of the audit and site visit shall be to ensure that Contractor is in compliance with all OSUMH Directives, as applicable. The contractor shall support BHD in any responses or corrective actions required for the completion of the audit process.
- 5) County may conduct one or more site visits per year. To the extent that County finds any deficiencies, County will provide Contractor with written notice of such deficiencies and Contractor shall promptly begin corrective action.
- 6) County, DHHS, OSUMH, and Federal government agencies may inspect, review and audit any books and records of Contractor and its Providers that pertain to determining the ability of Contractor to bear the risk of potential financial losses or pertain to services performed or determinations of amounts payable under this Agreement. Contractor shall make available to County, DHHS, OSUMH, and Federal government agencies any of Contractor's records which may be reasonably requested to conduct the inspection, review or audit. Inspection and audit methods include, but are not limited to, inspection of facilities, review of medical records and other Enrollee data, review of written policies and procedures and other documents, or other means needed by County, the Division, OSUMH, or Federal government to conduct inspections and audits.
- 7) Contractor shall submit to an audit conducted by the Office of the Utah State Auditor conducted in accordance with prescribed guidelines in Utah Code§ 62A-15-713. Contractor hereby acknowledges that funds or monies it receives are Public Funds as defined in Utah Code§§ 17-43-203 and 303.
- 8) Notwithstanding any of the above, County shall have the right to request an audit of Contractor at any time. The County shall give the Contractor ten (10) days advance written notice prior to conducting an audit

- J) Records Retention and Access.** Unless a longer period is required by Federal or State law, regulations, rules or statutes, Contractor shall retain all financial records, supporting documents, statistical records, and all other records pertaining to Covered Services for a minimum of six (6) years after the last Payment by County or from the date of submission of the annual financial report, whichever period is longer. All financial and program records pertaining to services purchased for minors [[i.e. clients under the age of eighteen (18)]] shall be retained for a minimum of six (6) years after the last Payment by County or until the child reaches the age of twenty-two (22) or from the date of submission of the annual financial report, whichever period is longer. All records must be secured in accordance with state and federal guidelines. All Title XIX (Medicaid) records are required to be kept in accordance with the above guidelines. If any litigation, claim, financial management review, or audit is started before the expiration of this six (6) year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

V. TERM & TERMINATION

- A) Term of Contract.** This Agreement shall be effective upon execution by both Parties and shall continue until December 31, 2029 ("Term").
- B) Corrective Action, Notice to Cure, Sanctions, and Appeal Rights.** If County determines that Contractor is not in compliance with this Agreement, Contractor, upon written notification by County, shall develop and present a corrective action plan to County within ten (10) business days.
- 1) Notice to Cure.** County may provide Contractor with a written Notice to Cure regarding the details of Contractor non-compliance. Contractor shall demonstrate compliance within thirty (30) days, or such later by the date as specified in the Notice to Cure. If at the end of the specified time period, Contractor has not demonstrated compliance as determined by County, County may impose a financial sanction as allowed by law or this Agreement, subject to appeal rights below.
 - 2) Sanctions.** Contractor may be subject to financial sanctions or penalties as specified in this Agreement, including withholding of State and County funds, for failure to comply with the terms of this Agreement, the date specified in a Notice to Cure or a corrective action.
 - 3) Sanction Indemnification.** If the Division, CMS, OSUMH, or DHHS imposes any sanction against County then, to the extent the same is/are the result of any prohibited act or omission on the part of Contractor, or a failure to provide an obligation which Contractor was required to perform under this Agreement, Contractor shall be responsible for payment in an amount equal

to the amount of the sanction imposed against the County or reimbursement of the County if the County has paid the sanction. Contractor's payment shall not be due until the Division, CMS, OSUMH, or DHHS has imposed sanctions upon County for acts or omissions related to Contractor's performance under this Agreement. Notwithstanding anything contained in this paragraph 3) Contractor shall not be responsible for payment of sanctions imposed against the County to the extent such sanctions are the result of County's acts or omissions.

- 4) Intent to Sanction; Contractor Appeal Rights.** Contractor shall have ten (10) business days from receipt of written Intent to Sanction in which to file an Appeal. The Appeal must be in writing. An electronic written Appeal is acceptable. Appeals should be addressed to County point of contact set forth in subsection VII.A. Upon receipt of the Appeal, County reserves the right to schedule a meeting with Contractor to discuss possible resolution. County will decide on the merits of the Appeal and notify Contractor of final resolution within twenty (20) business days of receiving the Appeal.

C) Termination of Agreement:

- 1) Termination for Cause.** Either Party may terminate this Agreement in the event the other Party materially breaches its duties, obligations, covenants, and/or representations and warranties in this Agreement and fails to cure such breach within thirty (30) days of receiving written notice of breach, or such longer period as specified in the written notice. Without limiting the generality of the foregoing sentence, the following shall be deemed material breaches by Contractor:
- i. failure to maintain adequate staffing and Provider levels;
 - ii. material misrepresentations to County;
 - iii. misappropriation of funding;
 - iv. violation of Federal, State or local laws and ordinances;
 - v. failure to comply with OSUMH Directives and DHHS or CMS regulations and requirements;
 - vi. failure to monitor and audit Providers; and/or
 - vii. failure to allow or fully cooperate with audits and to take corrective action thereafter.
- 2) Termination for Convenience.** County reserves the right to terminate this Agreement at any time during the Term if County determines, in its sole discretion, that it is in the County's interest to do so. If County elects to exercise this right, County shall provide written notice to Contractor at least ninety (90) days prior to the date of termination for convenience. Contractor agrees that the County's termination for convenience will not be deemed a termination for default, nor will it entitle Contractor to any rights or remedies provided by law or this Agreement for breach of contract by the County or

any other claim or cause of action. The Contractor shall have no right of appeal regarding the unilateral determination to terminate this Agreement for convenience.

- 3) **Automatic Termination.** This Agreement shall automatically terminate at the end date of the Term unless the Parties agree in writing to an extension of the Term.
- 4) **Contractor's 180-Day Termination Option.** Contractor may terminate this Agreement for convenience at any time and without cause by giving the County written notice of termination at least one hundred eighty (180) calendar days prior to the termination date. The termination effective date shall be no earlier than the last day of the sixth month following the Contractor's written notice. For example, if the Contractor gives termination notice on June 1st the termination would be effective November 30th of that year. County agrees that Contractor's termination for convenience will not be deemed a termination for default, nor will it entitle County to any rights or remedies provided by law or this Agreement for breach of contract by Contractor or any other claim or cause of action. County shall have no right of appeal regarding the unilateral determination to terminate this Agreement for convenience.
- 5) **DHHS-Directed Terminations.** If DHHS and/or OSUMH directs the County to terminate this Agreement, the County shall have the legal right to terminate this Agreement immediately and without notice.
- 6) **Funding Allocation in the Event of Termination.** Contractor shall fully account for its actual expenditures during any termination, transition or phase-out period and shall ensure that any unallocated funding remains with County.
- 7) **Responsibilities in the Event of Termination.** Upon termination:
 - i. Contractor shall notify Clients of termination and in such notification include the identity of County's successor local contracted provider.
 - ii. In the case that this Agreement is terminated with cause by County or expires, the Contractor shall assist the County in the transition of Clients to other County or DHHS providers.

- D) **Dispute Resolution Process.** In the event of a dispute arising out of or relating to this Agreement, the Parties will first attempt to resolve the dispute through good faith negotiations. Either Party may initiate these negotiations by providing written notice to the other Party outlining the nature of the dispute and any proposed resolution. If the Parties are unable to resolve the dispute within thirty (30) days of the effective date of the dispute notice (or such longer period of time mutually agreeable to the Parties), the

Parties agree to submit the dispute to non-binding mediation, with a mutually agreed-upon mediator and with the Parties sharing equally in the cost of the mediator and other costs directly related to the performance of the mediator's duties. The mediator shall have experience adjudicating claims involving DHHS funds for any dispute involving DHHS funds. If the dispute remains unresolved within sixty (60) days following the effective date of the original dispute notice, or earlier upon mutual agreement, then either Party may pursue whatever relief it deems appropriate under the circumstances.

VI. MISCELLANEOUS

A) Notice and Points of Contact:

For Contractor:

Huntsman Mental Health Institute
501 S Chipeta Way
Salt Lake City, UT 84108

Ian F. Macdonald, Interim Executive Director of HMHI
Ian.Macdonald@hsc.utah.edu
(801) 587-5963

Michelle Pace, Director, Outpatient Clinics
michelle.pace@hsc.utah.edu
(801) 230-9485

For County:

Summit County Council Chairperson
60 N. Main Street
Coalville, UT 84017
countycouncil@summitcountyutah.gov
sscott@summitcountyutah.gov

Summit County Health Department Behavioral Health Division
650 Round Valley Drive
Park City, UT 84060

Aaron Newman, Director of Behavioral Health
anewman@summitcountyutah.gov
(435) 333-1513

Notice provided for in this Agreement shall be sent by certified mail to the addresses designated above. Notice is effective upon the post marked date.

B) General Insurance Requirements. County represents that it is self-insured up to \$100,000 and thereafter covered by the Utah Local Government Trust pursuant to the provisions of Utah Code§ 630-7-801. Contractor represents that it carries commercial general liability insurance through the State Risk Manager of the State of Utah up to the limits required by the State Risk Manager of the State of Utah and applicable law; and medical malpractice professional liability insurance through a properly funded program of self-insurance ("Existing Contractor Insurance"). Notwithstanding any language to the contrary in this Agreement Contractor is under no obligation to carry different or additional insurance other than the Existing Contractor Insurance. Subject to the foregoing, any insurance coverage required herein that is written on a "claims made" form rather than on an "occurrence" form basis shall:

- i. provide full prior acts coverage or have a retroactive date effective before the date of this Agreement, and
 - ii. be maintained for a period of at least three (3) years following the end of the Term of this Agreement, unless noted otherwise herein, or contain a comparable "extended discovery" clause. Evidence of current extended discovery coverage and the purchase options available upon policy termination shall be provided to the County.
- 1) All policies of insurance shall be issued by the State of Utah or insurance companies licensed to do business in the State of Utah and either be:
 - i. currently rated A- or better by A.M. Best Company; or (ii) listed in the United States Treasury Department's current Listing of Approved Sureties (Department Circular 570), as amended.
- 2) Contractor shall furnish certificates of insurance, acceptable to the County, verifying compliance with these insurance requirements herein provided prior to the execution of this Agreement. Contractor shall also provide updated certificates of insurance within ten (10) calendar days of the anniversary date, or upon the County's request, of any of the evidenced policies throughout the life of this Agreement.
- 3) In the event any work is subcontracted, Contractor shall require its subcontractor or any Provider, at no cost to the County, to secure and maintain all minimum insurance coverages required of the Contractor hereunder, to the extent applicable to the services provided by any such subcontractor or Provider.
- 4) The Contractor's insurance policies shall be primary and non-contributory to any other coverage available to the County.
- 5) In the event that governmental immunity limits are subsequently altered by legislation or judicial judgment, Contractor shall provide a new certificate of insurance within thirty (30) calendar days after being notified thereof in

writing by the County, certifying coverage in compliance with the modified limits or, if no new limits are specified, in an amount acceptable to the County.

- 6) Contractor shall provide that coverage required hereunder shall not be canceled or modified without providing thirty (30) calendar days prior written notice to the County in a manner approved by the County Attorney.
- 7) In the event Contractor fails to maintain and keep in force any insurance policies as required herein, County shall have the right at its sole discretion to obtain such coverage and reduce Payments to Contractor for the costs of said insurance.

C) Specific Insurance Requirements. To the extent consistent with the Existing Contractor Insurance, Contractor agrees to secure and maintain, at its own cost, during the Term of this Agreement, including all renewal terms, the following minimum insurance coverage:

- 1) Workers' Compensation with limits as required by the State of Utah, and employer's liability insurance in the amount of \$1,000,000 per loss. Proof of Workers' Compensation coverage is required unless a waiver of coverage is allowed and acquired pursuant to Utah law. This requirement includes Contractor who is doing business as an individual and/or as a sole proprietor as well as corporations and partnerships. In the event any work is subcontracted, Contractor shall require its subcontractor(s), including Providers, similarly, to provide Workers' Compensation insurance for all of the latter's employees, unless a waiver of coverage is allowed and acquired pursuant to Utah law.
- 2) General Liability Insurance: The Contractor shall maintain a policy of general liability insurance that at a minimum covers the following types of liability: bodily injury or death, personal injury, property damage, broad form property damage, and liability for the property of others in the care, custody and control of the Contractor. The policy shall provide for a combined single limit or the equivalent of not less than \$1,000,000 for each occurrence and \$3,000,000 aggregate. If the Contractor is providing services at more than one site, the general liability insurance shall cover each of those sites. The general liability insurance coverage obtained by the Contractor shall be written on a "claims-made" basis. A certificate of insurance shall so indicate and be provided to County. The policy shall contain an extended reporting period provision or similar "tail" provision such that the policy covers claims reported up to three (3) years beyond the date that this Agreement is terminated. The Contractor shall increase the limits of such insurance to at least the amount of the Judgments described in Utah Code §630-7-604 of the Governmental Limitations Immunity Act of Utah, as calculated by the state risk manager every two (2) years and stated in Utah Admin. Code R37-4-3.

- 3) Professional liability (Errors and Omissions) insurance with a minimum policy limit of \$1,000,000 per occurrence with a \$3,000,000 annual policy aggregate. The professional liability insurance coverage obtained by the Contractor shall be written on a "claims- made" basis. The certificate of insurance shall so indicate and be provided to County. The policy shall contain an extended reporting period provision or similar "tail" provision such that the policy covers claims repolied up to three (3) years beyond the date that this Agreement is terminated.
- 4) Commercial automobile liability insurance that provides coverage for owned, hired, and non-owned automobiles, in the minimum amount of \$1,000,000 per person, \$2,000,000 per accident, \$500,000 per occurrence for property damage, or a single combined limit of \$2,000,000.
- 5) Data Breach and Privacy / Cyber Liability Insurance, including coverage for failure to protect confidential information, including Enrollees' personal information, and failure of the security of the Contractor's computer systems or the County's systems due to the actions of the Contractor which results in unauthorized access to the County's data. The limit applicable to this policy shall be no less than \$5,000,000 per occurrence and must apply to incidents related to the Cyber Theft of the County's data and property, including but not limited to money, securities, and Enrollees' personal information.

D) Entire Agreement. County and Contractor acknowledge and agree that this Agreement, together with attachments thereto, constitutes the entire integrated understanding between County and Contractor, and that there are no other terms, conditions, representations or understanding, whether written or oral, concerning the rights and obligations of the Parties to this Agreement except as set forth in this Agreement. This Agreement may not be enlarged, modified or altered, except in writing, signed by the Parties. However, adoption of regulations or ordinances by the County which govern the Medicaid program shall be automatically incorporated into this Agreement without formal amendment. Changes in requirements for reporting utilization and expenditure of Federal funds for services will be incorporated into this Agreement by amendment. The terms of this Agreement constitute the written expression of the mutual agreement of the Parties and shall be construed neutrally and not for or against either Party. In the event of a conflict between this Agreement and the Contractor's Medicaid agreement with the Division, the Contractor's agreement with the Division will take precedence and the Contractor shall not be liable for breach of this Agreement for abiding by the terms of its agreement with the Division.

E) Modifications. The Contractor shall provide the Services outlined in Schedule I and such other Services as may be included in the County's annual Area Plan related to

Medicaid Services, as mutually agreed upon by Contractor, submitted to the State each May. Justifiable modifications of program activities, client capacity, or program allocation may be made with prior written approval from the County. The changes must be requested in writing by the Contractor and approved in writing by the County. Any major shift in Service delivery, program emphasis, contract amount, or rates will require an amendment signed by both Parties. No claim for services furnished by the Contractor, not specifically described in Schedule I or the Area Plan, will be allowed by the County.

- F) Third Parties.** Although this Agreement relates to the provision of benefits for Enrollees and payments to Providers, no Enrollee or Provider is entitled to enforce any provision of this Agreement against the Contractor, nor shall any provision of this Agreement be constructed to constitute a promise by the Contractor to any Enrollee or Provider. This Agreement shall not confer any rights or remedies upon any person or entity other than the Parties and their respective successors-in-interest.
- G) Interpretation.** Contractor in its capacity, has primary program responsibility in compliance with Federal and State law; provided, however, County shall retain full authority and oversight responsibility and shall be responsible for the interpretation of all Federal and State laws and regulations, within its scope of authority, governing or in any way affecting this Agreement. When interpretations of applicable law are required, County has the right to communicate its interpretations from time to time and Contractor shall comply with County's interpretations; provided that if County communicates an interpretation that Contractor reasonably believes will result in material change to its rights or obligations under this Agreement, the Parties will follow the process specified in Section II(A)(4). In addition, in the event Contractor requires an interpretation, Contractor shall submit written requests to County and Contractor shall in good faith comply with County's final interpretation. With respect to County's interpretations, County shall consult with Contractor, but County's interpretation shall be final. Notwithstanding the foregoing, the Division retains responsibility for the interpretation of all Federal and State Medicaid laws and regulations.
- H) Independent Contractor.** The relationship of County and Contractor under this Agreement shall be that of an independent contractor status. Each Party shall have the entire responsibility to discharge all of the obligations of an independent contractor under Federal, State and local law, including but not limited to, those obligations relating to employee supervision, benefits and wages, taxes, unemployment compensation and insurance, social security, workers' compensation, disability pensions and tax withholdings, including the filing of all returns and reports and the payment of all taxes, assessments and contributions and other sums required of an independent contractor. Nothing contained in this Agreement shall be

construed to create the relationship between County and Contractor of employer and employee, partners or joint ventures. In the performance of the Services herein contemplated, the Contractor is an independent contractor with the authority to control and direct the performance of the details of the work, however, the results of the work contemplated herein must meet the approval of County and shall be subject to the County's general rights of inspection and review to secure satisfactory performance of this Agreement. The County may request that the Contractor remove an employee(s) from performing Services under this Agreement. In the event of a disagreement about the appropriateness of such a removal, the Parties may utilize the dispute resolution process specified in Section V(D) of this Agreement.

- I) Assignment.** The Contractor shall not assign its performance under this Agreement or any portion of this Agreement without the written consent of the County, which consent shall not be unreasonably withheld, conditioned, or delayed, and it is further agreed that said consent must be sought in writing by the Contractor not less than thirty (30) calendar days prior to the date of any proposed assignment. Any assignment made without the prior express written consent of the County, as required by this part, shall be deemed null and void.

J) Indemnification and Waiver.

- 1) Contractor and County are governmental entities under the Governmental Immunity Act of Utah, Utah Code, § 63G-7-101 et seq., as amended (the "Act"). Nothing in this Agreement shall be construed as a waiver by either Party of any protections, rights, or defenses under the Act, including without limitation, the provisions of Utah Code § 63G-7-604 regarding limitation of judgments. It is not the intent of either Party to incur by contract any liability for the operations, acts, or omissions of the other Party or any third party and nothing in this Agreement shall be so interpreted or construed.
- 2) Subject to the Act, Contractor agrees to indemnify, hold harmless and defend the County, the State, OSUMH, and their respective officers, agents and employees from and against any and all losses, damages, injuries, liabilities, and claims, including claims for personal injury, death, or damage to personal property, and liens of workmen and material men (suppliers), including services provided to Medicaid clients, to the extent arising out of any breach of this Agreement or the negligent acts, omissions or willful misconduct by Contractor, its agents, representatives, officers, employees or Providers in the performance of this Agreement; provided, however, the provisions of this subsection shall not apply to any losses, damages, injuries, liabilities, and claims, including claims for personal injury, death, or damage to personal property or liens of workmen and material men (suppliers) caused by, or resulting from the negligent, intentional, or willful misconduct

of the County, its officers, agents and employees.

- 3) Subject to the Act, County agrees to indemnify, hold harmless and defend Contractor, the State of Utah, OSUMH, and their respective officers, agents and employees from and against any and all losses, damages, injuries, liabilities, and claims, including claims for personal injury, death, or damages to personal property, and liens of workmen and material men (suppliers), including services provided to Medicaid clients, to the extent arising out of any breach of this Agreement or the negligent acts or omissions or willful misconduct by County, its agents, representatives, officers, or employees in the performance of this Agreement; provided, however, the provisions of this subsection shall not apply to any losses, damages, injuries, liabilities, and claims, including claims for personal injury, death, or damage to personal property or liens of workmen and material men (suppliers) caused by, or resulting from the negligent, intentional, or willful misconduct of Contractor, its officers, agents and employees.

K) Jurisdiction and Venue. This Agreement has been and shall be construed as having been made and delivered within the State of Utah, and it is agreed by each Party hereto that this Agreement shall be governed by laws of the State of Utah, both as to interpretation and performance. Any action of law, suit in equity, or judicial proceeding for the enforcement of this Agreement, or any provisions thereof, shall be instituted and maintained only in the Third District Court, Silver Summit Division, Summit County, Utah.

L) Severability. If, for any reason, any part, term, or provision of this Agreement is held by a court of the United States or the State of Utah to be illegal, void or unenforceable (the "Invalid Provision"), the validity of the remaining provisions, unless mutually dependent upon the Invalid Provision, shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if the Agreement did not contain the Invalid Provision. If it should appear that any provision hereof is in conflict with any statutory provision of the United States or the State of Utah, said provision which may conflict therewith shall be deemed inoperative and null and void insofar as it may be in conflict therewith, and shall be deemed modified to conform with such statutory provisions.

M) Non-Waiver. No failure of the County or Contractor to exercise any power given to it under this Agreement, or to insist upon strict compliance by the other Party with any obligation, responsibility, or condition under it, and no custom or practice of the Parties at variance with its terms shall constitute a waiver of that Party's right to demand exact compliance with those terms upon any subsequent default. No waiver shall be effective unless it is in writing and signed by an authorized representative of the waiving Party.

N) Code of Conduct. The Contractor agrees to follow and enforce the DHHS Provider Code of Conduct, as applicable. The Contractor and its officers, employees, and agents shall abide by and follow any applicable professional ethical standards which are binding on them. Contractor agrees to obligate its subcontractors and Providers to abide by these standards.

O) No Officer or Employee Interest. It is understood that no officer or employee of the County has or shall have any pecuniary interest, direct or indirect, in this Agreement or the proceeds resulting from the performance of this Agreement. No officer or employee of Contractor or any member of their families shall serve on a County board or committee or hold any such position which either by rule, practice, or action nominates, recommends, or supervises Contractor's operations, or authorizes funding or Payments to Contractor.

P) Ethics Standard. Contractor represents that it has not:

- 1) Provided an illegal gift to any County officer or employee, or former County officer or employee, or to any relative or business entity of a County officer or employee, or relative or business entity of a former County officer or employee;
- 2) Retained any person to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, other than bona fide employees of bona fide commercial agencies established for the purpose of securing business;
- 3) Breached any of the ethical standards set forth in State statute or Summit County Code of Ordinances§ 1-16-18; or
- 4) Knowingly influenced, and hereby promises that it will not knowingly influence, any County officer or employee or former County officer or employee to breach any of the ethical standards set forth in Utah state statute or Summit County ordinances.

Q) Governmental Immunity. The Parties are both subject to the Act and shall only be liable within the parameters of the Act. Nothing contained in this Agreement shall be construed in any way, to modify the limits officially set forth in the Act or the basis for liability as established in the Act.

R) Equal Opportunity. The County is an equal opportunity employer. The Contractor agrees to abide by provisions of Titles VI and VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant/recipient of services, on the basis of race,

religion, color, or national origin; and further agrees to abide by Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (42 U.S.C. § 12101), which prohibit discrimination on basis of disability; 28 C.F.R. Part 36, in regard to employment, public accommodations, or provision of services, telecommunications, and other requirements; and 45 C.F.R. § 90, which prohibits discrimination on basis of age. Also, the Contractor agrees to abide by Utah Executive Order, dated June 30, 1989, which prohibits sexual harassment in the workplace. Contractor agrees to comply with Title II of the Americans with Disabilities Act of 1990 (28 C.F.R. § 35.130(b)) in providing any aid, benefit, or service and may not, directly or through contractual, licensing or other arrangements discriminate against any individual on the basis of disability. Contractor shall ensure that its subcontractors and Providers abide by these equal opportunity requirements.

- S) Nondiscrimination.** Consistent with 42 CFR 438.214(c), Contractor shall not discriminate against particular health care professionals who serve high-risk populations or specialize in conditions that require costly treatment. Consistent with 42 CFR 438.12, Contractor shall not discriminate for the participation, reimbursement, or indemnification of any mental health care professional who is acting within the scope of his or her license or certification under applicable State law, solely on the basis of that license or certification. Contractor shall give affected mental health care professionals written notice of the reason for its decision if Contractor declines to include individual or groups of mental health care professionals in its Network of Providers. In the event of a conflict between this Agreement and the Contractor's Medicaid agreement with the Division, the Contractor's agreement with the Division will take precedence and the Contractor shall not be liable for breach of this Agreement for abiding by the terms of its agreement with the Division.

T) Lobbying.

- 1) Contractor, as a recipient of Public Funds, expressly understands that it, its officers, and employees are obligated to receive, keep safe, transfer, disburse and use these Public Funds as authorized by law and this Agreement for the provision of services to County. Contractor understands that it, its officers, and employees may be criminally liable under Utah Code §76-8-402, for the Misuse of Public Funds. Contractor expressly understands that County may monitor the expenditure of Public Funds by Contractor. Contractor expressly understands that County may withhold funds or require repayment of funds from Contractor for non-compliance, failure to safe guard the use of Public Funds, or for misuse of Public Funds.

- 2) Contractor shall not use any of the Public Funds provided herein for the purpose of influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or any employee of a member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of a Federal loan, or the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If funds other than those provided under this Agreement are used for the above purposes, the Contractor shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions. This form and instructions will be provided by the County at Contractor's request.

U) GRAMA. The Parties acknowledge that each Party is a governmental entity subject to the Utah Government Records Access and Management Act ("GRAMA"), Utah Code §§ 63G-2-101 *et seq.* As a result, the Parties are required to disclose certain information and materials to the public, upon request. The Parties agree to cooperate with each other with respect to any requests for documents, materials and data relating to this Agreement. Generally, any documents submitted to the Parties is considered a "public record" under GRAMA. Any person who provides to the Parties a record that the person believes should be protected under Utah Code § 630-2-305(1) or (2) shall provide both:

- 1) a written claim of business confidentiality, and
- 2) a concise statement of reasons supporting the claim of business confidentiality. Generally, GRAMA only protects against the disclosure of private records or protected trade secrets or commercial information that could reasonably be expected to result in unfair competitive injury.

V) Confidentiality. Contractor and County agree that all information provided by either Party in reports of work done, together with any other information acquired by or as a direct result of this Agreement and during the duration of such, shall for all time and for all purposes be regarded by the Parties as strictly confidential and held by each in confidence, and solely for the Parties' benefit and use, and shall not be used by either Party, or directly or indirectly disclosed by either Party, to any person whatsoever outside the scope of this Agreement except with the other Party's prior permission. This provision does not apply to documents that are releasable by either Party under GRAMA, documents required for compliance with State, Federal or local regulations, or documents evidencing Fraud to be disclosed to law enforcement officials. Notwithstanding anything to the contrary, confidentiality obligations will not apply to any information that:

- i. Through no improper means is or becomes publicly known and generally available through no breach of any confidentiality obligation;

- ii. Was known to the Party receiving the information, without any obligation of confidentiality, prior to disclosure by the disclosing Party;
- iii. Is independently developed by the Party receiving the information without use of or reference to the confidential information of the other Party's confidential information, as demonstrated by competent evidence in the receiving Party's records; or
- iv. Is obtained from a third party who has the right to disclose it to the receiving Party without breaching any confidentiality obligation.

W) Employment Eligibility Verification. Contractor shall register and participate in the Status Verification System before entering into this Agreement, as required by Utah Code§ 630-12-103(3). The Status Verification System is an electronic system operated by the Federal government, through which an authorized official of a state agency or a political subdivision of the state may inquire by exercise of authority delegated pursuant to 8 U.S.C. § 1373 to verify the citizenship or immigrant status of an individual within the jurisdiction of the agency or political subdivision. Contractor is individually responsible for verifying the employment status of only new employees who work under Contractor's supervision or direction and not those who work for another contractor, subcontractor, or Provider, except each contractor, subcontractor, or Provider who works under or for another contractor shall certify to the main contractor by affidavit that the contractor, subcontractor, or Provider has verified, through the Status Verification System, the employment status of each new employee of the respective contractor, subcontractor, or Provider. The Contractor shall comply in all respects with the provisions of Utah Code§ 630-12-103(3). Contractor's failure to so comply may result in the immediate termination of this Agreement.

X) Drug Free Workplace. The Contractor shall maintain a written Drug Free Workplace — policy in accordance with the requirements of 45 CFR, Part 76.

Y) Captions. The section and subsection headings contained in this Agreement are for the purposes of reference only and shall not limit, expand or otherwise affect the construction of any provision hereof.

Z) Counterparts. This Agreement may be executed in several counterparts and all so executed shall constitute one contract binding on all the Parties, notwithstanding that each of the Parties are not signatory to the original or the same counterpart. Further, executed copies of this Agreement delivered electronically shall be deemed an original signed copy of this Agreement.

AA) Compliance with Laws. Contractor and County, in their performance of this Agreement, covenant to comply with all applicable Federal, State and local laws and ordinances, including regulations for licensing, certification and operation of

facilities, programs, and accreditation, and licensing of individuals, and any other standards or criteria as described herein to assure quality of services.

BB) Warranties. Contractor shall be solely responsible to the County for the quality of all services performed by its officers, agents, and employees, subcontractors and Providers under this Agreement. Contractor hereby warrants that the services performed by its officers, agents, employees, subcontractors, and Providers will be performed substantially in conformance with the standard of care observed by similarly situated entities providing services under similar conditions.

CC) Survivability. Notwithstanding any provisions in this Agreement to the contrary, the Parties agree that the following obligations shall survive the termination of this Agreement:

- 1) Subsection VII.J, Indemnification and Waiver,
- 2) Subsection VII.C, pertaining to the insurance liability "tail" provisions, and
- 3) Subsection VII.V, Confidentiality.

IN WITNESS WHEREOF, each of the undersigned has caused this Contract to be duly executed in its name and on its behalf:

Summit County

University of Utah
Hospitals and Clinics
on behalf of its Huntsman Mental
Health Institute

Malena Stevens
Summit County Council Chair

Charlton Park Electronically signed by: Charlton Park
Reason: University Policy 3-004
Date: Nov 27, 2024 08:40 MST

Charlton Park
Chief Financial Officer

Approved as to Form

Ryan P.C. Stack
Deputy County Attorney

SCHEDULE 1

A) Mandated Services

- 1) To the extent that funding is available, Contractor agrees to provide those mental health and substance abuse disorder services set forth in Utah Code §§ 17- 43-201 and 301 *et seq.*, and those services mandated in the OSUMH Office Directives, unless otherwise identified below.
- 2) Each April, both parties will work collectively to outline the delivery methods, state funding allocations, and responsibilities in the Annual Area Plan, to be approved by the Summit County Council and OSUMH, no later than May 1st of each year.
- 3) Both Contractor and BHD will annually review the operational costs of providing these services as part of the Area Plan development process and will provide a report to the Summit County Council regarding the utilization of State and County funds and provide recommendations for amendments to this contract. Except, however, Operational Cost Offset may not be increased during the Term of this Agreement, unless mutually agreed to by the Parties.

B) Services To Be Provided

- 1) **Mental Health, Utah Code Ann. § 17-43-301 *et seq.***
 - i) **Inpatient Services**
 - a) Contractor shall provide direct access to inpatient treatment at the Huntsman Mental Health Institute – Salt Lake City facility as availability allows and in accordance with the client’s treatment plan. If the client is on Medicaid, Contractor will coordinate with HUB for inpatient care from a network provider, who will handle corresponding Medicaid payments.
 - b) Inpatient care requiring alternative facilities outside of Contractor or the HUB Network will be coordinated by the Contractor case manager in consultation with the BHD. The BHD may authorize a single case agreement. All billing related to the single case agreement shall be handled directly between the BHD and the corresponding treatment facility.
 - ii) **Residential Care**
 - a) Residential Care services will be coordinated by the Contractor case manager in consultation with the BHD. The BHD may authorize a single case agreement. All billing related to the single case agreement shall be handled directly between the BHD and the corresponding Residential Care facility.
 - iii) **Outpatient Care**
 - a) Contractor will provide all mental health outpatient services for DHHS Funded Clients who are residents of Summit County in accordance with OSUMH Office Directives and State Code.
 - b) Exceptions to this are Tier 1 and Tier 2 School-Based Services provided

by the County's school-based service provider. Tier 3 School-Based service will be provided by Contractor upon referral unless Contractor is providing services directly in the Local Education Authorities or to the child or youth as a client outside of school-based care.

iv) Crisis Care

- a) During normal hours of operations, Contractor shall have staff accessible to provide walk-in crisis care within sixty (60) minutes of entry to the clinic.
- b) Afterhours crisis care shall be provided by one of the HMHI Receiving Centers, as availability allows, in Salt Lake City.
- c) Contractor will coordinate with Wasatch Behavioral Health on MCOT responses and follow-up care referred by MCOT within three (3) working days for an appointment with an HMHI staff member.
- d) Within six (6) months of executing this Agreement, Contractor will maintain at least one (1) staff member certified as a Designated Examiner by OSUMH to facilitate emergency Civil Commitment needs during business hours.

v) Psychotropic Medication Management

- a) Contractor will provide prescribing, monitoring, and adjusting mental health medications for DHHS Funded Clients who are residents of Summit County through an appropriately licensed practitioner.

vi) Psychoeducational Services & Psychosocial Rehabilitation

- a) Contractor will provide Psychoeducational Services & Psychosocial Rehabilitation for DHHS-funded Summit County Residents or through referral to a qualifying community agency as included in the client's treatment plan. The BHD shall maintain a list of any approved community agencies for Psychoeducational Services & Psychosocial Rehabilitation referrals of DHHS Funded Clients who are residents of Summit County.

vii) Case Management

- a) Contractor will provide case management in accordance with OSUMH Office Directives and State Code

viii) Community Support Services

- a) Housing
 - (1) Coordination of Housing Support Services will be coordinated by Contractor case manager. This may include referral to qualified community agencies approved by the BHD for DHHS-funded clients, if any. Referrals for Medicaid clients will be made in coordination HUB.
- b) Respite
 - (1) BHD will oversee a separate contract, accessible upon referral by Contractor, to provide child and youth respite care;

- (2) Contractor will provide referral services for adult and caregiver respite to qualified community agencies approved by BHD, if any;
- (3) Contractor will establish a referral policy to determine the qualifying status for a referral.

c) **Basic Needs**

- (1) Coordination of basic needs outlined in the OSUMH directives will be coordinated by Contractor case managers. The BHD shall maintain a list of any approved community agencies for referral of DHHS Funded Clients who are residents of Summit County. Referrals for Medicaid clients will be made in coordination HUB.

d) **Peer & Family Support Services**

- (1) Contractor will provide Peer Support Services and Family Peer Support Services in accordance with OSUMH directives and State Code.
- (2) Should Contractor be unable to staff for these services, HMHI will be responsible to notify and work with OSUMH to recruit qualified providers.
- (3) Referrals for Medicaid clients will be made in coordination HUB.

ix) **Consultation & Education Services**

a) **School-Based**

- (1) BHD will contract with a qualified provider to provide school-based Tier I and Tier II services.
- (2) Upon referral from the school-based provider, Contractor shall provide Tier III services and coordinate any inpatient treatments required.
- (3) Contractor may provide Consultation & Education Services to any youth who seeks such services outside of school-based services.

x) **Services to Incarcerated and Justice-Involved Persons**

- a) Contractor shall provide direct clinical and peer support services within the Summit County Jail in accordance with OSUMH Office Directives and State Code.
- b) Contractor shall provide all required justice-involved services in accordance with OSUMH Office Directives and State Code.
- c) Educational programming outside of clinical care will be provided and coordinated by the BHD in accordance with OSUMH Office Directives and State Code.

xi) **Suicide Prevention, Intervention and Postvention**

a) **Prevention**

- (1) Suicide prevention programming and education shall be provided and coordinated by the BHD in accordance with OSUMH Office Directives and State Code.

b) **Intervention**

- (1) Suicide intervention services and treatment will be provided and

coordinated by the Contractor in accordance with OSUMH Office Directives and State Code.

c) **Postvention**

- (1) Suicide postvention services and treatment will be provided by Contractor for existing clients in accordance with OSUMH Office Directives and State Code.
- (2) Community-based postvention services for large community impact events will be coordinated by the BHD in partnership with the Contractor.

2) **Substance Use Disorder, Utah Code Ann. § 17-43-201 *et seq.***

i) **Early Intervention**

- a) Contractor shall provide direct clinical Early Intervention services in accordance with OSUMH Office Directives and State Code.

ii) **Ambulatory Care and Withdrawal Management (Detox) ASAM IV-D, III.7-D, III.2-D, I-D or II-D)**

- a) Contractor shall provide direct access to inpatient treatment at a Huntsman Mental Health Institute facility as availability allows and in accordance with the client's treatment plan. If the client is on Medicaid, Contractor will coordinate with HUB for inpatient care from a network provider, who will handle corresponding Medicaid payments.
- b) Inpatient care requiring alternative facilities outside of a Huntsman Mental Health Institute facility or the HUB Network will be coordinated by the Contractor case manager in consultation with the BHD. The BHD may authorize a single case agreement. All billing related to the single case agreement shall be handled directly between the BHD and the corresponding treatment facility.

iii) **Residential Treatment Services: (ASAM III.7, III.5, III.3, III.1)**

- a) Contractor shall provide Residential Treatment Services at an identified Huntsman Mental Health Institute facility as availability allows and in accordance with the client's treatment plan. If the client is on Medicaid, Contractor will coordinate with HUB for inpatient care from a network provider, who will handle corresponding Medicaid payments.
- b) Residential Treatment Services requiring alternative facilities outside of a Huntsman Mental Health Institute facility or the HUB Network will be coordinated by the Contractor case manager in consultation with the BHD. The BHD may authorize a single case agreement. All billing related to the single case agreement shall be handled directly between the BHD and the corresponding treatment facility.

iv) **Treatment for Opioid Use Disorder (OTP-Methadone)**

- a) Until such time as Contractor provides Methadone treatment, Contractor case managers shall coordinate referrals and treatment to licensed Methadone providers.

- v) **Medications for Opioid Use Disorder-(Vivitrol, Naltrexone, Buprenorphine)**
 - a) Contractor will provide prescribing, monitoring, and adjustment of medications for the treatment of Opioid Use Disorders for DHHS Funded Clients who are residents of Summit County through an appropriately licensed practitioner.
- vi) **Outpatient (Non-methadone – ASAM I)**
 - a) Contractor will provide all substance use disorder outpatient services for DHHS Funded Clients who are residents of Summit County in accordance with OSUMH Office Directives and State Code.
- vii) **Intensive Outpatient Programs (ASAM II.5 or II.1)**
 - a) Contractor will provide all mental health outpatient services for DHHS Funded Clients who are residents of Summit County in accordance with OSUMH Office Directives and State Code.
 - b) Intensive Outpatient Programs (IOP) care for DHHS Funded Clients who are residents of Summit County requiring alternative providers outside of Contractor or the HUB Network will be coordinated by the Contractor case manager in consultation with the BHD. The BHD may authorize a single case agreement. All billing related to the single case agreement shall be handled directly between the BHD and the corresponding treatment facility.
- viii) **Recovery Support Services**
 - a) Coordination of Recovery Support Services outlined in the OSUMH Office Directives, will be coordinated by Contractor case managers. The BHD shall maintain a list of any approved community agencies for referrals of DHHS Funded Clients who are residents of Summit County.
- ix) **Peer Support Services-SUD**
 - a) Contractor will provide Peer Support Services in accordance with OSUMH Office Directives and State Code.
 - b) Should Contractor be unable to staff for these services, Contractor will be responsible to notifying and working with OSUMH to recruit qualified providers.
- x) **Services to Incarcerated and Justice-Involved Persons**
 - a) Contractor shall provide direct clinical and peer support services within the Summit County Jail in accordance with OSUMH Office Directives and State Code.
 - b) Educational programming outside of clinical care will be provided and coordinated by the BHD in accordance with OSUMH Office Directives and State Code.
 - c) Contractor and BHD will work collectively to operate an approved Drug Court Program as outlined in section 2,b,xii of this contract.

xi) Women's Treatment Services

- a) Contractor will provide all Women's Treatment Services for DHHS Funded Clients who are residents of Summit County in accordance with OSUMH Office Directives and State Code.
- b) Contractor shall establish policies to ensure compliance of admission standards outlined in the OSUMH Office Directives for pregnant women or women with children.

xii) Drug Court

- a) Contractor, along with the BHD, Summit County Attorney's Office (SCAO), and 3rd District Court (Silver Summit), will engage in good-faith efforts to maintain Drug Court services based on best practices and evidence-based programming.
- b) Contractor shall provide a clinician or case manager to serve as the Drug Court Coordinator to oversee the coordination of weekly treatment reports, required reports to OSUMH, and reports related to the Bureau of Justice Assistance. This person shall work closely with BHD, SCAO, public defenders, and the presiding Drug Court judge.
- c) Contractor, BHD, SCAO, and 3rd District Court (Silver Summit) shall work collectively to maintain certification by the Administrative Office of the Courts (in accordance with Utah Code of Judicial Administration Rule 4-409) and OSUMH Office Directives.
- d) Contractor will provide or otherwise ensure drug testing (UAs) occurs at least two times per week and, as deemed necessary by the treatment team, on weekends and holidays for Drug Court participants as required by the Utah Code of Judicial Administration, Rule 4-409, and the Judicial Council Monitoring checklist. Testing will be administered by a certified technician, with good faith efforts to ensure the availability of one male and one female technician for the collection of samples.
- e) Contractor shall assess and serve participants identified by a validated criminogenic risk tool as High Risk/High Need and document criminogenic risk in each participant's clinical record.
- f) Contractor shall develop and publish a participant manual that includes:
 - (1) all Drug Court participation policies;
 - (2) all fees related to drug court, such as treatment, case management, drug tests, and other services incorporated into the participant's treatment plan.
 - (3) List of Phases and corresponding sanctions approved by the presiding Judge, Summit County Attorney, and the BHD.

xiii) SUD Services to Incarcerated and Justice-Involved Persons

- g) Contractor shall provide direct clinical and peer support services within the Summit County Jail in accordance with OSUMH Office Directives and State Code.
- h) Contractor shall provide all required justice-involved services in accordance with OSUMH directives and State Code.
- i) Educational programming outside of clinical care will be provided and coordinated by the BHD in accordance with OSUMH directives and State Code.

C) Service Implementation

- 1) Contractor shall work with the BHD each year to develop an annual work plan known as the Area Plan.
- 2) For Contractor services that fall outside of the Area Plan, the Parties shall jointly prepare and submit a separate document outlining coverage responsibilities for such outside services, which shall be submitted to the County Council for approval.

D) County Engagement

- 1) Contractor shall work with the BHD each year to develop and commit to the Summit County Strategic Plan and its success. This will be demonstrated by participation and membership on the following Strategic Plan committees under the BHD and the Summit County Mental Wellness Alliance:
 - i) Summit County Behavioral Health Executive Committee
 - ii) Summit County Mental Wellness Alliance (SCMWA)
 - iii) SCMWA Alliance Access & Capacity Committee
 - iv) Summit County Criminal Justice Coordinating Council
- 2) Contractor shall provide staff to represent Summit County on the following Utah Behavioral Health Council (UBHC) subcommittees which convene once a month:
 - i) UBHC State Clinical Directors Committee (one representative)
 - ii) UBHC State Finance Directors Committee (one representative)
 - iii) UBHC State Data & Reporting Directors Committee (one representative)

E) Billing and Data Reporting

- 1) Contractor shall ensure that all required data for the current billing cycle is collected and submitted to OSUMH in accordance with OSUMH Office Directives and data requirements and specifications (current data requirements: <https://sumh.utah.gov/data-reports/data-specs/>).
- 2) No later than the 20th of each month, the Contractor will meet with BHD to review proposed billing of Services for the previous month and create an invoice to be used for DHHS passthrough payments submitted through the DHHS billing system.
 - i) Billing will follow Medicaid Rates as outlined in the Medicaid Handbook.
 - ii) During this meeting, the BHD Director will have supervised access to Client records to ensure the Clients and Services meet the requirements for payment based on OSUMH Office Directives and that the appropriate OSUMH funding source is determined.
- 3) Contractor will supply BHD with detailed invoice containing the following information:
 - i) OSUMH Mental Health Funds
 - ii) OSUMH SUD Funds
 - iii) County Mental Health Matching Funds
 - iv) County SUD Matching Funds
 - v) Drug Court Funding

- vi) Operational Cost Offset
- vii) Total To Be Paid

- 4) BHD will remit payment within 60 days of receiving Contractor's invoice.
- 5) BHD will be responsible for the submission of OSUMH Invoice which will be submitted to the DHHS billing system.
 - i) Contractor will not enter invoices into the DHHS billing system.
 - ii) Should questions from OSUMH or rejections occur during the DHHS billing cycle, BHD will notify Contractor via email or written letter.
 - a) Contractor will undertake commercially reasonable efforts to answer any questions and address any outstanding issues within two (2) business days of BHD outreach regarding rejections or questions.
- 6) Contractor and BHD will have separate quarterly meetings to review operational costs in relation to the finalized Operational Cost Offset, to be reconciled each August between Contractor and BHD as outlined in this Agreement.

-End of Schedule 1-



Mountain Regional Water

2025 Tentative Budget and 2024 Proposed Amended Budget

December 4, 2024

Overview

- Production and Usage
- Growth (new connections and impact fees)
- 2024 and 2025 Revenue
- 2024 and 2025 Expenses
- 2024 and 2025 Debt Ratio
- Cash Position
- 2024 and 2025 Capital Budget
- 2024 Amendment Summary
- 2025 Budget Summary

Water Production: Treatment and Distribution

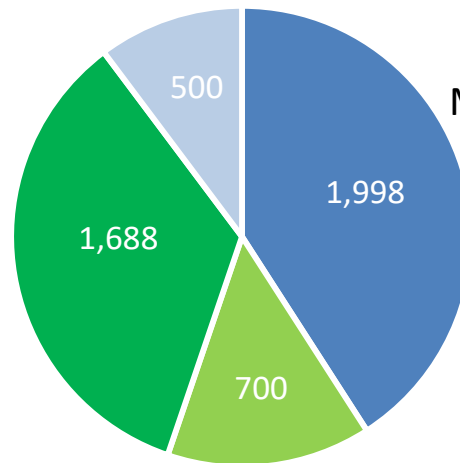


Projected 2025 Production & Recipients

2025 Projected Water Production and Recipients in Acre Feet

Summit Water Distribution 10.2%

Park City 34.6%



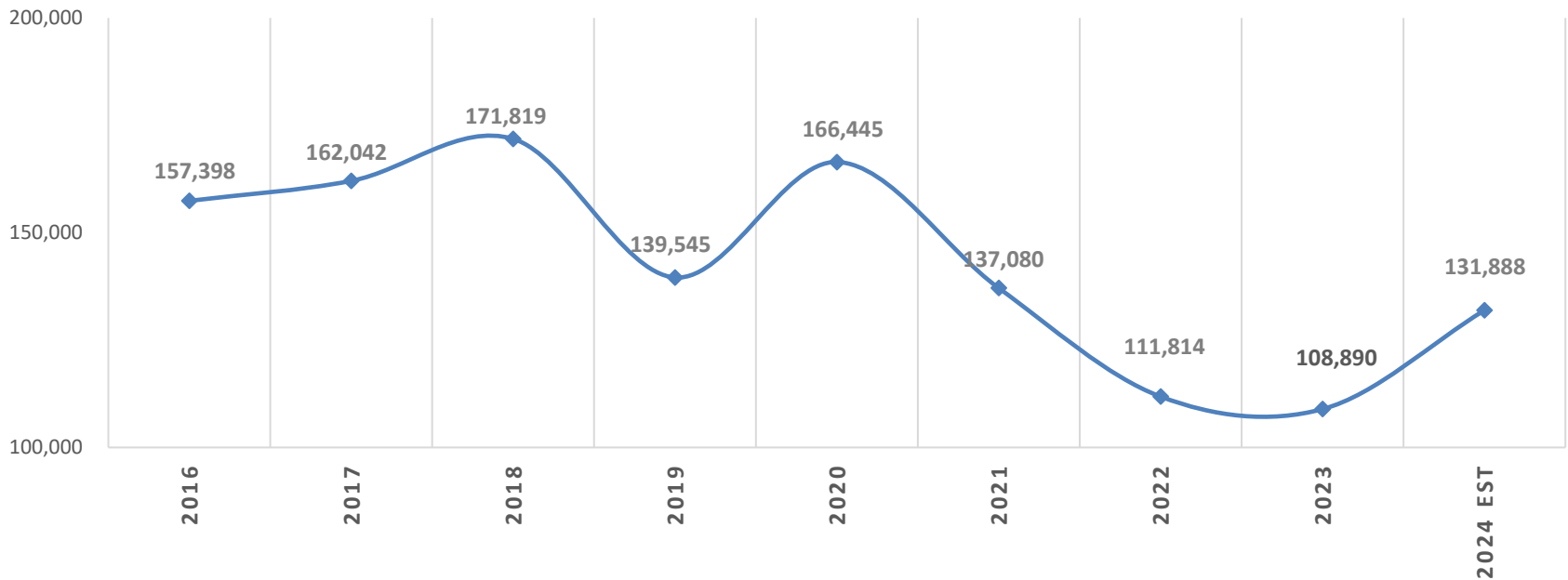
MRW Customers 40.9%

Promontory Irrigation 14.3%

Production for 2024 is projected at 5,249 acre-feet
Production for 2025 is projected at 4,886 acre-feet

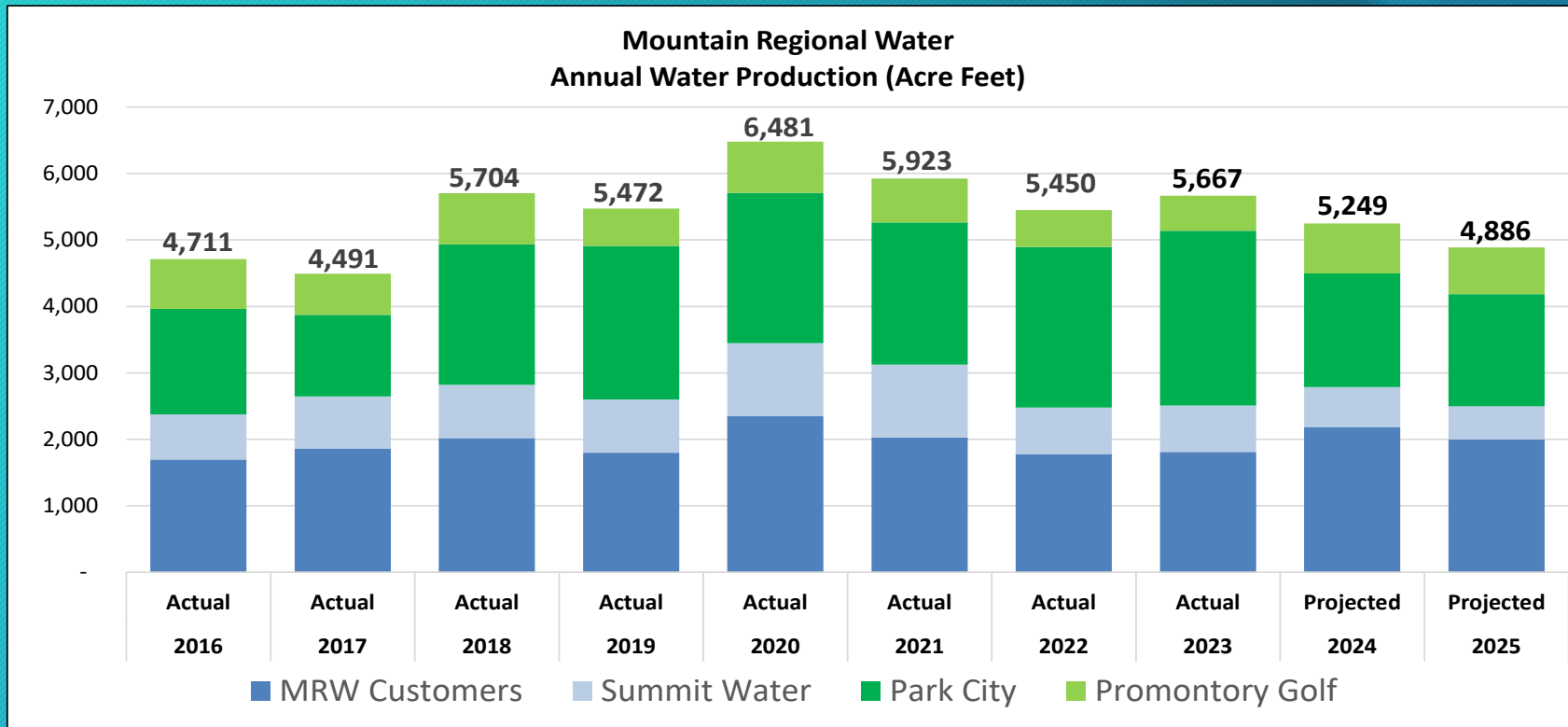
Average Annual Water Consumption per Culinary Customer

AVERAGE ANNUAL WATER CONSUMPTION
PER CULINARY CUSTOMER
(GALLONS)



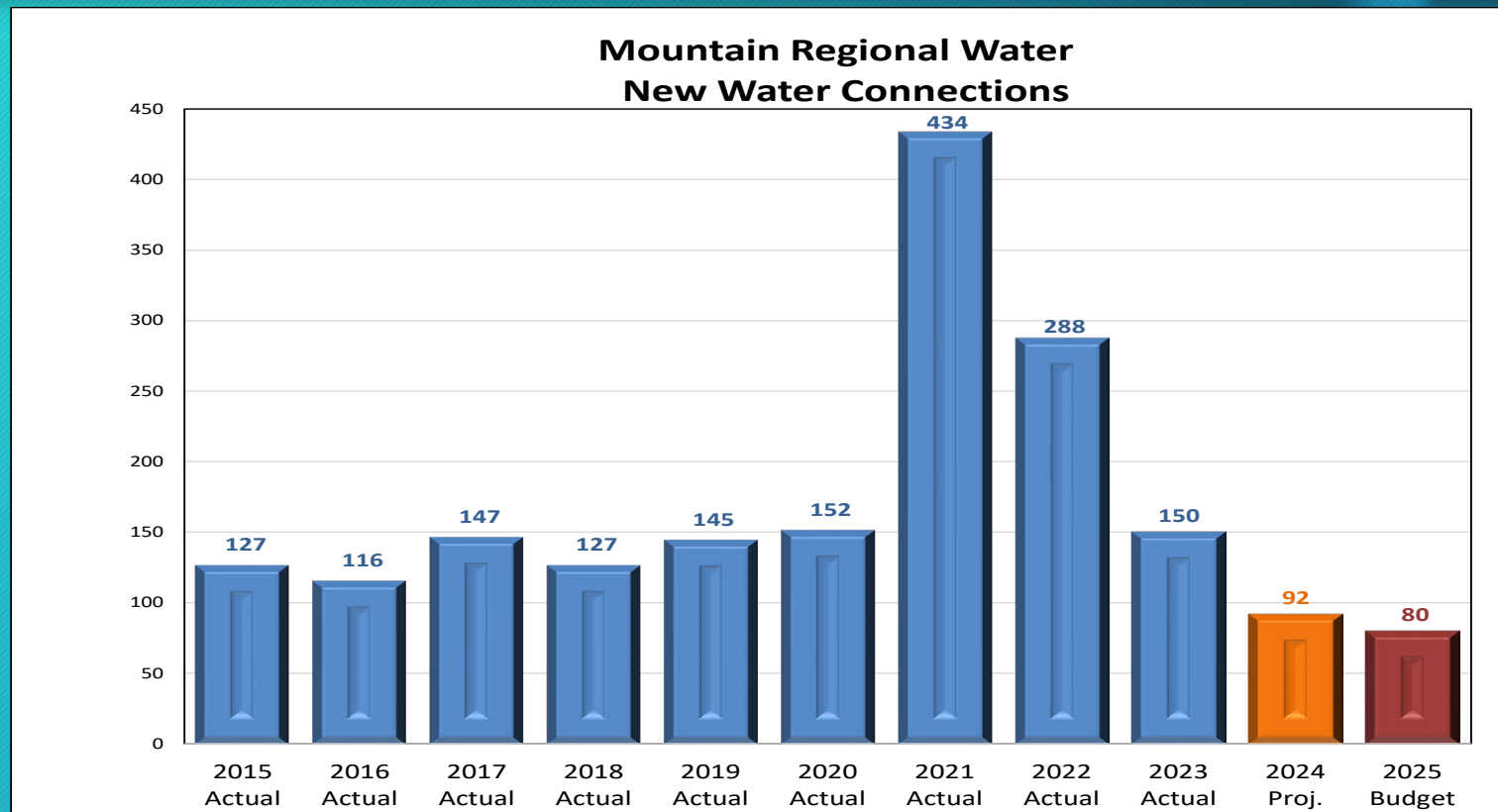
Usage per culinary customer increased from 2023 to 2024.

Historical and Projected 2024 and 2025 Production



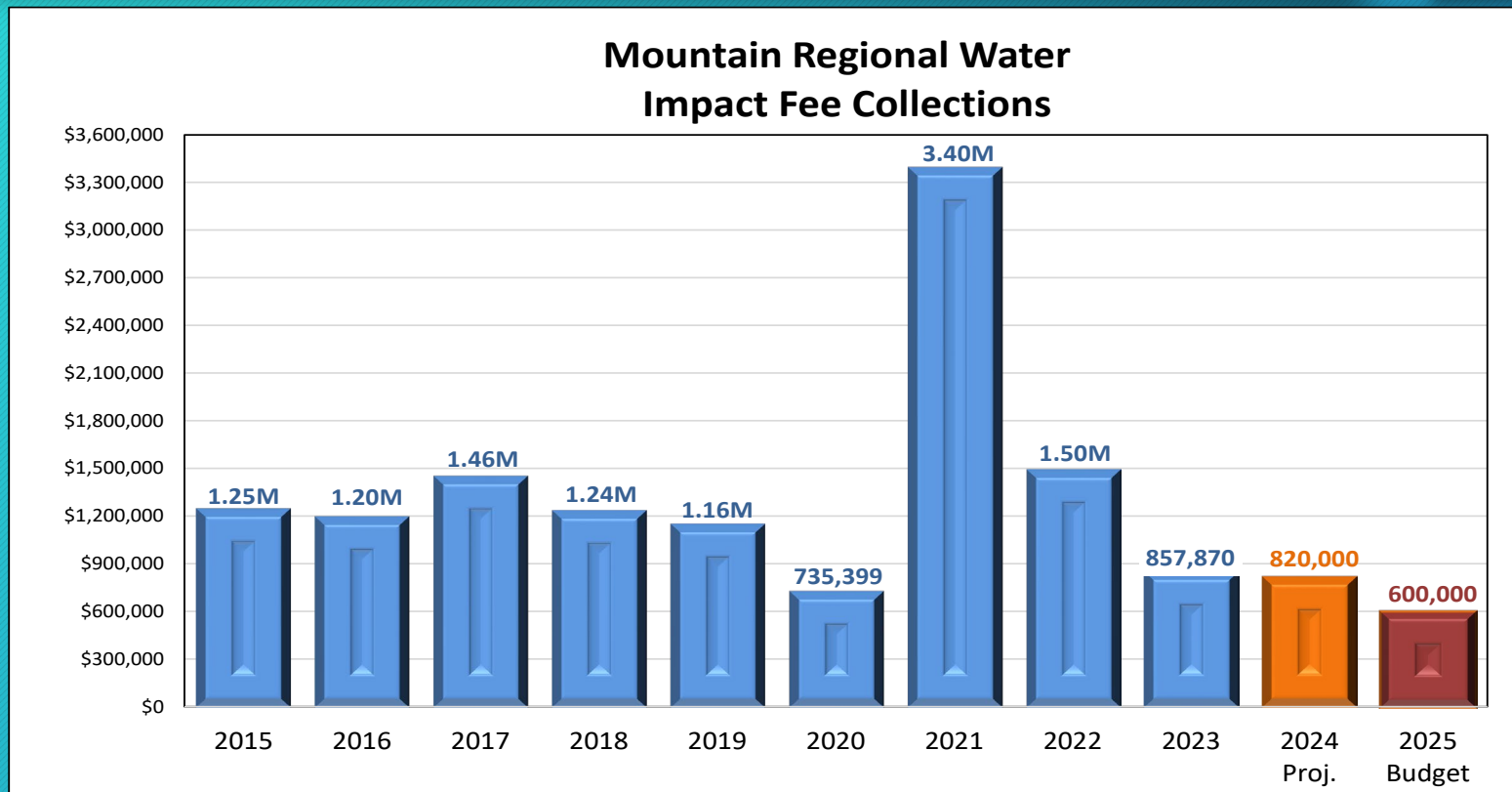
For 2025 the predicted usage by MRW customers is the average of 2023 and 2024. Summit Water will receive 100 acre-feet less, and Park City and Promontory golf are expected to drop.

New Water Connection Requests



New water connection requests dropped more than expected in 2024. New connection requests in 2025 are predicted to remain low.

Impact Fee Revenue



Impact fee revenue projected to reach \$820,000 by the end of 2024. A decrease is budgeted for 2025.

Revenue



2024 and 2025 Revenue

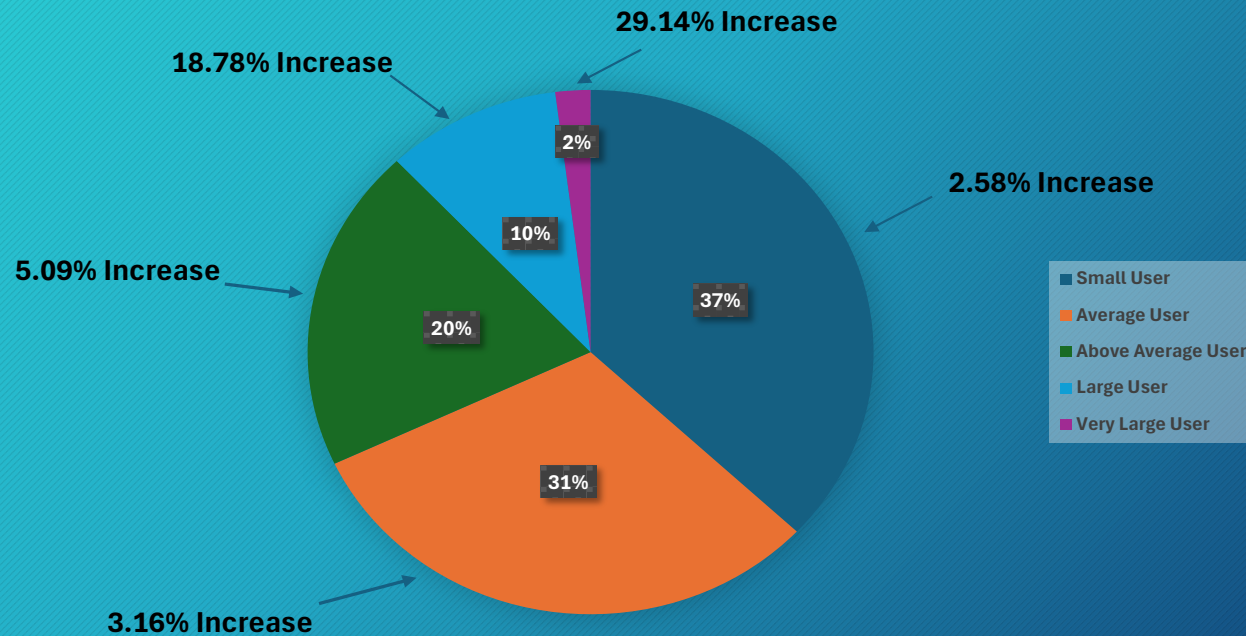
Mountain Regional Water 2024 Revenue Amendment and 2025 Budgeted Recommendation - Accrual Basis Enterprise Fund

| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
|---|-------------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|--------------|
| <u>OPERATING REVENUE</u> | | | | | | | |
| Water Sales | \$ 11,581,100 | \$ - | \$ 11,581,100 | \$ 12,563,500 | \$ 12,725,000 | \$ 1,143,900 | 9.9% |
| Park City Wheeling | 600,000 | - | 600,000 | 610,100 | 600,000 | \$ - | 0.0% |
| Weber Basin Regionalization Collections | 1,076,400 | - | 1,076,400 | 1,076,400 | 887,800 | \$ (188,600) | -17.5% |
| Operating Fees & Other Revenue | 539,300 | - | 539,300 | 646,500 | 539,300 | \$ - | 0.0% |
| Total Operating Revenue | 13,796,800 | - | 13,796,800 | 14,896,500 | 14,752,100 | 955,300 | 6.9% |
| <u>NON-OPERATING REVENUE</u> | | | | | | | |
| Interest Earnings | 1,245,000 | 150,200 | 1,395,200 | 1,910,000 | 1,025,000 | \$ (220,000) | -17.7% |
| Impact Fees | 800,000 | - | 800,000 | 800,000 | 600,000 | \$ (200,000) | -25.0% |
| Special Assessments | 702,200 | (150,200) | 552,000 | 552,000 | 567,700 | \$ (134,500) | -19.2% |
| Other Non-operating Revenue | 41,700 | - | 41,700 | 91,700 | 1,091,700 | \$ 1,050,000 | 2518.0% |
| Total Non-Operating Revenue | 2,788,900 | - | 2,788,900 | 3,353,700 | 3,284,400 | \$ 495,500 | 17.8% |
| TOTAL REVENUE | 16,585,700 | - | 16,585,700 | 18,250,200 | 18,036,500 | 1,450,800 | 8.7% |

- Total Revenue budgeted to increase 8.7% from the 2024 Budget
- Tiered rate increase planned for 2025

2025 Rate Increase

Residential Clients Increase by Usage Level



Higher usage customers experience a higher rate increase in 2025

2025 Rate Increase

| RESIDENTIAL | | | | | COMMERCIAL | | | | |
|-------------------------|----------|-----------|----------|--|-------------------------|----------|-----------|----------|--|
| | Current | Potential | | | | Current | Potential | | |
| | 2024 | 2025 | Increase | | | 2024 | 2025 | Increase | |
| Residential Base | \$ 72.09 | \$ 73.00 | 1.26% | | Commerical Base | \$ 92.50 | \$ 95.00 | 2.70% | |
| Residential Tiers | | | | | Commercial Tiers | | | | |
| Monthly/ per 1K Gallons | | | | | Monthly/ per 1K Gallons | | | | |
| 0-5,000 | \$ 2.16 | \$ 2.25 | 4.17% | | 0-5,000 | \$ 3.35 | \$ 3.75 | 11.94% | |
| 5,001-20,000 | \$ 5.62 | \$ 6.00 | 6.76% | | 5,001-30,000 | \$ 5.94 | \$ 7.50 | 26.26% | |
| 20,001-30,000 | \$ 7.02 | \$ 8.00 | 13.96% | | 30,001-40,000 | \$ 11.12 | \$ 14.50 | 30.40% | |
| 30,001-40,000 | \$ 11.04 | \$ 14.00 | 26.81% | | 40,001-60,000 | \$ 17.60 | \$ 23.00 | 30.68% | |
| 40,001-60,000 | \$ 17.09 | \$ 23.00 | 34.58% | | 60,001-80,000 | \$ 19.55 | \$ 29.00 | 48.34% | |
| 60,001-80,000 | \$ 22.02 | \$ 30.00 | 36.24% | | 80,001-100,000 | \$ 21.49 | \$ 32.00 | 48.91% | |
| 80,001-100,000 | \$ 32.40 | \$ 45.00 | 38.89% | | Over 100,000 | \$ 25.06 | \$ 34.00 | 35.67% | |
| Over 100,000 | \$ 37.80 | \$ 55.00 | 45.50% | | | | | | |

Expenses



2024 and 2025 Expenses

Mountain Regional Water 2024 Expense Amendment and 2025 Budgeted Recommendation - Accrual Basis *Enterprise Fund*

| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
|--|-------------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|--------------|
| <u>OPERATING EXPENSES</u> | | | | | | | |
| Operations | 7,630,100 | - | 7,630,100 | 7,332,600 | 7,901,600 | \$ 271,500 | 3.6% |
| Administration | 2,330,600 | - | 2,330,600 | 2,305,400 | 2,499,300 | \$ 168,700 | 7.2% |
| Depreciation Expense | 2,347,300 | - | 2,347,300 | 2,290,000 | 2,467,300 | \$ 120,000 | 5.1% |
| Total Operating Expense | 12,308,000 | - | 12,308,000 | 11,928,000 | 12,868,200 | 560,200 | 4.6% |
| <u>NON-OPERATING EXPENSE</u> | | | | | | | |
| Interest Expense/Bank Fees | 1,845,700 | - | 1,845,700 | 1,845,700 | 1,768,400 | \$ (77,300) | -4.2% |
| Bond Issuance Costs and Amortization Expense | 2,000 | - | 2,000 | 2,000 | 2,000 | \$ - | 0.0% |
| Total Non-Operating Expense | 1,847,700 | - | 1,847,700 | 1,847,700 | 1,770,400 | (77,300) | -4.2% |
| TOTAL EXPENSE | 14,155,700 | - | 14,155,700 | 13,775,700 | 14,638,600 | 482,900 | 3.4% |

Total Expense budgeted to increase 3.4% from the 2024 Budget

2024 and 2025 Debt Ratio

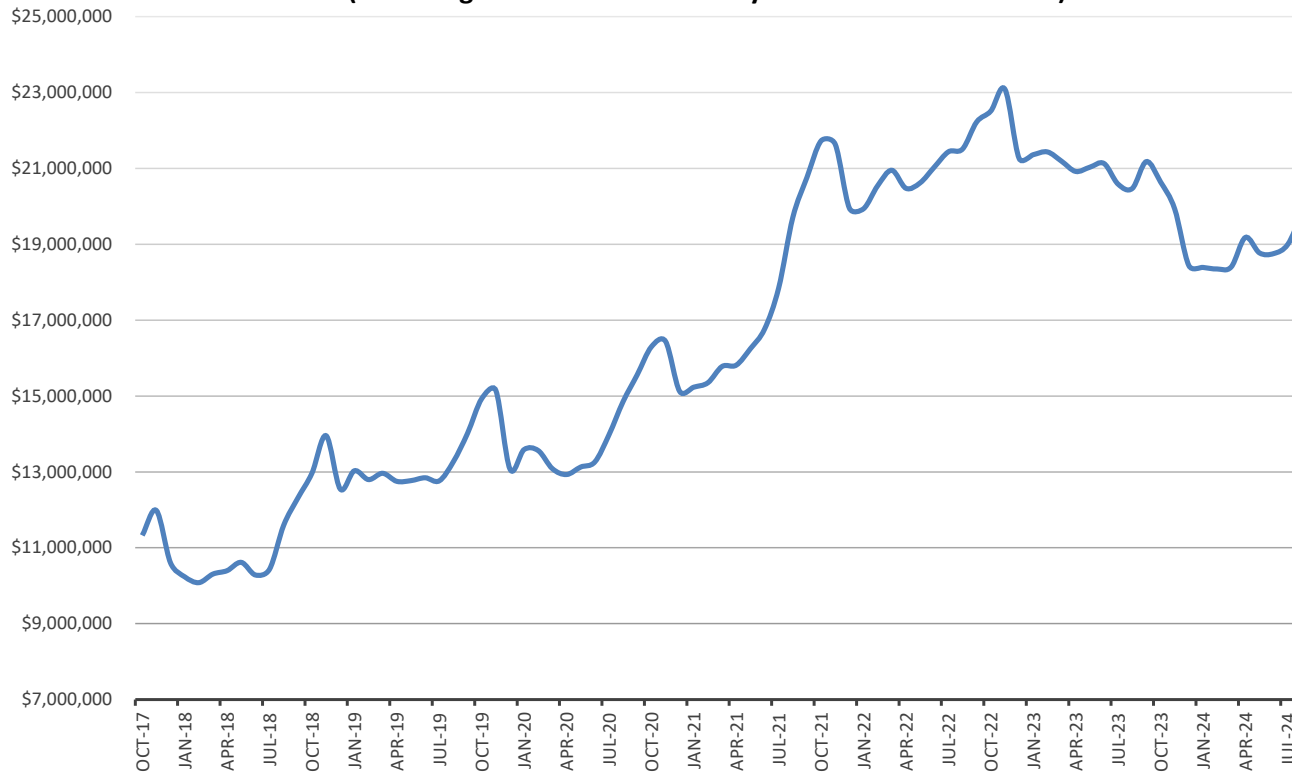
MOUNTAIN REGIONAL WATER Debt Coverage 2024 Projection and 2025 Budget - Cash Basis

| | 2024 Budget | 2024 Projection | 2025 Budget |
|--|------------------|--------------------|------------------|
| COVERAGE CALCULATION FOR PARITY REVENUE BONDS | | | |
| Operating Income (Loss) | \$ 1,488,800 | \$ 2,968,500 | \$ 1,883,900 |
| Add Back Depreciation | 2,347,300 | 2,290,000 | 2,467,300 |
| Add in Interest Available for Debt Service | 1,225,000 | 1,875,000 | 1,000,000 |
| Add In Impact Fees | 800,000 | 800,000 | 600,000 |
| Add In Special Assessments | 702,200 | 552,000 | 567,700 |
| Add in Other Non-operating Income | 30,000 | 80,000 | 1,080,000 |
| Add Lost Canyon & Treatment Plant repair funds | 197,500 | 94,400 | 227,000 |
| Total Available For Debt Service | 6,790,800 | 8,659,900 | 7,825,900 |
| TOTAL DEBT COVERAGE | | | |
| Required Coverage Principal | 3,021,500 | 3,021,500 | 3,095,100 |
| Required Coverage Interest/Bank Fees | 1,923,800 | 1,923,800 | 1,744,500 |
| Total Required Debt Service | 4,945,300 | 4,945,300 | 4,839,600 |
| Debt Service X 1.25 | 6,181,600 | 6,181,600 | 6,049,500 |
| Total Debt Coverage Ratio | 1.37 | 1.75 | 1.62 |
| REQUIRED PARITY BOND DEBT COVERAGE | | | |
| Parity Bond Principal | 2,744,000 | 2,744,000 | 2,811,000 |
| Parity Bond Interest | 1,821,600 | 1,821,600 | 1,648,600 |
| Total Parity Debt Service | 4,565,600 | 4,565,600 | 4,459,600 |
| Debt Service X 1.25 | 5,707,000 | 5,707,000 | 5,574,500 |
| Parity Debt Coverage Ratio | 1.49 | 1.90 | 1.75 |
| Cash Excess/(Shortfall) | | | |
| Less Lost Canyon & Treatment Plant repair funds | (287,400) | (287,400) | (287,400) |
| Projected Cash Generated | 1,558,100 | 3,427,200 | 2,698,900 |
| Capital Facility Reserves | (498,000) | (498,000) | (520,000) |
| Regionalization Reserve (proceeds from building) | | | (1,000,000) |
| Cash Available for Capital Budget | 1,060,100 | 2,929,200 | 1,178,900 |

- Key metric is 1.25 (minimum)
- Budgeted 1.75 for 2025
- Projected 1.90 for 2024

Cash Position

**Mountain Regional Water
Total Cash & Reserves**
(Excluding Cash Held for Debt Payments and Construction)



- District current cash position \$19.82 million
- Existing reserves would cover over 374 days of operating expense (policy requires 120 days)

Capital Projects



2024 Amended Capital Budget & 2025 Capital Budget Request

Mountain Regional Water

2024 Capital Budget Amendment and 2025 Capital Budget Request

| | 2024 Adopted Budget | 2024 Proposed Amendment | 2024 Estimated Completed | 2024 Estimated Carryover | General Manager Recommended Increases | 2025 Total Estimate |
|--|---------------------------|-------------------------------|--------------------------------|--------------------------------|---|---------------------------|
| CASH SOURCES | | | | | | |
| Previous Year Budget Carryover | \$ 975,194 | \$ - | \$ 884,106 | 91,088 | \$ - | \$ 91,088 |
| Cash Available from Previous Years | 5,792,199 | - | 459,190 | 5,333,009 | 2,929,200 | \$ 8,262,209 |
| Impact Fees | 648,000 | - | - | 648,000 | 197,300 | \$ 845,300 |
| District Capital Reserves | 200,000 | - | 148,000 | 52,000 | 860,000 | \$ 912,000 |
| Regionalization Reserve | 1,550,000 | - | 500,000 | 1,050,000 | - | \$ 1,050,000 |
| Series 2023 Bond Issuance | 18,000,000 | - | - | 18,000,000 | - | \$ 18,000,000 |
| Grants and ITC Credits | 930,000 | - | 930,000 | - | - | \$ - |
| TOTAL SOURCES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |
| CASH USES | | | | | | |
| Completed Projects | | | | | | |
| Sun Peak Well 2 | 200,000 | (52,000) | 148,000 | - | - | - |
| Solar Array on Treatment Plant Pond | 1,808,300 | - | 1,808,300 | - | - | - |
| Vehicles & Equipment | 462,139 | 210,000 | 159,306 | 512,833 | 433,000 | 945,833 |
| Lost Canyon Transmission Gate Valve | 120,000 | (58,000) | 62,000 | - | - | - |
| Capitalized Personnel Costs | 346,500 | - | 346,500 | - | 373,500 | 373,500 |
| General System Improvements | 916,854 | 140,000 | 397,190 | 659,664 | 75,000 | 734,664 |
| Continuing Capital Projects | | | | | | |
| Browns Canyon Betterment | 403,000 | (140,000) | - | 263,000 | - | 263,000 |
| Administrative Office & Maintenance Facility | 20,797,600 | - | - | 20,797,600 | - | 20,797,600 |
| Summit Park Well 5 | 150,000 | - | - | 150,000 | - | 150,000 |
| Old Ranch (generator/surge/asphalt) | 1,200,000 | (100,000) | - | 1,100,000 | - | 1,100,000 |
| Treatment Plant Expansion | 1,441,000 | - | - | 1,441,000 | 550,000 | 1,991,000 |
| Engineering Design Fees | 250,000 | - | - | 250,000 | 95,000 | 345,000 |
| New 2025 Capital Projects | | | | | | |
| Well 2R Refurbishment | - | - | - | - | 75,000 | 75,000 |
| Innsbruck Booster Pump Station | - | - | - | - | 180,000 | 180,000 |
| Summit Park Well 7 | - | - | - | - | 100,000 | 100,000 |
| Lost Canyon Transmission Line Air Valve | - | - | - | - | 40,000 | 40,000 |
| Treatment Plant Insulation Repair | - | - | - | - | 290,000 | 290,000 |
| Matterhorn Terrace line replacement | - | - | - | - | 1,000,000 | 1,000,000 |
| Lost Canyon Pump 1 Upgrade | - | - | - | - | 250,000 | 250,000 |
| EAM Implementation | - | - | - | - | 275,000 | 275,000 |
| ERP Implementation | - | - | - | - | 250,000 | 250,000 |
| TOTAL USES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |

- Amendment in 2024 to reallocate savings
- Capital Budget request for 2025 is \$3.99 million

2024 Amended Budget Summary

- Non -Operating Revenue:
 - Special Assessment decrease \$150,200
 - Interest Earning Increase \$150,200
- 2024 Budgets all remain the same:
 - Revenue: \$16,585,700
 - Expense: \$14,155,700
 - Change in Net Position: \$2,430,000
- 2024 Capital Budget Request: \$3,738,600
- 2024 Debt Service Budget: \$4,945,300

2025 Budget Summary

- 2025 Operating Budget
Revenue: \$18,036,500
Expense: \$14,638,600
Change in Net Position: **\$3,397,900**
- 2025 Capital Budget Request **\$3,986,500**
- 2025 Debt Service Budget **\$4,839,600**



Mountain Regional Water

2025 Tentative Budget and 2024 Proposed Amended Budget

December 4, 2024

Overview

- Production and Usage
- Growth (new connections and impact fees)
- 2024 and 2025 Revenue
- 2024 and 2025 Expenses
- 2024 and 2025 Debt Ratio
- Cash Position
- 2024 and 2025 Capital Budget
- 2024 Amendment Summary
- 2025 Budget Summary

Water Production: Treatment and Distribution

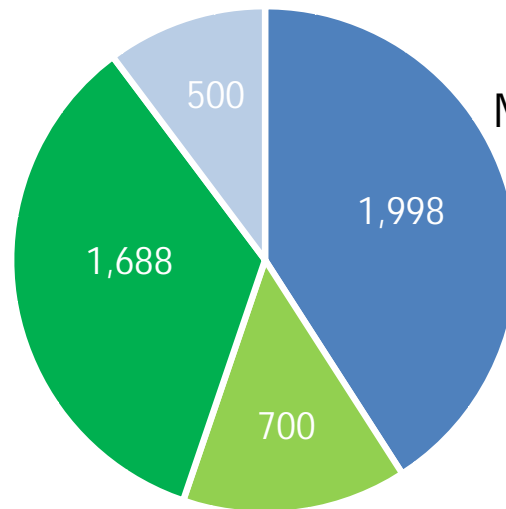


Projected 2025 Production & Recipients

2025 Projected Water Production and Recipients in Acre Feet

Summit Water Distribution 10.2%

Park City 34.6%



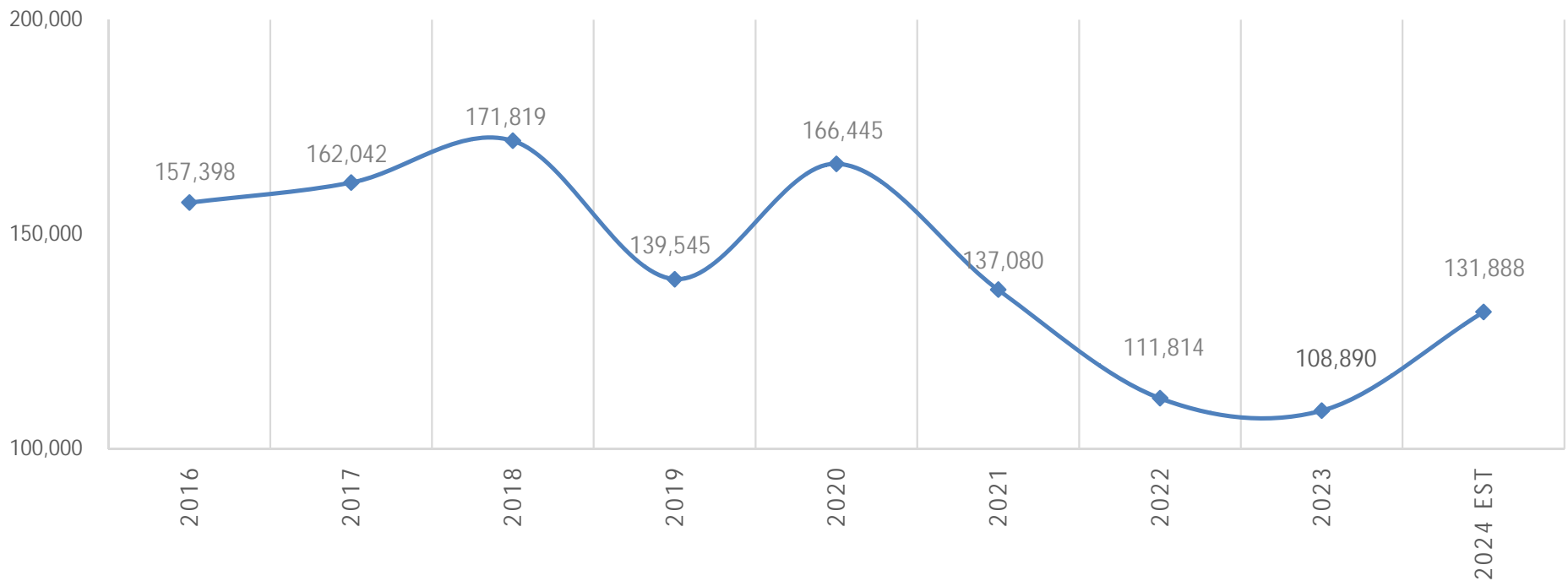
MRW Customers 40.9%

Promontory Irrigation 14.3%

Production for 2024 is projected at 5,249 acre-feet
Production for 2025 is projected at 4,886 acre-feet

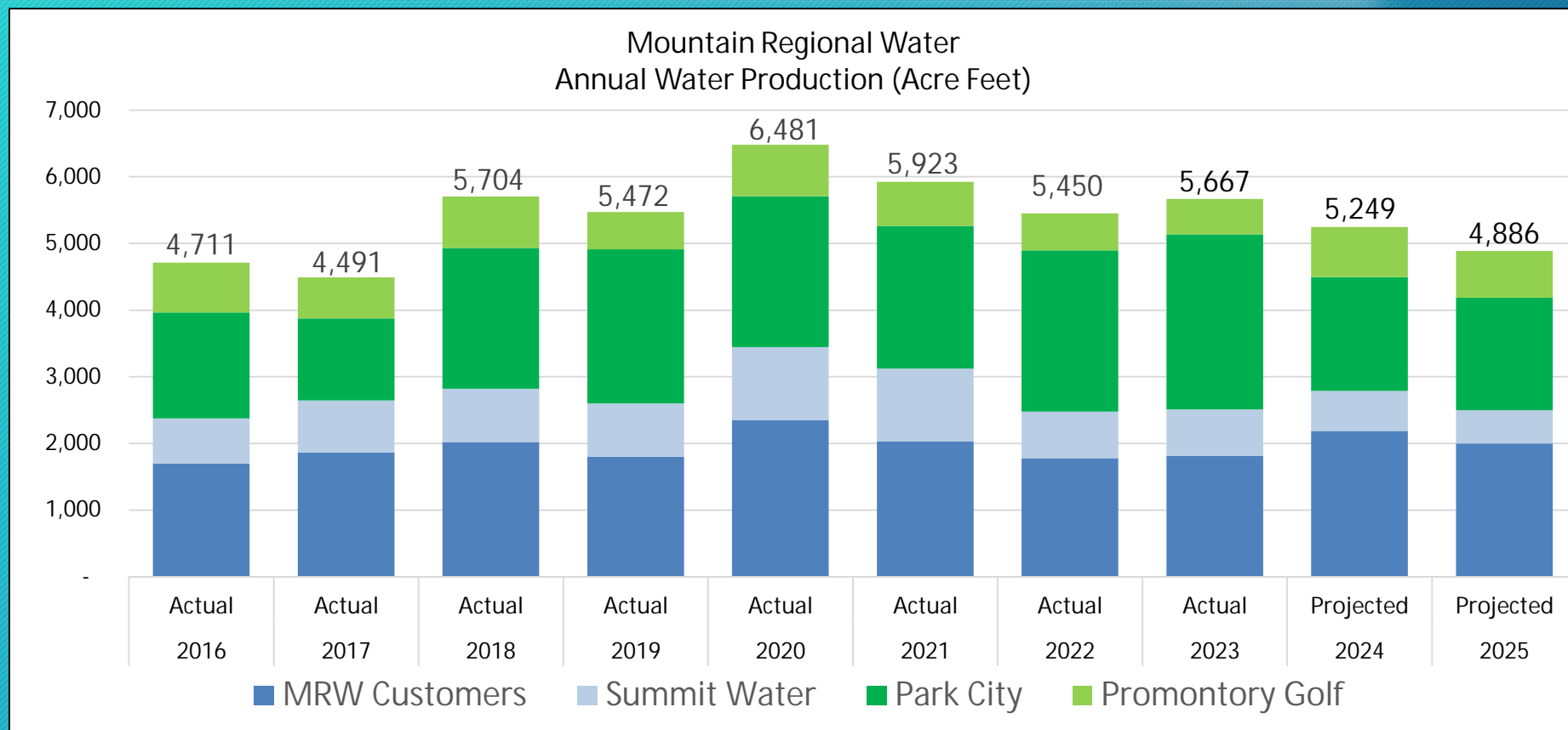
Average Annual Water Consumption per Culinary Customer

AVERAGE ANNUAL WATER CONSUMPTION
PER CULINARY CUSTOMER
(GALLONS)



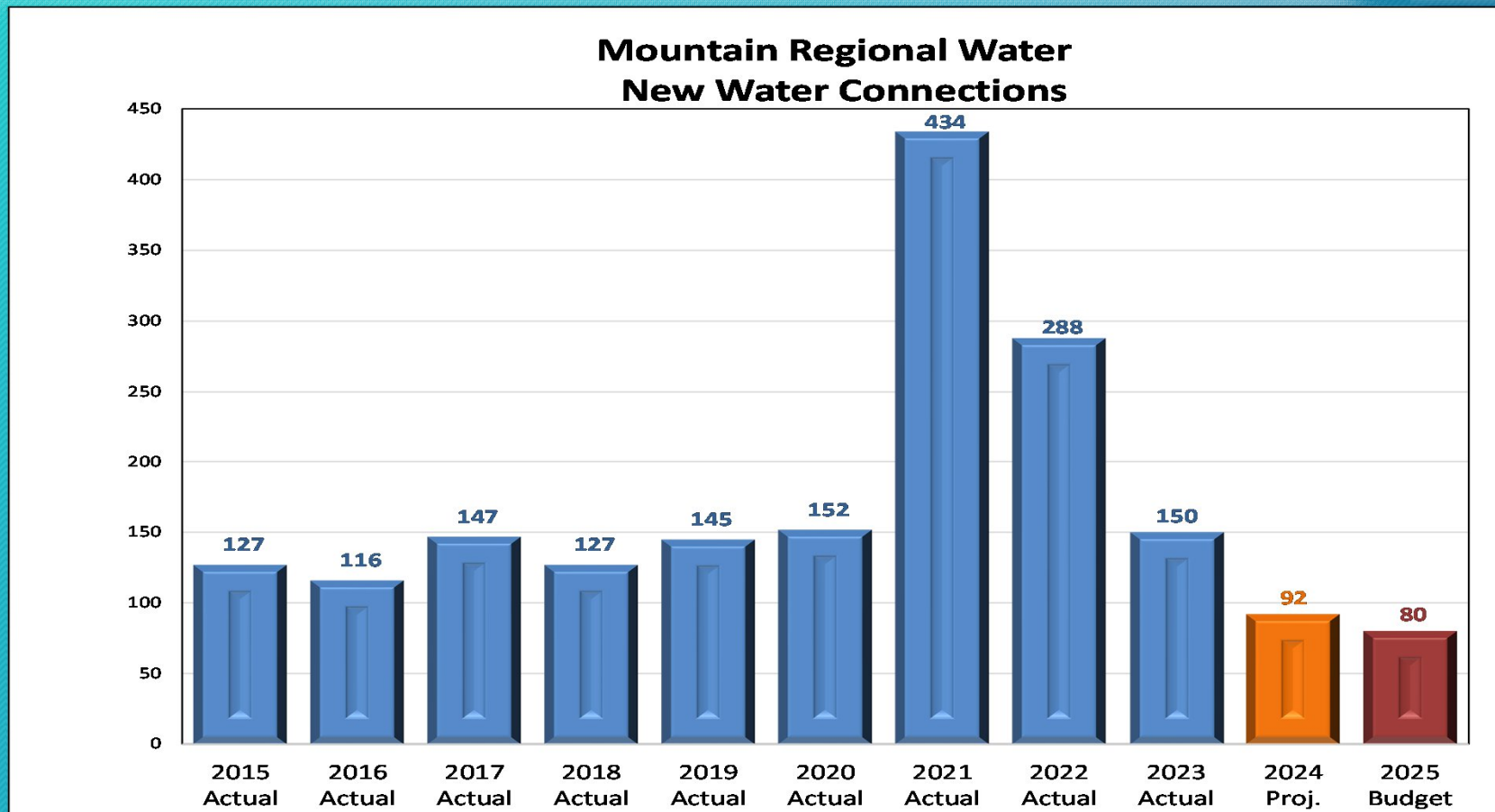
Usage per culinary customer increased from 2023 to 2024.

Historical and Projected 2024 and 2025 Production



For 2025 the predicted usage by MRW customers is the average of 2023 and 2024. Summit Water will receive 100 acre-feet less, and Park City and Promontory golf are expected to drop.

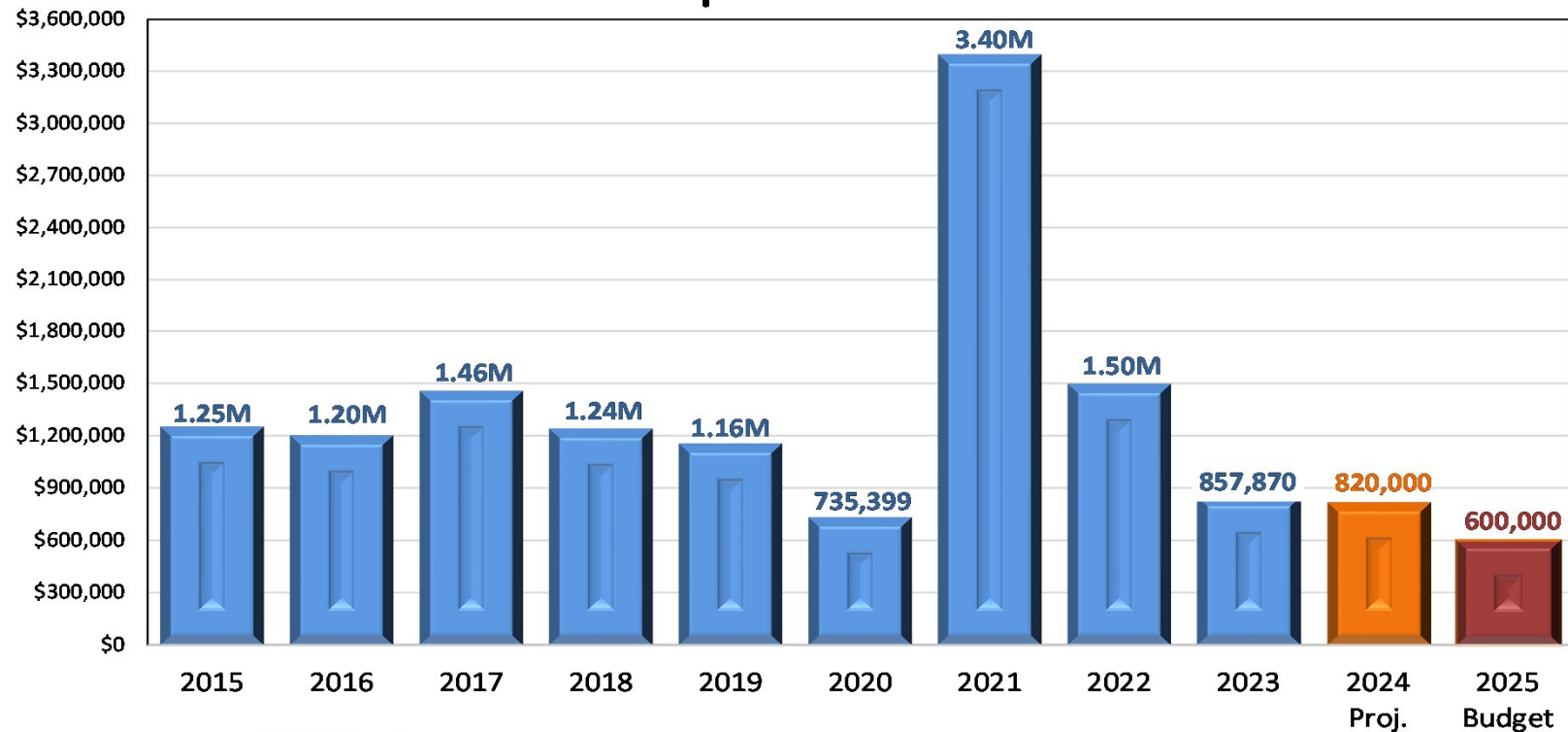
New Water Connection Requests



New water connection requests dropped more than expected in 2024. New connection requests in 2025 are predicted to remain low.

Impact Fee Revenue

**Mountain Regional Water
Impact Fee Collections**



Impact fee revenue projected to reach \$820,000 by the end of 2024. A decrease is budgeted for 2025.

Revenue



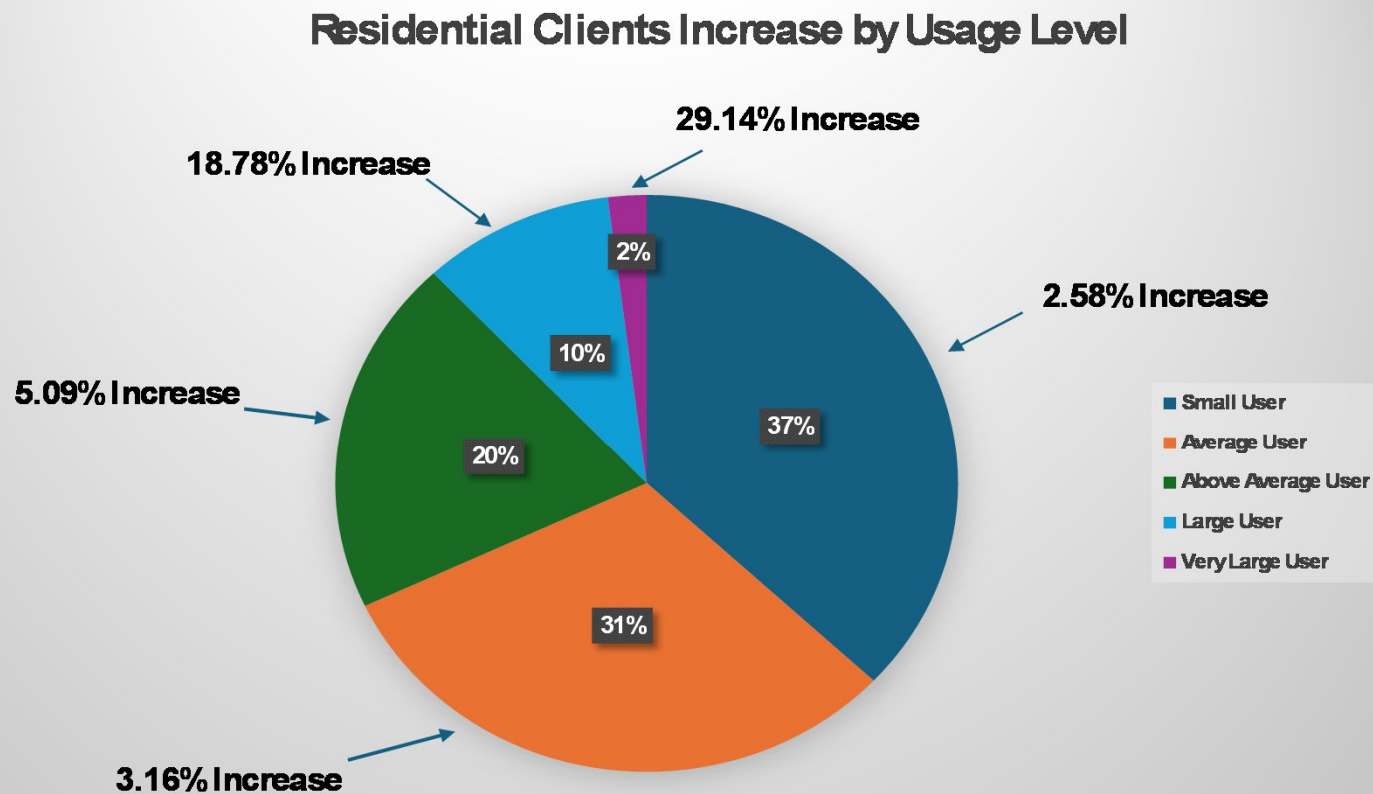
2024 and 2025 Revenue

Mountain Regional Water 2024 Revenue Amendment and 2025 Budgeted Recommendation - Accrual Basis Enterprise Fund

| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
|---|----------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|----------|
| <u>OPERATING REVENUE</u> | | | | | | | |
| Water Sales | \$ 11,581,100 | \$ - | \$ 11,581,100 | \$ 12,563,500 | \$ 12,725,000 | \$ 1,143,900 | 9.9% |
| Park City Wheeling | 600,000 | - | 600,000 | 610,100 | 600,000 | \$ - | 0.0% |
| Weber Basin Regionalization Collections | 1,076,400 | - | 1,076,400 | 1,076,400 | 887,800 | \$ (188,600) | -17.5% |
| Operating Fees & Other Revenue | 539,300 | - | 539,300 | 646,500 | 539,300 | \$ - | 0.0% |
| Total Operating Revenue | 13,796,800 | - | 13,796,800 | 14,896,500 | 14,752,100 | 955,300 | 6.9% |
| <u>NON-OPERATING REVENUE</u> | | | | | | | |
| Interest Earnings | 1,245,000 | 150,200 | 1,395,200 | 1,910,000 | 1,025,000 | \$ (220,000) | -17.7% |
| Impact Fees | 800,000 | - | 800,000 | 800,000 | 600,000 | \$ (200,000) | -25.0% |
| Special Assessments | 702,200 | (150,200) | 552,000 | 552,000 | 567,700 | \$ (134,500) | -19.2% |
| Other Non-operating Revenue | 41,700 | - | 41,700 | 91,700 | 1,091,700 | \$ 1,050,000 | 2518.0% |
| Total Non-Operating Revenue | 2,788,900 | - | 2,788,900 | 3,353,700 | 3,284,400 | \$ 495,500 | 17.8% |
| TOTAL REVENUE | 16,585,700 | - | 16,585,700 | 18,250,200 | 18,036,500 | 1,450,800 | 8.7% |

- Total Revenue budgeted to increase 8.7% from the 2024 Budget
- Tiered rate increase planned for 2025

2025 Rate Increase



Higher usage customers experience a higher rate increase in 2025

2025 Rate Increase

| RESIDENTIAL | | | | | COMMERCIAL | | | | |
|-------------------------|----------|-----------|----------|--|-------------------------|----------|-----------|----------|--|
| | Current | Potential | | | | Current | Potential | | |
| | 2024 | 2025 | Increase | | | 2024 | 2025 | Increase | |
| Residential Base | \$ 72.09 | \$ 73.00 | 1.26% | | Commerical Base | \$ 92.50 | \$ 95.00 | 2.70% | |
| Residential Tiers | | | | | Commercial Tiers | | | | |
| Monthly/ per 1K Gallons | | | | | Monthly/ per 1K Gallons | | | | |
| 0-5,000 | \$ 2.16 | \$ 2.25 | 4.17% | | 0-5,000 | \$ 3.35 | \$ 3.75 | 11.94% | |
| 5,001-20,000 | \$ 5.62 | \$ 6.00 | 6.76% | | 5,001-30,000 | \$ 5.94 | \$ 7.50 | 26.26% | |
| 20,001-30,000 | \$ 7.02 | \$ 8.00 | 13.96% | | 30,001-40,000 | \$ 11.12 | \$ 14.50 | 30.40% | |
| 30,001-40,000 | \$ 11.04 | \$ 14.00 | 26.81% | | 40,001-60,000 | \$ 17.60 | \$ 23.00 | 30.68% | |
| 40,001-60,000 | \$ 17.09 | \$ 23.00 | 34.58% | | 60,001-80,000 | \$ 19.55 | \$ 29.00 | 48.34% | |
| 60,001-80,000 | \$ 22.02 | \$ 30.00 | 36.24% | | 80,001-100,000 | \$ 21.49 | \$ 32.00 | 48.91% | |
| 80,001-100,000 | \$ 32.40 | \$ 45.00 | 38.89% | | Over 100,000 | \$ 25.06 | \$ 34.00 | 35.67% | |
| Over 100,000 | \$ 37.80 | \$ 55.00 | 45.50% | | | | | | |

Mountain Regional Potential Rate Increase

Expenses



2024 and 2025 Expenses

Mountain Regional Water 2024 Expense Amendment and 2025 Budgeted Recommendation - Accrual Basis Enterprise Fund

| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
|--|-------------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|-------------|
| <u>OPERATING EXPENSES</u> | | | | | | | |
| Operations | 7,630,100 | - | 7,630,100 | 7,332,600 | 7,901,600 | \$ 271,500 | 3.6% |
| Administration | 2,330,600 | - | 2,330,600 | 2,305,400 | 2,499,300 | \$ 168,700 | 7.2% |
| Depreciation Expense | 2,347,300 | - | 2,347,300 | 2,290,000 | 2,467,300 | \$ 120,000 | 5.1% |
| Total Operating Expense | 12,308,000 | - | 12,308,000 | 11,928,000 | 12,868,200 | 560,200 | 4.6% |
| <u>NON-OPERATING EXPENSE</u> | | | | | | | |
| Interest Expense/Bank Fees | 1,845,700 | - | 1,845,700 | 1,845,700 | 1,768,400 | \$ (77,300) | -4.2% |
| Bond Issuance Costs and Amortization Expense | 2,000 | - | 2,000 | 2,000 | 2,000 | \$ - | 0.0% |
| Total Non-Operating Expense | 1,847,700 | - | 1,847,700 | 1,847,700 | 1,770,400 | (77,300) | -4.2% |
| TOTAL EXPENSE | 14,155,700 | - | 14,155,700 | 13,775,700 | 14,638,600 | 482,900 | 3.4% |

Total Expense budgeted to increase 3.4% from the 2024 Budget

2024 and 2025 Debt Ratio

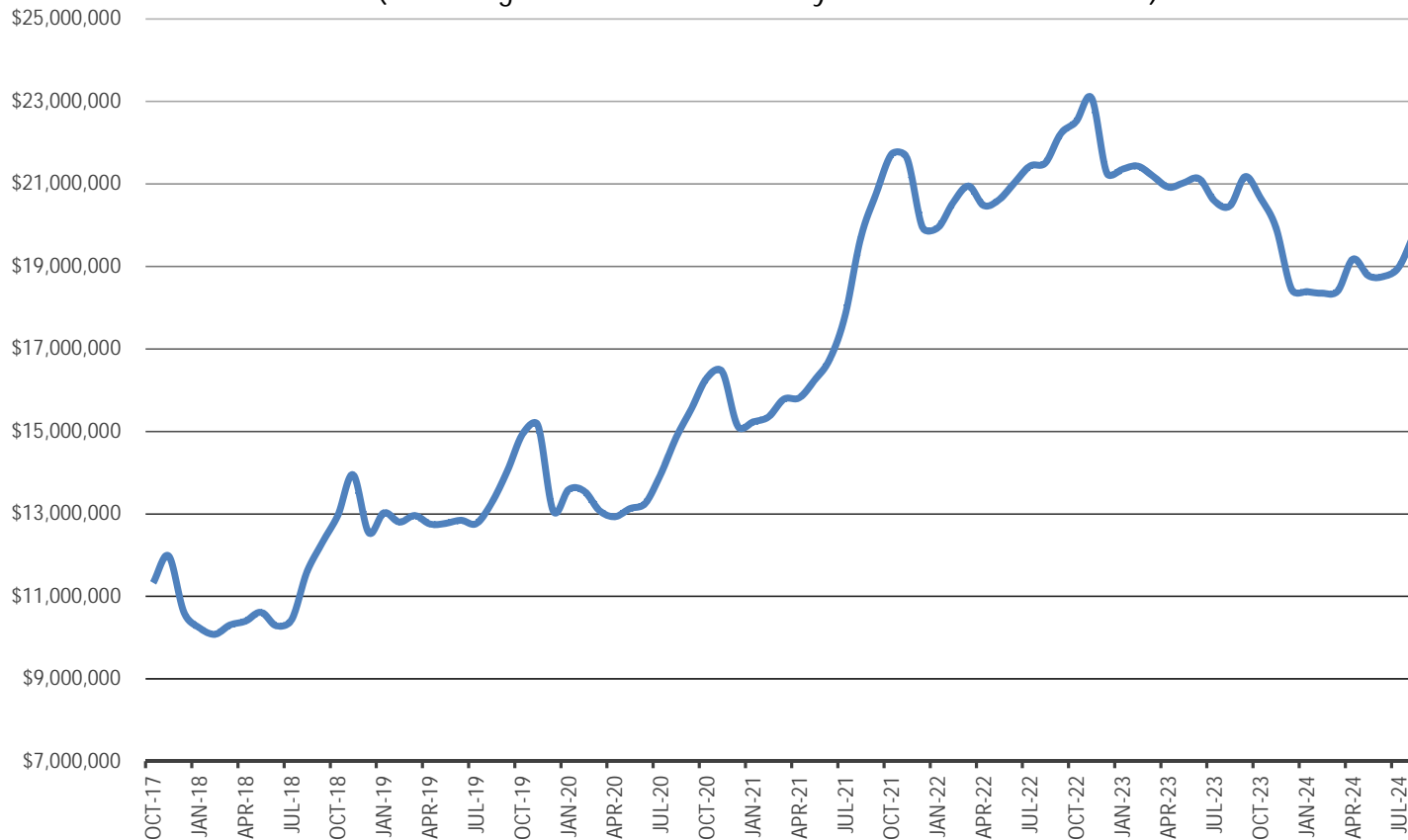
MOUNTAIN REGIONAL WATER Debt Coverage 2024 Projection and 2025 Budget - Cash Basis

| | 2024 Budget | 2024 Projection | 2025 Budget |
|--|----------------|--------------------|----------------|
| COVERAGE CALCULATION FOR PARITY REVENUE BONDS | | | |
| Operating Income (Loss) | \$ 1,488,800 | \$ 2,968,500 | \$ 1,883,900 |
| Add Back Depreciation | 2,347,300 | 2,290,000 | 2,467,300 |
| Add in Interest Available for Debt Service | 1,225,000 | 1,875,000 | 1,000,000 |
| Add In Impact Fees | 800,000 | 800,000 | 600,000 |
| Add In Special Assessments | 702,200 | 552,000 | 567,700 |
| Add in Other Non-operating Income | 30,000 | 80,000 | 1,080,000 |
| Add Lost Canyon & Treatment Plant repair funds | 197,500 | 94,400 | 227,000 |
| Total Available For Debt Service | 6,790,800 | 8,659,900 | 7,825,900 |
| <u>TOTAL DEBT COVERAGE</u> | | | |
| Required Coverage Principal | 3,021,500 | 3,021,500 | 3,095,100 |
| Required Coverage Interest/Bank Fees | 1,923,800 | 1,923,800 | 1,744,500 |
| Total Required Debt Service | 4,945,300 | 4,945,300 | 4,839,600 |
| Debt Service X 1.25 | 6,181,600 | 6,181,600 | 6,049,500 |
| Total Debt Coverage Ratio | 1.37 | 1.75 | 1.62 |
| <u>REQUIRED PARITY BOND DEBT COVERAGE</u> | | | |
| Parity Bond Principal | 2,744,000 | 2,744,000 | 2,811,000 |
| Parity Bond Interest | 1,821,600 | 1,821,600 | 1,648,600 |
| Total Parity Debt Service | 4,565,600 | 4,565,600 | 4,459,600 |
| Debt Service X 1.25 | 5,707,000 | 5,707,000 | 5,574,500 |
| Parity Debt Coverage Ratio | 1.49 | 1.90 | 1.75 |
| Cash Excess/(Shortfall) | | | |
| Less Lost Canyon & Treatment Plant repair funds | (287,400) | (287,400) | (287,400) |
| Projected Cash Generated | 1,558,100 | 3,427,200 | 2,698,900 |
| Capital Facility Reserves | (498,000) | (498,000) | (520,000) |
| Regionalization Reserve (proceeds from building) | | | (1,000,000) |
| Cash Available for Capital Budget | 1,060,100 | 2,929,200 | 1,178,900 |

- Key metric is 1.25 (minimum)
- Budgeted 1.75 for 2025
- Projected 1.90 for 2024

Cash Position

Mountain Regional Water
Total Cash & Reserves
(Excluding Cash Held for Debt Payments and Construction)



- District current cash position \$19.82 million
- Existing reserves would cover over 374 days of operating expense (policy requires 120 days)

Capital Projects



2024 Amended Capital Budget & 2025 Capital Budget Request

Mountain Regional Water 2024 Capital Budget Amendment and 2025 Capital Budget Request

| | 2024 Adopted Budget | 2024 Proposed Amendment | 2024 Estimated Completed | 2024 Estimated Carryover | General Manager Recommended Increases | 2025 Total Estimate |
|--|---------------------------|-------------------------------|--------------------------------|--------------------------------|---|---------------------------|
| CASH SOURCES | | | | | | |
| Previous Year Budget Carryover | \$ 975,194 | \$ - | \$ 884,106 | 91,088 | \$ - | \$ 91,088 |
| Cash Available from Previous Years | 5,792,199 | - | 459,190 | 5,333,009 | 2,929,200 | \$ 8,262,209 |
| Impact Fees | 648,000 | - | - | 648,000 | 197,300 | \$ 845,300 |
| District Capital Reserves | 200,000 | - | 148,000 | 52,000 | 860,000 | \$ 912,000 |
| Regionalization Reserve | 1,550,000 | - | 500,000 | 1,050,000 | - | \$ 1,050,000 |
| Series 2023 Bond Issuance | 18,000,000 | - | - | 18,000,000 | - | \$ 18,000,000 |
| Grants and ITC Credits | 930,000 | - | 930,000 | - | - | \$ - |
| TOTAL SOURCES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |
| CASH USES | | | | | | |
| Completed Projects | | | | | | |
| Sun Peak Well 2 | 200,000 | (52,000) | 148,000 | - | - | - |
| Solar Array on Treatment Plant Pond | 1,808,300 | - | 1,808,300 | - | - | - |
| Vehicles & Equipment | 462,139 | 210,000 | 159,306 | 512,833 | 433,000 | 945,833 |
| Lost Canyon Transmission Gate Valve | 120,000 | (58,000) | 62,000 | - | - | - |
| Capitalized Personnel Costs | 346,500 | - | 346,500 | - | 373,500 | 373,500 |
| General System Improvements | 916,854 | 140,000 | 397,190 | 659,664 | 75,000 | 734,664 |
| Continuing Capital Projects | | | | | | |
| Browns Canyon Betterment | 403,000 | (140,000) | - | 263,000 | - | 263,000 |
| Administrative Office & Maintenance Facility | 20,797,600 | - | - | 20,797,600 | - | 20,797,600 |
| Summit Park Well 5 | 150,000 | - | - | 150,000 | - | 150,000 |
| Old Ranch (generator/surge/asphalt) | 1,200,000 | (100,000) | - | 1,100,000 | - | 1,100,000 |
| Treatment Plant Expansion | 1,441,000 | - | - | 1,441,000 | 550,000 | 1,991,000 |
| Engineering Design Fees | 250,000 | - | - | 250,000 | 95,000 | 345,000 |
| New 2025 Capital Projects | | | | | | |
| Well 2R Refurbishment | - | - | - | - | 75,000 | 75,000 |
| Innsbruck Booster Pump Station | - | - | - | - | 180,000 | 180,000 |
| Summit Park Well 7 | - | - | - | - | 100,000 | 100,000 |
| Lost Canyon Transmission Line Air Valve | - | - | - | - | 40,000 | 40,000 |
| Treatment Plant Insulation Repair | - | - | - | - | 290,000 | 290,000 |
| Matterhorn Terrace line replacement | - | - | - | - | 1,000,000 | 1,000,000 |
| Lost Canyon Pump 1 Upgrade | - | - | - | - | 250,000 | 250,000 |
| EAM Implementation | - | - | - | - | 275,000 | 275,000 |
| ERP Implementation | - | - | - | - | 250,000 | 250,000 |
| TOTAL USES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |

- Amendment in 2024 to reallocate savings
- Capital Budget request for 2025 is \$3.99 million

2024 Amended Budget Summary

- Non -Operating Revenue:
 - Special Assessment decrease \$150,200
 - Interest Earning Increase \$150,200
- 2024 Budgets all remain the same:
 - Revenue: \$16,585,700
 - Expense: \$14,155,700
 - Change in Net Position: \$2,430,000
- 2024 Capital Budget Request: \$3,738,600
- 2024 Debt Service Budget: \$4,945,300

2025 Budget Summary

- 2025 Operating Budget
Revenue: \$18,036,500
Expense: \$14,638,600
Change in Net Position: \$3,397,900
- 2025 Capital Budget Request \$3,986,500
- 2025 Debt Service Budget \$4,839,600



**MOUNTAIN
REGIONAL
WATER**

2025 Proposed TENTATIVE BUDGET

And

2024 Proposed AMENDED BUDGET

December 4, 2024

TABLE of CONTENTS

| | | |
|--|---|-----------|
| 1.0 | INTRODUCTION..... | 2 |
| 1.01 | The District..... | 2 |
| 2.0 | 2024 and 2025 Water Usage and Production Projections..... | 3 |
| 2.01 | Water Usage | 3 |
| 2.02 | Water Production | 4 |
| 3.0 | 2024 and 2025 Growth Projections | 5 |
| 3.01 | New Water Connections..... | 5 |
| 3.02 | Impact Fees..... | 6 |
| 4.0 | 2024 REVENUE PROJECTION and 2025 REVENUE BUDGET..... | 7 |
| 5.0 | 2024 EXPENSE PROJECTION AND 2025 EXPENSE BUDGET | 8 |
| 6.0 | 2024 DEBT RATIO PROJECTION AND 2025 DEBT RATIO BUDGET..... | 9 |
| 7.0 | CASH POSITION | 10 |
| 8.0 | 2024 CAPITAL BUDGET AMENDMENT and 2025 CAPITAL BUDGET REQUEST..... | 11 |
| 9.0 | 2024 AMENDMENT SUMMARY | 12 |
| 10.0 | 2025 BUDGET SUMMARY | 12 |
| APPENDIX A – 2023 Actual, 2024 Budget & Amended, 2025 Budget Recommendation | | 13 |
| APPENDIX B – District Cash Balances as of September 30, 2024 | | 14 |
| APPENDIX C – Capital Project Descriptions | | 15 |

1.0 INTRODUCTION

1.01 The District

Mountain Regional Water (the District) is a regional public water company established in 2000 to resolve water shortage and water quality problems in Snyderville Basin. It is governed by the Summit County Council who acts as the District's Governing Board. The Council has delegated certain powers to an Administrative Control Board consisting of citizens living within the District. Since its creation numerous small water companies and new developments have joined the District.

The District currently has 5,668 customers using water and about 1,497 additional equivalent connections on standby. Impact fees and new connection requests decreased during 2024 as growth has continued to slow. New connection requests in 2024 are expected to finish close to 92, compared to 150 last year and 288 in 2022.

The year 2024 is best marked by an increase in usage due to a very hot and dry summer with little precipitation except for periodic monsoon rains in August. Additionally, with reservoirs full from several years of above average snowpack and little to no drought in the state, statewide conservation messaging decreased from prior years. These items contributed to driving usage increase per culinary connection up 18.5% as compared to 2023, but still not close to historical levels prior to 2021. See Figure 2 on the next page.

The District continues to promote water conservation through efforts like its Landscape Lawn Exchange Incentive Program, conservation rates, and the Snyderville Basin landscape ordinance.

The District estimates water production in 2025 to be 4,886 acre-feet. The District breaks water production into four main categories as reflected in Figure 1 below. The blue shaded areas indicate culinary water, and the green shaded areas indicate raw water (see Section 2.02 for more detail).

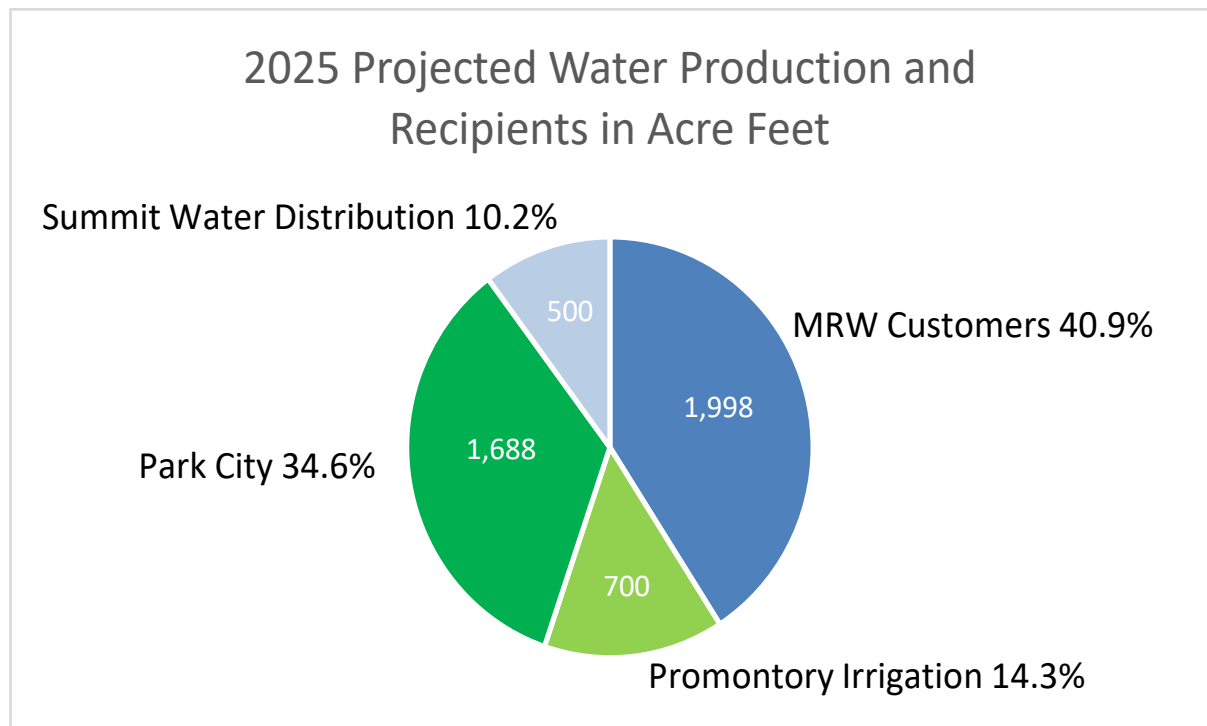


Figure 1: 2025 Projected Water Production

2.0 2024 and 2025 Water Usage and Production Projections

2.01 Water Usage

As shown in Figure 2 below, the average District culinary consumption per customer estimated for 2024 is 129,084 gallons, compared to 108,890 gallons for 2023, an 18.5% Increase. This is the first time the District has experienced a usage increase per customer since 2020. In 2022 usage was down due to drought restrictions, and in 2023 a wet spring delayed the beginning of irrigation season into late June. In 2024 the summer has been long and dry which is reflected in the increased usage.

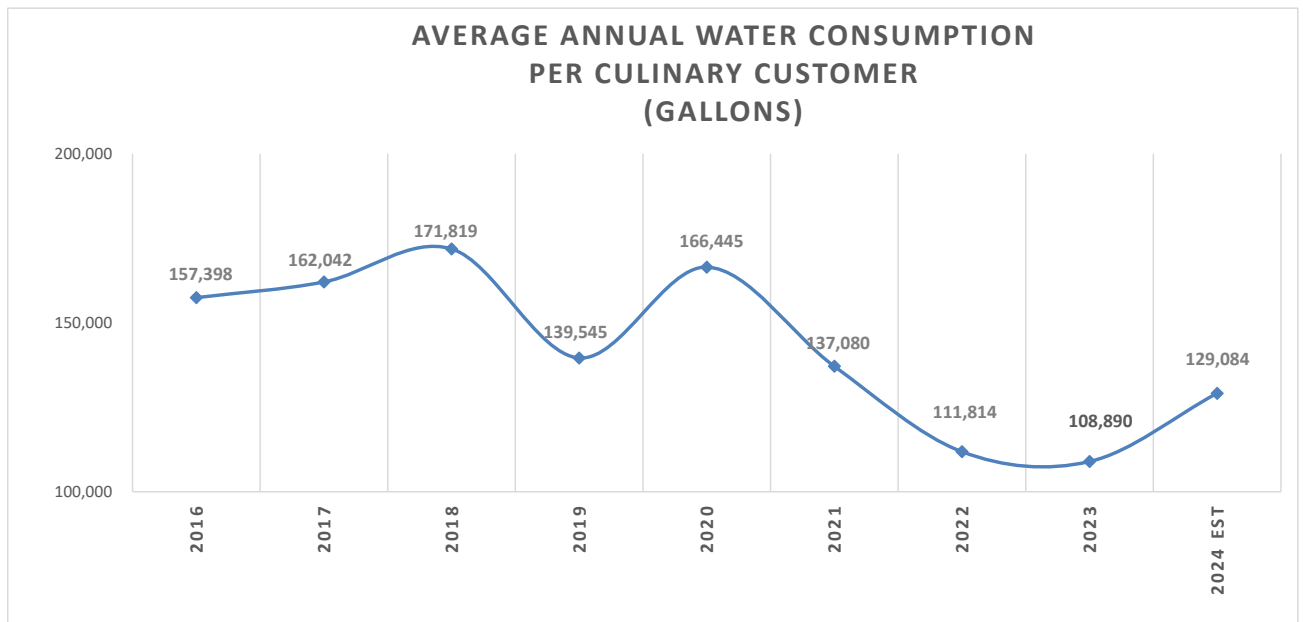


Figure 2: Average Annual Water Consumption per Culinary Customer

2.02 Water Production

Production for 2024 is projected to be 5,249 acre-feet, an overall 7.4% decrease compared to 2023. The decrease is coming in the raw water category, and in particular from the raw water wheeled to Park City as they have become less dependent on their Quinn's Junction water plant now that their 3 Kings Water Treatment Facility is complete. Additionally, the culinary water sent to the Summit Water Distribution Company decreased 100 acre-feet in 2024 and will decrease another 100 acre-feet in 2025. Offsetting these decreases, were increased usage by the District's culinary customers, as well as the raw water sent to Promontory.

For 2025 production is projected to decrease overall from 5,249 acre-feet to 4,886 acre-feet. The projected decrease comes from a combination of all categories. The water sent to Summit Water Distribution Company drops by 100 acre-feet; the water used by MRW customers is projected to drop by 188 acre-feet as the 2023 and 2024 usage levels are averaged together; water wheeled to Park City is projected to drop 21 acre-feet as they have indicated they expect a small decrease in their demand; Promontory golf is projected to use 53 acre-feet less in 2025 since the 2024 irrigation season began early, and is ending late, due to the long and hot summer.

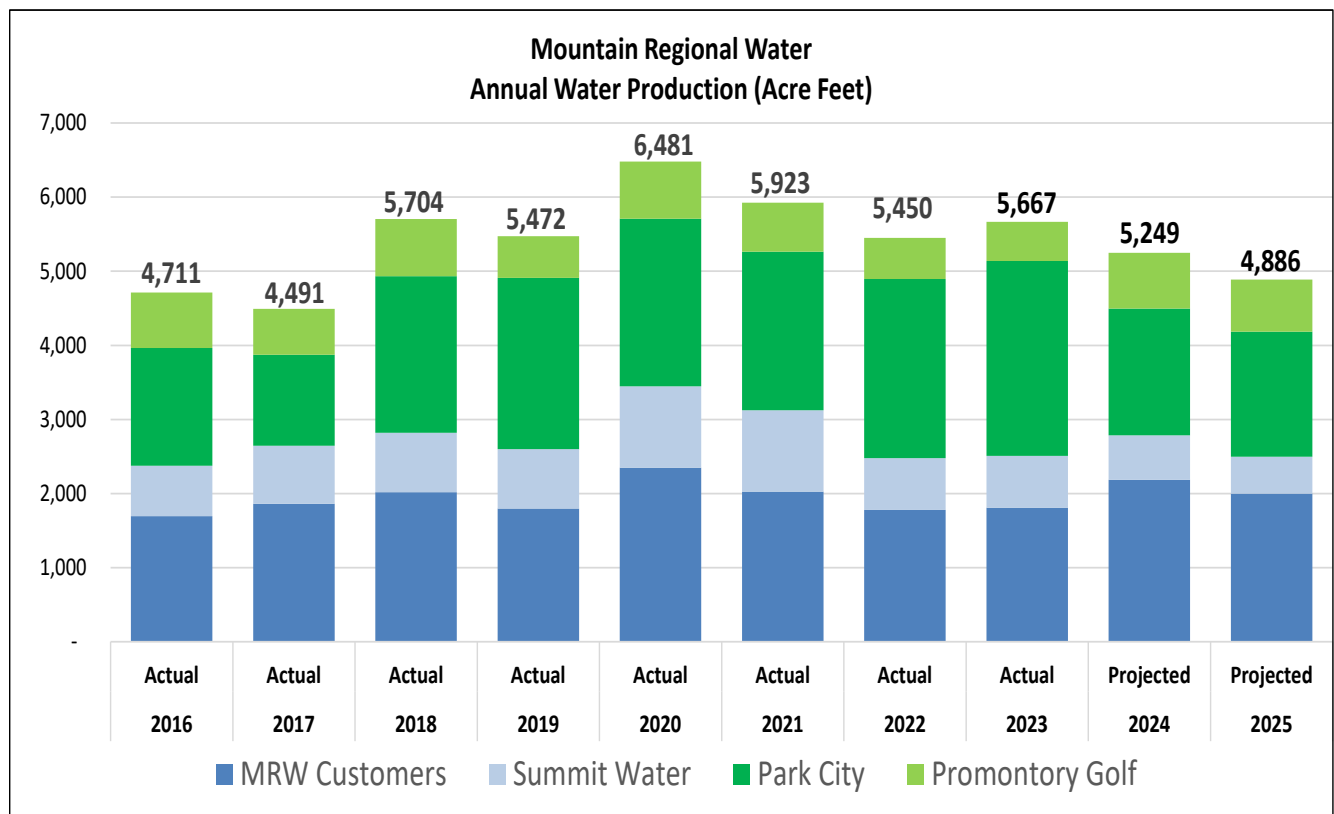


Figure 3: Annual Water Production (Acre Feet)

3.0 2024 and 2025 Growth Projections

3.01 New Water Connections

New customer connection requests decreased during 2024 and are now projected to be the lowest in the last decade. New connection requests are projected to remain low in 2025.

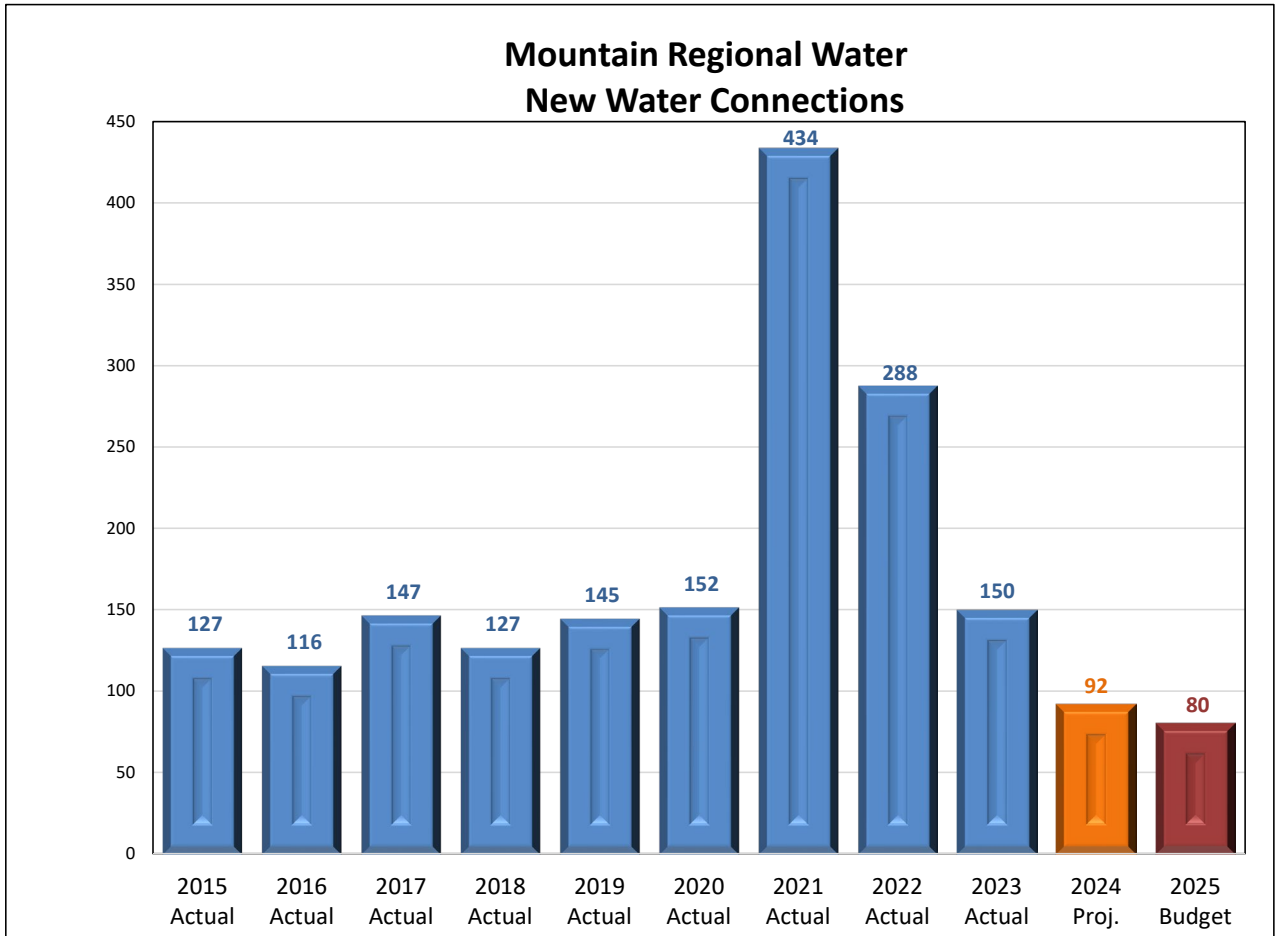


Figure 4: New Water Connections

3.02 Impact Fees

For 2024 the District budgeted \$800,000 for impact fees. By the end of September impact fee revenue had reached \$759,000 and is now projected to be above budget at \$820,000. Given the slowing of impact fees during the second half of 2024, the District is budgeting \$600,000 for 2025.

Shown in Figure 5 below is the actual impact fee revenue received from 2015 through 2023, along with 2024's projected amount and the budgeted amount for 2025.

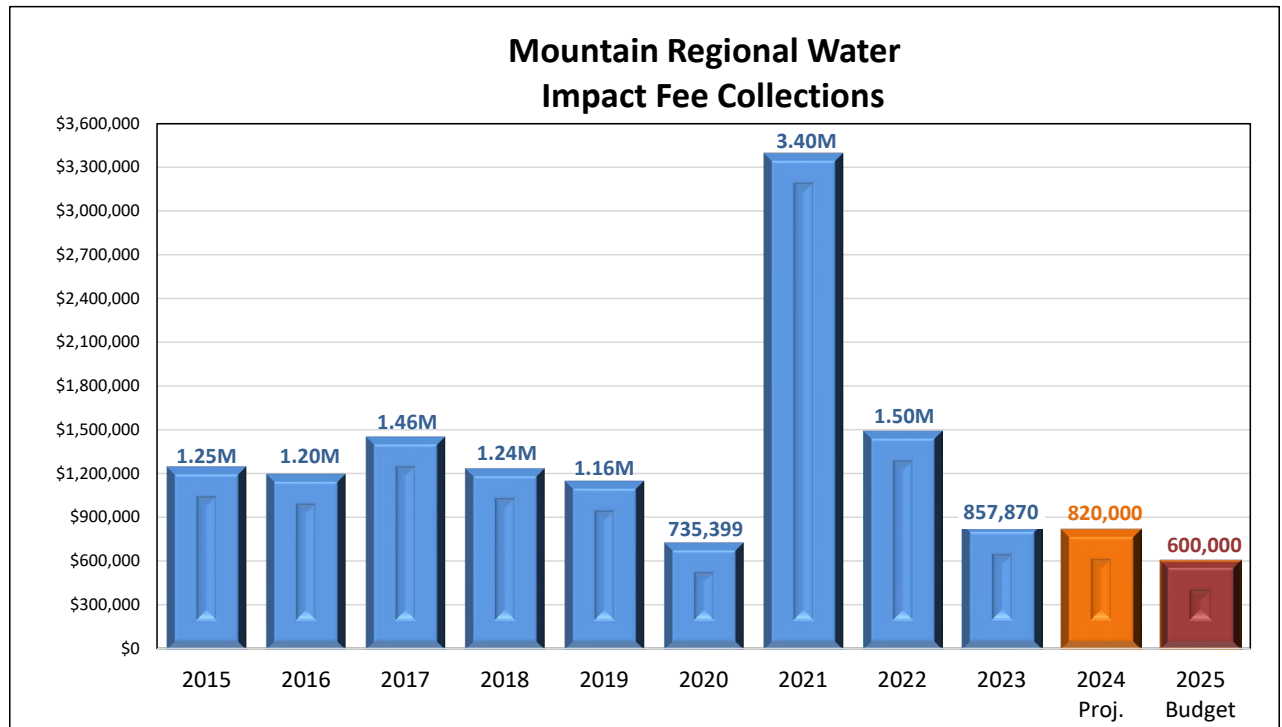


Figure 5: Impact Fee Collections

4.0 2024 REVENUE PROJECTION and 2025 REVENUE BUDGET

As shown in the table below, the District is requesting to amend the 2024 non-operating revenue to show a decrease in Special Assessments with an offsetting increase to Interest Earnings. Fewer assessments were received from the Promontory area as fewer lots were sold; however, this decrease is offset by the higher-than budgeted Interest Earnings received due to higher-than-expected interest rates. The shortfall in Promontory assessments owed this year, will be covered by a Promontory reserve; the offsetting with Interest Earnings is a budgetary action.

Projected Total Revenue for 2024 is now \$18.25 million, which is \$1.66 million above budget. As can be seen in Table 1 below, the projected increase in 2024 revenue is due to two factors. First, Water Sales are \$982,000 above budget due to increased usage due to the extended hot dry summer. Second, interest earnings are higher than originally budgeted as the earnings rate in the Public Treasurers' Investment Fund (PTIF) remained higher than expected.

For 2025 the District is budgeting Total Revenue to be \$18.04 million; \$14.75 million in Operating Revenue and \$3.28 million in Non-Operating Revenue. There is an increase in Water Sales due to a recommended tiered rate increase and customer growth. The tiered rate increase is designed to promote further conservation by increasing the higher usage levels by a higher percentage than the base and lower usage levels. This also passes along the additional costs of water production to those that are driving these costs through their usage demands. An average user should see about a 3.16% increase and a large user should see about an 18.78% increase. The expected effective rate increase is 6%, but this can vary depending on a customer's actual usage in 2025.

Non-Operating Revenue in 2025 will be greatly augmented from selling the current Administrative Office. Summit County has planned to purchase it from the District and the profit from the sale should be approximately \$1.00 million. All Other Non-Operating categories are expected to decrease. Interest Earnings are not projected to be as high, and slowing growth will decrease Impact Fees and Special Assessments. Interest Earnings are planned to decrease as the Federal Reserve cut the key borrowing rate by 50 basis points in September and is planning further cuts before year end and into the beginning of next year. The amount of funds the District has invested will also be dropping as the construction on the new Administrative Office and Maintenance Facility are completed during 2025.

| Mountain Regional Water | | | | | | | |
|---|-------------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|--------------|
| 2024 Revenue Amendment and 2025 Budgeted Recommendation - Accrual Basis | | | | | | | |
| Enterprise Fund | | | | | | | |
| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
| <u>OPERATING REVENUE</u> | | | | | | | |
| Water Sales | \$ 11,581,100 | \$ - | \$ 11,581,100 | \$ 12,563,500 | \$ 12,725,000 | \$ 1,143,900 | 9.9% |
| Park City Wheeling | 600,000 | - | 600,000 | 610,100 | 600,000 | \$ - | 0.0% |
| Weber Basin Regionalization Collections | 1,076,400 | - | 1,076,400 | 1,076,400 | 887,800 | \$ (188,600) | -17.5% |
| Operating Fees & Other Revenue | 539,300 | - | 539,300 | 646,500 | 539,300 | \$ - | 0.0% |
| Total Operating Revenue | 13,796,800 | - | 13,796,800 | 14,896,500 | 14,752,100 | 955,300 | 6.9% |
| <u>NON-OPERATING REVENUE</u> | | | | | | | |
| Interest Earnings | 1,245,000 | 150,200 | 1,395,200 | 1,910,000 | 1,025,000 | \$ (220,000) | -17.7% |
| Impact Fees | 800,000 | - | 800,000 | 800,000 | 600,000 | \$ (200,000) | -25.0% |
| Special Assessments | 702,200 | (150,200) | 552,000 | 552,000 | 567,700 | \$ (134,500) | -19.2% |
| Other Non-operating Revenue | 41,700 | - | 41,700 | 91,700 | 1,091,700 | \$ 1,050,000 | 2518.0% |
| Total Non-Operating Revenue | 2,788,900 | - | 2,788,900 | 3,353,700 | 3,284,400 | \$ 495,500 | 17.8% |
| TOTAL REVENUE | 16,585,700 | - | 16,585,700 | 18,250,200 | 18,036,500 | 1,450,800 | 8.7% |

Table 1: 2024 and 2025 Revenue

5.0 2024 EXPENSE PROJECTION AND 2025 EXPENSE BUDGET

There is no budget amendment required for 2024 expenses.

For 2025 the District is budgeting Total Expense to be \$14.64 million; \$12.87 million in Operating Expenses and \$1.77 million in Non-Operating Expense. Total Operating Expenses are budgeted to increase 4.6% from the 2024 budget. This is due to inflationary pressures and planned pay increases (3.3% COLA, average 3% Merit). There are no new FTEs planned for 2025.

Non-Operating Expense is budgeted to drop by 4.2%. This is due to the maturing of bond payments which means more of the payment goes to reducing the principal than to interest expense.

Total Expense is budgeted to have a 3.4% increase in 2025 compared to the 2024 budget.

| Mountain Regional Water | | | | | | | |
|---|-------------------|--------------------------------|-----------------------------|-------------------|--------------------------------------|-------------------------------------|--------------|
| 2024 Expense Amendment and 2025 Budgeted Recommendation - Accrual Basis | | | | | | | |
| Enterprise Fund | | | | | | | |
| | 2024 Budget | 2024 Proposed Amendments | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | % Change |
| <u>OPERATING EXPENSES</u> | | | | | | | |
| Operations | 7,630,100 | - | 7,630,100 | 7,332,600 | 7,901,600 | \$ 271,500 | 3.6% |
| Administration | 2,330,600 | - | 2,330,600 | 2,305,400 | 2,499,300 | \$ 168,700 | 7.2% |
| Depreciation Expense | 2,347,300 | - | 2,347,300 | 2,290,000 | 2,467,300 | \$ 120,000 | 5.1% |
| Total Operating Expense | 12,308,000 | - | 12,308,000 | 11,928,000 | 12,868,200 | 560,200 | 4.6% |
| <u>NON-OPERATING EXPENSE</u> | | | | | | | |
| Interest Expense/Bank Fees | 1,845,700 | - | 1,845,700 | 1,845,700 | 1,768,400 | \$ (77,300) | -4.2% |
| Bond Issuance Costs and Amortization Expense | 2,000 | - | 2,000 | 2,000 | 2,000 | \$ - | 0.0% |
| Total Non-Operating Expense | 1,847,700 | - | 1,847,700 | 1,847,700 | 1,770,400 | (77,300) | -4.2% |
| TOTAL EXPENSE | 14,155,700 | - | 14,155,700 | 13,775,700 | 14,638,600 | 482,900 | 3.4% |

Table 2: 2024 and 2025 Expenses

6.0 2024 DEBT COVERAGE CALCUALTION AND 2025 DEBT SERVICE BUDGET

For 2024 the projected Debt Coverage Ratio is coming in better than budgeted. This is due to higher revenues and lower expenses than budgeted as discussed previously.

As can be seen in the table below, the budgeted Debt Coverage Ratio for 2024 was 1.49 and the projected result is now 1.90. For 2025 the budgeted Debt Coverage Ratio is 1.75. This is higher than the 1.25 required by bond covenants and will generate \$2.99 million which will be split between Capital Facility Reserves (\$520,000), Lost Canyon and Treatment Plant reserves (\$287,400), Regionalization Reserve (\$1.00 million) and Cash Available for the Capital Budget (\$1.18 million). The deposit to the Regionalization Reserve is the proceeds from the sale of the current Administrative Office. The complete Change In Position (Net Income) statement used to generate the table below is included as Appendix A.

| MOUNTAIN REGIONAL WATER | | | |
|--|------------------|--------------------|------------------|
| Debt Coverage 2024 Projection and 2025 Budget - Cash Basis | | | |
| | 2024 Budget | 2024 Projection | 2025 Budget |
| COVERAGE CALCULATION FOR PARITY REVENUE BONDS | | | |
| Operating Income (Loss) | \$ 1,488,800 | \$ 2,968,500 | \$ 1,883,900 |
| Add Back Depreciation | 2,347,300 | 2,290,000 | 2,467,300 |
| Add in Interest Available for Debt Service | 1,225,000 | 1,875,000 | 1,000,000 |
| Add In Impact Fees | 800,000 | 800,000 | 600,000 |
| Add In Special Assessments | 702,200 | 552,000 | 567,700 |
| Add in Other Non-operating Income | 30,000 | 80,000 | 1,080,000 |
| Add Lost Canyon & Treatment Plant repair funds | 197,500 | 94,400 | 227,000 |
| Total Available For Debt Service | 6,790,800 | 8,659,900 | 7,825,900 |
| <u>TOTAL DEBT COVERAGE</u> | | | |
| Required Coverage Principal | 3,021,500 | 3,021,500 | 3,095,100 |
| Required Coverage Interest/Bank Fees | 1,923,800 | 1,923,800 | 1,744,500 |
| Total Required Debt Service | 4,945,300 | 4,945,300 | 4,839,600 |
| Debt Service X 1.25 | 6,181,600 | 6,181,600 | 6,049,500 |
| Total Debt Coverage Ratio | 1.37 | 1.75 | 1.62 |
| <u>REQUIRED PARITY BOND DEBT COVERAGE</u> | | | |
| Parity Bond Principal | 2,744,000 | 2,744,000 | 2,811,000 |
| Parity Bond Interest | 1,821,600 | 1,821,600 | 1,648,600 |
| Total Parity Debt Service | 4,565,600 | 4,565,600 | 4,459,600 |
| Debt Service X 1.25 | 5,707,000 | 5,707,000 | 5,574,500 |
| Parity Debt Coverage Ratio | 1.49 | 1.90 | 1.75 |
| <u>Cash Excess/(Shortfall)</u> | | | |
| Cash Excess/(Shortfall) | 1,845,500 | 3,714,600 | 2,986,300 |
| Less Lost Canyon & Treatment Plant repair funds | (287,400) | (287,400) | (287,400) |
| Projected Cash Generated | 1,558,100 | 3,427,200 | 2,698,900 |
| Capital Facility Reserves | (498,000) | (498,000) | (520,000) |
| Regionalization Reserve (proceeds from building) | | | (1,000,000) |
| Cash Available for Capital Budget | 1,060,100 | 2,929,200 | 1,178,900 |

Table 3: 2024 and 2025 Debt Coverage Ratio

7.0 CASH POSITION

As shown in the graph below the District's cash and reserves (excluding cash held by the bond trustee for debt payments, and other restricted cash such as Construction and customer deposits) steadily improved through 2022. In 2023 and 2024 the District has expended cash on several planned capital projects, bringing the cash balance down. The District's cash position remains strong with a balance of over \$19 million (excluding the cash described above).

Operating Cash & Reserves are sufficient to cover operating expenses for 374 days as of September 30, 2024. District policy requires 120 days. A complete breakdown of cash balances as of September 30th, 2024, is included as Appendix B.

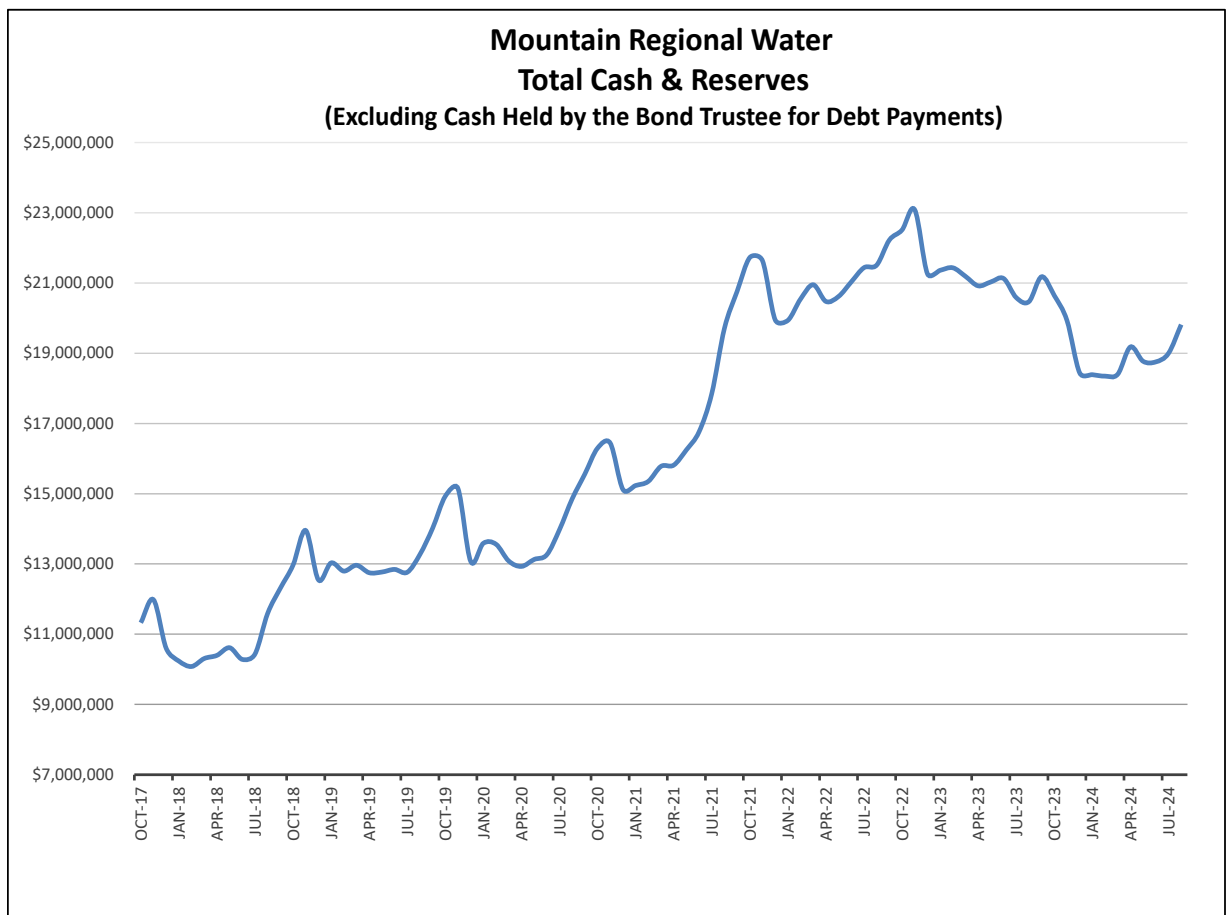


Figure 6: Total Cash & Reserves

8.0 2024 CAPITAL BUDGET AMENDMENT and 2025 CAPITAL BUDGET REQUEST

The District is requesting a small amendment to the 2024 Capital Budget to reallocate savings on projects. The Sun Peak Well 2 refurbishment came in \$52,000 under budget and the Lost Canyon Transmission Gate Valve installation came in \$58,000 under budget. The Old Ranch project is also expected to have approximately \$100,000 in savings and the Browns Canyon Betterment will have savings of \$140,000. The savings of \$350,000 would be split between Vehicles and Equipment (\$210,000) and General System Improvements (\$140,000) through this amendment.

For 2025 the District is requesting \$3.99 million in new capital spending appropriations as shown below. The request includes vehicle and equipment needs, and other projects put forth by the District Engineer such as continued work on treatment plant expansion. A detailed description of capital projects completed in 2024, projects rolling forward from 2024, and new projects for 2025 are included in Appendix C.

| Mountain Regional Water 2024 Capital Budget Amendment and 2025 Capital Budget Request | | | | | | |
|--|---------------------------|-------------------------------|--------------------------------|--------------------------------|---|---------------------------|
| | 2024 Adopted Budget | 2024 Proposed Amendment | 2024 Estimated Completed | 2024 Estimated Carryover | General Manager Recommended Increases | 2025 Total Estimate |
| CASH SOURCES | | | | | | |
| Previous Year Budget Carryover | \$ 975,194 | \$ - | \$ 884,106 | 91,088 | \$ - | \$ 91,088 |
| Cash Available from Previous Years | 5,792,199 | - | 459,190 | 5,333,009 | 2,929,200 | \$ 8,262,209 |
| Impact Fees | 648,000 | - | - | 648,000 | 197,300 | \$ 845,300 |
| District Capital Reserves | 200,000 | - | 148,000 | 52,000 | 860,000 | \$ 912,000 |
| Regionalization Reserve | 1,550,000 | - | 500,000 | 1,050,000 | - | \$ 1,050,000 |
| Series 2023 Bond Issuance | 18,000,000 | - | - | 18,000,000 | - | \$ 18,000,000 |
| Grants and ITC Credits | 930,000 | - | 930,000 | - | - | \$ - |
| TOTAL SOURCES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |
| CASH USES | | | | | | |
| Completed Projects | | | | | | |
| Sun Peak Well 2 | 200,000 | (52,000) | 148,000 | - | - | - |
| Solar Array on Treatment Plant Pond | 1,808,300 | - | 1,808,300 | - | - | - |
| Vehicles & Equipment | 462,139 | 210,000 | 159,306 | 512,833 | 433,000 | 945,833 |
| Lost Canyon Transmission Gate Valve | 120,000 | (58,000) | 62,000 | - | - | - |
| Capitalized Personnel Costs | 346,500 | - | 346,500 | - | 373,500 | 373,500 |
| General System Improvements | 916,854 | 140,000 | 397,190 | 659,664 | 75,000 | 734,664 |
| Continuing Capital Projects | | | | | | |
| Browns Canyon Betterment | 403,000 | (140,000) | - | 263,000 | - | 263,000 |
| Administrative Office & Maintenance Facility | 20,797,600 | - | - | 20,797,600 | - | 20,797,600 |
| Summit Park Well 5 | 150,000 | - | - | 150,000 | - | 150,000 |
| Old Ranch (generator/surge/asphalt) | 1,200,000 | (100,000) | - | 1,100,000 | - | 1,100,000 |
| Treatment Plant Expansion | 1,441,000 | - | - | 1,441,000 | 550,000 | 1,991,000 |
| Engineering Design Fees | 250,000 | - | - | 250,000 | 95,000 | 345,000 |
| New 2025 Capital Projects | | | | | | |
| Well 2R Refurbishment | - | - | - | - | 75,000 | 75,000 |
| Innsbruck Booster Pump Station | - | - | - | - | 180,000 | 180,000 |
| Summit Park Well 7 | - | - | - | - | 100,000 | 100,000 |
| Lost Canyon Transmission Line Air Valve | - | - | - | - | 40,000 | 40,000 |
| Treatment Plant Insulation Repair | - | - | - | - | 290,000 | 290,000 |
| Matterhorn Terrace line replacement | - | - | - | - | 1,000,000 | 1,000,000 |
| Lost Canyon Pump 1 Upgrade | - | - | - | - | 250,000 | 250,000 |
| EAM Implementation | - | - | - | - | 275,000 | 275,000 |
| ERP Implementation | - | - | - | - | 250,000 | 250,000 |
| TOTAL USES | \$ 28,095,393 | \$ - | \$ 2,921,296 | \$ 25,174,097 | \$ 3,986,500 | \$ 29,160,597 |

Table 4: 2024 Amendment and 2025 Capital Budget Request

9.0 2024 AMENDMENT SUMMARY

The District is requesting an amendment to the 2024 Operating Budget. This amendment is to adjust for a shortfall in Special Assessments of \$150,200 and is covered by an overage in Interest Earnings. Since these are both Non-Operating Revenue accounts no change to a secondary category is needed.

In other words, the 2024 Operating Budget remains the same.

2024 Operating Budget

Revenue: \$16,585,700

Expense: \$14,155,700

Change in Net Position: \$2,430,000

The District is requesting an amendment to the 2024 Capital Budget. This amendment is to reallocate cost savings on four projects to the Vehicle and Equipment and General System Improvement budgets. The cost savings come from the Sun Peak Well 2 refurbishment (\$52,000), the installation of a gate valve in the Lost Canyon Transmission Line (\$58,000), the Old Ranch Booster Station project (\$100,000), and the Browns Canyon Betterment (\$140,000). The total savings of \$350,000 will be reallocated to Vehicle & Equipment (\$210,000) to facilitate the District changing the timing on purchasing trucks and to General System Improvements (\$140,000).

There is no overall change to the 2024 Capital Budget since this is just a reallocation of savings.

2024 Capital Budget

\$3,738,600

There is no change to the Debt Service Budget for 2024 of \$4,945,300

10.0 2025 BUDGET SUMMARY

2025 Operating Budget

Revenue: \$18,036,500

Expense: \$14,638,600

Change in Net Position: \$3,397,900

2025 Capital Budget

\$3,986,500

2025 Debt Service Budget

\$4,839,600

APPENDIX A – 2023 Actual, 2024 Budget & Amended, 2025 Budget Recommendation

| Mountain Regional Water Operating Budgets - Accrual Basis Enterprise Fund | | | | | | | |
|--|---------------------|---------------------|-----------------------------|---------------------|--------------------------------------|-------------------------------------|--|
| | 2023 Actual | 2024 Budget | 2024 Proposed Amended | 2024 Projected | 2025 Control Board Recommended | 2025 Recommend to 2024 Budget | |
| OPERATING REVENUE | | | | | | | |
| Retail Water Sales | \$ 10,256,055 | \$ 11,581,100 | \$ 11,581,100 | \$ 12,563,500 | \$ 12,725,000 | \$ 1,143,900 | |
| Park City Wheeling | 726,148 | 600,000 | 600,000 | 610,100 | 600,000 | - | |
| Weber Basin Regionalization Collections | 1,244,300 | 1,076,400 | 1,076,400 | 1,076,400 | 887,800 | (188,600) | |
| Operating Fees | 622,151 | 491,800 | 491,800 | 590,000 | 491,800 | - | |
| Contract Maintenance | 19,352 | 2,500 | 2,500 | 15,500 | 2,500 | - | |
| Other | 42,807 | 45,000 | 45,000 | 41,000 | 45,000 | - | |
| Total Operating Revenue | 12,910,813 | 13,796,800 | 13,796,800 | 14,896,500 | 14,752,100 | 955,300 | |
| OPERATING EXPENSES | | | | | | | |
| Operations | | | | | | | |
| Energy & Resource Management | 644,835 | 784,100 | 784,100 | 755,300 | 895,200 | 111,100 | |
| Lost Canyon Transmission | 1,630,020 | 2,083,300 | 2,083,300 | 1,952,300 | 2,174,900 | 91,600 | |
| Treatment Plant | 781,299 | 982,300 | 982,300 | 948,800 | 1,019,300 | 37,000 | |
| Distribution | 3,215,028 | 3,681,800 | 3,681,800 | 3,577,600 | 3,706,300 | 24,500 | |
| Safety | 65,615 | 98,600 | 98,600 | 98,600 | 105,900 | 7,300 | |
| General Manager | | | | | | | |
| Administration | 1,213,365 | 1,423,800 | 1,423,800 | 1,408,600 | 1,580,800 | 157,000 | |
| Public Services | 721,999 | 906,800 | 906,800 | 896,800 | 918,500 | 11,700 | |
| Depreciation Expense | 2,096,713 | 2,347,300 | 2,347,300 | 2,290,000 | 2,467,300 | 120,000 | |
| Total Operating Expense | 10,368,873 | 12,308,000 | 12,308,000 | 11,928,000 | 12,868,200 | 560,200 | |
| OPERATING INCOME | 2,541,940 | 1,488,800 | 1,488,800 | 2,968,500 | 1,883,900 | 395,100 | |
| NON-OPERATING REVENUE | | | | | | | |
| Interest Earnings - Available for Debt Service | 1,223,090 | 1,225,000 | 1,375,200 | 1,875,000 | 1,000,000 | (225,000) | |
| Interest Earnings - Not Available for Debt Service | 34,941 | 20,000 | 20,000 | 35,000 | 25,000 | 5,000 | |
| Impact Fees | 851,870 | 800,000 | 800,000 | 800,000 | 600,000 | (200,000) | |
| Promontory Developer Assessments | 233,877 | 386,600 | 245,000 | 245,000 | 260,700 | (125,900) | |
| Stagecoach Assessments | 147,619 | 156,600 | 148,000 | 148,000 | 148,000 | (8,600) | |
| Community Water Assessments | 161,343 | 159,000 | 159,000 | 159,000 | 159,000 | - | |
| Other Cash Non-operating Revenue | 90,329 | 30,000 | 30,000 | 80,000 | 1,080,000 | 1,050,000 | |
| Non-Cash Non-operating Revenue | 11,667 | 11,700 | 11,700 | 11,700 | 11,700 | - | |
| Total Non-Operating Revenue | 2,754,738 | 2,788,900 | 2,788,900 | 3,353,700 | 3,284,400 | 495,500 | |
| NON-OPERATING EXPENSE | | | | | | | |
| Interest Expense/Bank Fees | 1,119,254 | 1,845,700 | 1,845,700 | 1,845,700 | 1,768,400 | (77,300) | |
| Bond Issuance Costs and Amortization Expense | 92,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | |
| Total Non-Operating Expense | 1,211,254 | 1,847,700 | 1,847,700 | 1,847,700 | 1,770,400 | (77,300) | |
| NON-OPERATING INCOME | 1,543,484 | 941,200 | 941,200 | 1,506,000 | 1,514,000 | 572,800 | |
| CHANGE IN NET POSITION (NET INCOME) | 4,085,424 | 2,430,000 | 2,430,000 | 4,474,500 | 3,397,900 | 967,900 | |
| TRANSFERS | | | | | | | |
| Contributions in Aid of Construction | 2,560,819 | - | - | - | - | - | |
| NET TRANSFERS | 2,560,819 | - | - | - | - | - | |
| BUDGET CHANGE IN NET POSITION (W/ TRANSFERS) | \$ 6,646,243 | \$ 2,430,000 | \$ 2,430,000 | \$ 4,474,500 | \$ 3,397,900 | \$ 967,900 | |
| GASB 68 ACTUAL RETIREMENT ADJUSTMENTS | 243,632 | TBD | TBD | TBD | TBD | N/A | |
| ACTUAL CHANGE IN NET POSITION (W/ TRANSFERS) | \$ 6,889,875 | \$ 2,430,000 | \$ 2,430,000 | \$ 4,474,500 | \$ 3,397,900 | N/A | |
| <i>The actual amounts shown above in the program expense budgets have been adjusted to remove the non-cash GASB 68 retirement accrual. This is done to provide a much better year-over-year budget comparison.</i> | | | | | | | |

APPENDIX B – District Cash Balances as of September 30, 2024

| | |
|---|------------------------------|
| Mountain Regional Water Special Service District | |
| Operating Cash and Reserves | |
| September 30, 2024 - Unaudited | |
| OPERATING CASH & RESERVES | |
| Checking | \$ 938,746 |
| Operating Reserves | 9,271,033 |
| Subtotal Operating Cash & Reserves | 10,209,779 |
| | <i>Days Cash on Hand 374</i> |
| RESTRICTED DEBT RESERVES HELD BY DISTRICT | |
| Impact Fee Reserves | \$ 4,754,842 |
| Rate Stabilization Fund/Debt Service | 1,018,837 |
| Prepaid SAA Assessments | 405,099 |
| Promontory Stabilization Reserves | 255,716 |
| Stagecoach Debt Reserves | 29,354 |
| Community Water Debt Reserves | 39,335 |
| Subtotal Restricted Debt Reserves | 6,503,184 |
| RESTRICTED CAPITAL FACILITY RESERVES | |
| Capital Reserve and Replace Fund w/ State | 1,314,624 |
| Lost Canyon Reserve Fund | 822,053 |
| Subtotal Restricted Capital Facility Reserves | 2,136,678 |
| OTHER RESTRICTED CASH | |
| East Canyon Fund | 2,951 |
| Construction Admin & Maintenance (Series 2023) | 15,991,125 |
| Regionalization Reserve | 660,999 |
| Drought Reserve | 882,647 |
| Treatment Plant Operating Reserve Fund | 420,447 |
| Customer Deposits | 862,205 |
| Other Deposits | 137,076 |
| Subtotal Other Restricted Cash | 18,957,449 |
| Debt Reserves Required by Bond Holders and Held by Trustee | 3,074,468 |
| TOTAL | \$40,881,558 |

APPENDIX C – Capital Project Descriptions

2024 Completed Projects

Solar Array on Treatment Plant Pond – In 2024 the District requested and received approval for a capital budget amendment to move forward with a solar array installation at the Signal Hill Water Treatment Plant Pond. The District contracted with Ameresco for the installation and the project was funded by a combination of a grant from Rocky Mountain Power, an Investment Tax Credit (ITC) from the federal government and District funds. The system is now operating and supplies power to the treatment plant.

Sun Peak Well #2 - The District finished refurbishment of Sun Peak Well #2 during 2025. The well was previously abandoned, but since the surface diversion at Spring Creek is no longer an approved source for potable water for the District, this well became an important source to offset that decrease.

Lost Canyon Transmission Line Gate Valve – There was no isolation valve between Promontory and the Lost Canyon Booster Pump Station, which is a 5-mile, 24-inch diameter transmission line. This valve is located to keep raw water customers in service (via the Signal Hill Pond), while allowing for maintenance activities at the Pump Station.

Continuing 2024 Capital Projects

Capitalized Personnel Costs - As District employees spend a portion of their time working on or managing capital projects, the District capitalizes some personnel costs. For 2025, the budget includes \$373,500, which will be funded from cash on hand.

General System Improvements - The 2025 budget requests an additional \$50,000 in funding for General System Improvements. There were sufficient funds rolling over from 2024 so the new request for 2025 is being kept at a minimum.

Vehicles & Equipment - The District is budgeting to order six trucks at the end of 2024. The trucks will not be delivered until the beginning of 2025. The purchase includes two larger trucks (Chevy 3500), two full size trucks (Chevy 1500) and two smaller trucks (Chevy Colorado). In 2025, the District will be buying a new air compressor for the treatment plant that does not require oil, and evaluate vehicle needs in the fall to place orders for trucks to be delivered in 2026.

Browns Canyon Road betterment – The District has evaluated the benefit of a betterment (line size upgrade) to the distribution infrastructure planned by Promontory and has decided to participate. Promontory delayed the project until 2025 but is still planning to move forward with The District's betterment. Promontory has provided an updated estimate resulting in a budget decrease of \$140,000.

Treatment Plant Expansion - The District is requesting an additional \$550,000 in the 2025 Capital Budget to complete the design work on the Treatment Plant Expansion project. The current timeline is to finish design work in 2025 with construction beginning during 2026. This expansion will provide additional safety, resiliency, redundancy, as well as meet the District's projected water needs for the next 20 years.

Administrative Office and Maintenance Facility - The District is not requesting any additional funding to the construction of the Administrative Office and Maintenance Facility as current estimates have the project coming in under budget. Construction has progressed during 2024, with completion and move in before the end of 2025.

Summit Park Well #5 – This project will rehabilitate Summit Park Well #5, which has been inactive for years. This will add source to the Summit Park area and resiliency to the water portfolio. There are electrical improvements planned to bring the well to modern standards. Lastly, the SCADA (automation and controls) system will be improved and integrated so this well can be monitored and operated remotely moving forward. This continues the District’s investment to rehabilitate wells given the growth the District has experienced.

Old Ranch Booster Pump Station Upgrades – Old Ranch Booster Pump Station is a critical pump station that regionalizes the District’s system. This project will add the ability to transfer water between regions within the District, using a control valve and SCADA improvements (automation and controls). A surge control system is also being implemented to protect the system and allow for higher pumping rates to meet demand and growth. Lastly, there will be electrical improvements to allow an onsite backup generator. Given its critical nature, it’s an obvious candidate for the next installation of a diesel generator in the District to ensure water delivery to the Colony, Canyons and Silver Springs regions.

Engineering Design Fees – An additional \$95,000 is being added to this budget for the design of a new tank in the Community Water area. Design work continues to take place on the Old Ranch Booster Pump Station, a waterline loop in Glenwild, and water line replacement in Summit Park on the Upper Evergreen road.

New 2025 Capital Projects

Well 2R Refurbishment – Well 2R in the Black Hawk area needs a new pump and motor as well as updated electrical.

Innsbruck Booster Pump Station – A new Motor Control Center (MCC) will be built and installed. This is a four panel MCC including breakers, variable frequency drives, and relays. This is an essential part of managing and monitoring the electrical systems in booster pump stations. Summit Park Well 2 is located at this booster pump station and this project will also upgrade the controls of this well to allow automated use through the District SCADA system.

Summit Park Well 7 – Summit Park Well 7 is the most critical source in Summit Park and meets the demands for the highest-pressure zone. This area of the system is difficult to reliably chlorinate, and the electrical system needs to be more robust. A chlorination system will be installed and a new MCC will also be put in place.

Lost Canyon Transmission Line Air Valve – During a recent study with Weber Basin Water Conservancy District, a location was identified for a possible air valve to improve the resilience against surge phenomenon in the transmission line. Since current Lost Canyon Booster Pump Station flows can have significant surge, this is a relatively inexpensive investment to increase the security of the transmission line.

Treatment Plant Insulation Repair – Signal Hill Water Treatment Plant has failing insulation in the north end of the building as part of the original construction. The District has been working with fabricators and contractors to find a solution to repair the failing insulation. The District has found a qualified contractor and lift capable of working in the treatment plant to make these repairs. The most critical repair will happen in conjunction with a plant shutdown to ensure no contamination in the treatment process.

Lost Canyon Pump 1 Upgrade – Lost Canyon Booster Pump Station has a smaller pump installed in the “number one” can. This pump is not currently useful to the District under modern operating scenarios. To increase redundancy in the critical pump station, the District will replace Pump 1 and its electrical to allow for two pumps to be taken offline at any time. This allows the District to hit peak flow rates with eight of the ten total pumps in service (approximately 9,200 gpm).

Enterprise Asset Management (EAM) Implementation – The District’s EAM solution was selected in 2024 (OpenGov). EAM refers to the systems and strategies used by organizations to manage and maintain assets throughout their lifecycle. The implementation is scheduled to begin during the first quarter of 2025.

Enterprise Resource Planning (ERP) Implementation – The District is working on replacing its current accounting, billing, and customer service software with a more robust ERP software solution. A request for proposals will be going out before the end of 2024 with implementation expected to begin during the second quarter of 2025.

**A BUDGET RESOLUTION OF THE MOUNTAIN REGIONAL WATER
SPECIAL SERVICE DISTRICT
2024 BUDGET AMENDMENTS
2025 BUDGETS**

WHEREAS, pursuant to UCA §17B-1-622, on December 4, 2024, the Summit County Council, acting as the governing body of the Mountain Regional Water Special Service District, held a public hearing to amend the following 2024 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, pursuant to UCA §17B-1-610, on December 4, 2024, the Summit County Council, acting as the governing body of the Mountain Regional Water Special Service District, held a public hearing for the following 2025 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the Mountain Regional Water Special Service District, finds that it is in the best interests of the District to amend the 2024 budgets and adopt the 2025 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17B-1-614, the Summit County Council, acting as the governing body of the Mountain Regional Water Special Service District, hereby amends the 2024 budgets and further adopts the 2025 budgets, as shown herein:

2024

2024 Amended Operating Budget

Revenue: \$16,585,700

Expense: \$14,155,700

Change in Net Position: \$2,430,000

2024 Capital Budget (Not Amended)

\$3,738,600

2024 Debt Service Budget (Not Amended)

\$4,945,300

2025

2025 Operating Budget

Revenue: \$18,036,500

Expense: \$14,638,600

Change in Net Position: \$3,397,900

2025 Capital Budget

\$3,986,500

2025 Debt Service Budget

\$4,839,600

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 4th day of December 2024.

MOUNTAIN REGIONAL WATER
SPECIAL SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By:

Malena Stevens
Chair, Governing Body

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

**A BUDGET RESOLUTION OF THE PARK CITY
FIRE SERVICE DISTRICT
2024 BUDGET AMENDMENTS
2025 BUDGETS**

WHEREAS, pursuant to UCA §17B-1-622, on December 4, 2024, the Summit County Council, acting as the governing body of the Park City Fire Service District, held a public hearing to amend the following 2024 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, pursuant to UCA §17B-1-610, on December 4, 2024, the Summit County Council, acting as the governing body of the Park City Fire Service District, held a public hearing for the following 2025 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the Park City Fire Service District, finds that it is in the best interests of the District to amend the 2024 budgets and adopt the 2025 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17B-1-614, the Summit County Council, acting as the governing body of the Park City Fire Service District, hereby amends the 2024 budgets and further adopts the 2025 budgets, as shown herein:

2024

2024 Amended Operating Budget

Revenue: \$ 21,633,400

Expense: \$ 20,547,799

Change in Net Position: \$ 1,085,601

2024 Capital Budget (Not Amended)

\$ 2,510,000

2024 Debt Service Budget (Not Amended)

\$ 710,000

2025

2025 Operating Budget

Revenue: \$ 24,143,350

Expense: \$ 20,940,627

Change in Net Position: \$ 3,202,723

2025 Capital Budget

\$ 2,987,000

2025 Debt Service Budget

\$ 287,500

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit
County Council, this 4th day of December, 2024

PARK CITY FIRE SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By: _____
Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2022, 2023 and 2024

| | Actual 2022 | Actual 2023 | Year-to Date 2024 | Projected 2024 | Budget 2024 | Amended Budget 2024 | Final Budget 2025 |
|---|-------------------|-------------------|----------------------|-------------------|--------------------|---------------------------|-------------------------|
| Revenues: | | | | | | | |
| Property taxes | 13,945,933 | 14,579,256 | 1,058,312 | 14,780,000 | 14,464,500 | 14,454,500 | 15,250,500 |
| Fee-in-lieu | 251,408 | 230,668 | 173,681 | 300,000 | 300,000 | 300,000 | 275,000 |
| Interest income | 350,468 | 1,120,741 | 1,087,882 | 1,420,000 | 867,600 | 867,600 | 1,245,100 |
| Misc income | 219,602 | 210,861 | 43,514 | 40,000 | 25,500 | 25,500 | 41,500 |
| Grants and donations | 116,016 | 73,844 | 271,851 | 202,000 | 50,500 | 50,500 | 270,500 |
| Bond proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and Permits | 4,340,531 | 6,683,187 | 6,247,565 | 6,885,000 | 5,935,300 | 5,935,300 | 7,060,750 |
| Total revenues | 19,223,958 | 22,898,557 | 8,882,805 | 23,627,000 | 21,643,400 | 21,633,400 | 24,143,350 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Salaries and wages | 9,657,490 | 10,913,695 | 8,550,018 | 11,700,025 | 12,132,131 | 12,132,131 | 12,431,043 |
| Fringe benefits | 3,974,077 | 4,633,483 | 3,523,078 | 4,692,428 | 5,369,420 | 5,369,420 | 5,255,520 |
| Total wages and fringe benefits | 13,631,567 | 15,547,178 | 12,073,096 | 16,392,453 | 17,501,551 | 17,501,551 | 17,686,562 |
| Operations: | | | | | | | |
| Station expenditures | 792,901 | 696,102 | 694,038 | 910,000 | 971,357 | 971,357 | 1,065,806 |
| Ambulance operational expenditures | 869,655 | 892,112 | 483,124 | 650,000 | 733,500 | 733,500 | 744,900 |
| Apparatus maintenance | 247,739 | 238,200 | 129,938 | 350,000 | 350,000 | 350,000 | 387,000 |
| Fire, spec. ops. And communication equip. | 79,524 | 105,396 | 32,679 | 85,500 | 109,846 | 109,846 | 142,673 |
| Fuel | 192,868 | 158,300 | 91,365 | 145,000 | 160,500 | 160,500 | 126,000 |
| Uniforms and safety gear | 110,746 | 173,646 | 93,372 | 135,000 | 158,000 | 158,000 | 158,000 |
| Travel, training and tuitions | 66,406 | 80,611 | 82,511 | 142,500 | 142,500 | 142,500 | 227,100 |
| Other operations | 4,060 | 2,535 | 68 | 1,500 | 3,850 | 3,850 | 2,100 |
| Total operations | 2,363,900 | 2,346,902 | 1,607,095 | 2,419,500 | 2,629,553 | 2,629,553 | 2,853,579 |
| General and administrative: | | | | | | | |
| General liability insurance | 79,824 | 86,675 | 122,976 | 123,000 | 115,000 | 125,000 | 130,000 |
| Professional and consulting services | 27,465 | 24,709 | 14,508 | 25,000 | 25,000 | 25,000 | 22,000 |
| Audit and accounting services | 15,700 | 18,800 | 19,400 | 19,400 | 22,000 | 22,000 | 22,000 |
| Legal services | 40,000 | 3,972 | 6,062 | 47,000 | 50,000 | 50,000 | 50,000 |
| Certificates of participation- cost of issuance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other general and administrative | 118,759 | 131,866 | 104,366 | 130,000 | 194,695 | 194,695 | 176,486 |
| Total general and administrative | 281,748 | 266,022 | 267,312 | 344,400 | 406,695 | 416,695 | 400,486 |
| Capital outlay: | | | | | | | |
| Apparatus and vehicles | 677,509 | 595,728 | 1,258,512 | 1,600,000 | 1,665,000 | 1,665,000 | 2,676,000 |
| Land, buildings and building improvements | 1,524,142 | 2,714,470 | 275,283 | 395,000 | 395,000 | 395,000 | 65,000 |
| Furniture and equipment | 67,808 | 750,118 | 379,542 | 450,000 | 450,000 | 450,000 | 246,000 |
| Total capital outlay | 2,269,459 | 4,060,316 | 1,913,338 | 2,445,000 | 2,510,000 | 2,510,000 | 2,987,000 |
| Debt service: | | | | | | | |
| Principle retirement | 844,225 | 867,475 | 414,897 | 685,000 | 685,000 | 685,000 | 275,000 |
| Interest charges | 63,234 | 22,587 | 13,075 | 25,000 | 25,000 | 25,000 | 12,500 |
| Total debt service | 907,459 | 890,061 | 427,973 | 710,000 | 710,000 | 710,000 | 287,500 |
| Total expenditures | 19,454,133 | 23,110,478 | 16,288,812 | 22,311,353 | 23,757,799 | 23,767,799 | 24,215,127 |
| Excess (deficit) of revenue over expenditures before operating transfers | (230,172) | (211,921) | (7,406,007) | 1,315,647 | (2,114,399) | (2,114,399) | (71,777) |
| Operating transfers out | 2,015,684 | 5,856,636 | 3,739,696 | 4,680,000 | 4,680,000 | 4,680,000 | 3,975,000 |
| Operating transfers in | 2,015,684 | 5,856,636 | 3,739,696 | 4,680,000 | 4,680,000 | 4,680,000 | 3,975,000 |
| Total transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | (230,172) | (211,921) | (7,406,007) | 1,315,647 | (2,114,399) | (2,114,399) | (71,777) |
| Fund Balances - Beginning | 28,514,184 | 28,284,012 | 28,072,091 | 28,072,091 | 28,072,091 | 28,072,091 | 29,387,738 |
| Fund Balances - Ending | 28,284,012 | 28,072,091 | 20,666,084 | 29,387,738 | 25,957,692 | 25,957,692 | 29,315,961 |

**Park City Fire Service District
Balance Sheet
General Funds
September 30, 2024**

| | General | Capital Projects | Other Non-Major Governmental Funds | Total Governmental Funds | Special Revenue Fund | Debt Service Fund | Local Building Authority | Total Non-Major Governmental Funds |
|---|-----------|---------------------|---|--------------------------------|----------------------------|-------------------------|--------------------------------|---|
| Assets: | | | | | | | | |
| Cash - Regular Checking | 641,727 | | | | | | | |
| Cash and Cash Equivalents | 876,925 | 0 | 5,025 | 881,950 | | | 5,025 | 5,025 |
| Bond Escrow Holdings | 0 | 0 | 52 | 52 | 0 | 52 | 0 | 52 |
| Cash Deposited in Public Treasurer's Investment Fund | 2,162,012 | 16,274,893 | 0 | 18,436,906 | | | 0 | 0 |
| Receivables: | | | | | | | | |
| Accounts Receivable | 4,770 | 0 | 0 | 4,770 | 0 | | 0 | 0 |
| Taxes | 393,680 | | 0 | 393,680 | 0 | 0 | 0 | 0 |
| Ambulance Operations | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Assets | | | | | | | | |
| Restricted Assets: | | | | | | | | |
| Cash and Cash Equivalents | 203,166 | | 275,848 | 479,014 | 0 | 275,848 | | 275,848 |
| Prepaid Assets | 0 | | | 0 | | | | |
| Cash Deposited in Public Treasurer's Investment Fund | 774,053 | 0 | 659,765 | 1,433,818 | 659,765 | | 0 | 659,765 |
| Accounts Receivable | | | | 0 | | | | |
| Investments | | | | 0 | | | | |
| Total Assets | 4,414,606 | 16,274,893 | 940,690 | 21,630,190 | 659,765 | 275,900 | 5,025 | 940,690 |
| Liabilities and Fund Balances: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable | 72,865 | 0 | 0 | 72,865 | 0 | 0 | 0 | 0 |
| Bond Interest Payable | | | 0 | 0 | | 0 | | 0 |
| Accrued Liabilities | 891,242 | | | 891,242 | | | | |
| Total Liabilities | 964,107 | 0 | 0 | 964,107 | 0 | 0 | 0 | 0 |
| Fund Balances: | | | | | | | | |
| Restricted for: | | | | | | | | |
| Debt Service | | | 275,900 | 275,900 | | 275,900 | | 275,900 |
| Impact Fees | | | 659,765 | 659,765 | 659,765 | | | 659,765 |
| Assigned for: | | | | | | | | |
| Building Construction and Equipment Purchases | | 16,274,893 | 5,025 | 16,279,918 | | | 5,025 | 5,025 |
| Unassigned | 3,450,500 | | | 3,450,500 | | | | |
| General Fund | | | | | | | | |
| Capital Projects Fund | | | | | | | | |
| Total Fund Balance | 3,450,500 | 16,274,893 | 940,690 | 20,666,083 | 659,765 | 275,900 | 5,025 | 940,690 |
| Total Liabilities and Fund Balance | 4,414,606 | 16,274,893 | 940,690 | 21,630,190 | 659,765 | 275,900 | 5,025 | 940,690 |

**A BUDGET RESOLUTION OF THE NORTH SUMMIT
FIRE SERVICE DISTRICT
2025 BUDGETS**

WHEREAS, pursuant to Utah Code § 17B-1-610, on December 4, 2024, the Summit County Council, acting as the governing body of the North Summit Fire Service District, held a public hearing for the following 2025 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the North Summit Fire Service District, finds that it is in the best interests of the District to adopt the 2025 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah Code § 17B-1-614, the Summit County Council, acting as the governing body of the North Summit Fire Service District, hereby adopts the 2025 budgets, as shown herein:

2025

2025 Operating Budget

Revenue: \$3,585,500

Expense: \$3,585,500

Change in Net Position: \$0

2025 Capital Budget

\$200,000

2025 Debt Service Budget

\$0

[signatures on the following page]

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit
County Council, this 4th day of December, 2024.

NORTH SUMMIT FIRE
SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By: _____
Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney

RESOLUTION NSFSD 2024-XX

**A BUDGET RESOLUTION OF THE NORTH SUMMIT
FIRE SERVICE DISTRICT
2024 BUDGET AMENDMENTS**

WHEREAS, pursuant to Utah Code § 17B-1-622, on December 4, 2024, the Summit County Council, acting as the governing body of the North Summit Fire Service District, held a public hearing to amend the following 2024 budgets: Operating Fund and Capital Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the North Summit Fire Service District, finds that it is in the best interests of the District to amend the 2024 budgets;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah Code § 17B-1-614, the Summit County Council, acting as the governing body of the North Summit Fire Service District, hereby amends the 2024 budgets as shown herein:

2024

2024 Amended Operating Budget

Revenue: \$4,001,451

Expense: \$4,001,451

Change in Net Position: \$0

2024 Amended Capital Budget

\$329,450

[signatures on following page]

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit
County Council, this 4th day of December, 2024.

NORTH SUMMIT FIRE
SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By: _____
Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney



To: Summit County Council

From: Dana Jones, District Director

Date: November 26, 2024

Re: Public Hearing presentation and adoption of Snyderville Basin Special Recreation District's 2025 tentative budget and 2024 proposed budget amendments

Discussion:

The Snyderville Basin Special Recreation District Administrative Control Board has approved for recommendation to County Council the included 2025 general fund, capital fund, impact fee and debt service fund budgets.

The focus for 2025 will be to maintain and improve the programs, events, and facilities the District currently offers, as well as planning for the long-term future growth of the organization.

Below is a brief summary of the proposed budgets that follow this memorandum.

2025 Proposed Budgets

General Fund

Property tax revenue is projected to increase 4%, interest income is projected to increase 111% (due to a low budgeted number in 2024) and charges for services revenue are projected to increase 10% from the 2024 adopted budget. Expenses are projected to increase 3.7%.

Staff expect Fieldhouse pass sales to remain constant and anticipates revenue amounts to be similar to actual 2024 revenue (approx. 11% above 2024 budgeted), with the assumption that the facility is reaching its capacity. Revenue from programs and events will be budgeted just above 2024 levels based on high participation rates and with the addition of potential new programs and offerings. Property tax revenues will increase based on new growth trends in the District. Various accounts will be expanded or consolidated for efficiency and line-item titles updated for clarity.

The budget includes adding part-time positions in Accounting and Marketing/Outreach to assist in these vital services. Staff is anticipating a 3% cost of living adjustment (COLA) and recommending up to 3% merit increase based on the newly implemented performance appraisal program for full-time staff.

Capital Fund

The 2025 Capital Improvement and Replacement Budget reflects the District's efforts to continue growing at pace with community demand for services. Several projects will expand or improve existing facilities to better serve the public and maximize the function of spaces for growing District staff. Highlights include the Mobile Visitor Center that will provide a flexible platform to enhance interpretation and education efforts. The Fieldhouse front desk and locker rooms will be renovated to improve flow through the facility and privacy for patrons. A front-end loader will increase capacity for

winter maintenance in especially difficult areas, allowing for better access to amenities throughout the year. The Trailside Upper Parking Lot Expansion will improve traffic flow in a popular area and create flexibility for the placement of potential future facilities.

Smaller Capital project priorities are dictated by the need to expend impact fees, the increasing requirement to update aging facilities, and strategic goals to increase service in specific areas. The volume of projects that can be completed each year is still dictated by limitations of staff time. Included is a detailed line-item list of capital and capital replacement projects and purchases. In general, staff has chosen to increase the number of planned capital projects this year compared to previous years. Due to the uncertainties inherent in these capital projects, the Board's guidance is welcome on whether they prefer an ambitious project list that may not be fully executed or a shorter list with higher chances of completion.

Impact Fee Fund

The 2025 budget anticipates a decrease in revenue based on our current 2024 numbers. Expenses reflect the transfer to the capital fund for capital projects.

Debt Service Fund

The 2025 budget reflects enough property tax revenue to pay for the District's six outstanding general obligation bonds.

2024 Amended Budgets

There have not been any adjustments to the 2024 Budgets.

Proposed Motion:

To adopt as presented the Snyderville Basin Special Recreation District's 2025 tentative budget and 2024 proposed budget amendments.

Operations Budget - 10

Tentative Budget

Revenue:**Taxes**

Property taxes - Current

8,593,407

8,937,100

Property taxes - Redemption

328,952

342,100

Property taxes - Fee in lieu of

181,153

188,400

Total Taxes**9,103,512****9,467,600****Intergovernmental revenue**

Grants

-

30,000

Total Intergovernmental revenue

-

30,000**Charges for services****FH - Passes**

FH-Fitness Passes

237,000

288,200

FH-Passes-Monthly

631,500

700,000

FH-Passes-Daily

186,850

188,000

FH-Passes-Senior and Youth

316,750

364,400

Total FH - Passes**1,372,100****1,540,600****Recreation Programs**

Scholarship Donations

3,000

1,900

Youth Activities Revenue

358,200

335,400

Athletics Revenue

258,500

357,950

FH-Fitness Programs

12,000

13,100

FH-Aquatics

54,800

51,550

Total Recreation Programs**686,500****759,900****Other charges for services**

Stakeholder Use Fees

-

-

Trails & Open Space Revenue

15,000

17,000

Park/Facilities Use Fees

87,200

90,000

Facility use fees-Pavilions/Rm

7,000

5,000

District Events Income

6,850

1,000

FH-Rentals

94,000

120,000

FH-Birthday Parties (Facility & Equipment Rental)

22,000

-

FH-Vending Income

3,200

4,500

FH-Sales Misc - Taxable

8,000

3,750

FH-Rentals - Special Events

26,000

28,000

FH-Personal Training Fees

8,000

5,550

Enforcement Revenue

100

-

Total Other charges for services**277,350****274,800****Total Charges for services****2,335,950****2,575,300****Interest**

Interest earnings

90,000

190,000

Total Interest**90,000****190,000**

| | | |
|--|-------------------|-------------------|
| Miscellaneous revenue | | |
| Surplus | - | - |
| Misc Income | 2,000 | 2,000 |
| Unappropriated Fund Balance | 300,000 | - |
| Total Miscellaneous revenue | 302,000 | 2,000 |
| Total Revenue: | 11,831,462 | 12,264,900 |
| Expenditures: | | |
| Administration Department | | |
| Admin Dept Salaries | | |
| Admin Full Time Salary | 1,583,999 | 1,712,400 |
| Admin Overtime | 1,000 | 1,000 |
| Admin Merit Bonus | 5,300 | - |
| Board Compensation | 35,000 | 35,000 |
| Total Admin Dept Salaries | 1,625,299 | 1,748,400 |
| Admin Salaries-Non-Benefited | | |
| Admin PT Non Benefited | 72,991 | 168,200 |
| Non-benefitted - RNG Wages | - | 65,000 |
| Total Admin Salaries-Non-Benefited | 72,991 | 233,200 |
| Admin Benefits | | |
| Admin - Health Insurance | 335,874 | 274,100 |
| Admin - FICA/Medicare/WC | 133,990 | 138,100 |
| Admin - Retirement | 257,308 | 263,200 |
| Admin - Supplemental | 43,515 | 26,200 |
| Admin - PT Non-Benefited FICA/WC | | 19,700 |
| Total Admin Benefits | 770,687 | 701,600 |
| Administration | | |
| Capital Outlay - Lease | - | - |
| Contract Service-Audit | 14,000 | 14,000 |
| Continuing Disclosure | 2,500 | 2,500 |
| County Services | 54,684 | 40,000 |
| Consultants-Professional/Contract Services | 100,000 | 32,500 |
| Outsourced IT | 110,000 | 120,000 |
| Insurance-Liability | 59,000 | 64,900 |
| Insurance-Building/Contents | 35,000 | 38,500 |
| Insurance-Vehicle | 24,000 | 26,400 |
| Unemployment Insurance | 5,000 | 5,000 |
| Continuing Education | 60,000 | 57,600 |
| Travel | 20,000 | 30,000 |
| Board Per Diem | 5,040 | 5,040 |
| Board Expenses and Meetings | 2,500 | 2,500 |
| Office Equipment | 13,020 | 12,000 |
| Software Expenses | 75,000 | 111,000 |
| Staff Meetings | 8,000 | 5,000 |

| | | |
|--|------------------|------------------|
| ADM-Team Building & Communication | - | 2,100 |
| Office Supplies | 12,000 | 12,000 |
| Vending Expense | 16,500 | 8,000 |
| Website Costs | 3,300 | 3,660 |
| Marketing Software | 16,000 | 8,360 |
| Public Relations/Marketing | 22,000 | 28,000 |
| Printing | 8,500 | 8,500 |
| New Hire Expenses | 10,000 | 10,000 |
| Memberships | 13,700 | 13,700 |
| Uniforms - All Departments | 10,000 | 12,000 |
| Uniforms - Rangers & Mechanic | - | 8,000 |
| Water Lease Fees | 2,300 | 2,300 |
| Internet | 13,224 | 19,700 |
| Telephone/Cellular | 45,000 | 45,000 |
| Bank & Credit Card Fees | 70,000 | - |
| Postage | 2,500 | 900 |
| Office Equipment Maintenance | 4,000 | 4,000 |
| Public Notice Expense | 5,500 | 3,200 |
| Mileage | 1,000 | 1,000 |
| Debt Service - Lease Interest | - | 1,970 |
| Admin Operating Contingency | 35,700 | - |
| Office/Storage Space Lease | 85,000 | 61,800 |
| Vehicle/Equip Fuel | 41,929 | 51,000 |
| Vehicle/Equipment Repairs & Maintenance | 30,000 | 43,555 |
| Special Event Expenses | 15,500 | 22,000 |
| Ranger Program | 25,000 | 14,500 |
| FH-Association Dues-CAM | 110,000 | 131,620 |
| FH-Transit Assess (Summit Co.) | 3,480 | 3,480 |
| FH-Subscriptions | 3,500 | - |
| Events Expenses | 12,000 | 12,000 |
| Total Administration | 1,205,377 | 1,099,285 |
| Total Administration Department | 3,674,354 | 3,782,485 |
| Parks & Facilities Department | | |
| Parks & Facilities Salaries-Benefited | | |
| Parks Full Time Salary | 700,966 | 745,500 |
| Parks FT Overtime Pay | 2,000 | 2,000 |
| Parks Merit Bonus | 3,600 | - |
| Total Parks & Facilities Salaries-Benefited | 706,566 | 747,500 |
| Parks & Facilities Salaries-Non Benefited | | |
| Parks PT Seasonal | 25,000 | 15,000 |
| Total Parks & Facilities Salaries-Non Benefited | 25,000 | 15,000 |
| Parks & Facilities Benefits | | |
| Parks & Facilities - Health Insurance | 169,598 | 121,100 |
| Parks & Facilities - FICA/Medicare/WC | 65,583 | 63,900 |
| Parks & Facilities - Retirement | 116,489 | 115,800 |

| | | |
|--|------------------|------------------|
| Parks & Facilities - Supplemental | 22,681 | 13,700 |
| Parks & Facilities - PT Non-Benefited FICA/WC | | 1,300 |
| Total Parks & Facilities Benefits | 374,351 | 315,800 |
| Utilities - Water | | |
| Water Shares -Standby Fees | 3,250 | 4,000 |
| Parks - Utility - Water | 90,000 | 75,000 |
| FH-Water | 21,000 | 21,000 |
| Total Utilities - Water | 114,250 | 100,000 |
| Utilities - Gas | | |
| Facilities - Utility - Gas | 12,700 | 13,200 |
| FH-Utilities-Gas | 60,000 | 75,000 |
| Total Utilities - Gas | 72,700 | 88,200 |
| Utilities - Electric | | |
| Facilities - Utility - Electric | 16,800 | 19,320 |
| FH-Utilities-Electricity | 78,000 | 89,700 |
| Total Utilities - Electric | 94,800 | 109,020 |
| Utilities - Sewer | | |
| Facilities - Utility - Sewer | 3,400 | 3,400 |
| FH-Utility Sewer | 7,000 | 7,000 |
| Total Utilities - Sewer | 10,400 | 10,400 |
| Parks & Facilities Other | | |
| Departmental Supplies-Parks | 65,000 | 64,000 |
| P&F Department Safety Gear | - | 3,000 |
| Cleaning Supplies | 18,000 | 16,000 |
| Repairs and Maintenance - Parks | 32,500 | 42,600 |
| Building Repair/Maint/Supplies | 15,000 | 15,000 |
| Contract Service-Maintenance | 163,000 | 227,000 |
| P&F - Team Building & Communication | 2,000 | 2,000 |
| Mileage Reimbursement | 1,500 | - |
| Parks & Facilities Operating Contingency | 26,000 | - |
| FH-Contract Svc-Maintenance | 222,500 | 229,500 |
| FH-Repairs & Maintenance | 80,000 | 80,000 |
| FH-Aquatics Facility Expenses | 45,000 | 35,000 |
| FH-Supplies-Bldg | 55,000 | 70,000 |
| Total Parks & Facilities Other | 725,500 | 784,100 |
| Other | | |
| Building Maint Contingency | 27,000 | - |
| Total Other | 27,000 | - |
| Total Parks & Facilities Department | 2,150,567 | 2,170,020 |
| Trails and Open Space | | |
| Wages - Benefited | | |
| Trails & Open Space Full Time Salary | 843,513 | 881,600 |
| Trails & Open Space Overtime | 1,900 | 1,900 |
| Trails & Open Space Merit Bonus | 4,800 | - |
| Total Wages - Benefited | 850,213 | 883,500 |

| | | |
|--|------------------|------------------|
| Wages - PT Seasonal | | |
| Trails Salaries - PT Seasonal | 70,720 | 74,700 |
| Total Wages - PT Seasonal | 70,720 | 74,700 |
| Benefits | | |
| Trails & Open Space - Health Insurance | 202,811 | 137,700 |
| Trails & Open Space - FICA/Medicare/WC | 78,952 | 75,500 |
| Trails & Open Space - Retirement | 137,342 | 134,000 |
| Trails & Open Space - Supplemental | 27,685 | 16,700 |
| Trails & Open Space - PT Non-Benefited FICA/WC | | 5,900 |
| Total Benefits | 446,790 | 369,800 |
| Trails Other | | |
| Departmental Supplies & Maintenance-Trails | 69,000 | 67,000 |
| T&OS - Department Safety Gear | - | 2,000 |
| Contract Service-Trails Maint | 120,000 | 188,000 |
| Utility-Water-Trails | 8,000 | 6,000 |
| Utility-Electric-Trails | 5,000 | 12,000 |
| Utility-Sewer-Trails | 5,000 | 5,000 |
| Contract Service - OS Maintenance/Restoration | 338,500 | 277,220 |
| Grant Specific Projects | - | 30,000 |
| Consultant Fees - Open Space | 40,000 | 40,000 |
| Open Space Maintenance Expenses | 10,000 | 10,000 |
| Memberships/Subscriptions | 1,000 | 1,000 |
| T&OS - Team Building & Communication | 1,000 | 1,000 |
| Mileage Reimbursement | 1,500 | - |
| Operating Contingency | 31,500 | - |
| Total Trails Other | 630,500 | 639,220 |
| Total Trails and Open Space | 1,998,224 | 1,967,220 |
| Recreation Department | | |
| Rec Salaries-Benefited | | |
| Rec Staff Overtime | 900 | 900 |
| Rec Full Time Salary | 865,640 | 932,100 |
| Recreation Merit Bonus | 5,800 | - |
| Total Rec Salaries-Benefited | 872,340 | 933,000 |
| Rec Salaries-PT Seasonal | | |
| Non-benefited - Front Desk & Facility | 283,800 | 281,150 |
| FH-Hrly-Fitness Class Instructor | 225,500 | 236,200 |
| FH-Hrly-Aquatics | 181,100 | 186,650 |
| Non-benefited - Youth Activities Pay | 219,900 | 233,250 |
| Non-benefited - Athletics Pay | 176,500 | 191,675 |
| Total Rec Salaries-PT Seasonal | 1,086,800 | 1,128,925 |
| Rec Benefits | | |
| Recreation - Health Insurance | 207,728 | 187,200 |
| Recreation - FICA/Medicare/WC | 80,972 | 79,700 |
| Recreation - Retirement | 142,527 | 143,200 |
| Recreation - Supplemental | 27,750 | 16,900 |

| | | |
|---------------------------------------|-------------------|-------------------|
| Recreation - PT Non-Benefited FICA/WC | | 95,200 |
| Total Rec Benefits | 458,977 | 522,200 |
| Rec Program Expenses | | |
| Bank & Credit Card Fees | - | 80,000 |
| FH - Aquatic Program Expenses | 11,500 | 11,500 |
| FH-Fitness Class Expenses | 13,500 | 14,100 |
| Youth Activities Expenses | 123,150 | 139,700 |
| Scholarship - Rec Programs | 51,000 | 40,000 |
| Athletics Expenses | 109,850 | 166,250 |
| Front Desk & Facility Expenses | 2,000 | 2,000 |
| Total Rec Program Expenses | 311,000 | 453,550 |
| Rec Other | | |
| FH-Subscriptions | - | 3,500 |
| Rec-Department Supplies/Repairs | 10,000 | 10,000 |
| FH - Inventory | 5,000 | 2,500 |
| Rec-Software Expenses | - | 36,500 |
| REC - Team Building & Communication | 2,500 | 5,000 |
| Rec-Mileage Reimbursement | 1,500 | - |
| Rec-Operating Contingency | 10,200 | - |
| Total Rec Other | 29,200 | 57,500 |
| Total Recreation Department | 2,758,317 | 3,095,175 |
| Miscellaneous | | |
| Other | | |
| Ice fund (per agreement w/ PC) | 50,000 | 50,000 |
| Total Other | 50,000 | 50,000 |
| Total Miscellaneous | 50,000 | 50,000 |
| Transfers out | | |
| Capital Projects - Xfer Out | 500,000 | 500,000 |
| Replacement Reserve - Xfer Out | 700,000 | 700,000 |
| Debt Service - Xfer Out | - | - |
| Impact Fee - Xfer Out | - | - |
| Total Transfers out | 1,200,000 | 1,200,000 |
| Total Expenditures: | 11,831,461 | 12,264,900 |
| Total Change in Net Position | 1 | - |

Impact Fee Fund - 21

Tentative Budget

Change In Net Position

Revenue:

Interest

3026 Interest - Impact Fees-Parks/Rec

63,400

59,700

3027 Interest - Impact Fees-Trails

18,200

600

3028 Interest - Impact Fees Combined

48,400

69,900

Total Interest

130,000

130,200

Miscellaneous revenue

3130 Impact Fees-Parks/Rec

-

-

3131 Impact Fees-Trails

-

-

3132 Impact Fees Combined

837,600

479,600

Total Miscellaneous revenue

837,600

479,600

Total Revenue:

967,600

609,800

Expenditures:

Transfers out

10710 Interfund Xfer Impact Fees

1,502,000

1,317,000

Total Transfers out

1,502,000

1,317,000

Total Expenditures:

1,502,000

1,317,000

Total Change In Net Position

(534,400)

(707,200)

Debt Service Fund - 31

Tentative Budget

Change In Net Position**Revenue:****Taxes**

3110 Property taxes - Current

4,272,506

4,228,173

3111 Property taxes - Redemption

244,478

265,699

3114 Property Taxes - Fee in lieu of

110,310

109,309

Total Taxes

4,627,294

4,603,181

Interest

3025 Interest income

58,687

85,900

Total Interest

58,687

85,900

Total Revenue:

4,685,981

4,689,081

Expenditures:**Miscellaneous****Other**

5058 Principal Series 2012

-

-

5059 Interest Series 2012

-

-

5060 Paying Agent Fee 2012

500

500

5061 Principal Series 2015 A

1,230,000

1,260,000

5062 Interest Series 2015 A

468,150

437,400

5063 Paying Agent Fee 2015 A

500

500

5064 Principal Series 2015B

655,000

685,000

5065 Interest Series 2015B

96,281

70,081

5066 Paying Agent Fee 2015B

500

500

5067 Principal Series 2017

1,665,000

1,715,000

5068 Interest Series 2017

569,550

519,600

5069 Paying Agent Fee 2017

500

500

Total Other

4,685,981

4,689,081

Total Miscellaneous

4,685,981

4,689,081

Total Expenditures:

4,685,981

4,689,081

Total Change In Net Position

-

-

Capital Fund - 41

Tentative Budget

Change In Net Position**Revenue:****Intergovernmental revenue**

3140 Grants - Capital

-

-

Total Intergovernmental revenue

-

-

Interest

3025 Interest income

138,142

105,000

3028 Interest-Replacement fund

80,692

18,000

3032 Interest-Ice arena

-

-

3033 Interest-2015 Open space

49,649

342

3034 Interest 2015 Rec & Trails Bond

332

51,000

Total Interest

268,815

174,342

Contributions and transfers

3701 Transfer from general - Capital Projects

500,000

500,000

3710 Transfer from impact fees

1,502,000

1,317,800

3725 Transfer from general - Replacement reserve

700,000

700,000

Total Contributions and transfers

2,702,000

2,517,800

Total Revenue:

2,970,815

2,692,142

Expenditures:**Miscellaneous****Capital Projects**

6000 Trail System Development

1,162,000

715,000

6219 Capital Projects - Parks/Buildings

-

22,000

Total Capital Projects

1,162,000

737,000

Impact Fee Projects

6320 Impact Fees - Combined

-

1,317,800

6400 Impact Fees - Trails Development

400,000

-

Total Impact Fee Projects

400,000

1,317,800

Grant Expenses

6910 RAP Grant (RAPREC-15-21)

87,231

-

6912 RAP Grant (RAPREC-13-22)

99,489

-

Total Grant Expenses

186,720

-

Capital Equipment

6740 Capital Equip Purchase-PARKS

75,000

55,000

6744 Capital Equip Purchase-ADMIN

-

96,400

6745 Capital Equip Purchase-TRAILS

12,000

229,000

6750 Capital Equip Purchase-RECREATION

-

50,000

Total Capital Equipment

87,000

430,400

Replacement

6901 Replacement-Admin

-

97,500

| | | |
|-------------------------------------|------------------|--------------------|
| 6902 Replacement-Parks | 800,000 | 616,500 |
| 6903 Replacement-Trails | 76,000 | 12,000 |
| 6904 Replacement-Recreation | 350,000 | 805,400 |
| Total Replacement | <u>1,226,000</u> | <u>1,531,400</u> |
| Total Expenditures: | <u>3,061,720</u> | <u>4,016,600</u> |
| Total Change In Net Position | <u>(90,905)</u> | <u>(1,324,458)</u> |

RESOLUTION SBSRD 2024-XX

**A BUDGET RESOLUTION OF THE SNYDERVILLE BASIN SPECIAL
RECREATION DISTRICT
2025 BUDGETS**

WHEREAS, pursuant to Utah §17B-1-622, on December 04, 2024, the Summit County Council, acting as the governing body of the Snyderville Basin Special Recreation District, held a public hearing to approve the following 2025 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the Snyderville Basin Special Recreation District, finds that it is in the best interests of the District to adopt the 2025 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah §17B-1-614, the Summit County Council, acting as the governing body of the Snyderville Basin Special Recreation District, hereby adopts the 2025 budgets, as shown herein:

2025

2025 Operating Budget

Revenue: \$12,264,900

Expense: \$12,264,900

Change in Net Position: \$0

2025 Capital Budget

\$4,016,600

2025 Debt Service Budget

\$4,689,0 81

(signatures on the following page)

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit
County Council, this 4th day of December 2024.

SNYDERVILLE BASIN SPECIAL
RECREATION DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By: _____
Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

2025 DRAFT Operations Budget 10.01.24

| | 2024 Adopted Budget | 2024 (11.13.2024) | 2024 Projected | 2024 Variance Budget vs. Projected | 2025 Proposed Budget |
|--|--------------------------------|------------------------------|---------------------------|---|---------------------------------|
| Revenue: | | | | | |
| Taxes | 9,103,512.08 | 813,160.97 | 9,103,512.08 | 0.00% | 9,467,600.00 |
| Intergovernmental revenue | - | 15,000.00 | 15,000.00 | | 30,000.00 |
| Charges for services | 2,335,950.00 | 2,471,510.07 | 2,572,000.00 | 10.11% | 2,575,300.00 |
| Interest | 90,000.00 | 343,720.42 | 405,000.00 | 350.00% | 190,000.00 |
| Miscellaneous revenue | 302,000.00 | 39,725.80 | 40,000.00 | -86.75% | 2,000.00 |
| Total Revenue: | 11,831,462.08 | 3,683,117.26 | 12,135,512.08 | 2.57% | 12,264,900.00 |
| Expenditures: | | | | | |
| Administration Department | | | | | |
| Administration Salaries | 1,698,289.99 | 1,438,738.52 | 1,647,093.76 | -3.01% | 1,981,600.00 |
| Administration Benefits | 770,686.94 | 572,707.47 | 627,661.47 | -18.56% | 701,600.00 |
| Administration Other | 1,205,377.00 | 824,932.85 | 1,186,545.95 | -1.56% | 1,099,285.00 |
| Total Administration Department | 3,674,353.93 | 2,836,378.84 | 3,461,301.18 | -5.80% | 3,782,485.00 |
| Parks & Facilities Department | | | | | |
| Parks & Facilities Salaries | 731,565.61 | 588,601.42 | 675,831.25 | -7.62% | 762,500.00 |
| Parks & Facilities Benefits | 374,351.20 | 250,634.66 | 275,210.73 | -26.48% | 315,800.00 |
| Utilities - Water | 114,250.00 | 83,043.21 | 85,000.00 | -25.60% | 100,000.00 |
| Utilities - Gas | 72,700.00 | 57,336.82 | 85,400.00 | 17.47% | 88,200.00 |
| Utilities - Electric | 94,800.00 | 59,648.53 | 75,700.00 | -20.15% | 109,020.00 |
| Utilities - Sewer | 10,400.00 | 8,053.49 | 8,800.00 | -15.38% | 10,400.00 |
| Parks & Facilities Other | 725,500.00 | 607,558.24 | 694,600.00 | -4.26% | 784,100.00 |
| Other | 27,000.00 | - | - | -100.00% | - |
| Total Parks & Facilities Department | 2,150,566.81 | 1,654,876.37 | 1,900,541.98 | -11.63% | 2,170,020.00 |
| Trails and Open Space | | | | | |
| Trails & Open Space Salaries | 920,933.33 | 722,940.58 | 824,568.37 | -10.46% | 958,200.00 |
| Trails & Open Space Benefits | 446,790.29 | 272,404.43 | 300,489.12 | -32.74% | 369,800.00 |
| Trails Other | 630,500.00 | 552,263.29 | 621,600.00 | -1.41% | 639,220.00 |
| Total Trails and Open Space | 1,998,223.62 | 1,547,608.30 | 1,746,657.49 | -12.59% | 1,967,220.00 |
| Recreation Department | | | | | |
| Recreation Salaries | 1,959,139.79 | 1,446,291.98 | 1,683,992.48 | -14.04% | 2,061,925.00 |
| Recreation Benefits | 458,977.34 | 404,008.51 | 435,116.55 | -5.20% | 522,200.00 |
| Recreation Program Expenses | 311,000.00 | 290,179.51 | 296,400.00 | -4.69% | 453,550.00 |
| Recreation Other | 29,200.00 | 11,337.32 | 13,381.32 | -54.17% | 57,500.00 |
| Total Recreation Department | 2,758,317.13 | 2,151,817.32 | 2,428,890.35 | -11.94% | 3,095,175.00 |
| Miscellaneous | | | | | |
| Other | 50,000.00 | - | 50,000.00 | 0.00% | 50,000.00 |
| Total Miscellaneous | 50,000.00 | - | 50,000.00 | 0.00% | 50,000.00 |
| Transfers out | 1,200,000.00 | - | 1,200,000.00 | 0.00% | 1,200,000.00 |
| Total Expenditures: | 11,831,461.49 | 8,190,680.83 | 10,787,391.00 | -8.82% | 12,264,900.00 |

RESOLUTION NSRSSD 2024-XX

**A BUDGET RESOLUTION OF THE
NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
2024 BUDGET AMENDMENTS**

WHEREAS, pursuant to Utah Code § 17B-1-610, on December 4, 2024, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, held a public hearing to amend the following 2024 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and,

WHEREAS, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, finds that it is in the best interests of the District to amend the 2024 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah Code § 17B-1-614, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, hereby amends the 2024 budgets as shown herein:

2024

2024 Amended Operating Budget

Revenue: \$238,348.00

Expense: \$238,348.00

Change in Net Position: \$0.00

[signatures on the following page]

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 4th day of December, 2024

NORTH SUMMIT RECREATION
SPECIAL SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By:

Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney

RESOLUTION NSRSSD 2024-XX

**A BUDGET RESOLUTION OF THE
NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
2025 BUDGETS**

WHEREAS, pursuant to Utah Code § 17B-1-610, on December 4, 2024, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, held a public hearing for the following 2025 budgets: Operating Fund, Capital Fund, and Debt Service Fund; and

WHEREAS, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, finds that it is in the best interests of the District to adopt the 2025 budgets of the following: Operating Fund, Capital Fund, and Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to Utah Code § 17B-1-614, the Summit County Council, acting as the governing body of the North Summit Recreation Special Service District, hereby adopts the 2025 budgets as shown herein:

2025

2025 Operating Budget

Revenue: \$271,943.31

Expense: \$271,943.31

Change in Net Position: \$0.00

[signatures on the following page]

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 4th day of December, 2024

NORTH SUMMIT RECREATION
SPECIAL SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By:

Malena Stevens
Chair, Governing Body

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney

North Summit Recreation
2025 Draft Operations Budget

| Budget | Actuals | Budget | Variance |
|--------|---------|--------|----------|
| 2024 | 2024 | 2025 | 24/25 |

Revenue

Recreation Programs Income

| | | | | | |
|---------------------|-----------|-----------|-----------|----------|----|
| Registration Income | \$ 56,757 | \$ 53,200 | \$ 59,595 | \$ 2,832 | 5% |
|---------------------|-----------|-----------|-----------|----------|----|

Less: Scholarships

| | | | | |
|-----------|------|----------|----------|----------|
| Donations | \$ - | \$ 4,500 | \$ 5,500 | \$ 5,500 |
|-----------|------|----------|----------|----------|

| | | | | |
|---------------------------------|------------------|------------------|------------------|-----------------|
| Net Registration Income: | \$ 56,757 | \$ 57,700 | \$ 65,095 | \$ 8,338 |
|---------------------------------|------------------|------------------|------------------|-----------------|

Taxes & Grant Funds

| | | | | | |
|----------------|------------|-----------|------------|----------|------------------|
| Property Taxes | \$ 181,585 | \$ 78,931 | \$ 188,848 | \$ 7,263 | 4% increase prop |
|----------------|------------|-----------|------------|----------|------------------|

| | | | | | |
|--------------|------|-----------|-----------|-----------|-----------------|
| County Grant | \$ - | \$ 10,000 | \$ 12,000 | \$ 12,000 | Health Dept Gar |
|--------------|------|-----------|-----------|-----------|-----------------|

| | | | | |
|-----------------|--|-----------|----------|----------|
| Interest Income | | \$ 21,110 | \$ 6,000 | \$ 6,000 |
|-----------------|--|-----------|----------|----------|

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|------------------|
| Non Program Income: | \$ 181,585 | \$ 110,041 | \$ 206,848 | \$ 25,263 |
|----------------------------|-------------------|-------------------|-------------------|------------------|

| | | | | |
|----------------------|-------------------|-------------------|-------------------|------------------|
| Total Revenue | \$ 238,342 | \$ 167,741 | \$ 271,943 | \$ 33,601 |
|----------------------|-------------------|-------------------|-------------------|------------------|

Expenss

Administrative Expenses

3% COLA

Compensation

| | | | | |
|-----------------|--------------|-------------|--------------|----------|
| Salary/Benefits | \$ (140,584) | \$ (79,000) | \$ (144,313) | \$ 3,729 |
|-----------------|--------------|-------------|--------------|----------|

| | | | | |
|--------------------|------|--|-------------|-----------|
| Part Time Employee | \$ - | | \$ (22,000) | \$ 22,000 |
|--------------------|------|--|-------------|-----------|

| | | | | |
|------------------|--|-------------|-------------|-----------|
| Employee Bonuses | | \$ (10,000) | \$ (10,000) | \$ 10,000 |
|------------------|--|-------------|-------------|-----------|

| | | | | |
|-------------|----------|----------|----------|--------|
| Payroll Fee | \$ (420) | \$ (380) | \$ (750) | \$ 330 |
|-------------|----------|----------|----------|--------|

| | | | | |
|------------------|------------|------------|------------|----------|
| FICA/Medicare/WC | \$ (5,987) | \$ (2,987) | \$ (7,076) | \$ 1,089 |
|------------------|------------|------------|------------|----------|

| | | | | |
|----------------------------|---------------------|--------------------|---------------------|--------------------|
| Total Compensation: | \$ (146,991) | \$ (92,367) | \$ (174,139) | \$ (27,148) |
|----------------------------|---------------------|--------------------|---------------------|--------------------|

Other Administration

| | | | | |
|--------------|------|----------|----------|--------|
| Bank Charges | \$ - | \$ (153) | \$ (250) | \$ 250 |
|--------------|------|----------|----------|--------|

| | | | | |
|-----------------------|------------|------|------|--|
| Depreciation Expenses | \$ (8,000) | \$ - | \$ - | |
|-----------------------|------------|------|------|--|

| | | | | |
|-----------------|------------|----------|------------|--------|
| Office Supplies | \$ (1,200) | \$ (910) | \$ (1,000) | \$ 200 |
|-----------------|------------|----------|------------|--------|

| | | | | |
|-----------------------|-------------|-------------|-------------|------|
| Professional Services | \$ (19,083) | \$ (13,896) | \$ (19,083) | \$ - |
|-----------------------|-------------|-------------|-------------|------|

| | | | | |
|-----------|------------|------------|------------|------|
| Utilities | \$ (1,730) | \$ (1,591) | \$ (1,730) | \$ - |
|-----------|------------|------------|------------|------|

| | | | | |
|------------------|------|--|--|--|
| Interest Expense | \$ - | | | |
|------------------|------|--|--|--|

| | | | | |
|-------|------------|----------|------------|---------|
| Misc. | \$ (1,428) | \$ (855) | \$ (1,500) | \$ (72) |
|-------|------------|----------|------------|---------|

| | | | | |
|-----------|--|------------|------------|------------|
| Insurance | | \$ (8,156) | \$ (8,500) | \$ (8,500) |
|-----------|--|------------|------------|------------|

| | | | | |
|---|--------------------|--------------------|--------------------|-----------------|
| Total Other Administrative Expenses: | \$ (31,441) | \$ (25,408) | \$ (31,813) | \$ (372) |
|---|--------------------|--------------------|--------------------|-----------------|

| | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
| Total Administrative Expenses: | \$ (178,432) | \$ (117,775) | \$ (205,952) | \$ (27,520) |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------|

Recreation Program Expenses

Sub Contractors

| | | | | | | | | |
|-----------------------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|-----------|----------------|
| Officials and Referees | \$ | (9,340) | \$ | (9,705) | \$ | (11,628) | \$ | (2,288) |
| Director | \$ | (12,877) | \$ | (9,487) | \$ | (13,263) | \$ | (386) |
| Assistant Director | \$ | (2,365) | \$ | (896) | \$ | (1,200) | \$ | 1,165 |
| Total Subcontractor: | \$ | (24,582) | \$ | (20,088) | \$ | (26,091) | \$ | (1,509) |

Other Expenses

5% new/expand

| | | | | | | | | |
|---|-----------|-----------------|-----------|-----------------|-----------|-----------------|-----------|----------------|
| Uniforms | \$ | (22,405) | \$ | (19,408) | \$ | (23,500) | \$ | (1,095) |
| Registration Transaction | \$ | - | \$ | (1,154) | \$ | (1,200) | \$ | (1,200) |
| Sportsman Registration | \$ | (828) | | | | | | |
| New Program Developm | \$ | (5,000) | \$ | (1,000) | \$ | (5,000) | \$ | - |
| Program Misc. Expense | \$ | (7,101) | \$ | (8,343) | \$ | (7,200) | \$ | (99) |
| Total Other Expenses: | \$ | (35,334) | \$ | (29,905) | \$ | (36,900) | \$ | (1,566) |
| Total Recreation Program Expenses: | \$ | (59,916) | \$ | (49,993) | \$ | (62,991) | \$ | (3,075) |

Facilities Expenses

Maintenance & Upkeep

| | | | | | | |
|----------------------------------|-----------|----------|-----------|----------------|----|---------|
| Facilities Maintenance | \$ | - | \$ | (3,000) | \$ | (3,000) |
| Total Facilities Expenses | \$ | - | \$ | (3,000) | | |

New Fields & Co

| | | | | | | | | |
|-------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|-----------------|
| Total Expenses | \$ | (238,348) | \$ | (167,768) | \$ | (271,943) | \$ | (33,595) |
| Change in Net Position | \$ | (6) | \$ | (27) | \$ | (0) | | |

ed programs

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2023 BUDGET AMENDMENTS**

WHEREAS, pursuant to UCA §17-36-22 and §17-36-23, on December 4, 2024 and December 11, 2024, the Summit County Council, acting as the governing body of the County, held a series of public hearings to amend the internal department accounts within the following 2024 budgetary funds: County General Fund, Municipal Fund, and Assessing and Collecting; and,

WHEREAS, the amendments to these budgetary funds results in an overall increase to the budgets of these funds; and,

WHEREAS, the Summit County Council, acting as the governing body of the County, finds that it is in the best interests of the County to amend the 2024 budgetary funds of the following: County General Fund, Municipal Fund, and Assessing and Collecting Fund;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17-36-22 and §17-36-23, the Summit County Council, acting as the governing body of the County, hereby amends the 2024 budgetary funds, as shown in Exhibit A herein, of the following:

County General Fund
Municipal Fund
Assessing and Collecting Fund.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 11th day of December, 2024.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By:

Malena Stevens, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT A



Fiscal Year 2025 Budget Discussions

BUDGET PRESENTATION SCHEDULE

December 4th: Budget amendments; Budget hearing

December 11th: Budget amendments; Budget hearing



FUND/DEPT BUDGET AMENDMENTS

Elections (printing, ballot initiative costs, voter information pamphlet)

Capital Improvements, Revenue Bonds (acquisition of new facility, issuance of new debt)

Public Defender (added costs for aggravated murder case)

Ambulance (EMS) (carry-over from prior year collections, interlocal agreement with Uinta County)

Board of Equalization Hearing Officer(s)

--additional information to be provided at Dec. 11th public hearing

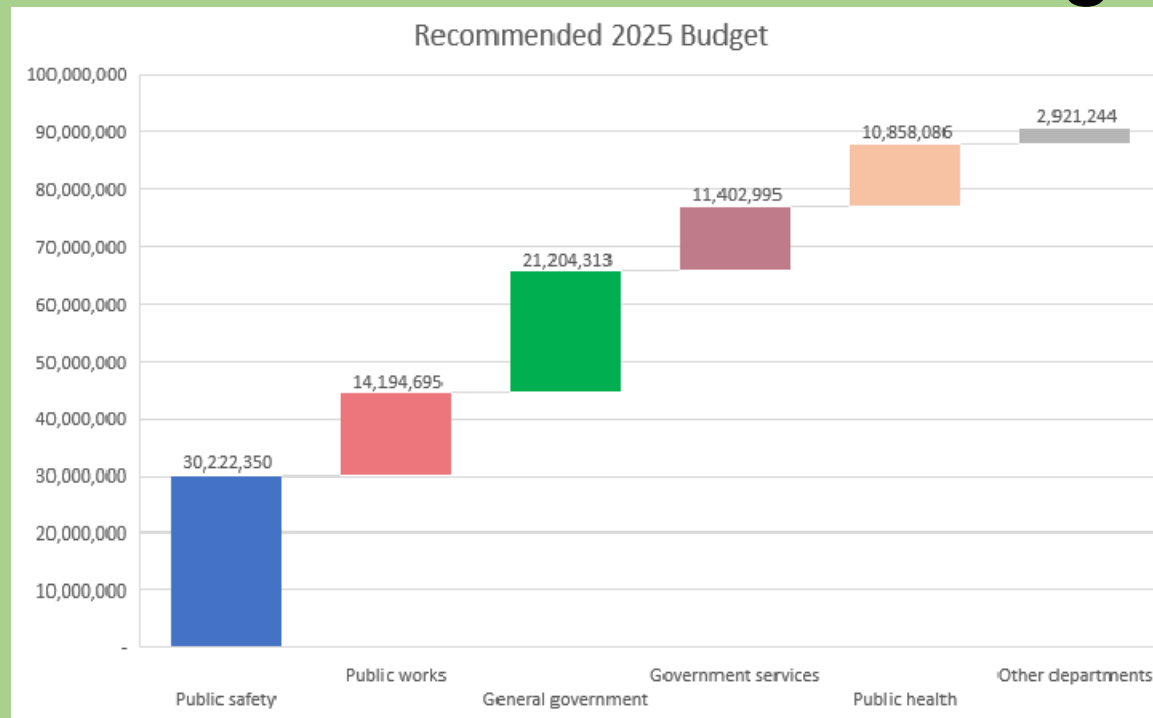


2025 Budget Summary

- \$90.8 million operating budget
 - Increase of \$9.0 million, or 11.1%
- First year of voter-approved Emergency Services Sales Tax
 - Estimated revenues \$6.9 million
- Additional 16 new positions
 - 9 new positions in Public Safety – 4 patrol deputies; 5 school resource officers



Additional 2025 Budget Highlights



- Increase funding for Mental Health \$1.2 million, 57.7% increase
- General government increase \$3.3 million, 18.5%
 - (2) positions in Attorney's Office
 - (2) net positions in Community Development Department
 - \$612 thousand pass-through small business grants
 - \$433 thousand land use studies



Even More 2025 Budget Highlights

| Line Item | Budget | % of Total |
|--------------------------------------|--------------|------------|
| Salaries | \$36,492,270 | 40.2% |
| Benefits | 18,143,500 | 20.0% |
| Outside Professional Services | 10,377,102 | 11.4% |
| Grants* | 6,187,990 | 6.8% |
| Ambulance (EMS) | 4,650,000 | 5.1% |
| Mental Health/Substance Prevention** | 1,339,429 | 1.5% |

85.1% of
operating budget

* Health Department grants = \$4,262,873 (38.9% of health programs)

** County match for State grants



Questions?



COUNCIL CONSIDERED 2025 BUDGET

SUMMIT COUNTY 2024 BUDGET
BY DEPARTMENT

| <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|----------------|-------------|-------------|---------------|------------------|------------------|----------------|----------------|
| <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |



The following is a compilation of budgets submitted by the various departments in Summit County. The budget committee has done a detailed review, they have met with departments, the Manager and the County Council. All departments which had a concern with the budget the committee recommendations was given an opportunity to meet with both the County Manager and the County Council.

The following "operating budget" consists of the general, municipal services, and assessing & collecting funds. These funds provide the primary resources for funding essential County services. The budget is presented here at the departmental level and includes actual amounts for year-end 2021 - 2023. The budget for 2024 and the 2025 budget recommendations at different levels are also presented.

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|--|----------------|-------------|-------------|---------------|------------------|------------------|----------------|----------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| OPERATING FUNDS: | | | | | | | | |
| <u>Consisting of the general, municipal services, and assessing & collecting funds</u> | | | | | | | | |
| REVENUES | | | | | | | | |
| Taxes | | | | | | | | |
| Property Taxes | 22,003,910 | 24,973,101 | 27,901,676 | 30,332,986 | 32,343,828 | 32,063,828 | 32,063,828 | 32,209,991 |
| Fee-In-Lieu (Motor Vehicle) | 706,124 | 877,043 | 705,373 | 774,900 | 592,150 | 592,150 | 592,150 | 625,450 |
| Redemptions | 1,538,969 | 1,953,306 | 2,092,177 | 1,430,000 | 1,953,800 | 1,953,800 | 1,953,800 | 1,953,800 |
| Sales Tax - Municipal | 9,783,698 | 11,175,355 | 11,635,867 | 11,370,600 | 11,575,800 | 11,575,800 | 11,575,800 | 11,575,800 |
| Sales Tax--Emergency Services (Rural Hospital) | | | | | 6,990,200 | 6,990,200 | 6,990,200 | 6,990,200 |
| Sales Tax - General | 4,902,384 | 5,631,735 | 5,838,913 | 5,744,600 | 5,744,600 | 5,744,600 | 5,744,600 | 5,744,600 |
| Licenses & Permits | 4,228,100 | 3,079,623 | 2,557,902 | 3,308,500 | 3,308,500 | 3,308,500 | 3,433,500 | 3,433,500 |
| Intergovernmental | 9,686,198 | 10,580,183 | 11,695,973 | 11,687,920 | 12,110,623 | 13,511,323 | 13,511,323 | 13,511,323 |
| Fees | 9,213,675 | 8,055,360 | 6,481,572 | 5,498,827 | 6,930,350 | 7,330,350 | 7,330,350 | 7,330,350 |
| Fines | 777,462 | 1,015,117 | 1,087,710 | 791,500 | 791,500 | 811,500 | 911,500 | 911,500 |
| Miscellaneous | 338,208 | 1,053,985 | 2,646,736 | 3,511,000 | 3,511,000 | 4,511,000 | 4,511,000 | 4,511,000 |
| Contributions | 1,246,664 | 1,608,063 | 1,646,703 | 7,303,639 | 1,278,408 | 1,699,658 | 1,699,658 | 2,006,168 |
| Total Revenues | 64,425,392 | 70,002,871 | 74,290,601 | 81,754,472 | 87,130,759 | 90,092,709 | 90,317,709 | 90,803,682 |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| EXPENDITURES | | | | | | | | |
| General Government | | | | | | | | |
| Council | 366,053 | 398,587 | 444,200 | 473,795 | 489,170 | 458,200 | 458,200 | 467,920 |
| Administration | 806,167 | 832,950 | 973,624 | 1,053,785 | 1,469,985 | 1,033,985 | 1,033,985 | 1,187,235 |
| Economic Development | 292,146 | 251,488 | 329,656 | 1,368,733 | 1,252,310 | 1,217,933 | 1,217,933 | 1,270,083 |
| Financial Administration | 695,981 | 810,931 | 862,108 | 938,975 | 915,739 | 944,739 | 944,739 | 991,905 |
| Public Engagement | 301,362 | 361,543 | 430,114 | 532,085 | 451,875 | 447,125 | 447,125 | 597,685 |
| Land & Natural Resources | | | 1,550 | 275,000 | 823,210 | 823,210 | 823,210 | 941,680 |
| <i>Sub-Total Administration</i> | <i>2,461,709</i> | <i>2,655,499</i> | <i>3,039,702</i> | <i>4,642,373</i> | <i>5,402,289</i> | <i>4,925,192</i> | <i>4,925,192</i> | <i>5,456,508</i> |
| Auditor | 244,416 | 257,796 | 343,302 | 461,130 | 590,358 | 503,665 | 503,665 | 497,035 |
| Clerk | 361,111 | 428,651 | 473,087 | 552,475 | 595,171 | 581,175 | 581,175 | 616,855 |
| Elections | 147,198 | 185,581 | 187,145 | 230,689 | 600,371 | 257,875 | 257,875 | 264,315 |
| Treasurer | 371,506 | 395,639 | 482,684 | 468,130 | 479,400 | 487,400 | 487,400 | 505,560 |
| Recorder | 768,229 | 917,056 | 1,098,792 | 1,144,744 | 1,397,184 | 1,284,534 | 1,284,534 | 1,256,194 |
| Attorney | 2,335,691 | 2,488,999 | 2,922,571 | 3,468,021 | 4,351,452 | 3,753,902 | 3,767,402 | 4,254,902 |
| Assessor | 960,069 | 1,107,615 | 1,429,373 | 1,435,090 | 1,810,475 | 1,495,050 | 1,495,050 | 1,577,390 |
| Motor Vehicle | 275,101 | 301,737 | 363,875 | 334,830 | 410,900 | 408,500 | 408,500 | 397,730 |
| Justice Court | 524,197 | 573,775 | 643,149 | 663,680 | 720,130 | 697,630 | 697,630 | 795,890 |
| Public Defender | 298,205 | 293,214 | 300,703 | 404,966 | 763,054 | 763,054 | 763,054 | 763,054 |
| Community Devlpmt | 521,810 | 576,038 | 644,182 | 699,100 | 800,200 | 687,000 | 689,500 | 739,900 |
| Planning & Zoning | 1,175,823 | 1,361,075 | 1,579,615 | 1,765,900 | 1,950,300 | 1,748,465 | 1,974,690 | 2,176,460 |
| Building Inspection | 1,107,022 | 1,380,865 | 1,509,994 | 1,611,800 | 1,947,400 | 1,816,300 | 1,816,300 | 1,902,520 |
| <i>Sub-Total Community Devlpmt</i> | <i>2,804,655</i> | <i>3,317,978</i> | <i>3,733,791</i> | <i>4,076,800</i> | <i>4,697,900</i> | <i>4,251,765</i> | <i>4,480,490</i> | <i>4,818,880</i> |
| Total General Government | 11,552,087 | 12,923,539 | 15,019,725 | 17,882,928 | 21,818,684 | 19,409,742 | 19,651,967 | 21,204,313 |
| | 4.59% | 11.87% | 16.22% | 19.06% | 22.01% | 8.54% | 9.89% | 18.57% |
| Public Safety | | | | | | | | |
| Administration | 1,289,613 | 1,461,272 | 1,709,491 | 1,830,800 | 2,060,865 | 1,863,995 | 1,863,995 | 1,874,535 |
| Patrol | 3,828,882 | 4,823,691 | 5,497,133 | 5,430,795 | 6,056,808 | 5,855,600 | 5,855,600 | 5,901,940 |
| Special Ops/School Resource | 499,251 | 702,874 | 670,240 | 831,300 | 2,566,400 | 1,941,280 | 1,941,280 | 1,981,830 |
| Criminal Investigations | 1,513,591 | 1,818,181 | 1,804,171 | 1,863,470 | 3,225,100 | 2,789,310 | 2,789,310 | 2,462,090 |
| Major Crimes Unit/SWAT | (1,046) | 88,908 | 91,891 | 107,800 | 288,500 | 155,500 | 155,500 | 155,500 |
| JRI/Probation & Parole | 385,766 | 509,666 | 557,325 | 539,030 | 737,300 | 538,790 | 538,790 | 552,290 |
| Event Security/Special Events/Forest | 168,927 | 130,429 | 189,798 | 420,300 | 605,300 | 605,300 | 605,300 | 605,300 |
| Restricted Reserves | 21,946 | 52,766 | 52,874 | 151,000 | 157,000 | 157,000 | 157,000 | 157,000 |
| Compliance Services | 53,766 | 22,732 | 24,420 | 126,500 | - | - | - | 101,500 |
| <i>Sub-Total Law Enforcement</i> | <i>7,760,696</i> | <i>9,610,519</i> | <i>10,597,342</i> | <i>11,300,995</i> | <i>15,697,273</i> | <i>13,906,775</i> | <i>13,906,775</i> | <i>13,791,985</i> |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | BUDGET | REQUESTED | COMMITTEE | MANAGER | COUNCIL |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| Corrections | 3,235,382 | 3,932,100 | 4,428,188 | 4,425,065 | 4,714,680 | 4,337,540 | 4,337,540 | 4,578,680 |
| Jail Kitchen | 396,906 | 481,822 | 533,620 | 536,910 | 593,458 | 593,458 | 593,458 | 586,668 |
| Court Security | 1,237,726 | 1,327,203 | 1,534,501 | 1,632,552 | 1,450,600 | 1,358,800 | 1,358,800 | 1,591,000 |
| Communications | 1,563,553 | 1,685,565 | 2,149,802 | 2,341,220 | 2,095,135 | 2,579,835 | 2,579,835 | 2,812,655 |
| E-911 | 242,571 | 261,162 | 302,991 | 366,662 | 362,639 | 341,639 | 341,639 | 341,639 |
| Search & Rescue | 228,731 | 256,109 | 262,734 | 322,193 | 379,250 | 431,800 | 431,800 | 439,110 |
| <i>Sub-Total Elected Sheriff</i> | <i>14,665,564</i> | <i>17,554,481</i> | <i>19,809,177</i> | <i>20,925,597</i> | <i>25,293,035</i> | <i>23,549,847</i> | <i>23,549,847</i> | <i>24,141,737</i> |
| Animal Control | 514,048 | 593,409 | 653,424 | 660,700 | 896,650 | 745,015 | 745,015 | 821,800 |
| No Summit Ambulance | - | 6,000 | 1,211,481 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| So Summit Ambulance | - | 4,000 | 1,211,481 | 1,000,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| PC Ambulance | 2,085,190 | 2,079,190 | - | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| East-Side Ambulance | 788,506 | 1,249,066 | 4,224 | - | - | - | - | - |
| Emergency Services | 152,072 | 169,167 | 355,442 | 413,184 | 414,713 | 414,713 | 414,713 | 414,713 |
| Fire Warden | 36,815 | 41,478 | 59,634 | 177,850 | 163,950 | 194,100 | 194,100 | 194,100 |
| Total Public Safety | 18,242,195 | 21,696,791 | 23,304,862 | 26,377,331 | 31,418,348 | 29,553,675 | 29,553,675 | 30,222,350 |
| | 4.56% | 18.94% | 7.41% | 13.18% | 19.11% | 12.04% | 12.04% | 14.58% |
| Public Works | | | | | | | | |
| Administration & Shop | 1,275,208 | 1,499,239 | 1,518,546 | 1,296,550 | 1,464,950 | 1,520,800 | 1,520,800 | 1,520,800 |
| Class B Roads | 1,159,761 | 1,562,100 | 1,614,317 | 1,875,000 | 2,207,000 | 2,207,000 | 2,207,000 | 2,207,000 |
| County Roads | 1,912,927 | 2,289,995 | 2,700,460 | 2,734,500 | 3,050,000 | 2,870,000 | 2,870,000 | 2,870,000 |
| Storm Water Management | 149,500 | 397,920 | 360,620 | 401,135 | 427,913 | 417,900 | 417,900 | 444,530 |
| Weed Control | 575,407 | 647,984 | 878,033 | 1,118,025 | 1,040,625 | 1,023,025 | 1,023,025 | 1,046,355 |
| Engineering | 1,051,228 | 910,703 | 915,356 | 1,042,120 | 972,250 | 958,940 | 958,940 | 999,190 |
| Transportation | - | 82,105 | 459,116 | 587,635 | 677,280 | 675,520 | 675,520 | 694,970 |
| <i>Sub-Total Public Works</i> | <i>6,124,030</i> | <i>7,390,045</i> | <i>8,446,448</i> | <i>9,054,965</i> | <i>9,840,018</i> | <i>9,673,185</i> | <i>9,673,185</i> | <i>9,782,845</i> |
| Waste Collection | 3,821,759 | 4,184,493 | 4,335,019 | 4,216,500 | 4,411,850 | 4,411,850 | 4,411,850 | 4,411,850 |
| Total Public Works | 9,945,789 | 11,574,539 | 12,781,467 | 13,271,465 | 14,251,868 | 14,085,035 | 14,085,035 | 14,194,695 |
| | 15.01% | 16.38% | 10.43% | 3.83% | 7.39% | 6.13% | 6.13% | 6.96% |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | BUDGET | REQUESTED | COMMITTEE | MANAGER | COUNCIL |
|----------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| Government Services | | | | | | | | |
| Risk Management | 649,964 | 719,444 | 708,012 | 776,610 | 785,320 | 785,320 | 785,320 | 785,320 |
| Information Technology | 1,506,063 | 1,709,750 | 2,066,090 | 2,411,140 | 2,944,677 | 2,626,427 | 2,528,427 | 2,707,647 |
| Personnel | 585,038 | 594,239 | 781,906 | 769,600 | 880,300 | 865,400 | 865,400 | 1,025,730 |
| Coalville Area | 663,852 | 760,636 | 881,967 | 1,065,475 | 7,010,500 | 967,500 | 967,500 | 974,760 |
| Kimball Junction Area | 154,633 | 192,822 | 211,146 | 315,800 | 431,600 | 410,600 | 410,600 | 419,070 |
| Kamas Area | 138,877 | 147,110 | 160,170 | 200,600 | 273,450 | 245,200 | 245,200 | 232,030 |
| Public Works/Animal Shelter | 173,325 | 153,025 | 171,529 | 213,850 | 268,550 | 244,850 | 264,850 | 261,850 |
| Justice Complex | 508,327 | 649,119 | 1,017,959 | 578,650 | 819,050 | 809,550 | 809,550 | 804,150 |
| County Health Center | 136,379 | 440,769 | 466,579 | 487,450 | 495,600 | 484,100 | 484,100 | 484,100 |
| Parks & Grounds | 268,452 | 362,433 | 426,415 | 625,550 | 508,000 | 498,000 | 498,000 | 530,360 |
| Fleet Services | 16,905 | 15,784 | 24,911 | 30,800 | 68,300 | 30,300 | 30,300 | 30,300 |
| Sub-Total Facilities | 2,060,751 | 2,721,698 | 3,360,675 | 3,518,175 | 9,875,050 | 3,690,100 | 3,710,100 | 3,736,620 |
| County Fair | 376,484 | 566,216 | 579,457 | 711,570 | 915,120 | 704,820 | 704,820 | 716,560 |
| Special Events | - | - | - | - | - | - | - | - |
| NS Youth Recreation | - | - | - | - | - | - | - | - |
| SS Youth Recreation | - | - | - | - | - | - | - | - |
| Basin Recreation | - | - | - | - | - | - | - | - |
| Library | 1,389,982 | 1,554,849 | 1,718,552 | 2,024,040 | 2,051,823 | 2,024,023 | 2,024,023 | 2,118,183 |
| History | 91,538 | 103,648 | 117,764 | 148,805 | 161,750 | 161,750 | 161,750 | 164,700 |
| USU Extension Services | 145,735 | 148,735 | 163,906 | 148,235 | 148,235 | 148,235 | 148,235 | 148,235 |
| Total Government Services | 6,805,555 | 8,118,580 | 9,496,362 | 10,508,175 | 17,762,275 | 11,006,075 | 10,928,075 | 11,402,995 |
| | 10.23% | 19.29% | 16.97% | 10.65% | 69.03% | 4.74% | 4.00% | 8.52% |
| Public Health | | | | | | | | |
| Administration | 269,838 | 331,766 | 555,877 | 781,550 | 828,350 | 828,350 | 828,350 | 944,960 |
| Personal Health | 1,319,285 | 1,271,273 | 1,918,120 | 2,737,093 | 2,982,791 | 2,960,984 | 2,960,984 | 3,001,964 |
| Early Intervention | 539,698 | 610,116 | 676,832 | 806,505 | 796,005 | 789,505 | 789,505 | 852,815 |
| Environmental Health | 665,470 | 791,855 | 883,207 | 914,728 | 981,028 | 979,028 | 979,028 | 1,023,438 |
| Public Health Preparedness | 113,699 | 139,566 | 179,337 | 312,310 | 306,058 | 299,058 | 299,058 | 325,620 |
| Prevention | 770,050 | 978,499 | 915,818 | 1,167,548 | 1,294,975 | 1,294,975 | 1,294,975 | 1,360,245 |
| Mental Health | 1,046,118 | 1,194,236 | 921,126 | 1,875,464 | 2,939,164 | 2,939,164 | 2,939,164 | 2,958,124 |
| Sustainability | 168,267 | 302,315 | 255,079 | 320,730 | 367,185 | 361,410 | 361,410 | 390,920 |
| Total Public Health | 4,892,426 | 5,619,626 | 6,305,396 | 8,915,928 | 10,495,556 | 10,452,474 | 10,452,474 | 10,858,086 |
| | -21.28% | 14.86% | 12.20% | 41.40% | 17.72% | 17.23% | 17.23% | 21.78% |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| Other Departments | | | | | | | | |
| Television | 61,988 | 108,720 | 82,252 | 148,000 | 150,000 | 155,000 | 155,000 | 140,000 |
| Non-Departmental | 473,569 | 649,240 | 733,015 | 664,000 | 720,000 | 760,000 | 760,000 | 760,000 |
| Contributions | 327,153 | 343,615 | 366,330 | 487,184 | 603,384 | 559,484 | 559,484 | 576,244 |
| To Other Funds | 50,000 | 50,000 | 50,000 | 500,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Miscellaneous | 332,580 | 380,512 | 873,935 | 2,999,461 | 1,654,600 | 3,275,000 | 3,275,000 | 1,195,000 |
| Total Other Departments | 1,245,290 | 1,532,087 | 2,105,532 | 4,798,645 | 3,377,984 | 4,999,484 | 4,999,484 | 2,921,244 |
| | 15.12% | 23.03% | 37.43% | 127.91% | -29.61% | 4.19% | 4.19% | -39.12% |
| Total Operating Funds | 52,683,342 | 61,465,162 | 69,013,342 | 81,754,472 | 99,124,714 | 89,506,484 | 89,670,709 | 90,803,682 |
| | 4.10% | 16.67% | 12.28% | 18.46% | 21.25% | 9.48% | 9.68% | 11.07% |
| Revenues over Expenditures | 11,742,049 | 8,537,709 | 5,277,259 | - | (11,993,955) | 586,225 | 647,000 | (0) |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|-----------------------------|----------------|-------------|-------------|---------------|------------------|------------------|----------------|----------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| CAPITAL IMPROVEMENTS | | | | | | | | |
| Revenues | | | | | | | | |
| Property Taxes | 3,277,068 | 2,644,806 | 1,362,716 | 1,664,229 | - | - | - | - |
| Sales Taxes | 7,144,572 | 10,528,487 | 11,043,460 | 11,064,050 | 10,180,200 | 10,180,200 | 10,180,200 | 10,180,200 |
| Intergovernmental | 691,294 | 908,261 | 1,179,983 | 1,000,000 | - | - | - | - |
| Other | 120,687 | 4,082,946 | 2,421,526 | 1,025,000 | 1,025,000 | 1,025,000 | 1,025,000 | 1,025,000 |
| Contributions | 6,223,475 | 2,542,172 | 8,209,836 | 51,065,135 | 5,500 | 5,500 | 5,500 | 5,500 |
| Total Revenues | 17,457,095 | 20,706,671 | 24,217,522 | 65,818,414 | 11,210,700 | 11,210,700 | 22,649,450 | 11,210,700 |
| Expenses | | | | | | | | |
| Transportation Projects | 3,284,250 | 4,170,653 | 4,055,918 | 28,001,616 | 30,049,926 | 30,049,926 | 30,049,926 | 30,049,926 |
| Roads Maintain & Capacity | 3,286,813 | 8,911,265 | 11,732,653 | 7,600,000 | 3,620,000 | 3,620,000 | 3,620,000 | 9,720,000 |
| Facility Projects | 304,458 | 129,764 | 438,372 | 24,485,948 | - | 250,000 | 250,000 | 250,000 |
| Debt Service Payments | 1,018,112 | 5,319,182 | 5,447,208 | 5,730,850 | 5,872,600 | 5,872,600 | 5,872,600 | 5,872,600 |
| Total Expenses | 7,893,633 | 18,530,864 | 21,674,151 | 65,818,414 | 39,542,526 | 39,792,526 | 39,792,526 | 45,892,526 |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | BUDGET | <u>REQUESTED</u> | <u>COMMITTEE</u> | MANAGER | COUNCIL |
|------------------------------|----------------|-------------|-------------|-------------|------------------|------------------|-------------|-------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| SPECIAL REVENUE FUNDS | | | | | | | | |
| Revenues | | | | | | | | |
| Transient Room Tax | 9,888,144 | 17,773,241 | 19,851,159 | 17,800,000 | 19,300,400 | 19,300,400 | 19,300,400 | 19,300,400 |
| Restaurant Tax | 3,197,458 | 4,493,862 | 4,903,268 | 4,125,000 | 5,050,000 | 5,050,000 | 5,050,000 | 5,050,000 |
| Arts & Recreation Tax | 2,074,824 | 3,199,665 | 3,379,929 | 3,130,000 | 3,530,000 | 3,530,000 | 3,530,000 | 3,530,000 |
| Service Area #6 | 1,137,871 | 1,348,656 | 1,585,916 | 2,338,000 | 2,030,177 | 2,030,177 | 2,030,177 | 2,030,177 |
| Service Area #8 | 780,844 | 991,976 | 903,328 | 859,000 | 864,584 | 859,000 | 859,000 | 634,000 |
| Wildland Fire Service Area | 100,642 | 111,100 | 147,549 | 247,500 | 363,900 | 363,900 | 363,900 | 363,900 |
| Service Area #1 | 558,608 | 558,608 | 558,609 | 600,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Transit District | 12,883,269 | 18,688,881 | 61,127 | - | - | - | - | - |
| Landfill Enterprise | 2,405,399 | 2,253,755 | 3,220,780 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Sum of Special Revenues | 33,027,058 | 49,419,743 | 34,611,666 | 31,349,500 | 34,239,061 | 34,233,477 | 34,233,477 | 34,008,477 |
| Expenses | | | | | | | | |
| Transient Room Tax | 7,361,612 | 9,851,890 | 13,585,049 | 17,800,000 | 19,300,400 | 19,300,400 | 19,300,400 | 19,347,450 |
| Restaurant Tax | 3,071,159 | 2,869,424 | 4,099,101 | 4,125,000 | 5,050,000 | 5,050,000 | 5,050,000 | 5,050,000 |
| Arts & Recreation Tax | 1,498,026 | 2,173,849 | 5,008,499 | 3,130,000 | 3,530,000 | 3,530,000 | 3,530,000 | 3,530,000 |
| Service Area #6 | 1,241,683 | 1,298,831 | 1,803,053 | 2,338,000 | 2,030,177 | 2,030,177 | 2,030,177 | 2,030,177 |
| Service Area #8 | 808,169 | 847,713 | 766,304 | 859,000 | 813,400 | 859,000 | 859,000 | 634,000 |
| Wildland Fire Service Area | 36,626 | 33,147 | 57,027 | 247,500 | 363,900 | 363,900 | 363,900 | 363,900 |
| Service Area #1 | 257,095 | 227,938 | 422,392 | 600,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Transit District | 4,409,736 | 16,541,231 | 21,669,080 | - | - | - | - | - |
| Landfill Enterprise | 1,469,758 | 1,770,774 | 1,906,487 | 2,250,000 | 2,332,800 | 2,250,000 | 2,250,000 | 2,250,000 |
| Sum of Expenses | 20,153,863 | 35,614,797 | 49,316,991 | 31,349,500 | 34,270,677 | 34,233,477 | 34,233,477 | 34,055,527 |

COUNCIL CONSIDERED 2025 BUDGET

| | <u>ACTUALS</u> | | | <u>BUDGET</u> | <u>REQUESTED</u> | <u>COMMITTEE</u> | <u>MANAGER</u> | <u>COUNCIL</u> |
|---------------------------------|----------------|-------------|-------------|---------------|------------------|------------------|----------------|----------------|
| | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> |
| FLEET LEASE, OTHER FUNDS | | | | | | | | |
| Revenues | | | | | | | | |
| Fleet Lease Fund | 1,628,540 | 1,874,034 | 1,634,430 | 2,929,643 | 1,750 | 5,000 | 5,000 | 5,000 |
| Insurance Fund | 5,763,406 | 5,274,814 | 7,675,681 | 6,400,000 | 6,212,000 | 6,212,000 | 6,212,000 | 6,212,000 |
| Building Authority | 4,245 | - | - | - | - | - | - | - |
| Open Space Capital Fund | 260,820 | 1,029,028 | 2,259,757 | 40,900,000 | 65,900,000 | 65,900,000 | 65,900,000 | 65,900,000 |
| Senior Director/Srs Programs | 219,261 | 348,419 | 367,009 | 467,184 | 655,384 | 611,484 | 611,484 | 628,244 |
| Sum of Revenues | 8,523,813 | 9,766,437 | 12,815,042 | 51,429,577 | 73,413,534 | 73,360,884 | 73,360,884 | 73,377,644 |
| Expenses | | | | | | | | |
| Fleet Lease Fund | 2,928,722 | 2,477,996 | 3,636,796 | 2,929,643 | 4,798,632 | - | - | 25,000 |
| Insurance Fund | 4,413,165 | 6,289,558 | 7,048,339 | 6,400,000 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 |
| Building Authority | 496 | - | - | - | - | - | - | - |
| Open Space Capital Fund | 264,764 | 2,186,156 | 22,211,773 | 40,900,000 | 65,900,000 | 65,900,000 | 65,900,000 | 65,900,000 |
| Senior Director | 292,523 | 326,506 | 366,998 | 467,184 | 655,384 | 611,484 | 611,484 | 628,244 |
| Sum of Expenses | 7,922,770 | 11,760,800 | 35,627,531 | 51,429,577 | 76,198,416 | 71,343,884 | 71,343,884 | 71,385,644 |

**A BUDGET RESOLUTION OF THE SUMMIT COUNTY COUNCIL
2025 BUDGETS**

WHEREAS, pursuant to UCA §17-36-13 and §17B-1-610, on December 4, 2024 and December 11, 2024, the Summit County Council, acting as the governing body of the County and its local districts, held a series of public hearing for the following 2025 budgets: County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Bond Fund, Capital Projects General and Municipal Funds, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, and the Echo Sewer Special Service District; and,

WHEREAS, the Summit County Council, acting as the governing body of the County and its local districts, finds that it is in the best interests of the County and its local districts to adopt the 2025 budgets of the following: County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Bond Fund, Capital Projects General and Municipal Funds, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, and the Echo Sewer Special Service District;

NOW THEREFORE, BE IT RESOLVED, pursuant to UCA §17-36-15.1(2) and §17B-1-614, the Summit County Council, acting as the governing body of the County and its local districts, hereby adopts the 2025 budgets, as shown in Exhibit A herein, of the following:

County General Fund, Municipal Fund, Assessing and Collecting, Health, Open Space Capital, Miscellaneous Special Revenue, General Agent Capital, Transient Room Tax, Restaurant Tax, Arts and Recreation Tax, Bond Fund, Capital Projects General and Municipal Funds, Fleet Lease Fund, Tax Stability Fund, Service Area #6, Service Area #8, Wildland Fire, and the Echo Sewer Special Service District.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this 11th day of December, 2024.

COUNTY COUNCIL
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

By: _____
Malena Stevens, Chair

Evelyn Furse
County Clerk

APPROVED AS TO FORM:

David L. Thomas
Chief Civil Deputy

EXHIBIT B