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

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Alta Town Council Meeting Packet
December 10, 2025

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

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AGENDA
ALTA TOWN COUNCIL MEETING
WORK SESSION AND PUBLIC HEARINGS
DECEMBER 10, 2025, 3:00 – 6:00 PM
ALTA COMMUNITY CENTER, ALTA, UTAH

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

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

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

Work Sessions - 3:00 PM

1 Call the work session to order
2 Presentation and Discussion on the Water and Sewer Master Plan
3 Motion to Adjourn

Town Council Meeting Agenda - 4:00 PM

1 Call the meeting to order
2 Public Hearing: Accept public comment regarding the adoption of the 2006 Utah Wildland Urban Interface (WUI) Code, designation of a WUI boundary, and amendments to Titles 8 and 9 to adopt the WUI code and allow for defensible space
3 Discussion and possible action to adopt 2025-O-4 adopting the 2006 Utah Wildland Urban Interface (WUI) Code, designation of a WUI boundary, and amendments to Titles 8 and 9 to adopt the WUI code and allow for defensible space
4 Citizen Input
5 FY25 Financial Audit presentation, Ron Stewart
6 Discussion and possible action to approve the FY 2025 Financial Statements and Audit of the Town of Alta, Steve Rowley and Jen Clancy
7 Alta Ski Area Update, Mike Maughan
8 Questions regarding Departmental Reports
9 Approval of: November 12, 2025 Town Council Meeting Minutes, and the December Staff and Finance Reports
10 Mayor's Report
11 Wasatch Front Regional Council grant for planning assistance, Chris Cawley

12 Utah Renewable Communities update, Chris Cawley
13 New Business
14 Motion to Adjourn

Notice Provisions:

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

Alta Town Council

Staff Report

To: Town Council
From: Chris Cawley, Town Manager, Molly Austin, Assistant Town Manager
Re: December 2025 Department Report
Date: December 3, 2025
Attachments:

December 10th Work Session: Water and Sewer Master Plans Presentation, Strategic/Capital Planning

Thank you for your availability for a 3 PM work session prior to the December 10 council meeting. Engineers from Hansen, Allen, and Luce will present final drafts of the Water and Sewer Master Plans the firm developed for the Town of Alta. While the council has reviewed components of the documents and incorporated recommended capital improvements into the Town of Alta capital projects plan, complete master plans have not been yet presented or published. The documents include important considerations for the Town's future planning. By sending these reports to the council in advance we are not requesting the council read them in detail in advance of the meeting; rather, we recommend familiarizing yourselves with the table of contents of each document and the "capital improvement plan" section of each document.

Staff will also present a summary of other capital improvement and long-range planning topics covered over the past few years and a "to-do" list of next steps on facilities, utilities, and other planning topics.

Discussion and Possible Action to Adopt Ordinance 2025-O-4 Wildland Urban Interface and Related Provisions; HB 48

In the 2025 legislative session, the Utah Legislature passed HB 0048, which requires counties and municipalities to adopt the 2006 Utah Wildland Urban Interface (WUI) Code by January 1, 2026. Staff drafted proposed amendments to Town Code adopting the WUI Code and adding an exemption from the Town's tree removal regulations if trees are required to be removed to satisfy defensible space requirements under the WUI Code. The Alta Planning Commission voted to recommend the ordinance to the Town Council for adoption in the October 22 planning commission meeting.

The Council discussed the ordinance in the November 12 council meeting and provided direction to Staff to make changes to the proposed amendments to Section 9-3 Preservation of

Vegetation During Development. The updated amendment to Section 9-3-3 removes the requirement to submit a site plan for approval of tree removal required for defensible space so long as "written documentation" is submitted to the building official. Staff request feedback from council members as soon as possible if this updated amendment is not desirable so that additional changes can be drafted in time to adopt the WUI Code and relevant amendments prior to December 31st, 2025.

General Plan Update/Grant Application Agenda Item

As we reported in recent months, staff is preparing an application to Wasatch Front Regional Council for a grant to hire planning consultants for a Town of Alta general plan update. The application is due December 11. Staff requests feedback from council members on priorities for a general plan update. Please contact Chris Cawley with thoughts or comments before the meeting if you'd like or come prepared to discuss in the meeting. Our application will need to be somewhat specific and focused in order to be competitive, but we'll have several opportunities going forward to refine the scope of a future project if we are awarded a grant. The council will have to agree to fund a matching contribution in a future general fund budget if we are to eventually utilize grant funding.

Shallow Shaft Zoning Amendment Application and Planning Commission Meetings

The owners of the Shallow Shaft Restaurant submitted an application to amend the text of the Base Facilities Zone ordinance to the Town in November. The proposal was discussed by the Alta Planning Commission as a work session in the November 19th commission meeting. The Shallow Shaft proposes to amend certain provisions of the Base Facilities Zone ordinance to allow for their redevelopment goals. The proposed amendments have the following objectives:

- Create an exception to minimum lot size, width and net developable acreage requirements for lots or parcels legally existing as of January 1, 2025, in Bace Facilities Zone, Subzone C only. In other words, the exception would only apply on the very small Shallow Shaft and Photohaus parcels.

- Introduce a new definition of a "boutique hotel," with rooms that include kitchens and kitchenettes, also to be allow in Subzone C only

Please click here to view the meeting packet which includes a staff report and the proposed text amendments, and please click here to view the complete presentation by the Shallow Shaft from the meeting.

The Shallow Shaft wishes to tear down the existing building and develop a larger building, on a different footprint, containing what it describes as a "boutique hotel" and a small coffee shop. The redevelopment concept presented by the Shallow Shaft appears not to meet Town Code regardless of the proposed text amendments due to the presence of the large, existing culvert opening on the property and its impact on net developable acreage and waterway setbacks. The culvert will trigger Salt Lake County Health Department waterway setback regulations as well, which must be satisfied in order to obtain a building permit. The Shallow Shaft acknowledges

the situation and states they will address the issues in the next stage of permitting, if the text amendments pass.

The Planning Commission will next meet on December 17th for a follow-up work session and will again discuss the Shallow Shaft proposal. A public hearing on the zone amendment is proposed for the January Planning Commission meeting. In order for the proposed zone text amendments to be finalized, the Town Council must vote to adopt them into Town of Alta Code following a recommendation by the Planning Commission.

Facilities Manager and Snow Removal Hiring

As of mid-day on December 4th we've received a few applications for our facilities manager position. The application is posted to close the same day. We're happy to share that we've hired two new snow removal employees and that we now have coverage 7 days per week to conduct snow removal at Town of Alta facilities including Our Lady of the Snows.

Projects

Please see the Projects Planner elsewhere in the packet for updates on other Town of Alta projects.

Parking

Our parking plan for the 2025-2026 season has been submitted to the USFS, which is identical to previous years. Correspondence has been sent to all applicable businesses, residents, and property owners about obtaining parking permits for the winter and Interstate Parking has reached out to all permit holders to start the process of purchasing seasonal permits.

Northside permits will be required beginning on Friday, December 12, when Alta Ski Area's reservation program begins for the season. Click here for more information about Alta Ski Area's parking program.

Town Shuttle

Staff has contacted all shuttle program stakeholders and funders with contribution requests to this season's shuttle program. The Town has budgeted to receive $134,000 in contributions to the program and to spend a total of $272,160. So far, we have collected $49,408 in contribution revenue.

ULCT/LPC Session Preview

The Legislative Policy Committee (LPC) of the Utah League of Cities and Towns is comprised of officials from member cities and towns and provides policy guidance to ULCT staff to engage the Utah Legislature on pending or future legislation. Staff and Mayor Bourke attended the final LPC meeting of 2025 on November 17th. Click here to view slides presented by ULCT staff during the

meeting. ULCT reports the following priorities from the Governor Cox and legislative leadership for the 2026 legislative session:

1. Cost of living
2. Separation of powers
3. Energy
4. Homelessness
5. State Housing Plan

Additional Focus areas relevant to municipalities may include:

1. Property tax reform; possible new constraint for taxing entities as well as changes to Truth-in-Taxation requirements
2. Water Infrastructure Fees: State study indicated $102 Billion in water, sewer, stormwater investments through 2070. Legislature is considering statewide fee for consumption to fund a grant program for providers
3. Possible changes to HB 48 re: Wildland Urban Interface
4. Various land use bills regarding annexation, planning commission training, development standards

Task Name	Department	Progress
Audit RFP	Admin	Completed
Town Shuttle Program Service & Funding	Admin	Completed
Develop OLS Operations and Management Plan	Facilities	Completed
AMO Room at Community Center	Facilities	Completed
Quarters for 5th Deputy	Facilities	Completed
Alta Central Building Improvements	Facilities	Completed
Town Office Upgrades (Electrical)	Facilities	Completed
Community Center Building Improvements	Facilities	Completed
Adopt TOA Mission & Values	Strategic Planning	Completed
Conferences, Training, Education	Admin	In progress
Employee Handbook Update	Admin	In progress
Building Permit Fee Update	Admin	In progress
Mental Health Resources	AMO	In progress
Comprehensive Emergency Management Plan Update	Emergency Management	In progress
Trailhead Restroom Site Plan	Facilities	In progress
Impact Fee Facilities Plan RFP	Facilities	In progress
Tom Moore Stabilization	Facilities	In progress
GIS Projects & Planning	GIS	In progress
GMD Sag Engineering	Sewer	On hold
Crosstow Waterline Phase 2	Water	On hold
Hellgate Loop Engineering	Water	On hold
Civil Code Enforcement Program	Admin	Not started
Town Marshal Succession Planning	AMO	Not started
Phase 2 Facilities Planning	Facilities	Not started
Write Title 10/Planner scope	Planning & Zoning	Not started

Staff Report For:

December 10, 2025

To: Town Council
From: Jen Clancy, Town Clerk & Brooke Boone, Deputy Town Clerk
Date Written: December 4, 2025

Town Clerk – Jen

Municipal Election

As a reminder the council cancelled the municipal election due to uncontested races. All financial disclosure documents have ben received and posted. The following candidates are considered elected and will be sworn in on 1/5/2026 at noon at OLS.

- Mayor, Roger Bourke
- Town Council, Carolyn Anctil
- Town Council, Craig Heimark

Water System

Service Area 3 is continuing to work on installing remote meters at the ski area base.

Alta Ski Lifts is using untreated water from the town for snowmaking. Its been a few years since they have need to use this source.

Budget Updates

FY 2025 Audit – The Town Council will be receiving the audit presentation at the December meeting by Ron Stewart and Steve Rowley will be available for questions.

- Per the audit, Steve Rowley calculated the transfer from the General Fund to the Capital Projects Fund to be $988,000. The transfer was made on 11/17/2025.

FY 2026 Budget

- Last amendment November 12, 2025
- All is looking on track for this point in the year.

Human Resources Related

- Health Insurance: Annual enrollment with PEHP completed for 2026

Deputy Town Clerk – Brooke

Annual Dog Licensing

Applications for renewal of annual dog tags started on 12/1/2025. The deadline for applications is 12/31/2025.

Dog License Reporting

Temporary dog licenses issued with a start date between 11/12/2025 - 12/10/2025

- Julie Edison (5 days) 11/26/2025
- Michael Chevalier (3 days) 11/26/2025
- Pauline Schlesinger (4 days) 11/27/2025
- Toby Levitt (3 days) 11/28/2025
- Dan Monahan (30 days) 12/1/2025
- Zach Thompson (16 days) 12/2/2025

Alta Justice Court

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
    - The next court date is January 15, 2025
- Continued training for Court Clerk Certification

Department Incident Activity Report

Date Reported: **11/01/2025 - 11/30/2025** | Show Subclasses: **True**

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

Classification	Events Rptd	Unfounded	Actual	Clr Arrest	Clr Exception	Clr Juveniles	Total Clr	Percent Clr
AGENCY ASSIST	5	0	5	0	0	0	0	0.0
Assist Other Agency	5	0	5	0	0	0	0	0.0
ALARM	4	0	4	0	0	0	0	0.0
Burglary Alarm	1	0	1	0	0	0	0	0.0
Fire Alarm	3	0	3	0	0	0	0	0.0
ALCOHOL	1	0	1	0	0	0	0	0.0
ENFORCEMENT	1	0	1	0	0	0	0	0.0
CIVIL PROBLEM	1	0	1	0	0	0	0	0.0
Civil Problem	1	0	1	0	0	0	0	0.0
FOREST SERVICE	5	0	5	0	0	0	0	0.0
PATROL	5	0	5	0	0	0	0	0.0
LITTERING/DUMPING	1	0	1	0	0	0	0	0.0
Littering	1	0	1	0	0	0	0	0.0
MEDICAL	1	0	1	0	0	0	0	0.0
EMERGENCY	1	0	1	0	0	0	0	0.0
MOTORIST	2	0	2	0	0	0	0	0.0
ASSIST	2	0	2	0	0	0	0	0.0
PROPERTY	4	0	4	0	0	0	0	0.0
CHECK	1	0	1	0	0	0	0	0.0
Found Property	2	0	2	0	0	0	0	0.0
HOLD FOR OWNER	1	0	1	0	0	0	0	0.0
SEARCH/RESCUE	1	0	1	0	0	0	0	0.0
Search/Rescue, Mountain	1	0	1	0	0	0	0	0.0
THEFT	1	1	0	0	0	0	0	0.0
Larceny, From Building	1	1	0	0	0	0	0	0.0
TRAFFIC	4	0	4	1	0	0	1	25.0
VIOLATION	4	0	4	1	0	0	1	25.0
TRAFFIC ACCIDENT	1	0	1	0	0	0	0	0.0
Traffic Accident, Vehicle Damage	1	0	1	0	0	0	0	0.0
TRESPASSING	1	0	1	0	0	0	0	0.0
Trespassing, Private Property	1	0	1	0	0	0	0	0.0
WATERSHED OFFENSE	2	0	2	0	0	0	0	0.0
ANIMALS	2	0	2	0	0	0	0	0.0
WELFARE	2	0	2	0	0	0	0	0.0
CHECK	2	0	2	0	0	0	0	0.0
Event Totals	**36**	**1**	**35**	**1**	**0**	**0**	**1**	**2.9**

UNIFIED FIRE AUTHORITY

UFA Report

December 2025

Recruit Graduation: 20 new recruits graduated on November 13th from their 4-month training camp. These recruits now begin their Probationary Firefighter assignments with station crews throughout UFA's service area.

Division Spotlight — Information Outreach: UFA's Information Outreach Division (IO) goal every year is to improve the safety and well-being of the public through proactive communication efforts that support UFA's vision mission and values. They do this through three primary functions: Providing community support for Community events and outreach. Public relations work with local media and social media outlets and internal communication with our decentralized workforce. IO works year-round to make sure your community events are properly staffed with medical professionals and that our crews stay actively engaged with your schools and neighborhoods. In 2025, that work included staffing 165 community events and coordinating more than 200 fire station tours and school visits.

The division's six-person team also drives UFA's public-facing education efforts — everything from fire-safety messaging on social media to coverage through traditional TV news outlets. In the past year, IO produced dozens of safety-education posts across our platforms, which were viewed 8.3 million times on Instagram and 2.6 million times on Facebook. IO also supported more than 100 media stories highlighting UFA's mission and people.

This month, IO is looking forward to assisting your cities with almost a dozen different Christmas Events (and providing a lift to Santa for many of them!) while amplifying your community's connection to its fire service.

Community Risk Reduction Monthly Message — The Value of Using the 211 Website and 211 Utah App During the Holiday Season: The holiday season is a time of joy and connection—but for many individuals and families in Salt Lake and Utah Counties, it can also bring added stress. Food insecurity, housing needs, utility assistance, and mental health concerns all tend to rise this time of year. That's where **211 Utah** becomes an essential resource.

The **211 website** and **211 Utah app** offer a centralized, easy-to-navigate directory of local services, helping people find support quickly. Users can locate holiday meal programs, winter clothing drives, crisis counseling, emergency shelter, and dozens of other critical services. Listings are updated regularly so residents receive accurate, current information when they need it most.

One of 211's biggest strengths is its accessibility. It's free, available 24/7, and offers multiple ways to connect—phone operators, online searches, or the mobile app. That means individuals without stable internet access, or those who simply prefer speaking with a person, can still get immediate help. It also benefits our communities by reducing non emergent 911 usage during critical times.

For first responders, city officials, and community partners, 211 is a trusted referral source that strengthens community resilience, particularly during the holiday season. Ensuring that no one navigates hardship alone.

December Safety Message — Holiday Fire Safety: Nearly 46 percent of U.S. home heating-equipment fires occur during winter months, with many happening during December.

- Fires where the heat source was too close to combustible **materials** (furniture, blankets, clothing, etc.) accounted for the largest share of civilian deaths, injuries and property damage among heating-equipment fires.

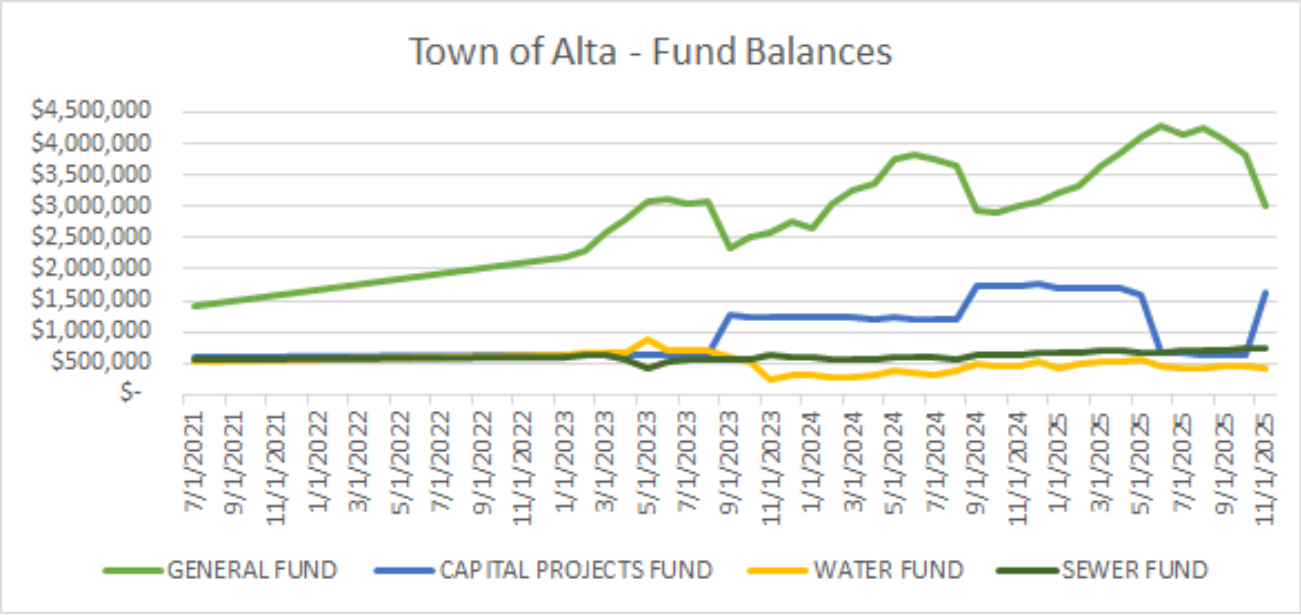
- More than **40 percent** of home heating-equipment fires involve **space heaters**, and these devices are responsible for most deaths and injuries from heating fires.

- Many home heating fires peak between **6 p.m. and 8 p.m.**, a time when families are using fireplaces or other auxiliary heaters and may be less attentive.

- Annual inspections of chimneys and heating equipment, maintaining a “kid-free zone” around heating devices, and keeping combustibles at least **3 feet** away are the best ways to keep your family safe this winter.

Town of Alta
Bank Account Balance Summary

Account Info		9/30/2025	10/31/2025	11/30/2025
GENERAL FUND				
01-11610	PTIF - General Fund	$ 3,610,612	$ 3,448,522	$ 2,585,573
10-12640	PTIF - B&C Road Funds (restricted)	$ 88,464	$ 73,551	$ 76,684
10-12690	PTIF - Impact Fee (restricted)	$ 24,279	$ 24,367	$ 24,450
10-12700	PTIF - Beer Fund (restricted)	$ 25,406	$ 25,498	$ 25,585
10-12710	PTIF - Post-Employment (restricted)	$ 117,104	$ 117,529	$ 117,928
01-11110	KeyBank	$ 222,579	$ 144,285	$ 169,607
01-11215	Keybank PO	$ 1,004	$ 891	$ 356
	Total Fund Balance	**$ 4,089,448**	**$ 3,834,643**	**$ 3,000,183**
CAPITAL PROJECTS FUND				
45-12100	PTIF (restricted)	$ 634,536	$ 636,838	$ 1,622,013
	Total Fund Balance	**$ 634,536**	**$ 636,838**	**$ 1,622,013**
WATER FUND				
51-11140	PTIF (restricted)	$ 450,217	$ 462,319	$ 423,781
	Total Fund Balance	**$ 450,217**	**$ 462,319**	**$ 423,781**
SEWER FUND				
52-11130	PTIF (restricted)	$ 714,218	$ 738,210	$ 741,349
	Total Fund Balance	**$ 714,218**	**$ 738,210**	**$ 741,349**



TOWN OF ALTA
COMBINED CASH INVESTMENT
NOVEMBER 30, 2025

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	129,956.08
01-11113	XPRESS DEPOSIT ACCOUNT	33,999.59
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	1,105.84
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	2,585,138.75
01-11710	CASH CLEARING -AR	(46.33)
01-11730	CASH CLEARING -UTILITIES	(53.67)
	TOTAL COMBINED CASH	2,750,416.07
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(2,750,416.07)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,690,105.39
45	ALLOCATION TO CAPITAL PROJECT FUND	(1,993,504.00)
51	ALLOCATION TO WATER FUND	28,560.14
52	ALLOCATION TO SEWER FUND	25,254.54
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,750,416.07
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(2,750,416.07)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

	ASSETS			
10-10100	CASH - COMBINED FUND		4,690,105.39	
10-12640	CASH IN PTIF - C ROAD FUND		76,684.39	
10-12690	IMPACT FEE FUND PTIF		24,449.79	
10-12700	BEER TAX FUNDS PTIF		25,584.71	
10-12710	POST EMPLOYMENT BENEFIT PTIF		117,928.26	
10-13110	ACCOUNTS RECEIVABLE		9,371.48	
10-13200	DUE FROM OTHER GOVERNMENTS		203,696.71	
10-13510	TAXES RECEIVABLE - CURRENT		4,539.36	
10-13700	PROP TAX RECEIVABLE - CURRENT		406,341.00	
10-14210	DUE FROM OTHER FUNDS		266,270.00	
	TOTAL ASSETS			5,824,971.09
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-21310	ACCOUNTS PAYABLE		(12,457.03)	
10-21500	WAGES PAYABLE		18,705.57	
10-22200	RETIREMENT PAYABLE		3,131.52	
10-22210	FICA PAYABLE		2,150.19	
10-22220	FEDERAL WITHHOLDING PAYABLE		3,142.03	
10-22230	STATE WITHHOLDING PAYABLE		1,136.78	
10-22500	HEALTH & DENTAL INS PAYABLE		(345.48)	
10-22550	DEPENDANT CARE WITHHOLDING		(2,115.41)	
10-22555	FLEX/CAFETERIA WITHHOLDING		174.05	
10-22560	DEPENDENT DAY CARE		2,239.04	
10-22600	REVEGETATION DEPOSITS		21,760.00	
10-22700	DEFERRED REVENUE/PROPERTY TAX		406,341.00	
10-22725	EMPLOYEE 401K WITHHOLDING		12,860.02	
10-22726	EMPLOYEE 457B WITHHOLDING		400.79	
10-22750	EMPLOYEE 457 WITHHOLDING		61.21	
10-22755	EMPLOYEE ROTH IRA WITHHOLDING		2,844.84	
10-22770	URS EMP MANDATORY CONTRIBUTION		581.24	
	TOTAL LIABILITIES			460,610.36
	FUND EQUITY			
10-27515	NONSPENDABLE		14,371.00	
10-27550	C-ROAD FUND RESERVE		10,154.12	
10-27570	RESERVE-POST EMPLOYMENT		30,000.00	
10-27640	ASSIGNED FUND BALANCE		37,948.00	
	UNAPPROPRIATED FUND BALANCE:			
10-29800	BALANCE - BEGINNING OF YEAR	5,537,446.28		
	REVENUE OVER EXPENDITURES - YTD	(265,558.67)		
	BALANCE - CURRENT DATE		5,271,887.61	
	TOTAL FUND EQUITY			5,364,360.73

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	5,824,971.09

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2025

CAPITAL PROJECT FUND

	ASSETS			
45-10100	CASH - COMBINED FUND		(1,993,504.00)	
45-12100	RESTRICT CASH-CAPITAL IMPROVE		1,622,013.08	
	TOTAL ASSETS			(371,490.92)
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	(340,129.09)		
	REVENUE OVER EXPENDITURES - YTD	(31,361.83)		
	BALANCE - CURRENT DATE		(371,490.92)	
	TOTAL FUND EQUITY			(371,490.92)
	TOTAL LIABILITIES AND EQUITY			(371,490.92)

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2025

WATER FUND

	ASSETS			
51-10100	CASH - COMBINED FUND		28,560.14	
51-11140	PTIF CAPITAL ACQUISTION-WATER		423,781.18	
51-13110	ACCOUNTS RECEIVABLE		3,881.68	
51-16310	WATER DISTRIBUTION SYSTEM		2,521,552.81	
51-16320	CONSTRUCTION IN PROCESS		127,861.45	
51-16510	MACHINERY AND EQUIPMENT		24,897.82	
51-17500	ACCUMULATED DEPRECIATION		(1,399,489.82)	
	TOTAL ASSETS			1,731,045.26
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-21310	ACCOUNTS PAYABLE		11,875.13	
51-22620	DUE TO OTHER FUNDS - LONGTERM		266,270.00	
	TOTAL LIABILITIES			278,145.13
	FUND EQUITY			
51-26520	NET INVESTMENT/CAPITOL ASSETS		1,068,497.00	
	UNAPPROPRIATED FUND BALANCE:			
51-29800	UNRESTRICTED NET POSITION	373,537.01		
	REVENUE OVER EXPENDITURES - YTD	10,866.12		
	BALANCE - CURRENT DATE		384,403.13	
	TOTAL FUND EQUITY			1,452,900.13
	TOTAL LIABILITIES AND EQUITY			1,731,045.26

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2025

SEWER FUND

	ASSETS			
52-10100	CASH - COMBINED FUND		25,254.54	
52-11130	PTIF CASH RESTRICTED		741,348.86	
52-13110	ACCOUNTS RECEIVABLE		3,192.32	
52-16310	SEWER SYSTEM		848,217.93	
52-17500	ACCUMULATED DEPRECIATION		(709,319.69)	
	TOTAL ASSETS			908,693.96
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310	ACCOUNTS PAYABLE		(200.00)	
	TOTAL LIABILITIES			(200.00)
	FUND EQUITY			
52-26520	NET INVESTMENT/CAPITAL ASSESTS		290,453.00	
	UNAPPROPRIATED FUND BALANCE:			
52-29800	UNRESTRICTED NET POSITION	543,848.24		
	REVENUE OVER EXPENDITURES - YTD	74,592.72		
	BALANCE - CURRENT DATE		618,440.96	
	TOTAL FUND EQUITY			908,893.96
	TOTAL LIABILITIES AND EQUITY			908,693.96

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer					
REVENUE					
Property Tax		433,125	429,327	45,733	410,000
Sales Tax		2,317,751	2,070,376	309,726	1,890,000
Other Taxes: Municipal Energy, Tele		97,619	94,072	22,081	96,000
Town Services:					
Permits, Licensing, Fines, Impact Fees, Shuttle		435,720	427,211	94,353	353,100
Sewer		265,299	261,859	110,185	312,948
Water		381,205	389,241	140,627	670,600
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDO		122,805	108,985	37,254	121,717
Misc Revenue		236,329	290,016	67,048	203,950
	Total Revenue	**4,289,854**	**4,071,087**	**827,006**	**4,058,315**
EXPENSES					
Alta Justice Court, Code Enforcement		33,901	42,647	8,965	40,819
Economic Development		0	400	0	400
Government Administration		608,965	696,162	251,037	783,079
Financial Preparation		107,882	127,386	41,993	144,293
General Operations		243,586	278,465	100,415	313,232
Town Services & Programs		150,258	177,078	62,705	237,916
Land Use Planning, Building Inspections, Zoning		272,831	296,707	122,872	356,403
Post Office		44,727	48,056	17,637	52,966
Public Safety		0	0	0	0
Employees: Salaries and Benefits		1,083,662	1,268,193	440,722	1,478,980
Equipment: Resources to Complete Work		134,433	240,600	78,549	238,153
Recycling		24,632	31,500	7,632	32,500
Sewer		207,153	236,320	36,953	327,948
Town Council: Salaries, Training, Admin		75,199	87,105	30,341	99,927
Transportation		269,252	297,750	197	320,410
Water		280,715	346,155	43,732	366,690
Misc. Expenses		0	1,200	0	1,200
	Total Expenses (w/o CapEx Projects)	**3,537,196**	**4,175,723**	**1,243,749**	**4,794,916**
Capital Improvement Projects		1,167,124	883,814	115,037	1,839,205
	Total Expenses	**4,704,320**	**5,059,537**	**1,358,786**	**6,634,121**
COMBINED BUDGET SUMMARY					
Net Difference		**-414,466**	**-988,450**	**-531,780**	**-2,575,806**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Ze		**194,498**	**0**	**(280,743)**	**0**

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
GENERAL FUND REVENUE					
TAXES					
10-31-100	CURRENT YEAR PROPERTY TAXES	399,454	403,391	70,442	405,000
10-31-101	TAX INCREMENT - CRA	0	0	0	0
10-31-200	PRIOR YEAR PROPERTY TAXES	33,671	25,936	534	5,000
10-31-300	SALES AND USE TAXES	2,317,751	2,070,376	389,415	1,890,000
10-31-310	4th .25 TAX	57,638	45,197	10,424	45,197
10-31-320	PUB TRAN TAX			2,820	7,500
10-31-400	ENERGY SALES AND USE TAX	92,576	88,104	20,775	90,000
10-31-410	TELEPHONE USE TAX	5,043	5,968	1,738	6,000
Total TAXES:		2,906,134	2,638,972	496,149	2,448,697
LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	19,830	19,830	19,854	21,000
10-32-150	LIQUOR LICENSES	6,575	6,575	6,600	6,350
10-32-210	BUILDING PERMITS	130,815	126,844	17,785	80,000
10-32-220	PARKING PERMITS	16,768	16,744	158	14,000
10-32-250	ANIMAL LICENSES	13,085	12,600	11,235	14,000
Total LICENSES AND PERMITS:		187,073	182,593	55,632	135,350
INTERGOVERNMENTAL REVENUE					
10-33-100	WFRC MATCHING GRANT	0	0	0	0
10-33-200	SALT LAKE CITY	0	0	0	0
10-33-275	SLC TRAILS	0	0	0	0
10-33-300	COUNTY - COMMUNITY DEVELOPMEI	0	0	0	0
10-33-350	COUNTY - TRANSPORTATION	0	0	10,670	10,670
10-33-375	COUNTY - ZAP	0	0	0	0
10-33-400	STATE GRANTS	9,000	9,000	0	0
10-33-450	FEDERAL GRANTS	0	0	0	4,500
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	16,378	15,000	9,048	15,000
10-33-580	STATE LIQUOR FUND ALLOTMENT	6,938	6,938	0	6,000
10-33-600	SISK	3,000	3,000	3,000	3,000
10-33-650	POST OFFICE	21,850	21,850	9,104	21,850
10-33-700	UDOT	8,000	8,000	0	8,000
Total INTERGOVERNMENTAL REVENUE:		65,166	63,788	31,823	69,020
CHARGES FOR SERVICES					
10-34-240	REVEGETATION BONDS	0	0	0	0
10-34-430	PLAN CHECK FEES	100,992	98,532	28,390	48,000
10-34-550	PLANNING COMM REVIEW FEES	426	426	150	300
10-34-760	FACILITY CENTER USE FEES	0	0	0	500
10-34-761	OLS USE FEES		0	0	19,950
10-34-810	IMPACT FEES	0	0	0	0
Total CHARGES FOR SERVICES:		101,418	98,958	28,540	68,750

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
FINES AND FORFEITURES					
10-35-100	COURT FINES	17,328	15,758	9,801	12,000
10-35-101	CIVIL CODE ENFORCEMENT	0	0	0	3,000
Total FINES AND FORFEITURES:		17,328	15,758	9,801	15,000
MISCELLANEOUS REVENUE					
10-36-100	INTEREST EARNINGS	155,606	145,000	68,707	120,000
10-36-300	OTHER FINANCING SOURCES	0	61,400	0	30,700
10-36-400	SALE OF FIXED ASSETS	0	0	0	0
10-36-620	MISCELLANEOUS	4,363	4,363	347	3,000
10-36-700	CONTRIB FROM PRIVATE SOURCES	6	8,000	0	8,000
10-36-800	DONATIONS	150	150	0	0
10-36-810	METERING	0	0	0	0
10-36-820	4x4 ENFORCEMENT	0	0	0	0
10-36-830	TOWN SHUTTLE	129,902	129,902	39,408	134,000
10-36-900	SUNDRY REVENUES	1,314	1,314	0	2,000
10-36-910	SALES TAX	0	0	0	250
Total MISCELLANEOUS REVENUE:		291,341	350,129	108,462	297,950
TRANSFERS INTO GENERAL FUND					
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	294,628
10-39-250	USE OF RESERVED FUNDS	0	0	0	0
10-39-400	TRANSFERS FROM CAP PROJ FUND	0	0	0	0
10-39-410	TRANSFERS FROM IMPACT FUND	0	0	0	0
10-39-420	TRANSFERS FROM SEWER FUND	0	0	0	0
10-39-430	TRANSFERS FROM WATER FUND	0	0	0	0
Total TRANSFERS INTO GENERAL FUND:		0	0	0	294,628
	GENERAL FUND Revenue Total:	**3,568,459**	**3,350,198**	**730,407**	**3,034,767**
	GENERAL FUND Transfer IN Total:	**0**	**0**	**0**	**294,628**
	CASH AVAILABLE FOR GENERAL FUNI	**3,568,459**	**3,350,198**	**730,407**	**3,329,395**

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
GENERAL FUND EXPENSES					
LEGISLATIVE					
10-41-110	SALARIES - MAYOR AND COUNCIL	17,600	18,000	7,000	16,800
10-41-120	REMUNERATION	0	0	0	0
10-41-130	EMPLOYEE BENEFITS	0	100	0	100
10-41-131	EMPLOYER TAXES	1,391	1,500	550	1,700
10-41-230	TRAVEL	732	1,000	0	1,000
10-41-280	TELECOM	0	0	0	0
10-41-330	EDUCATION AND TRAINING	660	2,000	415	4,000
10-41-620	MISCELLANEOUS	10	350	0	350
Total LEGISLATIVE:		20,392	22,950	7,965	23,950
COURT					
10-42-110	SALARIES AND WAGES	18,058	18,423	3,915	18,896
10-42-130	EMPLOYEE BENEFITS	180	225	0	133
10-42-131	EMPLOYER TAXES	724	1,409	307	1,450
10-42-133	URS CONTRIBUTIONS	6,201	10,000	125	3,050
10-42-230	TRAVEL	503	750	0	800
10-42-240	OFFICE SUPPLIES AND EXPENSE	120	500	0	500
10-42-280	TELEPHONE	240	240	0	240
10-42-310	PROFESSIONAL & TECHNICAL	0	350	0	500
10-42-330	EDUCATION & TRAINING	250	1,500	1,035	1,500
10-42-480	INDIGENT DEFENSE SVCS	0	2,500	0	2,500
10-42-481	VICTIM REPARATION SURCHARGE	7,276	6,250	4,515	6,000
10-42-620	MISCELLANEOUS SERVICES	349	500	408	750
Total COURT:		33,901	42,647	10,305	36,319
ADMINISTRATIVE					
10-43-110	SALARIES AND WAGES	302,253	337,433	154,318	353,162
10-43-111	PERFORMANCE BONUS	5,072	5,072	0	0
10-43-130	EMPLOYEE BENEFITS	1,687	2,120	396	2,120
10-43-131	EMPLOYER TAXES	24,086	26,874	11,460	27,020
10-43-132	INSUR BENEFITS	58,651	71,000	34,839	90,000
10-43-133	URS CONTRIBUTIONS	49,567	59,719	17,852	56,550
10-43-140	TERMINATION BENEFITS	0	0	0	0
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	4,451	5,500	120	5,500
10-43-220	PUBLIC NOTICES	0	1,500	1,093	1,500
10-43-230	TRAVEL	1,144	2,000	263	3,000
10-43-240	OFFICE SUPPLIES AND EXPENSE	3,421	4,000	1,036	4,000
10-43-245	IT SUPPLIES & MAINT	19,520	25,000	7,918	26,000
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	485	5,000	200	5,000
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	0
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,979	5,000	315	14,000
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-43-270	UTILITIES	0	0	0	0
10-43-280	TELEPHONE	5,486	5,200	1,970	4,600
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	434	5,000	4,070	8,500

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
10-43-315	PROF CONSULTANT SERVICES	5,070	5,500	2,300	6,000
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	4,596	10,000	546	10,000
10-43-325	PROF SERVICES - LEGAL	66,172	60,000	14,176	45,000
10-43-330	EDUCATION & TRAINING	2,425	4,000	847	5,500
10-43-350	ELECTIONS	0	0	200	4,000
10-43-440	BANK CHARGES	5,852	6,000	1,634	9,000
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	0
10-43-510	INSURANCE AND SURETY BONDS	3,412	3,412	3,035	4,000
10-43-515	WORKERS COMPENSATION INS	897	2,400	2,305	2,400
10-43-610	MISCELLANEOUS SUPPLIES	158	1,000	434	1,000
10-43-620	MISCELLANEOUS SERVICES	3,763	5,000	1,528	5,000
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total ADMINISTRATIVE:		571,580	657,730	262,854	692,852
MUNICIPAL BUILDINGS					
10-45-110	SALARIES AND WAGES	19,597	22,210	6,387	44,250
10-45-111	PERFORMANCE BONUS	444	444	0	0
10-45-130	EMPLOYEE BENEFITS	120	212	40	330
10-45-131	EMPLOYER TAXES	1,554	1,718	495	3,385
10-45-132	INSUR BENEFITS	0	0	0	14,280
10-45-133	URS CONTRIBUTIONS	0	0	0	7,080
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	0	1,000	0	4,000
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	9,430	11,000	2,961	15,750
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	0
10-45-270	UTILITIES	5,502	6,500	2,140	6,500
10-45-280	TELEPHONE			0	600
10-45-310	PROFESSIONAL & TECHNICAL			0	1,000
10-45-480	SPECIAL DEPARTMENT SUPPLIES			0	500
10-45-510	INSURANCE AND SURETY BONDS	1,098	1,098	1,322	1,400
10-45-515	WORKERS COMPENSATION INS			0	2
10-45-610	MISCELLANEOUS SUPPLIES	62	500	90	1,500
10-45-620	MISCELLANEOUS SERVICES			0	400
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0
Total MUNICIPAL BUILDINGS:		37,808	44,682	13,435	100,977
NON-DEPARTMENTAL					
10-50-330	TOWN EVENTS	1,227	4,000	0	4,000
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	15,000
10-50-350	SLC COMM RENEWABLE ENERGY PRC	0	400	0	400
10-50-610	MISCELLANEOUS SUPPLIES	0	1,200	0	1,200
10-50-620	AUDIT	10,000	10,000	0	12,500
10-50-640	MISC SERVICES	15	1,000	0	1,000
10-50-650	INSURANCE CLAIMS	0	0	0	0
10-50-910	SALES TAX RECEIVED	9	250	0	250
Total NON-DEPARTMENTAL:		26,251	31,850	15,000	34,350

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
TRANSPORTATION					
10-51-325	PROF & TECH SERVICES - LEGAL	316	1,000	58	1,000
10-51-630	WFRC MATCHING GRANT FUNDS	0	0	0	0
10-51-631	TRAILHEAD PROJECTS	0	0	0	0
10-51-635	MEDIAN	0	250	0	250
10-51-636	EXPANDED UTA BUS SERVICE	0	0	0	0
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0	0	0	0
10-51-638	TRAFFIC MANAGEMENT	995	10,000	0	10,000
10-51-640	MISCELLANEOUS	0	5,000	0	5,000
10-51-645	ALTA RESORT SHUTTLE	247,758	252,000	0	272,160
10-51-700	PARKING PERMITS	4,953	5,000	176	7,000
10-51-810	METERING	0	0	0	0
Total TRANSPORTATION:		254,022	273,250	235	295,410
CIVIL CODE ENFORCEMENT					
10-52-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	3,000
10-52-310	PROFESSIONAL & TECHNICAL	0	0	0	1,000
10-52-640	MISCELLANEOUS	0	0	0	500
Total CIVIL CODE ENFORCEMENT:		0	0	0	4,500
PLANNING AND ZONING					
10-53-120	COMMISSION REMUNERATION	900	2,100	0	4,500
10-53-131	*EMPLOYER TAXES*			0	480
10-53-220	PUBLIC NOTICES	63	250	0	250
10-53-230	TRAVEL	0	250	0	1,000
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	150	0	150
10-53-310	PROFESSIONAL & TECHNICAL	40,575	40,000	13,130	40,000
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	0
10-53-325	PROF & TECH SERVICES - LEGAL	42,471	42,000	20,295	40,000
10-53-330	EDUCATION AND TRAINING	75	75	350	1,500
10-53-510	INSURANCE & SURETY BONDS	2,810	2,810	2,321	3,600
10-53-610	MISCELLANEOUS SUPPLIES	10	300	10	300
10-53-620	MISCELLANEOUS SERVICES	0	300	0	300
Total PLANNING AND ZOING:		86,904	88,235	36,106	92,080
POLICE DEPARTMENT					
10-54-110	SALARIES AND WAGES	746,586	887,750	336,813	1,018,694
10-54-111	PERFORMANCE BONUS	11,293	11,293	0	0
10-54-112	WAGE CORRECTION (FY24)	0	0	0	0
10-54-130	EMPLOYEE BENEFITS	2,495	5,000	450	5,000
10-54-131	EMPLOYER TAXES	58,228	70,150	25,722	78,000
10-54-132	INSUR BENEFITS	129,736	145,000	55,567	145,000
10-54-133	URS CONTRIBUTIONS	135,324	145,000	53,826	227,536
10-54-135	MENTAL HEALTH RESOURCES		4,000	285	4,750
10-54-140	TERMINATION BENEFITS	0	0	0	0
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	14,007	17,000	8,696	17,000
10-54-230	TRAVEL	586	1,000	184	1,000

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
10-54-240	OFFICE SUPPLIES AND EXPENSE	698	1,500	484	1,500
10-54-245	IT SUPPLIES AND MAINT	13,780	20,000	8,853	25,000
10-54-250	EQUIP/SUPPLIES & MNTNCE	2,628	5,000	0	5,000
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	16,029	28,000	5,370	28,000
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	23,622	30,000	27,175	40,000
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-54-270	UTILITIES	7,620	10,000	2,627	10,000
10-54-280	TELEPHONE	9,813	14,750	3,478	16,000
10-54-310	PROFESS/TECHNICAL SERVICES	0	2,000	0	2,000
10-54-325	PROF & TECH SERVICES - LEGAL	1,770	10,000	570	10,000
10-54-330	EDUCATION AND TRAINING	4,126	12,500	533	12,500
10-54-470	UNIFORMS	2,375	4,650	4,185	4,650
10-54-480	SPECIAL DEPARTMENT SUPPLIES	13,492	19,000	3,438	19,000
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	500	0	500
10-54-510	INSURANCE AND SURETY BONDS	15,146	15,200	14,767	15,003
10-54-515	WORKERS COMPENSATION INS	1,794	4,000	4,611	6,000
10-54-610	MISCELLANEOUS SUPPLIES	2,353	41,000	0	20,000
10-54-620	MISCELLANEOUS SERVICES	4,595	4,500	1,319	5,000
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
10-54-810	METERING	0	0	0	0
10-54-820	4x4 ENFORCEMENT	0	0	0	0
Total POLICE DEPARTMENT:		1,218,096	1,508,793	558,955	1,717,133
POST OFFICE					
10-56-110	SALARIES AND WAGES	31,695	32,600	14,226	35,986
10-56-111	PERFORMANCE BONUS	861	861	0	0
10-56-130	EMPLOYEE BENEFITS	220	300	80	300
10-56-131	EMPLOYER TAXES	2,573	2,625	1,117	2,755
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0
10-56-230	TRAVEL	0	100	0	100
10-56-240	OFFICE SUPPLIES & EXPENSE	498	550	266	700
10-56-245	IT SUPPLIES AND MAINT	215	400	1,214	2,000
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,477	1,500	429	1,500
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	1,873	2,500	329	2,500
10-56-270	UTILITIES	1,852	2,500	700	2,700
10-56-280	TELEPHONE	1,300	1,500	673	1,500
10-56-440	BANK CHARGES - Alta CPO Acct	20	20	0	0
10-56-480	SPECIAL DEPARTMENT SUPPLIES	0	100	44	100
10-56-510	INSURANCE & SURETY BONDS	681	700	679	700
10-56-515	WORKERS COMPENSATION INS	166	300	427	425
10-56-620	MISCELLANEOUS SERVICES	0	200	75	200
10-56-630	OVERAGE & SHORT	0	0	0	0
10-56-635	POST OFFICE INVENTORY	1,296	1,300	249	1,500
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total POST OFFICE:		44,727	48,056	20,506	52,966

Account Number	Account Title	2024-25 Previous Year YTD Actual	2024-25 Approved Budget	2025-26 Current year YTD Actual	2025-26 Budget Approved
		6/30/2025	6/30/2025	11/30/2025	6/30/2026
BUILDING INSPECTION					
10-58-110	SALARIES AND WAGES	0	0	0	0
10-58-120	PLAN CHECKS	53,236	52,000	24,788	48,000
10-58-130	EMPLOYEE BENEFITS	0	0	0	0
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	400	0	400
10-58-230	TRAVEL	21	0	0	0
10-58-280	TELEPHONE	0	0	0	0
10-58-310	PROFESS/TECHNICAL INSPECTIONS	11,680	20,000	16,300	40,000
10-58-325	PROF SERVICES - LEGAL	294	600	0	600
10-58-330	EDUCATION AND TRAINING	0	0	0	0
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-58-481	BUILDING PERMIT - SURCHARGES	1,953	1,000	131	1,000
10-58-510	INSURANCE & SURETY BONDS	218	1,124	536	1,200
Total BUILDING INSPECTION:		67,403	75,124	41,755	91,200
STREETS - C ROADS					
10-60-110	SALARIES AND WAGES	0	0	0	0
10-60-130	EMPLOYEE BENEFITS	0	0	0	0
10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	8,000	0	8,000
10-60-265	FLAGSTAFF LOT PAVING	0	0	0	0
10-60-310	PROFESS/TECHNICAL SERVICES	15,230	16,500	0	17,000
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
Total STREETS - C ROADS:		15,230	24,500	0	25,000
RECYCLING					
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0
10-62-230	TRAVEL	0	0	0	0
10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,328	1,500	71	1,500
10-62-310	CONTRACT SERVICES cardboard	23,304	30,000	7,576	31,000
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-62-610	MISCELLANEOUS SUPPLIES	0	0	0	0
Total RECYCLING:		24,632	31,500	7,647	32,500
GIS					
10-66-110	SALARIES AND WAGES	0	0	0	0
10-66-111	PERFORMANCE BONUS	0	0	0	0
10-66-130	EMPLOYEE BENEFITS	0	0	0	0
10-66-131	EMPLOYER TAXES	0	0	0	0
10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	0
10-66-310	PROFESS/TECHNICAL SERVICES	0	0	0	5,000
10-66-330	EDUCATION AND TRAINING	0	0	0	0
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total GIS:		0	0	0	5,000

Account Number	Account Title	2024-25 Previous Year YTD Actual	2024-25 Approved Budget	2025-26 Current year YTD Actual	2025-26 Budget Approved
		6/30/2025	6/30/2025	11/30/2025	6/30/2026
SUMMER PROGRAM					
10-70-110	SALARIES AND WAGES	687	2,500	1,627	3,250
10-70-111	PERFORMANCE BONUS	0	150	0	0
10-70-130	EMPLOYEE BENEFITS	40	70	0	70
10-70-131	EMPLOYER TAXES	57	200	134	250
10-70-132	*INSUR BENEFITS*			0	1,050
10-70-133	*URS CONTRIBUTIONS*			0	520
10-70-250	EQUIP-SUPPLIES/MNTNCE	3,416	6,000	1,920	6,000
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	0	1,000	136	2,000
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	4,492	5,000	1,970	5,000
10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	0
10-70-320	USFS RANGER	24,000	24,000	0	12,000
10-70-470	TRAILS	0	0	0	0
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	100	0	100
10-70-510	INSURANCE AND SURETY BONDS	1,149	1,149	971	1,149
10-70-515	WORKERS COMPENSATION INS	0	400	0	400
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total SUMMER PROGRAM:		33,842	40,569	6,758	31,789
IMPACT FEE					
10-72-110	SALARIES AND WAGES	0	0	0	0
10-72-130	EMPLOYEE BENEFITS	0	0	0	0
10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0
10-72-280	TELEPHONE	0	0	0	0
10-72-310	PROFESS/TECHNICAL SERVICES	0	0	0	20,000
10-72-325	PROF & TECH SERVICES - LEGAL	0	0	0	0
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-72-620	MISCELLANEOUS SERVICES	0	0	0	0
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total IMPACT:		0	0	0	20,000
LIBRARY - COMMUNITY CENTER					
10-75-110	SALARIES AND WAGES	0	0	0	0
10-75-130	EMPLOYEE BENEFITS	0	0	0	0
10-75-250	EQUIP-SUPPLIES/MNTNCE	0	500	0	500
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	769	1,500	2,169	6,000
10-75-270	UTILITIES	3,624	3,600	1,607	6,600
10-75-280	TELEPHONE	0	0	0	0
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-75-510	INSURANCE & SURETY BONDS	1,183	1,500	1,036	1,500
10-75-620	MISCELLANEOUS SERVICES	0	100	0	100
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total LIBRARY - COMMUNITY CENTER:		5,576	7,200	4,812	14,700

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
OUR LADY OF THE SNOWS - COMMUNITY CENTER					
10-76-110	SALARIES AND WAGES	0	0	2,963	17,500
10-76-130	EMPLOYEE BENEFITS	0	0	0	0
10-76-131	EMPLOYER TAXES	0	0	233	1,340
10-76-132	*INSUR BENEFITS*			0	5,670
10-76-133	*URS CONTRIBUTIONS*			0	2,048
10-76-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	3,750
10-76-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	1,154	2,000
10-76-270	UTILITIES	0	0	1,568	11,950
10-76-280	TELEPHONE	0	0	0	0
10-76-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-76-510	INSURANCE & SURETY BONDS	0	0	2,130	2,215
10-76-620	MISCELLANEOUS SERVICES	0	0	25	0
10-76-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total OUR LADY OF THE SNOWS CENTER:		0	0	8,073	46,473
COMMUNITY DEVELOPMENT					
10-78-110	SALARIES AND WAGES	0	0	0	0
10-78-130	EMPLOYEE BENEFITS	0	0	0	0
10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	0	0
10-78-310	PROGESS/TECHNICAL SERVICES	0	0	0	0
10-78-620	MISCELLANEOUS SERVICES	0	0	0	0
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total COMMUNITY DEVELOPMENT:		0	0	0	0
TRANSFERS OUT OF GENERAL FUND					
10-90-510	TRANSFER TO WATER FUND	0	0	0	0
10-90-520	TRANSFER TO SEWER FUND	0	0	0	0
10-90-530	TRANSFER TO DEBT SERVICE	0	0	0	0
10-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0
10-90-550	TRANS TO CAPITAL PROJECT FUND	-988,000	453,112	0	12,196
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	0	0
Total TRANSFERS OUT OF GENERAL FUND:		-988,000	453,112	0	12,196
	GENERAL FUND Expenditure Total:	**2,440,363**	**2,897,086**	**994,406**	**3,317,199**
	GENERAL FUND TRANSFER OUT Tota	**-988,000**	**453,112**	**0**	**12,196**
	GENERAL FUND BUDGET	**1,452,363**	**3,350,198**	**994,406**	**3,329,395**
GENERAL FUND SUMMARY					
GENERAL FUND Revenue & Transfer IN Total:		**3,568,459**	**3,350,198**	**730,407**	**3,329,395**
GENERAL FUND Expenditure & Transfer OUT Total:		**1,452,363**	**3,350,198**	**994,406**	**3,329,395**
Net Total GENERAL FUND:		**2,116,095**	**0**	**-263,999**	**0**

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
CAPITAL PROJECT FUND REVENUE					
INTERGOVERNMENTAL REVENUE					
45-33-400	STATE GRANT	0	0	0	0
Total INTERGOVERNMENTAL REVENUE:		0	0	0	0
MISCELLANEOUS REVENUE					
45-36-100	INTEREST	74,891	69,789	13,133	40,000
Total MISCELLANEOUS REVENUE:		74,891	69,789	13,133	40,000
TRANSFERS INTO CAPITAL PROJECT FUND					
45-39-100	TRANSFER FROM GENERAL FUND	-988,000	453,112	0	12,196
45-39-250	USE OF RESERVED FUNDS	0	0	0	1,166,349
Total TRANSFERS INTO CAPITAL PROJECT FUND:		-988,000	453,112	0	1,178,545
CAPITAL PROJECT FUND EXPENSE					
MUNICIPAL BUILDINGS					
45-45-740	TOWN OFFICE	8,270	8,270	0	0
45-45-750	COMMUNITY CENTERS	1,056,396	225,000	28,738	1,110,500
Total EXPENDITURE:		1,064,666	233,270	28,738	1,110,500
POLICE DEPT					
45-54-741	BUILDINGS	0	0	2,254	33,000
45-54-742	VEHICLES	58,430	60,000	2,288	2,500
45-54-743	EQUIPMENT	59	38,000	10,670	52,000
Total EXPENDITURE:		58,489	98,000	15,212	87,500
OTHER EXPENDITURES					
45-70-740	SUMMER PROGRAM	0	0	0	20,000
45-70-741	UTILITY IMPROVEMENTS	14,455	15,000	545	545
Total EXPENDITURE:		14,455	15,000	545	20,545
TRANSFERS OUT OF CAPITAL PROJECTS FUND					
45-90-200	CONTRIB TO FUND BALANCE	0	176,631	0	0
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	176,631	0	0
CAPITAL PROJECT FUND Revenue & Transfer Total:		**-913,109**	**522,901**	**13,133**	**1,218,545**
CAPITAL PROJECT FUND Expenditure Total:		**1,137,610**	**522,901**	**44,495**	**1,218,545**
Net Total CAPITAL PROJECT FUND:		**-2,050,719**	**0**	**-31,362**	**0**

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
WATER FUND REVENUE					
CHARGES FOR SERVICES					
51-34-100	WATER SALES	329,019	330,036	128,324	383,600
51-34-101	WATER SALES - OVERAGE	26,669	32,208	6,069	32,000
51-34-102	WATER SALES - OTHER	1,694	5,000	420	0
51-34-200	CONNECTION FEES	1,560	1,560	0	0
Total CHARGES FOR SERVICES:		358,942	368,804	134,813	415,600
MISCELLANEOUS REVENUE					
51-36-100	INTEREST EARNINGS	22,263	20,437	7,987	5,000
51-36-200	BOND PROCEEDS	0	0	0	0
51-36-300	OTHER FINANCING SOURCES	0	0	0	250,000
51-36-800	DONATIONS	0	0	0	0
51-36-810	IMPACT FEES	0	0	0	0
51-36-820	AMERICAN RECOVERY ACT	0	0	0	0
51-36-900	MISCELLANEOUS	0	0	0	0
Total MISCELLANEOUS REVENUE:		22,263	20,437	7,987	255,000
TRANSFERS INTO WATER FUND					
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
51-39-200	USE 0F WATER RESERVE/PTIF BAL	0	468,919	0	301,750
Total TRANSFERS INTO WATER FUND:		0	468,919	0	301,750
WATER FUND EXPENDITURES					
51-40-110	SALARIES AND WAGES	15,320	15,320	0	17,700
51-40-111	PERFORMANCE BONUS	0	0	0	0
51-40-130	EMPLOYEE BENEFITS	0	0	0	0
51-40-131	EMPLOYER TAXES	896	896	0	1,355
51-40-132	INSUR BENEFITS	1,708	1,708	0	1,225
51-40-133	URS CONTRIBUTIONS	2,434	2,434	0	2,830
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	655	700	0	700
51-40-230	TRAVEL	0	0	0	0
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
51-40-245	IT/ACCTG SOFTWARE SUPPORT	1,553	2,000	1,000	2,500
51-40-250	EQUIP-SUPPLIES/MNTNCE	4,384	6,300	8,244	8,000
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	22,931	17,500	37	10,000
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
51-40-270	UTILITIES	16,134	17,850	5,477	17,850
51-40-280	TELEPHONE	1,507	2,520	686	2,520
51-40-305	WATER COSTS	10,148	9,000	3,275	9,000
51-40-310	PROFESS/TECHNICAL SERVICES	38,176	50,000	25,602	65,000
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0
51-40-320	ENGINEERING/WATER PROJECTS	22,405	22,877	0	40,000
51-40-325	PROF & TECH SERVICES - LEGAL	4,153	3,150	1,138	3,150

Account Number	Account Title	2024-25 Previous Year YTD Actual	2024-25 Approved Budget	2025-26 Current year YTD Actual	2025-26 Budget Approved
		6/30/2025	6/30/2025	11/30/2025	6/30/2026
51-40-330	EDUCATION AND TRAINING	0	0	0	0
51-40-475	SUPPLIES/WATER PROJECTS	0	0	0	0
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	530	0	530
51-40-490	WATER TESTS	6,119	12,600	4,105	12,600
51-40-495	WATER TREATMENT SUPPLIES	46,863	49,200	816	50,000
51-40-510	INSURANCE AND SURETY BONDS	5,245	5,245	5,014	5,245
51-40-515	WORKERS COMPENSATION INS	299	500	768	650
51-40-610	MISCELLANEOUS SUPPLIES	0	525	0	525
51-40-620	MISCELLANEOUS SERVICES	4,400	3,000	2,128	4,410
51-40-630	BAD DEBT EXPENSE	0	0	0	0
51-40-650	DEPRECIATION	75,384	60,900	0	60,900
51-40-740	CAPITAL OUTLAY	19,514	445,000	73,643	591,750
51-40-810	DEBT SERVICE - PRINCIPAL	0	61,400	0	50,000
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0
51-40-830	INFRASTRUCTURE REPLACEMENT	0	67,005	0	13,910
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0
Total EXPENDITURES:		300,229	858,160	131,934	972,350
WATER FUND Revenue & Transfer Total:		**381,205**	**858,160**	**142,800**	**972,350**
WATER FUND Expenditure Total:		**300,229**	**858,160**	**131,934**	**972,350**
Net Total WATER FUND:		**80,976**	**0**	**10,866**	**0**

Account Number	Account Title	2024-25 Previous Year YTD Actual	2024-25 Approved Budget	2025-26 Current year YTD Actual	2025-26 Budget Approved
		6/30/2025	6/30/2025	11/30/2025	6/30/2026
SEWER FUND REVENUE					
CHARGES FOR SERVICES					
52-34-100	SEWER SERVICES	231,928	230,977	99,687	297,948
52-34-200	CONNECTION FEES	2,340	2,340	0	0
Total CHARGES FOR SERVICES:		234,268	233,317	99,687	297,948
MISCELLANEOUS REVENUE					
52-36-100	INTEREST EARNINGS	31,031	28,542	13,004	15,000
52-36-300	OTHER FINANCING SOURCES	0	0	0	0
52-36-900	MISCELLANEOUS	0	0	2	0
Total MISCELLANEOUS REVENUE:		31,031	28,542	13,007	15,000
TRANSFERS INTO SEWER FUND					
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
52-39-200	USE OF SEWER RESERVE/PTIF	0	0	0	30,000
Total TRANSFERS INTO SEWER FUND:		0	0	0	30,000

Account Number	Account Title	2024-25 Previous Year YTD Actual 6/30/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 11/30/2025	2025-26 Budget Approved 6/30/2026
SEWER FUND EXPENDITURES					
52-40-110	SALARIES AND WAGES	13,534	13,534	0	15,500
52-40-111	PERFORMANCE BONUS	0	0	0	0
52-40-130	EMPLOYEE BENEFITS	10	200	0	200
52-40-131	EMPLOYER TAXES	1,035	1,053	0	1,185
52-40-132	INSUR BENEFITS	1,504	1,504	0	1,100
52-40-133	URS CONTRIBUTIONS	2,151	2,151	0	2,500
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	120	0	120
52-40-245	IT/ACCTG SOFTWARE SUPPORT	1,553	2,400	1,000	2,400
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	230	0	230
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
52-40-305	DISPOSAL COSTS	164,292	175,500	28,947	220,000
52-40-310	PROFESS/TECHNICAL SERVICES	9,360	9,000	3,705	9,000
52-40-320	ENGINEERING/SEWER PROJECTS			1,400	45,000
52-40-325	PROF & TECH SERVICES - LEGAL	123	1,156	25	1,000
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
52-40-510	INSURANCE AND SURETY BONDS	2,609	2,609	2,321	3,500
52-40-515	WORKERS COMPENSATION INS	166	500	427	150
52-40-610	MISCELLANEOUS SUPPLIES	0	300	0	300
52-40-620	MISCELLANEOUS SERVICES	847	2,300	277	2,000
52-40-630	BAD DEBT EXPENSE	0	0	0	0
52-40-650	DEPRECIATION	9,969	23,763	0	23,763
52-40-740	CAPITAL OUTLAY	10,000	10,000	0	15,000
52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	0
52-40-820	DEBT SERVICE - INTEREST	0	0	0	0
52-40-830	INFRASTRUCTURE REPLACEMENT	0	15,539	0	0
52-40-910	TRANSFERS TO OTHER FUNDS	0	0	0	0
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0
Total EXPENDITURES:		217,153	261,859	38,101	342,948
SEWER FUND Revenue & Transfers Total:		**265,299**	**261,859**	**112,694**	**342,948**
SEWER FUND Expenditure Total:		**217,153**	**261,859**	**38,101**	**342,948**
Net Total SEWER FUND:		**48,146**	**0**	**74,593**	**0**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zer		**194,498**	**0**	**-209,902**	**0**

Combined Capital Project Budget / Account Balances - Summary by Fund

PROJECT BUDGET EXPENSE TOTALS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Capital Projects Fund Plan	$ 346,270	$ 1,218,545	$ 80,000	$ 3,015,000	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -
Water	$ 467,877	$ 631,750	$ 182,000	$ 40,000	$ 391,000	$ 40,000	$ 1,200,000	$ 40,000	$ 3,753,959
Sewer		$ 60,000	$ 386,000	$ 30,000	$ 234,000	$ 365,000	$ 388,000	$ -	$ 5,393,000
Total Spend	**$ 814,147**	**$ 1,910,295**	**$ 648,000**	**$ 3,085,000**	**$ 3,625,000**	**$ 3,405,000**	**$ 1,588,000**	**$ 40,000**	

ACCOUNT BALANCES	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031	Future / Unknown date
Capital Projects Fund	$ 1,194,072	$ 664,769							
Water	$ 316,966	$ 470,308							
Sewer	$ 583,860	$ 681,991							

FY 2026 Capital Project Plan Summary

Capital Projects Fund - Projects	YTD: 11/30/2025	Budget	Status
Facilities Planning Phase 2	$ -	$ 25,000	
Our Lady of the Snows Center Purchase	$ -	$ 900,000	budgetted in FY26, actual purchase in FY25
OLS Setup **	$ 11,234	$ 145,000	
Tom Moore Historic Structure Stabilization*	$ 2,170	$ 25,000	
Community Center Roof Safety	$ 15,334	$ 15,500	
Marshals Office Security Cameras	$ 2,254	$ 13,000	
Alta Central Roof Safety	$ -	$ 20,000	
New AMO Truck	$ 2,288	$ 2,500	
AMO Truck Radios	$ -	$ 40,000	
Speed Trailer #3	$ 10,670	$ 12,000	
Trailhead-Style Public Restroom 24/7*	$ -	$ 20,000	
Master Water and Sewer Plan	$ 545.00	$ 545	need to amend budget to push unspent funds forward
Total	**$ 44,495**	**$ 1,218,000**	

Water Fund - Projects	YTD: 11/30/2025	Budget	Status
Engineering	$ -	$ 40,000	
Remote Water Meter Reading	$ 29	$ 40,000	
Cross Tow Water Line	$ 71,809	$ 542,139	
Master Water and Sewer Plan	$ 1,805	$ 9,611	need to amend budget to push unspent funds forward
Total	**$ 73,643**	**$ 631,750**	

Sewer Fund - Projects	YTD: 11/30/2025	Budget	Status
Engineering	$ 1,400	$ 45,000.00	
Sewer Line Extention (to ASL Cold Storage)	0	$ 15,000.00	
Total	**$ 1,400**	**$ 45,000**	

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

Capital Projects Fund Plan
Fund Balance: November 30, 2025
$ 1,622,013

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	1,188,590	1,434,320	526,320	612,110	6,765,473	3,915,473	1,065,473	1,215,473	-
Projected Year-End Balance	1,434,320	526,320	612,110	6,765,473	3,915,473	1,065,473	1,215,473	1,365,473	-

GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 YTD	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
45-45-740	Town Website	8,270	8,270									
45-45-750	Replace a Building	-					3,000,000	3,000,000	3,000,000			
45-45-750	Facilities Master Plan	75,001	75,000									
45-45-750	Facilities Planning Phase 2 (Site Conditions)	-		-	25,000							
45-45-750	Our Lady of the Snows Center Purchase	981,396	150,000	-	900,000							
45-45-750	OLS Setup **	-		11,234	145,000							
45-45-750	Tom Moore Historic Structure Stabilization*	-		2,170	25,000							
45-45-750	Community Center Roof Safety			15,334	15,500							
45-54-741	Marshals Office Security Cameras	-		2,254	13,000							
45-54-741	Alta Central Roof Safety			-	20,000							
45-54-742	New AMO Truck	58,430	60,000	2,288	2,500							
45-54-743	AMO Mobile Data Terminals	-	25,000	-								
45-54-743	AMO Truck Radios				40,000							
45-54-743	Alta Central Dispatch Console	-		-			15,000					
45-54-743	Upgrade Centracom Phase 2	-		-		30,000						
45-54-743	Speed Trailer #3	59	13,000	10,670	12,000							
45-70-741	Master Water and Sewer Plan	14,455	15,000	545	545							
45-70-740	Trailhead-Style Public Restroom 24/7*	-		-	20,000	50,000						
	Total Projects	**1,137,610**	**346,270**	**44,495**	**1,218,545**	**80,000**	**3,015,000**	**3,000,000**	**3,000,000**	**-**	**-**	**-**
								Budgeted Total 2025 - 2032			**10,659,815**	

** Any items in red are proposed, not approved.*
* Projects or programs toward which the Town collects revenue from other sources. Amounts indicated are net Town of Alta expenses.
** OLS setup projects include patio, roof, stairs, locks, duct work, signage, floor cleaner

Water Fund Projects

Fund Balance: November 30, 2025

$ 423,781

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	355,616	(103,803)	(155,553)	297	306,782	271,766	598,197	(223,878)	
Projected Year-End Balance	(103,803)	(155,553)	297	306,782	271,766	598,197	(223,878)	126,690	

GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 YTD	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
51-40-320	Engineering	22,405	22,877	-	40,000		40,000		40,000		40,000	
51-40-740	Master Water and Sewer Plan	15,389	25,000	1,805	9,611							
51-40-740	Remote Water Meter Reading	4,125	20,000	29	40,000							
51-40-740	Cross Tow Water Line	127,861	400,000	71,809	542,139							
51-40-740	Lower Alta Distribution Line					182,000						
51-40-740	AC Pipeline Replacement - SR210							391,000				
51-40-740	Alta Storage Tank									1,200,000		
51-40-740	Ongoing Pipeline Replacement											3,753,959
	Total Projects	**169,780**	**467,877**	**73,643**	**631,750**	**182,000**	**40,000**	**391,000**	**40,000**	**1,200,000**	**40,000**	**3,753,959**

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

Sewer Fund Projects

Fund Balance: November 30, 2025

$ 741,349

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	583,860	322,001	322,001	(63,999)	(93,999)	(327,999)	(692,999)	(1,080,999)	
Projected Year-End Balance	322,001	322,001	(63,999)	(93,999)	(327,999)	(692,999)	(1,080,999)	(1,080,999)	

GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 YTD	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
52-40-320	Engineering			1,400	45,000		30,000	30,000	30,000			
52-40-740	Sewer Line Extention (to ASL Cold Storage)			-	15,000							
52-40-740	Master Water and Sewer Plan	10,000	10,000									
52-40-740	Sewer Line Replacment #1 GMD					386,000						
52-40-740	Sewer Line Replacment #2							204,000				
52-40-740	Sewer Line Replacment #3a								33,000			
52-40-740	Sewer Line Replacment #3b								302,000			
52-40-740	Sewer Line Replacment #3c									388,000		
52-40-740	Ongoing Sewer Replacement											4,535,000
52-40-740	West Grizzley Sewer Extension											858,000
	Total Projects	**10,000**	**10,000**	**1,400**	**60,000**	**386,000**	**30,000**	**234,000**	**365,000**	**388,000**	**-**	**5,393,000**

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

MINUTES
ALTA TOWN COUNCIL MEETING
PUBLIC HEARING AND WORK SESSION
November 12, 2025, 4:00 PM
Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT: Mayor Roger Bourke
Councilmember Carolyn Anctil
Councilmember John Byrne (attended virtually)
Councilmember Elise Morgan
Councilmember Dan Schilling (attended virtually)

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

ALSO PRESENT: Polly McLean, Legal Counsel

NOT PRESENT:

WORK SESSION

1. **CALL THE WORK SESSIONS TO ORDER**

00:00:00

Mayor Bourke called the work session of November 12, 2025 to order with a quorum that included Carolyn Anctil and Dan Schilling. A few minutes into the meeting, Schilling unexpectedly disconnected from the meeting which removed the quorum and caused the meeting to pause. After several minutes, Elise Morgan and John Byrne arrived, restoring the quorum, and the meeting resumed.

2. **DISCUSSION REGARDING THE PROPOSED FY26 BUDGET AMENDMENTS**

00:06:59

Jen Clancy provided a high-level overview of proposed budget amendments, noting adjustments in the General Fund for reduced property tax revenue, the addition of a full-time building maintenance position, and receipt of several grants. Clancy also explained changes in the Capital Projects Fund to support radio purchases for marshal vehicles and adjustments in the Water Fund to carry forward unused funds and cover a $20,000 change order for the crosstow project. The impact of the change in property tax revenue was further discussed, with Byrne clarifying that $100,000 of revenue was lost rather than deferred and emphasized the importance of the Truth in Taxation procedure for the coming year. Byrne raised concerns regarding balance sheet adjustments, suggesting quarterly

reconciliations to improve transparency and financial tracking. Cawley highlighted the proposal to add a facilities manager position, noted positive feedback from the previous Council meeting and the need for additional staffing for building maintenance and snow removal. Councilmembers confirmed their support for moving forward with the proposed budget amendments while acknowledging the importance of monitoring actual fund balances relative to anticipated adjustments.

3. **DISCUSSION ABOUT THE SHRONTZ ESTATE'S PROPOSAL TO REZONE A PORTION OF THE PATSEY MARLEY HILL PROPERTY AND AMEND THE 2014 DEVELOPMENT AGREEMENT**

00:21:00

Cawley introduced the Shrontz Estate's rezone proposal, noting the complexity of the issue and the importance of maintaining a professional relationship with the Estate regardless of council action. Mayor Bourke reminded all parties to adhere to civil discussion norms. Representatives from the Estate, including Wade Budge and Doug Ogilvy, presented the proposal, which involved consolidating development at the bottom of the site and established a conservation easement on the upper portion of the property. They compared the condominium option to the previously entitled ten single-family homes as they outlined project details, including site layout, density, and parking, while noting constraints imposed by Alta Ski Lifts and Salt Lake Public Utilities. Councilmembers Byrne, Anctil, and Morgan expressed concerns about the proposed building height, mass, water availability, and access, referencing planning commission recommendations and community context. Estate representatives emphasized the extensive study and efforts over the past five years and their need to move forward.

(Dan Schilling rejoined the meeting)

Councilmembers acknowledged community input, including letters from the Wasatch Backcountry Alliance and Alta Ski Lifts, and discussed balancing community interests with development considerations. Schilling noted agreement with prior councilmember concerns and expressed an interest in next steps.

4. **MOTION TO ADJOURN**

00:45:00

MOTION: Elise Morgan motioned to adjourn, and Carolyn Anctil seconded.

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

RESULT: APPROVED

PUBLIC HEARINGS

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

00:49:25

Mayor Bourke called the public hearing of November 12, 2025 to order.

2. **ACCEPT PUBLIC COMMENT REGARDING THE SHRONTZ ESTATE'S PROPOSAL TO REZONE A PORTION OF THE PATSEY MARLEY HILL PROPERTY AND AMEND THE 2014 DEVELOPMENT AGREEMENT**

00:50:00

Dani Poirier, speaking first as the director of the Wasatch Backcountry Alliance, noted that comments submitted by the organization reflected its mission to protect the balance between resort and backcountry terrain. Poirier then spoke as an Alta pass holder, and offered in their experience that community members generally disliked feeling forced into choosing between two options but recognized that one outcome was inevitable. Poirier emphasized the unique value of the upper Little Cottonwood Canyon area and noted that many local skiers favored the condominium proposal because of its compact footprint and proximity to existing development. Poirier contrasted this with the potential for ten large single-family homes that could resemble developments in other resort communities and encouraged the Town to consider the benefits of the proposed conservation easement as part of its deliberations.

Jack Stauss, executive director of Save Our Canyons, described a long personal and professional connection to Alta and the surrounding backcountry. Stauss noted the many iterations of the Shrontz Estate project and acknowledged the reasons for public and council concerns. Stauss supported a more consolidated development footprint over multiple dispersed homes and highlighted the appeal of a conservation easement to the organization's membership. Stauss also recognized concerns about the size and scale of the condominium proposal and encouraged continued dialogue between the Estate and the Town. Stauss emphasized the long-term importance of maintaining a buffer between the ski area and surrounding wild lands and referenced the potential for future interconnect proposals as a broader concern for Alta's character.

Mark Haik expressed agreement with Wade Budge that the council needed a "coalition of the willing" to move forward on development issues. Haik reflected on their long-term experience observing the council, staff, and Planning Commission, noting a historical reluctance to approve new construction or development projects. They urged the council to recognize that private property could be developed and to maintain flexibility in considering potential uses. Haik recommended that the council sign the plat to allow recording, regardless of related third-party agreements, and also approve the petition to rezone, and suggested letting the proposals proceed would show the community's preferences. Haik emphasized that the parties involved had provided thorough information and exhibits over the years, and stressed that the Estate should not restrict future ski resort expansion, noting that Alta Lift Company could improve circumstances to provide top-tier lift services.

Mike Maughan thanked the council for their efforts and clarified the ski area's position regarding the zoning request. Maughan stated that, from their perspective, the request was incomplete and did not address critical issues, particularly access and easements affecting the ski area. They indicated that, without resolution of these matters, the current zoning might be appropriate and that it did not make sense to approve a change at this time. Maughan expressed willingness to engage in further discussions to reach a solution that works for the Estate, the ski area, its patrons, and the broader

community, but emphasized that they could not support moving the zoning request forward in its current form.

Margaret Bourke addressed the council regarding access concerns for the proposed developments. They noted that the Forest Service had issued a FONSI related to vehicular access for a garage on the Estate's parcel but raised safety issues with the current road conditions, where skiers, over-snow vehicles, snow plows, and snowmobiles must navigate a narrow, tree-lined path. Margaret Bourke indicated that the access challenges had not been adequately addressed in the proposal for the 10-home subdivision or the condominium project. They also questioned whether the necessary building permits had been obtained from the town and highlighted additional concerns regarding steep terrain for potential road access. Margaret Bourke concluded that these unresolved access and safety issues made it difficult to support either the rezoning petition or signing the plat.

Mark Levin addressed the council regarding the condominium proposal and broader development in Alta. Levin expressed concern that the proposed condominium project was too small and suggested a larger development, potentially incorporating mixed-use elements, would better serve the community. Levin recommended linking new development to enhanced entitlements if developers included employee housing for ski area, town, or local business staff, noting that this approach had been successful in other ski towns. Levin also highlighted the safety benefits of increasing the local bed base, and reducing the need for visitors to drive on narrow canyon roads. Levin suggested considering a long-term, comprehensive approach to redevelopment, potentially through a new "planned development" zoning category. Levin suggested that the condominium proposal had less environmental impact than separate multi-family houses. Levin also emphasized that the current alternatives were limited and that larger, mixed-use developments with employee housing would better serve the public interest.

3. **ACCEPT PUBLIC COMMENT REGARDING THE ADOPTION OF THE 2006 UTAH WILDLAND URBAN INTERFACE (WUI) CODE, DESIGNATION OF A WUI BOUNDARY, AND AMENDMENTS TO TITLE 8 AND 9 TO ADOPT THE WUI CODE AND ALLOW FOR DEFENSIBLE SPACE**

01:08:00

No public comments made.

4. **ACCEPT PUBLIC COMMENT REGARDING THE PROPOSED AMENDMENTS TO TOWN OF ALTA CODE, INCLUDING SECTION 10-1-8 "AMENDMENTS" AND SECTION 10-1-9 "HEARING AND PUBLICATION OF NOTICE BEFORE AMENDMENT"**

01:08:25

No public comments made.

5. **ACCEPT PUBLIC COMMENT REGARDING THE PROPOSED FY26 BUDGET AMENDMENTS**

01:09:20

No public comments made.

6. **MOTION TO ADJOURN**

01:09:30

MOTION: John Byrne motioned to adjourn, and Elise Morgan seconded.

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

RESULT: APPROVED

ALTA TOWN COUNCIL MEETING

1. **CALL THE MEETING TO ORDER**

01:09:50

Mayor Bourke called the November 12, 2025 Alta Town Council meeting to order.

2. **CITIZEN INPUT**

01:10:20

Margaret Bourke sought clarification regarding the proposed change to a flat late fee and noted that the materials did not specify whether the fee was applied per month or as a single charge regardless of how long a payment was overdue. Margaret Bourke then raised questions about the Wildland-Urban Interface (WUI) requirements, particularly how the 30-foot defensible-space standard would apply to existing structures. Margaret Bourke asked for additional information on how assessments would be conducted, whether certified personnel would perform them, what timelines homeowners would face, and how related fees would be calculated. Margaret Bourke emphasized the need for clear guidance so property owners understood their obligations under upcoming state-mandated requirements.

Mark Haik noted that the revised fee schedule did not clearly indicate whether the $2 charge for certified public copies under GRAMA applied per page or per document, and suggested clarifying the language. Haik also remarked that the proposed $45 fee for required law enforcement presence at private events seemed too low and suggested increasing it so that officers were adequately compensated. Haik then referenced prior discussions about potential legislative shifts affecting unincorporated municipalities and encouraged the community to consider long-term regional relationships. Haik further observed that Service Area #3 had historically provided water and sewer services in the community and suggested that, given the overlapping source-protection zones and ongoing staffing challenges, it might make sense to annex the Town into Service Area #3 to consolidate services and reduce duplication. Haik concluded by noting that similar cooperative arrangements might also strengthen law enforcement coverage.

3. **DISCUSSION AND POSSIBLE ACTION ON THE SHRONTZ ESTATE'S PROPOSAL TO REZONE A PORTION OF THE PATSEY MARLEY HILL PROPERTY AND AMEND THE 2014 DEVELOPMENT AGREEMENT**

01:16:30

The council discussed the Shrontz Estate proposal to rezone a portion of the Patsy Marley Hill property and amend the 2014 development agreement. Schilling noted hearing differing perspectives compared to earlier meetings, while Byrne and Morgan emphasized that recent public input, including comments from the backcountry community, highlighted broader planning questions that would be more appropriately addressed through a future general plan update. Morgan and Byrne referenced longstanding town policies related to condominium development and the need to consider such issues holistically. Anctil expressed appreciation for the public comments and concern about the potential scale of the proposed structures.

> **MOTION**: Elise Morgan motioned NOT to approve the Shrontz Estate's proposal to rezone a portion of the Patsey Hill property and amend the 2014 Development Agreement. Carolyn Anctil seconded.
>
> **ROLL CALL VOTE**: Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Morgan – yes, Councilmember Schilling – yes, Mayor Bourke – yes, the motion was unanimously approved to NOT approve the Shrontz Estate's proposal to rezone and amend the 2014 Development Agreement.
>
> **RESULT: APPROVED – The proposed rezone was denied.**

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

01:27:00

Mike Maughan expressed appreciation for the Town's collaboration during an especially busy construction season. Maughan reported progress on joint water and sewer projects and noted that the contractor for the Albion Day Lodge had expressed interest in donating a project to benefit the community, potentially constructing a public restroom near a trailhead pending coordination with the Town and the Forest Service. Maughan outlined the need for future discussions regarding location and maintenance responsibilities. Maughan also reviewed recent operational updates, including challenges in securing increased UTA transit service, completion of multiple lift upgrades, avalanche mitigation improvements, expanded snowmaking capacity, infrastructure projects, and ongoing construction at the Albion Day Lodge and new equipment cold storage building. Maughan noted that the Albion parking area was being repaved. Maughan also stated that the planned ski area opening date would be delayed due to warm weather. They reported strong season pass sales and described efforts to promote safe skiing practices among employees. Maughan closed by emphasizing the ski area's commitment to maintaining Alta's unique character as an independent resort and its ongoing partnership with the Town and broader community.

Anctil commented on recent moose sightings, suggesting their presence might relate to a reduction in helicopter activity from previous Wyssen tower construction in Alta. Anctil then asked about helicopter rescues off Wyssen towers on Mount Superior.

Maughan commented that trail closures and construction schedules had been complex this past summer. Maughan responded to Anctil that public access to towers in the ski area are managed with safety measures such as locked ladders.

5. **QUESTIONS REGARDING DEPARTMENTAL REPORTS**

01:39:30

Morey responded to Anctil's inquiry at the end of the last agenda item by noting an increase in ill-prepared visitors attempting challenging terrain, often influenced by social media, which has occasionally required helicopter-assisted rescues. Morey then introduced Virgil Sickels, the new full-time Deputy Marshal, and mentioned an additional new hire, Stefhen Bennett from Salt Lake City Police to support staffing needs.

Clancy shared that the Town and Alta Community Enrichment are partnering on a clothing and food drive for Volunteers of America, with drop-off locations open from November 15 to December 15 at the post office and Our Lady of the Snows and encouraged residents to follow donation guidelines.

6. **APPROVAL OF SEPTEMBER 10, 2025 ALTA TOWN COUNCIL MEETING MINUTES, OCTOBER 8, 2025 ALTA TOWN COUNCIL MEETING MINUTES, AND THE NOVEMBER STAFF AND FINANCE REPORTS**

01:45:30

Clancy reminded the council that the September 10, 2025, minutes had been redlined to reflect clarifications discussed at the last meeting. Clancy also proposed an edit to the October 8 minutes, noting that a sentence incorrectly stated that the audio recording of the meeting was the official record. Clancy clarified that, under state code, the written minutes are the official record, although audio may be referenced in litigation. Clancy recommended striking the incorrect sentence, emphasizing that it was not material to the overall minutes, and suggested the council approve the minutes with that edit.

> **MOTION**: Elise Morgan motioned to approve the September 10, 2025 town council meeting minutes, October 8, 2025 town council meeting minutes including the deletion of sentence "Cameron Platt reminded everyone that the audio recording of the meeting was the official record of the meeting, and any changes to the minutes wouldn't change the official record" and November staff and finance reports. Carolyn Anctil seconded.
>
> **VOTE**: All were in favor. The September 10, 2025 town council meeting minutes, October 8, 2025 town council meeting minutes and November staff and finance reports were approved.
>
> **RESULT: APPROVED**

7. **MAYORS REPORT**

01:48:05

Mayor Bourke noted their appointment as co-chair of the Central Wasatch Commission for the coming year, with Salt Lake City Mayor Erin Mendenhall serving as chair. Bourke highlighted this role as an opportunity to represent Alta's values in broader regional discussions. Bourke also discussed recent local election results, noting that Sandy and Cottonwood Heights elected mayors aligned with Alta's interests, and indicated Gay Lynn Bennion would transition from the state legislature to Mayor of Cottonwood Heights, with the legislative vacancy to be filled through a separate process. Bourke explained recent state court rulings on congressional district boundaries, placing Alta within the eastern edge of District 1. The council briefly discussed the potential candidacy of State Senator Kathleen Riebe. Bourke concluded by deferring the astronomy report to a future meeting due to time constraints, while councilmembers commented on notable aurora activity.

8. **PRESENTATION AND DISCUSSION ON H.B.48 STATE OF UTAH FORESTRY FIRE AND STATE LANDS HIGH RISK PROPERTY ASSESSMENT AND FEE PROGRAM**

1:52:30

Chief Jay Torgersen introduced HB 48, the Utah State Forestry, Fire, and State Lands High-Risk Property Assessment and Fee Program, noting ongoing questions from a recent state meeting and emphasizing that municipalities are required to adopt the program. Chief Fire Marshal Wade Watkins explained that the legislation directs adoption of the 2006 Utah Wildland-Urban Interface (WUI) code, which supplements the 2021 Fire Code and aligns with the 2024 update once adopted by the state. The code applies to areas designated within a municipal WUI map, with recommendations for full adoption in Alta due to high structure exposure scores and ember risk. Chief Watkins clarified that the associated fees, which will be assessed starting in 2026–27, are set between $25–$100, based on a high-risk map derived from satellite and structural exposure data. Mitigation efforts, such as defensible space and tree limbing, may lower assessments, but the code only applies within property boundaries; trees on adjacent private, federal, or easement lands are not the property owner's responsibility, though pathways exist to address fuels work on public lands. Councilmembers asked clarifying questions about the applicability to Forest Service lands, ember cast considerations, and responsibilities for trees outside private property. Chief Watkins and Chris Cawley emphasized that while the code applies to municipal lands, collaborative pathways exist to address fire risk on federal or easement lands.

The discussion continued on roles, responsibilities, and implementation timelines for HB 48 and the WUI code. Chief Watkins summarized responsibilities:

- Utah Division of Forestry, Fire, and State Lands (UDFFSL): Creates the high-risk WUI map (coming January 2026), sets triage standards, develops administrative rules, maintains a Utah Wildfire Risk Assessment Portal (UWRAP) portal for structure exposure scores, collects fees statewide, and may conduct mitigation/lot assessments.
- Counties: Collect fees based on state assessments.

- Municipalities: Adopt and enforce the WUI code before January 1, 2026, define local WUI zones, and coordinate with counties.
- Homeowners: Understand and mitigate wildfire risk via defensible space and home hardening.

Byrne asked whether fire suppression systems (sprinklers) reduce assessments and Chief Watkins confirmed they do not. Chief Watkins said fees are expected to be modest, $25–$100 annually, with no municipal control over assessments. They added that homeowners can potentially reduce fees through proactive mitigation.

Byrne raised concerns about the site plan requirement for tree removal, noting that requiring surveys for existing homes could cost $5,000–$10,000, creating a significant burden to homeowners. Byrne suggested exempting trees removed specifically for WUI compliance from the site plan requirement, distinguishing them from non-compliance or aesthetic tree removals. Cawley clarified that the site plan requirement primarily applies to new construction or significant remodels, but the discussion highlighted the complexity of aligning WUI compliance with existing town code.

Morgan and Molly Austin asked about the timing of state assessments. Chief Watkins clarified that a flat fee will apply in 2026–2027 based on structure square footage, with full assessments including triage starting in 2028. Chief Watkins noted that insurance implications remain uncertain, but the goal of House Bill 48 is to support insurability, though risk evaluation by insurers could occur when the high-risk map is released.

9. **DISCUSSION AND POSSIBLE ACTION TO ADOPT 2025-O-4 ADOPTING THE 2006 UTAH WILDLAND URBAN INTERFACE (WUI) CODE, DESIGNATION OF A WUI BOUNDARY, AND AMENDMENTS TO TITLES 8 AND 9 TO ADOPT THE WUI CODE AND ALLOW FOR DEFENSIBLE SPACE**

02:37:00

The council then segway into discussion about the adoption of the Wildland-Urban Interface (WUI) code. Byrne continued raising concerns about the financial burden on homeowners to generate a site plan in order to remove trees identified under WUI as a threat. Morgan emphasized that adopting the WUI code was mandatory to comply with state legislation and proposed moving forward with the WUI adoption while tabling or separating the site plan provision, which had generated concern. Byrne suggested removing the clause that required a site plan for trees removed to comply with the WUI, noting that the provision had not been fully vetted, could be expensive for homeowners, and that related inspections would not begin for another couple of years. Cawley explained that the site plan requirement had been intended to formalize documentation of tree removals, not to impose unnecessary engineering costs, and acknowledged that the language could be revised. Polly McLean highlighted the specific section in the ordinance that linked site plan submission to WUI tree removals, suggesting modifying the language to allow informal documentation. Other council members, including Schilling, agreed that there were too many moving parts to make an immediate decision regarding the site plan provision and supported either removing the clause or tabling it while adopting the WUI code.

The council continued discussing the adoption of the Wildland-Urban Interface (WUI) code and the associated tree removal requirements, focusing on how to address the site plan provision in section 9-3-3, F. Cawley clarified that the ordinance combined both the WUI adoption and the tree removal provisions, but the council expressed interest in separating them to simplify the process. Morgan stated that the WUI adoption was required for state compliance and suggested decoupling the WUI adoption from the site plan discussion so that the council could comply with state requirements without being stalled by the more complex local code changes.

Councilmembers discussed the implications of adopting the WUI code before January, including compliance with state requirements and access to fire mitigation funds. Chief Torgersen clarified that while homeowners were expected to create defensible space, the town would not mandate tree removal, and assessments could be reduced by complying with WUI guidelines. Anctil raised concerns about the council's ability to revisit decisions, and staff confirmed that town code can always be amended. The discussion returned to the site plan text and Cawley expressed uncertainty about whether striking it would achieve the intended outcome, leading Schilling to recommend tabling the item until December to ensure proper language could be prepared and reviewed. The council decided to continue the agenda item in its December meeting so that staff could propose edits to address concerns about overburdening homeowners and allowing for some administrative documentation. The importance of adopting the WUI code prior to January 1, 2026 was acknowledged by all.

> **MOTION**: Elise Morgan motioned to continue the agenda item at the December 10, 2025 council meeting, and Carolyn Anctil seconded.
>
> **VOTE**: All were in favor. The agenda item would be continued at the next meeting.
>
> **RESULT: CONTINUATION APPROVED**

10. **DISCUSSION AND POSSIBLE ACTION TO ADOPT 2025-O-5 AMENDING SECTION 10-1-8 "AMENDMENTS" AND SECTION 10-1-9 "HEARING AND PUBLICATION OF NOTICE BEFORE AMENDING"**

03:03:15

Cawley explained that this was a separate topic from the earlier WUI discussion and addressed provisions in the town code that were outdated. Cawley noted that Section 10-1-8 had previously suggested that the Planning Commission could make decisions on land use amendments that could then be appealed to the council, which is inconsistent with state code. Under state law, the town council is the land use authority, and the planning commission does not have the authority to issue denials that could be appealed. The proposed amendments would strike these sections and revise the language to provide for the planning commission's review and recommendation to the council, aligning with state requirements.

Regarding Section 10-1-9, Cawley explained that the current code required newspaper publication of notices for land use amendments 15 days in advance, which has become impractical due to publication frequency and access issues. The proposed amendment would simplify the notice requirements and

direct the council to hold a public hearing. Cawley emphasized that while state code does not mandate a council hearing for land use amendments, maintaining this requirement in town code was largely a holdover and could be adjusted to reduce administrative burden. Byrne stated no issues with the proposed amendments and supported a vote in favor, Schilling agreed.

MOTION: Elise Morgan motioned to approve Ordinance 2025-O-5. Carolyn Anctil seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Morgan – yes, Councilmember Schilling – yes, Mayor Bourke – yes, Ordinance 2025-O-5 was unanimously approved.

RESULT: APPROVED

11. **DISCUSSION AND POSSIBLE ACTION TO ADOPT RESOLUTION 2025-R-27 AMENDING THE FY26 BUDGETS**

03:09:20

Mayor Bourke noted that the council had already had a substantial discussion on the topic earlier in the evening and asked if there was anything further to add. Byrne stated that the proposed changes were all necessary and recommended adopting the budget amendment, Schilling concurred.

MOTION: John Byrne motioned to approve Resolution 2025-R-27. Elise Morgan seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Morgan – yes, Councilmember Schilling – yes, Mayor Bourke – yes, Resolution 2025-R-27 was unanimously approved.

RESULT: APPROVED

12. **DISCUSSION AND POSSIBLE ACTION TO ADOPT RESOLUTION 2025-R-28 AMENDING THE CAPITAL PROJECTS PLAN**

03:10:25

Clancy explained that the resolution was intended to ensure all financial documents reflected consistent numbers for FY26, incorporating the recent budget amendments and adjusting the timing of one project.

MOTION: John Byrne motioned to approve Resolution 2025-R-28. Dan Schilling seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Morgan – yes, Councilmember Schilling – yes, Mayor Bourke – yes, Resolution 2025-R-27 was unanimously approved.

RESULT: APPROVED

13. **DISCUSSION AND POSSIBLE ACTION TO ADOPT RESOLUTION 2025-R-29 AMENDING THE TOWN FEE SCHEDULE**

03:12:00

Clancy explained that the current fee schedule did not provide clear guidance for calculating late fees. The proposed amendment clarified that late fees would be applied monthly, so a resident late in December would be charged $5, and if late in January, another $5, and so on. Clancy emphasized that the proposal was conservative, designed to be modest and fair to residents and businesses, easy to implement, compatible with the town's billing software, and simple to understand. Byrne noted that the amendment would improve integration with the auto-pay feature.

MOTION: Dan Schilling motioned to approve Resolution 2025-R-29. Carolyn Anctil seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Byrne – yes, Councilmember Morgan – yes, Councilmember Schilling – yes, Mayor Bourke – yes, Resolution 2025-R-29 was unanimously approved.

RESULT: APPROVED

14. **NEW BUSINESS**

03:13:50

Byrne asked a question regarding the tree ordinance, specifically whether dead trees are considered mature trees under the code. Cawley clarified that dead trees are not classified as mature trees, and property owners may remove them without going through the full site plan process. Cawley noted that historically, residents would contact John Guldner, who would often authorize removal over the phone. Byrne emphasized that dead trees pose a hazard, particularly due to beetle infestations, and suggested focusing on proper disposal after removal to prevent beetles from spreading to other trees. Cawley added that removing a sick tree requires following specific protocols and that while a comprehensive update to the tree code would be ideal, the town currently lacks the bandwidth to implement one. Byrne stressed that timely removal is critical to avoid hazards during winter and that the process for dead tree removal should remain simple, with attention focused on safe disposal.

(Dan Schilling left the meeting)

Morgan provided an update from a recent business meeting, noting that with the new traction law, authorities can now enforce both ticketing and the community sticker program. Morgan highlighted that residents could receive tickets if their vehicles do not meet traction requirements during winter conditions, and that sticker enforcement would be more formalized than in the past.

Byrne acknowledged Cawley's comments, emphasizing the importance of creating language in the code that protects homeowners without adding unnecessary burdens.

15. **MOTION TO ADJOURN**

03:18:50

MOTION: Elise Morgan motioned to adjourn, and Carolyn Anctil seconded.

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

RESULT: APPROVED

Passed this 10th day of December, 2025

_____
Jen Clancy, Town Clerk

DRINKING WATER SYSTEM CAPITAL IMPROVEMENT PLAN

(HAL Project No.: 528.01.100)

DRAFT

July 2025

HANSEN ALLEN & LUCE inc
ENGINEERS

TOWN OF ALTA

DRINKING WATER SYSTEM
CAPITAL IMPROVEMENT PLAN

(HAL Project No.: 528.01.100)

DRAFT

Delmas Johnson, P.E.
Project Manager

HANSEN ALLEN & LUCE INC
ENGINEERS

July 2025

ACKNOWLEDGEMENTS

Hansen, Allen & Luce, Inc. thanks the following individuals for their contributions to this project:

Town of Alta

Chris Crawley
Molly Austin
Steve McIntosh (Canyon Water)

Salt Lake County Service Area #3

Kasey Carpenter

Hansen, Allen & Luce, Inc.

Delmas W. Johnson, P.E., Project Manger
Ridley J. Griggs, P.E., Project Engineer
Easton G. Hopkins, Engineer

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GLOSSARY OF TECHNICAL TERMS

Average Yearly Demand: The volume of water used during an entire year.

Buildout: When the development density reaches maximum allowed by planned development.

Demand: Required water flow rate or volume.

Distribution System: The network of pipes, valves and appurtenances contained within a water system.

Drinking Water: Water of sufficient quality for human consumption. Also referred to as Culinary or Potable water.

Equivalent Residential Connection (ERC): A measure used in comparing water demand from non-residential connections to residential connections.

Fire Flow Requirements: The rate of water delivery required to extinguish a particular fire. Usually, it is given in rate of flow (gallons per minute) for a specific period of time (hours).

Head: A measure of the pressure in a distribution system that is exerted by the water. Head represents the height of the free water surface (or pressure reduction valve setting) above any point in the hydraulic system.

Head loss: The amount of pressure lost in a distribution system under dynamic conditions due to the wall roughness and other physical characteristics of pipes in the system.

Peak Day: The day(s) of the year in which a maximum amount of water is used in a 24-hour period.

Peak Day Demand: The average daily flow required to meet the needs imposed on a water system during the peak day(s) of the year.

Peak Instantaneous Demand: The flow required to meet the needs imposed on a water system during maximum flow on a peak day.

Pressure Reducing Valve (PRV): A valve used to reduce excessive pressure in a water distribution system.

Pressure Zone: The area within a distribution system in which water pressure is maintained within specified limits.

Service Area: Typically, the area within the boundaries of the entity or entities that participate in the ownership, planning, design, construction, operation, and maintenance of a water system.

Storage Reservoir: A facility used to store, contain, and protect water until it is needed by the customers of a water system. Also referred to as a Storage Tank.

Transmission Pipe: A pipe that transfers water from a source to a reservoir or from a reservoir to a distribution system.

ABBREVIATIONS AND UNITS

ac-ft	acre-foot (1 ac-ft = 325,851 gal) [volume]
CIP	Capital Improvement Plan
DDW	Utah Division of Drinking Water
EPA	U.S. Environmental Protection Agency
EPANET	EPA hydraulic network modeling software
ERC	Equivalent Residential Connection
ERU	Equivalent Residential Unit
ft	foot [length]
ft/s	feet per second [velocity]
gal	gallon [volume]
gpd	gallons per day [flow rate]
gpm	gallons per minute [flow rate]
HAL	Hansen, Allen & Luce, Inc.
hr	hour [time]
IFC	International Fire Code
in.	inch [length]
LF	linear feet [length]
LOS	level of service
MG	million gallons [volume]
MGD	million gallons per day [flow rate]
mi	mile [length]
PRV	pressure reducing valve
PF	peaking factor
psi	pounds per square inch [pressure]
s	second [time]
SCADA	Supervisory Control And Data Acquisition
yr	year [time]

CHAPTER 1 INTRODUCTION

PURPOSE AND SCOPE

The purpose of this master plan is to provide specific direction to the Town of Alta (TOA) regarding decisions that will be made over the next 20 years in order to help TOA provide adequate drinking water to customers at the most reasonable cost. Recommendations are based on demand data, growth projections, Utah Division of Drinking Water (DDW) regulations, known planned developments, and standard engineering practices.

This master plan is a study of TOA's water system and customer water use. The following topics are addressed herein: general planning, growth projections, water rights, source requirements, storage requirements, and distribution system requirements. Based on this study, needed capital improvements have been identified with conceptual-level cost estimates.

The results of this study are limited by the accuracy of growth projections, data provided by TOA, and other assumptions stated and used in preparing the study. It is expected that TOA will review and update this master plan every 5–10 years as new information about development, system performance, or water use becomes available.

BACKGROUND

TOA is a public water system located in Little Cottonwood Canyon in the Wasatch-Cache National Forest in Utah. In 2023, TOA serviced a population of 255 through 88 metered connections (DWRi, 2022).

TOA's existing water system contains one water source, two storage tanks, and approximately 16,000 feet of distribution pipe. TOA has a small number of full-time residents with the majority of the demands on the system being seasonal due to the local ski resort. They recognize the importance of maintaining the water system and ensuring that all of its customers have adequate water supply now and in the future. The water system is foundational to the economic resiliency of TOA.

Figure 1-1 on the following page shows the extent of the drinking water system. Figure 1-2 outlines a hydraulic schematic of the system.

MASTER PLANNING METHODOLOGY

Drinking water systems consist of water sources, storage facilities, distribution pipes, pump stations, valves, and other components. The design and operation of the individual components must be coordinated in order to operate efficiently under a range of demands and conditions. The system must be capable of responding to daily and seasonal variations in water demand while simultaneously providing sufficient capacity for firefighting and other emergency situations.

Identifying present and future water system needs is essential in the management and planning of a water system. Existing water use data, together with zoned land uses from TOA, were used to project future water use.

This report follows DDW requirements of Rule R309-510 ("Facility Design and Operation: Minimum Sizing Requirements") and Rule R309-105 ("Administration: General Responsibilities of

DRAFT

ALTA TANK
BAY CITY TUNNEL
GRIZZLY TANK
HWY 210
BYPASS RD
N
0 250 500 1,000 Feet

Legend
- PRV
- Storage Tank
- Tunnel

Pipe (Diameter)
- 2-inch
- 4-inch
- 6-inch
- 8-inch

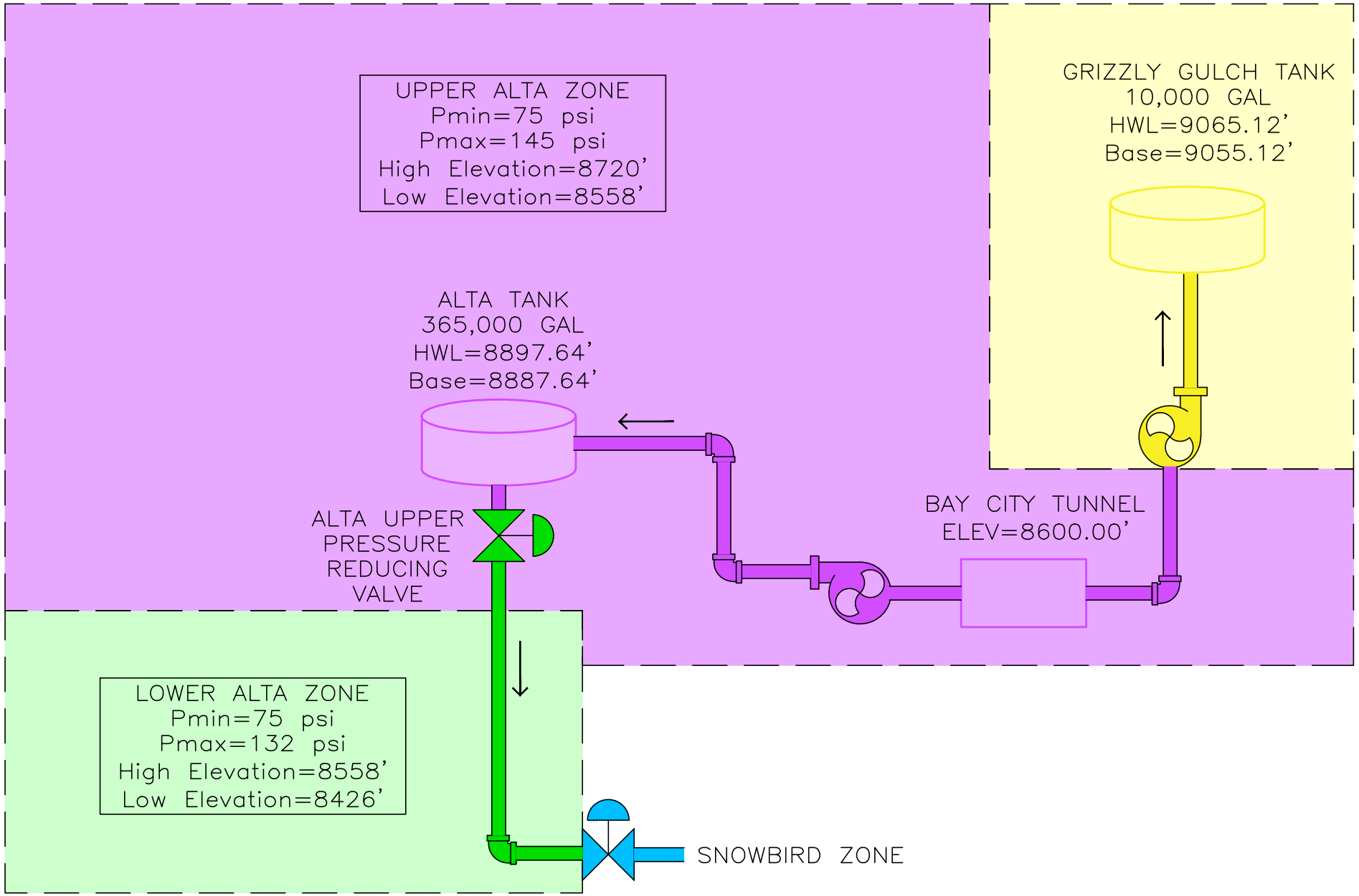
HANSEN ALLEN & LUCE inc ENGINEERS

TOWN OF ALTA

EXISTING DRINKING WATER SYSTEM

FIGURE 1-1

Date: 7/1/2025
Document Path: H:\Projects\528 - Town of Alta\01.100 - Water and Sewer Master Plan\GIS\Alta Data Map\Alta Data Map.aprx



TOWN OF ALTA
EXISTING SYSTEM HYDRAULIC GRADE LINE SCHEMATIC

FIGURE
1-2

Public Water Systems") of the Utah Administrative Code. The report addresses sources, storage, distribution, minimum pressures, hydraulic modeling, capital improvements, and other topics pertinent to the TOA's water system.

Computer models of TOA's drinking water system were prepared to simulate the performance of facilities under existing and buildout conditions. System improvement recommendations were prepared from the model analysis and are presented in this report.

LEVEL OF SERVICE

The Level of Service (LOS) is the water volume and pressure standards that the drinking water system is designed to meet. The LOS is regulated by Utah Administrative Rule 309, which is administered by DDW. The LOS for this master plan is based on DDW standards and incorporates appropriate safety factors intended to produce a design which is responsible without being unnecessarily costly. The peak day source and storage requirements are based on a combination of data submitted to DWRi, DDW, and available SCADA data. The calculations to determine the different LOS parameters are discussed in Appendix A.

The LOS parameters used for this study are summarized in Table 1-1.

Table 1-1
Level of Service Parameters

Parameter	Proposed LOS
Peak Day Demand	257 gpd/ERC
Average Yearly Demand	0.21 ac-ft/ERC
Equalization Storage	187 gal/ERC

1. LOS is determined from data submitted annually to DWRi and DDW from 2021 to 2023.

DESIGN CRITERIA

Table 1-2 summarizes the key design criteria and demand requirements for the drinking water system. The design criteria were used in evaluating system performance and in recommending future improvements. Criteria development is described in later chapters.

Table 1-2
System Design Criteria

	Criteria	Existing Requirements	Estimated Buildout Requirements
Equivalent Residential Connections	Billing data/LOS	861 ERC	1,030 ERC
Source			
Peak Day Demand	Section R309-510-7/LOS	154 gpm	184 gpm
Average Yearly Demand	Section R309-510-7/LOS	181 ac-ft	216 ac-ft
Storage			
Equalization	Section R309-501-8/LOS	0.16 MG	0.19 MG
Fire Suppression	IFC/ Fire Marshall	0.48 MG	0.48 MG
Total		0.64 MG	0.67 MG
Distribution			
Peak Instantaneous	Representative PF (1.75)	269 gpm	322 gpm
Minimum Peak Day Fire Flow	IFC/Fire Marshall/LOS	1,500 gpm @ 20psi	1,500 gpm @ 20psi
Maximum Peak Day Fire Flow	IFC/Fire Marshall/LOS	2,000 gpm @ 20 psi	2,000 gpm @ 20 psi
Min. Pressure:			
Static	LOS	20 psi	40 psi
Peak Day	Section R309-510-9/LOS	20 psi	40 psi
Peak Instantaneous	Section R309-510-9/LOS	20 psi	30 psi

CHAPTER 2 SYSTEM GROWTH

EXISTING CONNECTIONS

Drinking water demands are expressed in terms of equivalent residential connections (ERCs). The use of ERCs is a standard engineering practice to describe the entire system in a common unit of measurement. One ERC is equal to the average demand of an average residential connection. Non-residential demands are converted to ERCs for planning purposes. For example, a commercial building requiring six times as much water as a typical residential connection is assigned 6 ERCs for their one connection to the system. The entire water demand then can be described with a single ERC count. TOA currently has two pressure zones, the Alta zone and Grizzly Zone. Allocation of ERCs between the two zones was determined from billing data and the spatial distribution of water demands. A breakdown of the existing ERCs by pressure zone is shown in Table 2-1.

Table 2-1
Existing ERCs

Existing Zone	ERCs
Alta Zone	855
Grizzly Zone	6
Total	861

The number of ERCs in the Grizzly Zone was estimated based on historic billing data. There are approximately 12 connections in that zone with water usage equivalent to about 6 ERCs.

BUILDOUT CONNECTIONS

This report will also highlight anticipated projects 0-20 years out in the CIP section. Growth within TOA's service area is limited due to the current source contract with Salt Lake City Service Area #3. The contract allows for a maximum daily usage of 265,000 gallons (0.81 ac-ft). Currently, TOA has a peak day demand of approximately 0.68 ac-ft, which leaves 16% remaining in the contract. Based on the remaining capacity and the current water usage per ERC, the remaining capacity could support approximately 169 more ERCs.

Parcel data was reviewed to identify which locations could potentially see a small amount of growth. The remaining source capacity was allocated to parcels based upon the remaining undeveloped land and parcel size. The remaining capacity was equally distributed amongst those parcels. The total future ERCs is shown in Table 2-2.

Table 2-2
Growth Projections

Existing Zone	ERCs
Alta Zone	1,018
Grizzly Zone	12
Total	1,030

It is anticipated that the future growth will mainly occur in the main Alta Zone. Recent construction in the Grizzly Zone indicates there will be approximately a total of 12 future ERCs.

CHAPTER 3 WATER SOURCES

EXISTING SOURCES

The current system has one source, the Bay City Tunnel, which provides water to the Alta main zone and Grizzly zone. A summary of the capacity of these sources is shown in Table 3-1.

Table 3-1
Existing Drinking Water Sources

Source	Peak Day Physical Capacity Source Capacity (gpm)[1]	Peak Day Contract Capacity (ac-ft)	Annual Source Capacity (ac-ft)[2]
Bay City Tunnel	230	0.81	295.65

1. Combination of the assumed capacity for the Alta tank and Grizzly tank pumps.
2. Assumes that the peak contract volume is available 365 days of the year.

The capacity of the Bay City Tunnel is limited by the contract with Salt Lake City Department of Public Utilities.

PUMP STATION

There are two pumps in the Bay City Tunnel, one providing source to the Alta Main Zone and the other to the Grizzly Zone. SCADA data was used to derive the typical water supply flows for the Bay City tunnel. It showed that the pump feeding the Alta tank had a flow rate of approximately 225 gpm. The pump supplying the Grizzly tank had a flow rate of approximately 5 gpm. The pump capacities are rated as 300 gpm and 25 gpm for the pump to the Alta Tank and Grizzly Tank, respectively.

EXISTING SOURCE REQUIREMENTS

According to DDW standards (Section R309-510-7), water sources must be able to meet the expected water demand for two conditions: peak day demand (flow requirement) and average yearly demand (volume requirement). Each of these criteria will be addressed in the following sections.

Existing Peak Day Demand

Peak day demand is the water demand on the day of the year with the highest water use. It is used to determine required source capacity under existing and future conditions. Peak day demand must be considered for both indoor and outdoor use.

The proposed peak day level of service of 257 gpd is based on a review of water use data and SCADA data (see Appendix A). The LOS determined in the review is consistent with water systems with similar development and seasonal patterns. Peak day demand is calculated by multiplying the proposed LOS of 257 gpd/ERC by the number of ERCs currently served. The existing peak day demand is included in Table 3-2.

Table 3-2
Existing Peak Day Demand

Existing Connections (ERCs)	Level of Service (gpd/ERC)	Existing Peak Day Requirement (ac-ft)	Existing Supply (gpd)	Surplus (+) or Deficit (-)
861	257	0.68	0.81	+0.13

Existing peak day source capacity surplus can support approximately 169 ERCs.

Existing Average Yearly Demand

Average yearly demand is the volume of water used during an entire year and is used to ensure the sources can supply enough volume to meet demand under existing and future conditions.

The proposed level of service was determined based on a review of water use data submitted annually to DWRi. Average yearly demand is calculated by multiplying the proposed LOS of 0.24 ac-ft/yr by the number of ERCs currently served. The existing average yearly demand is included in Table 3-3.

Table 3-3
Existing Average Yearly Demand

Existing Connections (ERCs)	Level of Service (ac-ft/ERC)	Existing Average Yearly Requirement (ac-ft)	Existing Annual Source Capacity (ac-ft)	Surplus (+) or Deficit (-)
861	0.21	181	295.65	+115

Existing annual supply is adequate to serve the existing system and planned future ERCs.

BUILDOUT WATER SOURCE REQUIREMENTS

As with existing water source requirements, future water source requirements were evaluated based on peak day and average annual demand and the remaining capacity in the Bay City Tunnel.

Buildout Peak Day Demand

Following the methodology described for existing peak day demand and estimating 1,030 ERCs at buildout, the peak day source requirement at the proposed LOS is projected to be 0.81 ac-ft. This demand is based on the remaining contract capacity. Table 3-4 summarizes the peak day demand for the service area.

Table 3-4
Buildout Peak Day Demand

Future Connections (ERCs)	Level of Service (gpd/ERC)	Existing Peak Day Requirement (ac-ft)	Existing Supply (gpd)	Surplus (+) or Deficit (-)
1,030	257	0.81	0.81	0.00

Without additional source capacity, TOA can only support approximately 0.13 ac-ft of peak demand, or approximately 169 ERCs based on current usage.

Buildout Average Yearly Demand

Following the methodology described for existing conditions and estimating 1,030 ERCs at buildout, the average yearly source requirement under the proposed LOS demand of 0.21 ac-ft/ERC is 216.30 ac-ft. The average yearly demand values are displayed in Tables 3-5.

Table 3-5
Buildout Average Yearly Demand

Existing Connections (ERCs)	Level of Service (ac-ft/ERC)	Existing Average Yearly Requirement (ac-ft)	Existing Annual Source Capacity (ac-ft)	Surplus (+) or Deficit (-)
1,030	0.21	216.30	295.65	+79.35

TOA has adequate water supply to serve the anticipated average yearly demand at buildout.

WATER SOURCE RECOMMENDATIONS

Existing source capacity is adequate for buildout conditions, in the case of both peak day demand and average yearly demand. The following actions are recommended relating to TOA's drinking water sources:

- HAL recommends monitoring existing usage to ensure that water usage does not exceed the maximum allowable volume of 0.81 ac-ft.
- As new development occurs, require that future water usage be submitted to ensure that the maximum allowable volume is not exceeded.
- Implement water conservation efforts to reduce peak day demands and help ensure that the demands do not exceed the contract volume.

CHAPTER 4 WATER STORAGE

EXISTING WATER STORAGE

TOA's existing drinking water system includes two storage tanks with a total capacity of 0.375 MG. Their locations are shown on Figure 1-1. Table 4-1 summarizes the capacity of each storage tank.

Table 4-1
Existing Storage Tanks

Name	Volume (MG)
Alta Tank	0.365
Grizzly Tank	0.01
Total	**0.375**

EXISTING WATER STORAGE REQUIREMENTS

According to DDW standards outlined in Section R309-510-8, storage tanks must be able to provide: 1) fire suppression storage to supply water for firefighting; 2) emergency storage, if deemed necessary; and 3) equalization storage volume to make up the difference between source and demand. Each of the requirements is addressed below.

Fire Suppression Storage

Fire suppression storage is required for water systems that provide water for firefighting (Subsection R309-510-8(3)). The local fire authority determines the need for fire suppression storage. The Unified Fir Authority (UFA) provides fire flow requirements according to the International Fire Code (IFC), building size, flow rates, and fire duration. The contact information for the District department is as follows:

Phone: **801-743-7200**

Address: **3380 S. 900 W.,**
Salt Lake City, UT 84119

HAL met with staff from TOA, Salt Lake City Service Area #3, and UFA to discuss fire flow requirements. Findings were documented in the technical memorandum located in Appendix B. Storage was allocated to each tank according to simulations of fire flow during peak day conditions, considering that fire flow may be supplied by storage in higher zones.

Table 4-2 summarizes the fire suppression storage assumed in each storage facility based on a fire flow requirement of 2,000 gpm for 4 hours (480,000 gallons). It is assumed that the buildings with a higher fire flow requirement would have sprinklers to provide adequate fire suppression. A comparison of available storage and the total fire requirement is shown in Table 4-2.

Table 4-2
Existing Fire Suppression Storage

Storage Parameter	Volume (gal)
Total Capacity	375,000
Fire Storage Requirement	480,000
Available Equalization Storage	**-105,000**

The combined storage from the two existing tanks does not have enough capacity to store the fire suppression storage requirement.

Emergency Storage

While there are no specific DDW requirements for emergency storage (Subsection R309-510-8(4)), water systems can choose to maintain emergency storage to mitigate risks, provide system reliability, and protect public health and welfare. Emergency storage may be used in case of pipe failures, equipment failures, power outages, source contamination, and natural disasters.

There is no emergency storage designated in the existing system or planned future system. The level of service contains a factor of safety to account for emergency situations.

Equalization Storage

Equalization storage is required to help meet peak day demands. The proposed LOS for equalization storage in the drinking water system is 187 gal/ERC (Subsection R309-510-8(2)). The level of service was determined based on a review of water use data. The level of service contains a factor of safety to account for emergency situations. Table 4-3 lists the equalization storage requirement for the existing system.

Table 4-3
Existing Drinking Water Storage Requirements

ERCs	Equalization (MG)[1]	Fire (MG)[1]	Total Required Storage (MG)	Existing Storage (MG)	Remaining Capacity (MG)
861	0.16	0.48	0.64	0.375	-0.27

1. Calculated based on the LOS of 187 gal/ERC.
2. See Table 4-2.

Presently, the existing storage capacity is not adequate for equalization and fire storage requirements.

BUILDOUT WATER STORAGE REQUIREMENTS

Table 4-4 presents the future drinking water storage requirements for the system.

Table 4-4
Buildout Drinking Water Storage Requirements

ERCs	Equalization (MG)[1]	Fire (MG)[1]	Total Required Storage (MG)	Existing Storage (MG)	Remaining Capacity (MG)
1,030	0.19	0.48	0.67	0.375	-0.30

1. Calculated based on the LOS of 187 gal/ERC.
2. See Table 4-2.

Equalization Storage

Following the methodology described for existing conditions, and calculating 1,030 ERCs at buildout, the projected equalization storage requirement is 0.19 MG.

Fire Suppression Storage

The total estimated fire storage required at buildout is 0.48 MG. It is recommended that TOA consult with the fire chief as new development occurs.

Emergency Storage

Additional dedicated emergency storage beyond what is included in the fire and equalization storage requirements has not been planned for.

Future Storage Analysis

Three different locations have been considered for future storage tanks to resolve existing deficiencies and support future demands:

1. Additional storage adjacent to TOA's existing water tank
2. Additional storage in Grizzly area
3. Additional storage in the Shrontz Estate development

A comparison of the different locations is summarized in Table 4-5.

Table 4-5
Future Storage Location Comparison

Future Water Storage Alternatives	Map ID	HGL	Advantages	Disadvantages
Adjacent to TOA's existing water tank	1	8,558 – 8,720 ft.[1]	- TOA has access to the site through a special use permit with National Forest System Land - Anticipated lowest capital cost alternative due to no land acquisition requirements	- Requires and upgrade in water transmission capacity from the tank (12-inch diameter) - Does not improve fire flow service to Grizzly area
Grizzly area	2	9,245 ft.[2]	- Provides fire flow storage capacity to the Grizzly area	- Will require a distribution system upgrade to handle fire flows and a pump station to water from Bay City Tunnel to the storage water tank - Requires property acquisition for proper tank siting
Shrontz Estate Development	3	9,245 ft.[2]	- Capital cost sharing with developer - Equalization and fire storage for the new development - Provides benefits to the existing users	- Unknown opportunity timing and water supply capacity the developer can provide - Risks of negotiating a mutually acceptable outcome for TOA

1. Based on existing tank elevation and typical HGL throughout the service area, considering existing PRVs.
2. Approximate elevation that is necessary to provide adequate pressure throughout the region.

WATER STORAGE RECOMMENDATIONS

Currently, TOA does not have adequate storage capacity to support existing equalization and fire storage requirements. At a minimum, an additional 0.30 MG is needed to support existing and future demands. Given the standard sizes of storage tanks, a 0.5 MG tank is recommended. The following recommendations have been developed to meet the future storage requirements:

- Ensure that existing and planned developments have adequate fire suppression systems.
- There is currently insufficient storage capacity to serve existing and future demands. It is recommended that TOA construct a 0.5 MG storage tank at any of the locations discussed in Table 4-5 to provide storage under existing conditions and for future growth.

CHAPTER 5 WATER DISTRIBUTION

HYDRAULIC MODEL

Development

A computer model of TOA's drinking water system was developed to analyze the performance of the existing and future distribution system and to prepare solutions for existing facilities not meeting the distribution system requirements. The model was developed with the software EPANET 2.2, published by the U.S. Environmental Protection Agency (EPA 2019; Rossman 2000). EPANET simulates the hydraulic behavior of pipe networks. Sources, pipes, tanks, valves, controls, and other data used to develop the model were obtained from GIS data and other information supplied by TOA.

HAL developed models for two scenarios. The first model represented the existing system and demand scenario (existing model). This scenario was used to calibrate the model and identify deficiencies in the existing system. The second model represented the future demand scenario and was used to design the improvements necessary to accommodate future growth (buildout model).

Model Components

The two basic elements of the model are pipes and nodes. A pipe is described by its inside diameter, length, minor friction loss factors, and a roughness value associated with friction head losses. A pipe can contain elbows, bends, valves, pumps, and other operational elements. Nodes are the endpoints of a pipe and can be categorized as junction nodes or boundary nodes. A junction node is a point where two or more pipes meet, where a change in pipe diameter occurs, or where flow is added (source) or removed (demand). A boundary node is a point where the hydraulic grade is known (a reservoir, tank, or pressure reducing valve (PRV)). Other components include tanks, reservoirs, pumps, valves, and controls.

The model is not an exact replica of the actual water system. Pipe locations used in the model are approximate and not every pipe may be included in the model, although efforts were made to make the model as complete and accurate as possible. Moreover, it is not necessary to include all of the distribution system pipes in the model to accurately simulate its performance.

Pipe Network

The pipe network layout originated from GIS data provided by TOA, and verified through several discussions. Elevation information was obtained using LIDAR data. Pipes in the system are constructed of various materials. Hazen-Williams roughness coefficients for the pipes in the models ranged from 100 – 150 to account for various pipe materials (Rossman 2000, 31).

Water Demands

Water demands were allocated in the model based on billed usage and billing addresses. Demand was determined for each billing address, and the addresses were geocoded in order to link the demands to a physical location. The geocoded demands were then assigned to the closest model node. With the proper spatial distribution, demands were scaled to reach the peak day demand determined in Chapter 3. For the future model, future demands were allocated based on

vacant parcels. Future demands were assigned to new nodes representing the expected location of new development.

The pattern of water demand over a 24-hour period is called the diurnal curve or daily demand curve. There was insufficient data to determine the existing diurnal curve for the system, therefore a diurnal curve was developed using data from similar water systems in Utah and was input into the model to simulate the changes in water demand throughout the day.

In summary, the spatial distribution of demands followed geocoded water use data; the flow and volume of demands followed the proposed LOS described in Chapter 3; and the temporal pattern of demand followed a diurnal curve.

Water Sources and Storage Tanks

The source of water in the model is the Bay City Tunnel. It is represented by a reservoir and pump. Tank location, height, diameter, and volume are represented in the model. The extended-period model predicts water levels in the tanks as they fill from sources and as they empty to meet demand in the system.

ANALYSIS METHODOLOGY

HAL used extended-period and steady-state modeling to analyze the performance of the water system with existing and future projected demands. An extended-period model represents system behavior over a period of time: tanks filling and draining, pumps turning on or off, pressures fluctuating, and flows shifting in response to demands. A steady-state model represents a snapshot of system performance. The peak day extended period model was used to set system conditions for the steady-state model, calibrate zone to zone water transfers, analyze system controls and the performance of the system over time, and to analyze system recommendations for performance over time. The steady-state model was used for analyzing the peak day plus fire flow conditions.

Four operating conditions were analyzed with the extended period model: Static conditions, peak day conditions, peak instantaneous conditions, and peak day plus fire flow conditions. Each of these conditions is a worst-case situation so the performance of the distribution system may be analyzed for compliance with DDW standards and TOA's preferences.

EXISTING WATER DISTRIBUTION SYSTEM

TOA's drinking water distribution system consists of all pipes, valves, fittings, and other appurtenances used to convey water from sources and storage tanks to water users. The existing water system contains approximately 16,000 feet of pipe with diameters from 2-inch to 8-inch. Figure 5-1 presents a summary of pipe length by diameter.

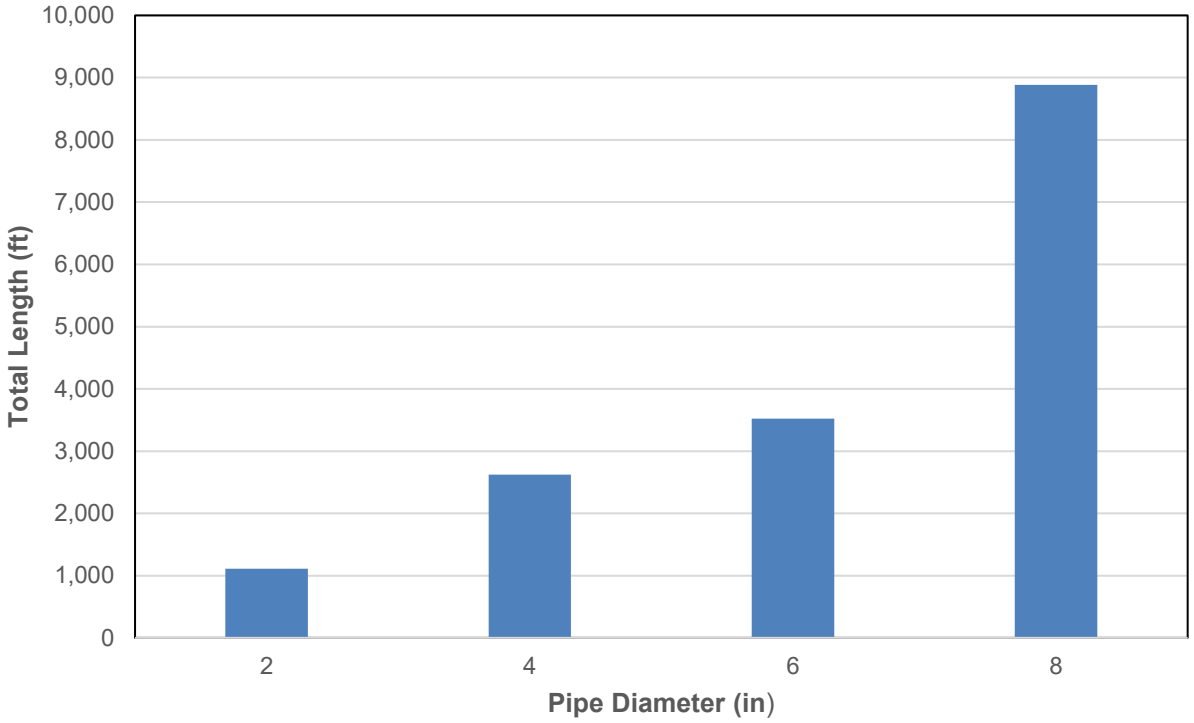


Figure 5-1: Summary of Pipe Length by Diameter

LEVEL OF SERVICE

TOA has established level of service parameters as described in Table 5-1.

Table 5-1
Level of Service for Existing Distribution System

Demand Condition	Pressure Requirement[1]	Flow Requirement (gpm)
Peak Instantaneous[2]	Minimum 30 psi service pressure	178
Peak Day plus Fire Flow[3]	Minimum 20 psi service pressure	1,000 gpm (see Figure 5-3)

1. Requirements are as stated in Utah Code R309-105-9(2). The requirement for connections prior to 2007 is a minimum of 20 psi under all conditions.
2. Peak day system flows are discussed in Chapter 3. Peak day flow was multiplied by a factor of 1.76 to produce peak instantaneous flow.
3. Minimum fire flow requirements were determined by the local fire authority.

Performance of the drinking water system was evaluated using the hydraulic model and according to the requirements listed in Table 5-1. Modeled maximum pressures are shown in Figure 5-2. The peak instantaneous pressures are within 1-2 psi of the maximum modeled pressures. Modeled available fire flow capacity is shown on Figure 5-3.

DRAFT

ALTA TANK

BAY CITY TUNNEL

GRIZZLY TANK

HWY 210

BYPASS RD

N

0 250 500 1,000 Feet

Legend

- PRV
- Storage Tank
- Tunnel

Pipe (Diameter)

- 2-inch
- 4-inch
- 6-inch
- 8-inch

Maximum Pressure

- 100+ psi
- 75 - 100 psi
- 40 - 75 psi
- 20 - 40 psi
- 0 - 20 psi

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TOWN OF ALTA

EXISTING MAXIMUM PRESSURE

FIGURE 5-2

DRAFT

ALTA TANK

BAY CITY TUNNEL

GRIZZLY TANK

HWY 210

BYPASS RD

N

0 250 500 1,000 Feet

Legend

- PRV
- Storage Tank
- Tunnel

Pipe (Diameter)

- 2-inch
- 4-inch
- 6-inch
- 8-inch

Modeled Fire Flow

- 0 - 500 gpm
- 500 - 1,000 gpm
- 1,000 - 1,500 gpm
- 1,500 - 2,000 gpm
- 2,000+ gpm

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TOWN OF ALTA

EXISTING AVAILABLE FIRE FLOW

FIGURE 5-3

System Fire Flow

Modeled available fire flow capacity in the Alta drinking water system is shown in Figure 5-4. A minimum flow capacity of 1,000 gpm is available to all areas of the system with fire protection, with some areas having capacity up to 2,000 gpm. A full comprehensive analysis on fire flow is included in Appendix B.

Modeling should not always be viewed as a substitution for physical hydrant testing. Ideally, the model and physical testing will both be used to better understand the distribution system. For best results, physical fire flow tests should be conducted during periods of peak demand (December through February, lining up with ski resort operations) and during times of day when demands are not at a minimum. If physical fire flow tests are performed at times other than peak demand, they will not represent the peak day demand case, when pressures are likely to be lowest. When compared to flow tests not taken at peak day demand, the hydraulic model will typically be more conservative than the physical test, because it simulates peak day demand.

Physical hydrant tests are still valuable and recommended because they provide model calibration points and enable TOA to detect limitations in the field which may not be reflected in the hydraulic model (such as closed or partially closed valves, construction flaws, discrepancies between reality and GIS data, or other unexpected conditions which would affect fire flow).

When designing fire suppression systems for buildings, designers should be advised that results obtained during a flow test are not necessarily representative of peak day or anticipated future demands. It is recommended that fire suppression system designers should not assume that a residual pressure of more than 20 psi will be available.

FUTURE WATER DISTRIBUTION SYSTEM DEMANDS

Demands in the future water distribution model are shown in Table 5-2. The buildout system was designed to comply with all regulatory requirements and level of service parameters.

Table 5-2
Design Parameters for the Future Distribution System

Condition	Requirement[1]	System Design Flow[2] (gpm)
Peak Day	Minimum 40 psi service pressure	708
Peak Instantaneous	Minimum 30 psi service pressure	1,246
Peak Day plus Fire Flow[3]	Minimum 20 psi service pressure	708 plus fire flow (1,000 gpm for most areas)

1. Requirements are as stated in Utah Code R309-105-9(2)
2. Peak day system flows are discussed in Chapter 3. Peak day flow was multiplied by a factor of 1.76 to produce peak instantaneous flow.
3. Fire flow is discussed in Chapter 4.

WATER DISTRIBUTION SYSTEM RECOMMENDATIONS

The model output primarily consists of the computed pressures at nodes and flow rates through pipes. The model also provides additional data related to pipeline flow velocity and head loss to help evaluate the performance of the various components of the distribution system. Due to the large number of pipes and nodes in the model, it is impractical to prepare a figure which illustrates pipe numbers and node numbers. The reader should refer to the model output, which has been provided electronically.

Recommendations for distribution improvement projects were based on modeling, as outlined above. Because they will provide transmission to and from future sources and tanks, the alignments of these projects may need to change as the locations of tanks and sources are more precisely determined. The following recommendations have been developed to increase the reliability of the distribution system:

- Ensure that existing pipelines are in good condition and develop a pipeline replacement program to help maintain aging infrastructure.
- Install a 10-inch diameter pipeline along the Alta Ski Area Crosstow corridor, to increase redundancy in the system. It would provide additional looping and increase the available fire flow (see Figure 6-1).
- Replace the existing 6-inch diameter AC pipeline in SR-210 with a new 8-inch diameter pipeline. TOA staff have indicated that the pipeline is aging and could fail under a fire flow scenario.
- Install an 8-inch pipeline that connects the existing 6-inch and 8-inch pipeline in the residential section on the west side of the water system (see Figure 6-1). It would provide an increase in available fire flow and additional looping.

CHAPTER 6 CAPITAL IMPROVEMENT PLAN

INTRODUCTION

Recommended capital improvements and their estimated construction costs were identified based on the findings described in the previous chapters. These recommendations are intended to correct existing deficiencies and support future development.

PROJECT COST ESTIMATES

Typical representative unit costs were used to develop the project construction cost estimates. Sources of typical unit costs included HAL's bid tabulation records for similar recent projects in Utah, and the 2025 RS Means Heavy Construction Cost Index. Project cost estimates and related material are included in Appendix C.

ACCURACY OF COST ESTIMATES

When considering cost estimates, there are several levels or degrees of accuracy, depending on the purpose of the estimate and the percentage of detailed design that has been completed. The following levels of accuracy are typical:

Type of Estimate	Accuracy
Master Plan	-50% to +100%
Preliminary Design	-30% to +50%
Final Design or Bid	-10% to +10%

For example, at the master plan level (or conceptual or feasibility design level), if a project is estimated to cost $1,000,000, then the accuracy or reliability of the cost estimate would typically be expected to range between approximately $500,000 and $2,000,000. While this may not seem very accurate, the purpose of master planning is to develop general sizing, location, cost and scheduling information on a number of individual projects that may be designed and constructed over a period of many years. Master planning also typically includes the selection of common design criteria to help ensure uniformity and compatibility among future individual projects. Details such as the exact capacity of individual projects, the level of redundancy, the location of facilities, the alignment and depth of pipelines, the extent of utility conflicts, the cost of land and easements, the construction methodology, the types of equipment and material to be used, the time of construction, interest and inflation rates, permitting requirements, etc., are typically developed during the more detailed levels of design.

At the preliminary design level, some of the aforementioned information will have been developed. Major design decisions such as the size of facilities, selection of facility sites, pipeline alignments and depths, and the selection of the types of equipment and material to be used during construction, will typically have been made. At this level of design, the accuracy of the cost estimate for the same $1,000,000 project would typically be expected to range between approximately $700,000 and $1,500,000.

After the project has been completely designed, and is ready to bid, all design plans and technical specifications will have been completed and nearly all of the significant details about the project should be known. At this level of design, the accuracy of the cost estimate for the same $1,000,000 project would typically be expected to range between approximately $900,000 and $1,100,000.

RECOMMENDED IMPROVEMENT PROJECTS

Factors considered as recommended projects were identified including the following:

- Existing system storage and distribution deficiencies
- Input from water system operation personnel regarding their experience with, and opinions regarding, the deficiency and potential solutions.
- Input from Town management regarding a wide range of issues, including development schedules, budgeting issues and coordination with other public works projects.
- Priority indicated by hydraulic modeling
- Project cost estimates

Table 6-1 identifies projects recommended to correct existing deficiencies and support future growth. These projects are illustrated in Figure 6-1.

DRAFT

DW-3
Install new 0.5 MG storage tank

ALTA TANK

BAY CITY TUNNEL

GRIZZLY TANK

HWY 210

DW-4
Install approximately 1,400 ft. of 8-inch diameter pipeline

DW-1
Install approximately 4,200 ft. of 10-inch diameter pipeline

BYPASS RD

DW-2
Install approximately 650 ft. of 8-inch diameter pipeline

N

0 250 500 1,000 Feet

Legend

- Storage Tank
- Tunnel
- Existing Pipelines

Capital Improvement Pipline Projects

- DW-1
- DW-2
- DW-4

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TOWN OF ALTA

DRINKING WATER CAPITAL IMPROVEMENTS

FIGURE 6-1

Table 6-1
Drinking Water Capital Improvement Projects

Type & Phasing Year	Map ID	Recommended Project	Cost
Distribution – Deficiency Project	DW-1	**Crosstow Distribution Line:** Install approximately 4,200 ft of 10-inch diameter pipe through the crosstow path adjacent to Little Cottonwood Creek and in the crosstow corridor. This project will provide an additional distribution system loop from the existing drinking water tank in the upper Alta zone. Additionally, the project will increase redundancy and provide additional fire flow capacity.	$660,000
Distribution – Deficiency Project	DW-2	**Lower Alta Distribution Line:** Install approximately 650 ft of 8-inch diameter pipe in the lower Alta zone. The project will increase fire flow capacity and provide additional distribution capacity and redundancy.	$182,000
Source & Storage – Growth and Deficiency Project	DW-3	**Alta Storage Tank:** Install a new 0.5 MG drinking water storage tank near the existing Alta storage tank. The existing system is deficient in storage. A new storage tank will provide adequate fire flow storage and be able to support growth. See Chapter 4 for further discussion on potential storage options.	$1,200,000
Distribution – Deficiency Project	DW-4	**AC Pipeline Replacement – SR-210:** Replace the existing 6-inch diameter AC pipeline in SR-210 with approximately 1,400 ft of 8-inch diameter pipeline. The existing pipeline is aging and needs to be replaced to provide adequate capacity under a fire flow scenario.	$391,000
Total			**$2,433,000**

PIPELINE REPLACEMENT PROGRAM

Pipes experience leaking over time due to factors such as age and corrosion. It is recommended that TOA fund a pipeline replacement program given the current age of the existing infrastructure. Pipeline replacement could be prioritized by history of breakage and leaks. The total cost analysis is shown in Appendix D. The State recommends that at least 5% of the annual drinking water budget be set aside for facility replacement. Table 6-2 summarizes the total costs to replace all of the distribution pipelines in the TOA system. Pipe unit costs assume no savings from pairing installations with road replacement projects. If projects were paired with road replacement projects, costs may be reduced. Nevertheless, the replacement costs in Table 6-2 do not consider potential savings that may be realized by pairing waterline replacement with road surface reconstruction.

Table 6-2
Summary of Pipeline Replacement Costs

Parameter	Value
Total Cost[1]	$3,750,000
Years	25
Cost per Year	**$150,000**

1. See Appendix D for calculations of costs.

Given the current age of the distribution system, it is assumed that the pipes would be replaced over a period of 25 years. An annual budget of about $150,000 is proposed for pipeline replacement, with periodic adjustments made due to inflation, changing market conditions, or other factors.

FINANCIAL CONSIDERATIONS

Cost for construction, materials, and labor have changed significantly in the last several years. To maintain adequate funding for the water system, the following actions are recommended:

- Periodically review and update drinking water rates
- Periodically review and update project cost estimates

SUMMARY OF CAPITAL FACILITY RECOMMENDATIONS

Recommendations

- Plan for and allocate funds for the recommended projects.
- Maintain and replace aging or inadequate infrastructure.
- Periodically review drinking water user rates.
- Update the master plan and capital facilities plan on an as-needed basis or every 10 years at a minimum.

FUNDING OPTIONS

Funding options for the recommended projects, in addition to water use fees, include: general obligation bonds, revenue bonds, State/Federal grants and loans, and impact fees. In reality, the TOA may need to consider a combination of these funding options. The following discussion describes each of these options.

General Obligation Bonds

This form of debt enables TOA to issue general obligation bonds for capital improvements and replacement. General Obligation (G.O.) bonds would be used for items not typically financed through the Water Revenue Bonds (for example, the purchase of water source to ensure a sufficient water supply for TOA in the future). G.O. bonds are debt instruments backed by the full faith and credit of TOA which would be secured by an unconditional pledge of TOA to levy assessments, charges, or ad valorem taxes necessary to retire the bonds. G.O. bonds are the lowest-cost form of debt financing available to local governments and can be combined with other revenue sources such as specific fees, or special assessment charges to form a dual security through the Town's revenue-generating authority. These bonds are supported by TOA as a whole, so the amount of debt issued for the water system is limited to a fixed percentage of the real market value for taxable property within the Town of Alta.

Revenue Bonds

This form of debt financing is also available to TOA for utility-related capital improvements. Unlike G.O. bonds, revenue bonds are not backed by the Town as a whole, but constitute a lien against the water service charge revenues of a Water Utility. Revenue bonds present a greater risk to the investor than do G.O. bonds, since repayment of debt depends on an adequate revenue stream, legally defensible rate structure, and sound fiscal management by the issuing jurisdiction. Due to this increased risk, revenue bonds generally require a higher interest rate than G.O. bonds, although currently interest rates are quite low. This type of debt also has very specific coverage requirements in the form of a reserve fund specifying an amount, usually expressed in terms of average or maximum debt service due in any future year. This debt service is required to be held as a cash reserve for annual debt service payment to the benefit of bondholders. Typically, voter approval is not required when issuing revenue bonds.

State or Federal Grants and Loans

Historically, both local and county governments have experienced significant infrastructure funding support from state and federal government agencies in the form of block grants, direct grants in aid, interagency loans, and general revenue sharing. Federal expenditure pressures and virtual elimination of federal revenue sharing are clear indicators that local government may be left to its own devices regarding infrastructure finance in general. However, state or federal grants and loans should be further investigated as a possible funding source for needed water system improvements.

It is also important to assess likely trends regarding state or federal assistance in infrastructure financing. Future trends indicate that grants will be replaced by loans through a public works revolving fund. Local governments can expect to access these revolving funds or public works trust funds by demonstrating both the need for and the ability to repay the borrowed monies, with interest. As with the revenue bonds discussed earlier, the ability of infrastructure programs to

wisely manage their own finances will be a key element in evaluating whether many secondary funding sources, such as federal/state loans, will be available to TOA.

Impact Fees

The Utah Impact Fees Act, codified in Title 11, Chapter 36a, of the Utah Code, authorizes municipalities to collect impact fees to fund public facilities. An impact fee is “a payment of money imposed upon new development activity . . . to mitigate the impact of the new development on public infrastructure” (Subsection 11-36a-102(8)). Impact fees enable local governments to finance infrastructure improvements without burdening existing development with costs that are exclusively attributable to growth.

Impact fees can be applied to water-related facilities under the Utah Impact Fees Act. The Act is designed to provide a logical and clear framework for establishing new development assessments. It is also designed to establish the basis for the fee calculation which the City must follow in order to comply with the statute. The fundamental objective for the fee structure is the imposition on new development of only those costs associated with providing or expanding water infrastructure to meet the capacity needs created by that specific new development. Impact fees cannot be applied retroactively.

REFERENCES

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Rossman, Lewis A. 2000. "EPANET 2 Users Manual. EPA/600/R-00/057." Cincinnati, Oh.: U.S. Environmental Protection Agency, National Risk Management Research Laboratory. http://nepis.epa.gov/Adobe/PDF/P1007WWU.pdf.

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State of Utah. 2019b. "Utah Administrative Code, Section R309-510: Facility Design and Operation: Minimum Sizing Requirements." In effect Mar. 1. https://rules.utah.gov/publicat/code/r309/r309-510.htm.

APPENDIX A

Existing Drinking Water Summary

MEMORANDUM

DRAFT

DATE: July 2, 2025

TO: Chris Cawley
Town of Alta
10201 E Hwy 210
Alta, UT 84092

FROM: Ridley Griggs, P.E.
Easton Hopkins
Hansen, Allen & Luce, Inc. (HAL)
859 West So. Jordan Pkwy – Suite 200
South Jordan, Utah 84095

SUBJECT: Town of Alta Master Plan – Existing Drinking Water System Summary

PROJECT NO.: 528.01.100

PURPOSE

The purpose of this memorandum is to evaluate the existing drinking water system for the Town of Alta (TOA) and provide a summary of the existing data. The data for the existing system includes a figure of the existing system, hydraulic model, GIS database, and hydraulic grade line schematic (HGL).

EXISTING SYSTEM DATA AND ANALYSIS

Data describing the existing system was reviewed for accuracy and used to develop tools to complete the study. Further discussion on the existing system and how it was used to develop analysis tools is provided below.

Existing System

Information about the existing system was gathered from the previous Capital Improvement Plan (CIP) and through coordination with TOA and Salt Lake County Service Area #3 staff. The system is illustrated in Figure 1. The GIS database, hydraulic model, and hydraulic grade line schematic were developed based on this information.

GIS Database

A GIS database was provided by TOA staff. It was updated with the latest information provided by TOA and system personnel as shown in Figure 1. It was further used to update the hydraulic model and assess the existing drinking water system. Included in the database is the drinking water infrastructure: service laterals, main distribution pipelines, hydrants, sources, tanks, and valves. Some of the information is still missing or unavailable for each infrastructure type. The GIS database should be continually updated with information as it becomes available.

Existing Drinking Water System Model

A hydraulic model developed in 2014 was provided by the TOA. Pipe geometry and infrastructure were updated to match current system information as shown in Figure 1. Tank volumes and dimensions were updated to match available information. SCADA data was used to derive the typical water supply flows for the Bay City tunnel. It showed that the pump feeding the Alta tank had a flow rate of approximately 225 gpm. The pump supplying the Grizzly tank had a flow rate of approximately 5 gpm.

The previous model was steady state, meaning that it would not run for an extended period of time, only showing a snapshot of system conditions. It was converted to an extended period model to better simulate system behavior through the day. Demands were spatially allocated based on geocoded billing data. They were then scaled to match the peak day volume shown in Table 1. There was insufficient data to determine the existing diurnal curve for the system; therefore, a diurnal curve was developed using data from similar water systems in Utah and was input into the model to simulate the changes in water demand throughout a typical day (see Figure 2). Outputs from the model for system pressures were used for the hydraulic grade line schematic. Furthermore, they are illustrated in Figure 3.

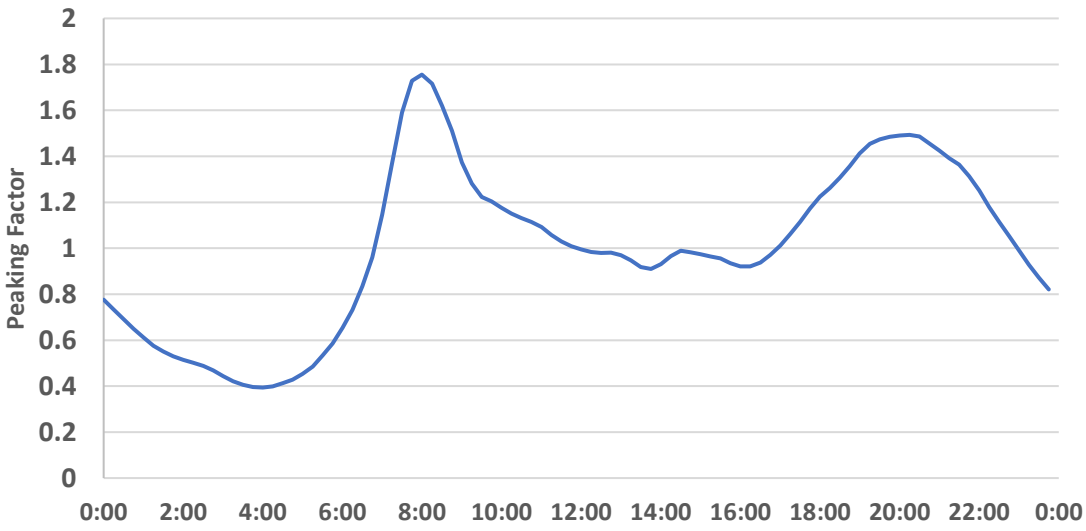


Figure 2: Typical Drinking Water Diurnal Pattern

Existing System Pressures

The model indicates that service pressures for most customers range between 70 psi and 130 psi. Simulated peak day operating pressures are shown on Figure 3.

Hydraulic Grade Line Schematic

An HGL schematic of the TOA water system is shown in Figure 4. It summarizes the elevations, hydraulic heads, and pressures throughout the system.

EXISTING SYSTEM AVAILABLE CAPACITY

The capacity of the existing drinking water system was assessed for both source and storage using records from the Supervisory Control and Data Acquisition (SCADA) system and water

production data submitted to the Utah Division of Water Rights (DWRi).

Source Capacity

The current system has one source, the Bay City Tunnel, which provides water to the Alta main zone and Grizzly zone. The SCADA system measures and records total daily production volumes. The readings do not take place at the same time each day, often extending over one day. The peak day production capacity was compared to recorded peak day production volumes to determine remaining capacity. The current contract TOA has with Salt Lake City Department of Public Utilities allows for a maximum daily usage of 265,000 gallons (0.81 ac-ft). Based on the data submitted to DWRi, the peak day volume in 2023 was 0.75 ac-ft. However, further analysis of the SCADA data showed that volume was measured over a length of time greater than one day. Adjusted volumes for a one-day period are shown in the following table.

Table 1. Measured Peak Day Production Volume

Reading	Time	Reading (ac-ft)
Start	1/10/23 1:24 PM	1036.48
End	1/11/23 5:03 PM	1037.22
Difference	**1.152 days**	**0.75**
Adjusted Peak Day Volume		**0.68**

This time period likely captured three demand peaks: two in the afternoons and one in the morning. The adjusted volume of 0.68 ac-ft matches what was reported to DWRi for 2022. Table 2 summarizes the remaining capacity of the contract based on the peak day usage in Table 1.

Table 2. Remaining Source Capacity

Reading	Volume (ac-ft)
Contract Amount	0.81
Peak Day Production	0.68
Remaining	**0.13**
Percent Remaining (%)	**16%**

Of the contracted volume, 16% remains. This is equivalent to approximately 42,360 gallons per day. There are approximately 861 ERCs in the system. Based on the remaining capacity and the current water usage per ERC, the remaining capacity could support approximately 169 more ERCs.

The values above would equate to a Level of Service for peak day source of 257 gpd/ERC. It differentiates from the current value assigned by the Utah Division of Drinking Water (494 gpd/ERC). The Division takes the average peak day over several years based on data submitted to DWRi. Differences between the 257 gpd/ERC and 494 gpd/ERC could be attributed to the ERC value calculated in 2021, 248 ERCs. This is significantly lower than other years, leading to a peak day source requirement of 801 gpd/ERC for 2021, which increases the overall average. A peak day source requirement of 257 gpd/ERC better represents actual peak day demands.

Storage Capacity

Equalization storage requirements are set by the Utah Division of Drinking Water. The storage requirement for the Alta drinking water system is 187 gallons per day per equivalent residential connection (ERC). The system currently has 861 ERCs, for a total equalization storage requirement of about 161,000 gallons. The town has a total drinking water storage capacity of 375,000 gallons from the two storage tanks:

- Alta Tank: 365,000 gallons
- Grizzly Tank: 10,000 gallons

The local fire authority outlined that storage requirements to be the following for TOA:

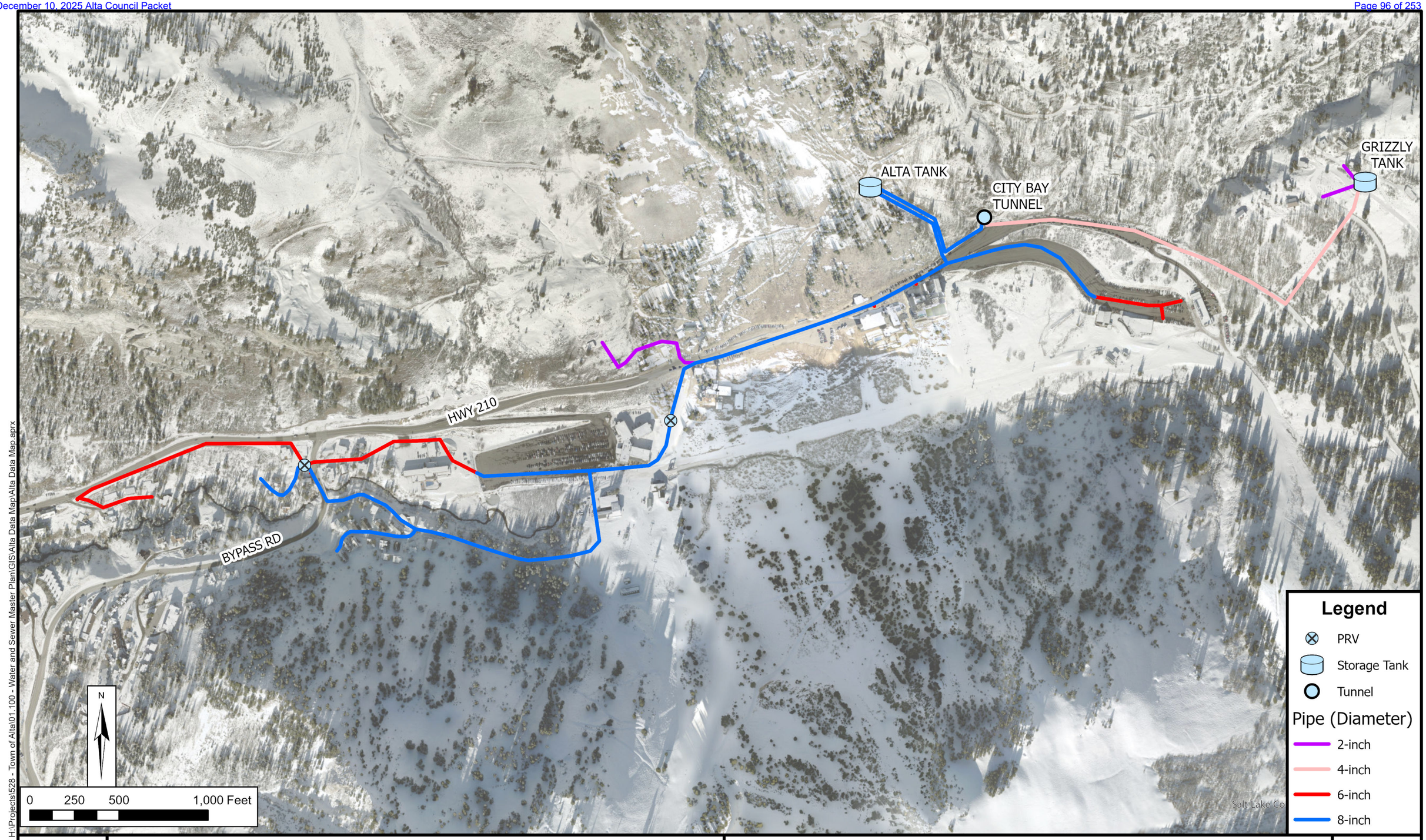
- Maximum Residential: 180,000 gallons (flow rate of 1,500 gpm for 120 minutes)
- Maximum Nonresidential: 480,000 gallons (flow rate of 2,000 gpm for 240 minutes)

The remaining storage capacity for TOA is shown in the following table.

Table 3. Available Storage

Storage Parameter	Volume (gallons)
Total Capacity	375,000
Required Equalization Storage	161,000
Maximum Fire Storage Requirement	480,000
Remaining Storage	**-266,000**

As shown in Table 3, existing drinking water storage capacity is insufficient considering the fire flow storage requirement. It is also the limiting component in the existing drinking water system. Additional storage is needed to resolve the deficiency and support any future growth.



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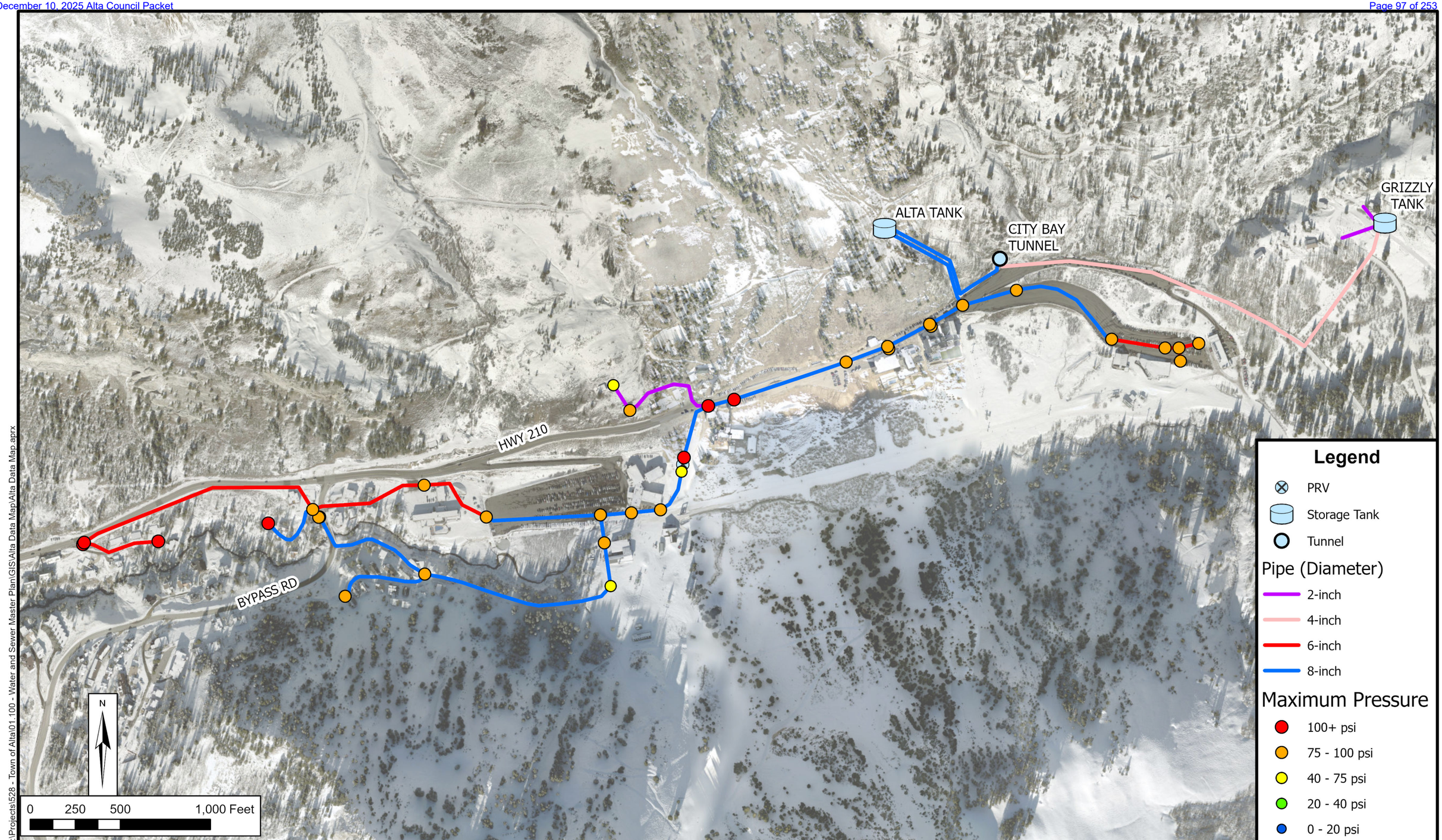
TOWN OF ALTA

EXISTING DRINKING WATER SYSTEM

FIGURE 1



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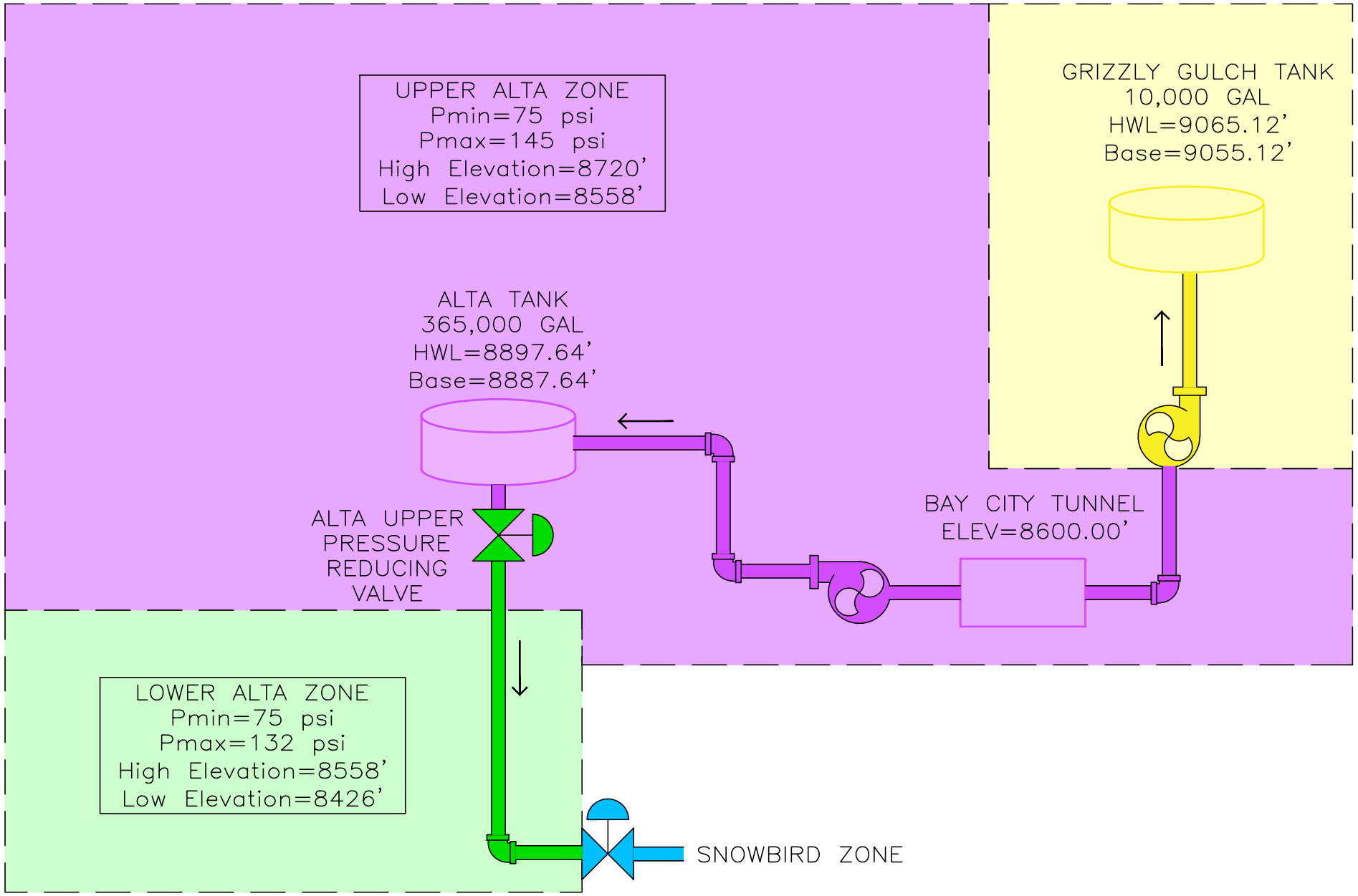
TOWN OF ALTA

EXISTING MAXIMUM PRESSURE

FIGURE 3



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10/07

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TOWN OF ALTA
EXISTING SYSTEM HYDRAULIC GRADE LINE SCHEMATIC

FIGURE
4

APPENDIX B

Fire Flow Requirements

MEMORANDUM

DATE: November 7, 2024
TO: Chris Cawley
Town of Alta
10201 E Hwy 210
Alta, UT 84092

FROM: Ridley Griggs, P.E.
Hansen, Allen & Luce, Inc. (HAL)
859 West So. Jordan Pkwy – Suite 200
South Jordan, Utah 84095

SUBJECT: Town of Alta Master Plan Fire Flow Requirements

PROJECT NO.: 528.01.100

PURPOSE

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

BACKGROUND

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

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

Utah Code Requirements

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

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

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

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

FIRE PROTECTION SERVICE AREA

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

CONSULTATION WITH THE LOCAL FIRE CODE OFFICIAL

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

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

Meeting Summary

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

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

SUMMARY OF INPUT FROM THE FIRE CODE OFFICIAL

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

Existing and Future Residential Structures

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

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

Existing and Future Nonresidential Structures

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

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

WATER SYSTEM LIMITATIONS

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

Transmission Pipes

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

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

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

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

Storage

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

Table 1. Available Fire Storage

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

PROPOSED PLANNING APPROACH

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

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

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

Table 2. Fire Flow Requirements for Residential Structures in Alta

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

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

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

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

Table 3. Fire Flow Requirements for Nonresidential Structures in Alta

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

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

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

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

Table 4. Required Fire Storage

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

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

EXISTING SYSTEM CAPACITY

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

REQUESTED ACTION FROM THE UNIFIED FIRE AUTHORITY

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

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

DECISION FROM THE UNIFIED FIRE AUTHORITY

The UFA reviewed the memorandum and provided the following input:

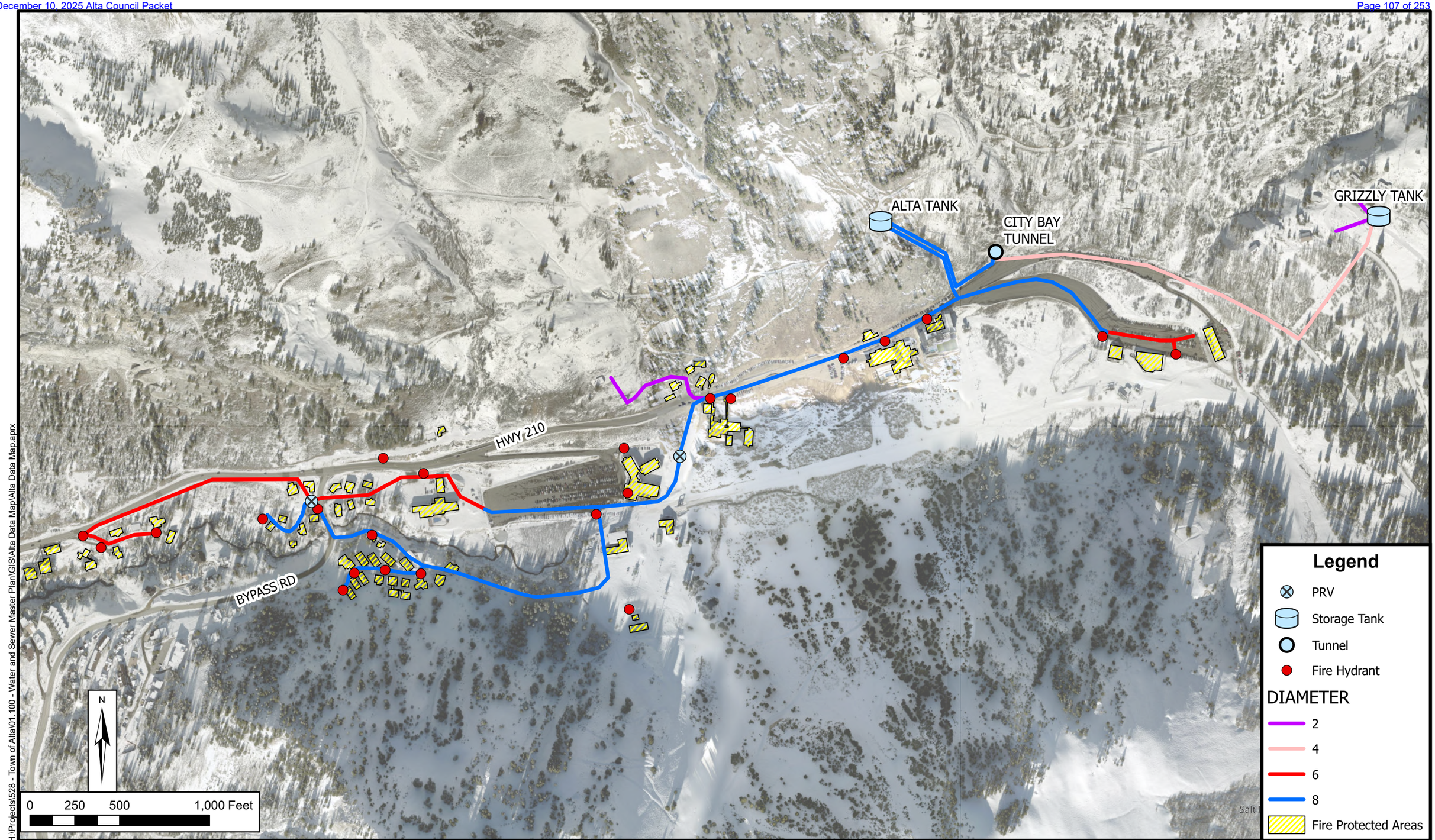
“As to the “Requested Action From Unified Fire Authority” on page 6:

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

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

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

ATTACHMENT A



HANSEN ALLEN & LUCE inc ENGINEERS	TOWN OF ALTA	FIRE SUPPRESSION OVERVIEW	FIGURE 1

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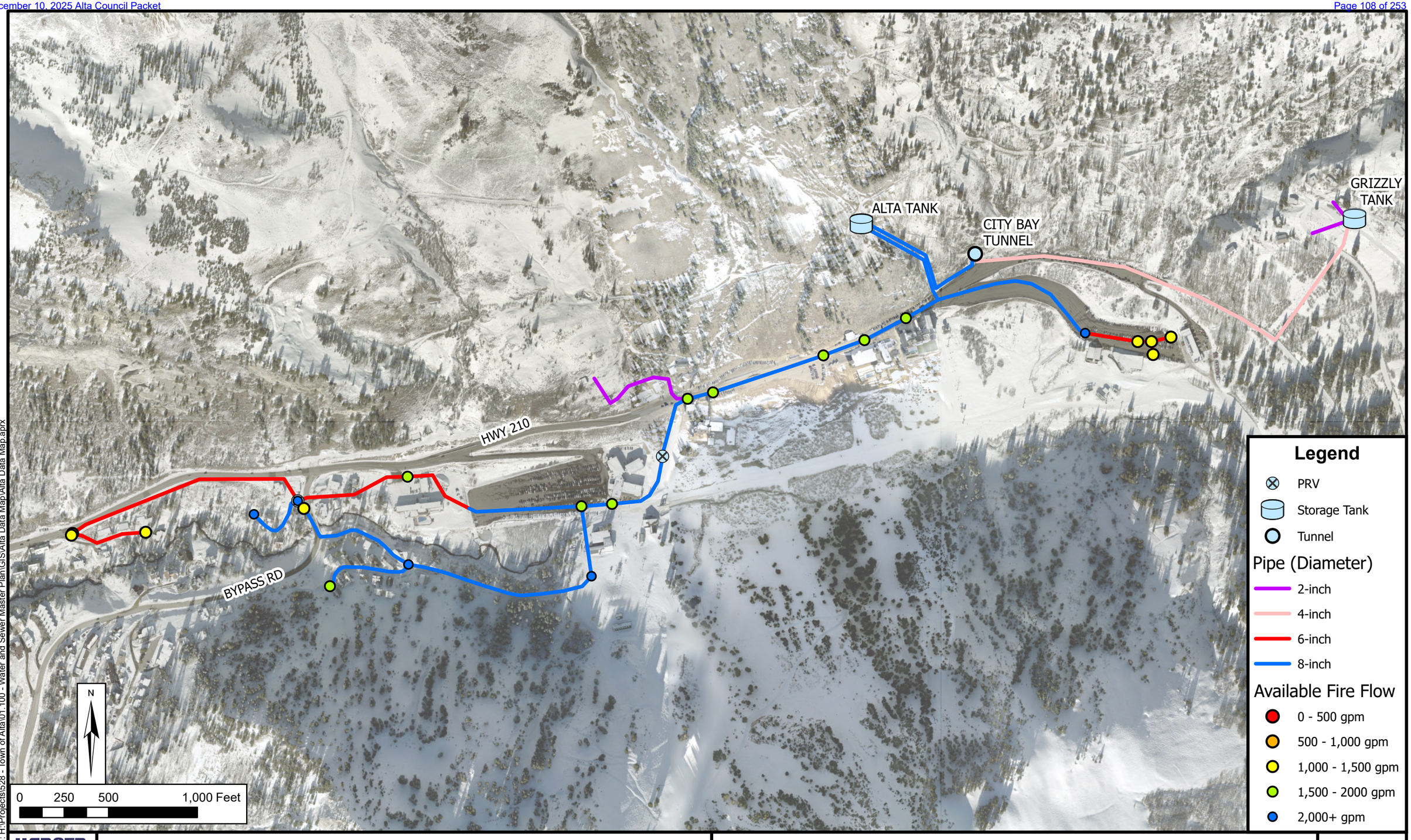
ATTACHMENT B



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HANSEN ALLEN & LUCE INC ENGINEERS

TOWN OF ALTA

EXISTING AVAILABLE FIRE FLOW

FIGURE 3

APPENDIX C

Cost Estimate Calculations

Town of Alta
Drinking Water Recommended Improvements
Preliminary Engineers Cost Estimates

	Item	Unit	Unit Price	Quantity	Total Price
DW-1	***Crosstow Distribution Pipeline***				
	Install 10" water line	LF	$ 142	4,160	$ 590,720
				Total	$ 590,720
				Engineering & Admin. (2%)	$ 11,814
				Contingency (10%)	$ 59,072
				Total to Crosstow Distribution Pipeline	**$ 660,000**
DW-2	***Lower Alta Distribution Pipeline***				
	Install 8" water line	LF	$ 233	650	$ 151,450
				Total	$ 151,450
				Engineering & Admin. (10%)	$ 15,145
				Contingency (10%)	$ 15,145
				Total to Lower Alta Distribution Pipeline	**$ 182,000**
DW-3	***Alta Storage Tank***				
	Construct 0.5 MG Tank	GAL	$ 2.00	500,000	$ 1,000,000
				Total	$ 1,000,000
				Engineering & Admin. (10%)	$ 100,000
				Contingency (10%)	$ 100,000
				Total to Alta Storage Tank	**$ 1,200,000**
DW-4	***AC Pipe Replacement - SR-210***				
	Install 8" water line	LF	$ 233	1,400	$ 326,200
				Total	$ 326,200
				Engineering & Admin. (10%)	$ 32,620
				Contingency (10%)	$ 32,620
				Total to AC Pipe Replacement - SR-210	**$ 391,000**
				Total Drinking Water Project Costs	**$ 2,433,000**

APPENDIX D

Pipeline Replacement Cost Estimates

Table D-1 Pipe Replacement Cost Estimate

Pipeline Diameter (in.)	Length (ft.)	Unit Cost ($/LF)	Total Cost
2	1,112	$233	$258,646
4	2,623	$233	$609,801
6	3,524	$233	$819,522
8	8,885	$233	$2,065,990
Total			**$3,753,959**

SANITARY SEWER SYSTEM CAPITAL IMPROVEMENT PLAN

(HAL Project No.: 528.01.100)

DRAFT

July 2025

HANSEN ALLEN & LUCE inc
ENGINEERS

TOWN OF ALTA

SANITARY SEWER SYSTEM
CAPITAL IMPROVEMENT PLAN

(HAL Project No.: 528.01.100)

DRAFT

Delmas Johnson, P.E.
Project Manager

HANSEN ALLEN & LUCE inc
ENGINEERS

July 2025

ACKNOWLEDGEMENTS

Hansen, Allen & Luce, Inc. thanks the following individuals for their contributions to this project:

Town of Alta

Chris Cawley
Molly Austin
Jen Clancy

Salt Lake Service Area #3

Kasey Carpenter
Steve McIntosh

Cottonwood Improvement District

Chris Brown
Jonathan Gubler

Hansen, Allen & Luce, Inc.

Delmas W. Johnson, P.E., Project Manger
Ridley J. Griggs, P.E., Project Engineer
Easton G. Hopkins, Engineer

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CHAPTER 1
INTRODUCTION

BACKGROUND AND PURPOSE

The Town of Alta retained Hansen, Allen & Luce, Inc. (HAL) to prepare a sanitary sewer master plan. The purpose of the master plan is to 1) estimate wastewater generation and flow rates for the existing system, 2) evaluate the existing system's ability to convey existing wastewater flows, 3) prepare growth projections, 4) project growth areas with Town input, 5) prepare future wastewater flow rate estimates based on projected growth, 6) evaluate future infrastructure needs, and 7) recommend projects that will create the additional needed wastewater conveyance capacity.

While considerable effort has been made to ensure an accurate study based on the best available data, the results of this study are limited by the accuracy of the development projections and other assumptions used in preparing the master plan.

Planned development can change in density and timing. Therefore, it is expected that the Town will continue to review and update this master plan every 5-10 years, or more frequently if the assumptions included in this effort change significantly.

SCOPE OF WORK

A summary of the scope of work is as follows:

1. Communicating and coordinating and with Town personnel and other relevant entities
2. Evaluating results of wastewater flow monitoring
3. Analyzing flow data and characterizing the flow
4. Investigating and characterizing inflow and infiltration
5. Creating a hydraulic model
6. Identifying existing system deficiencies
7. Projecting future wastewater generation and flow rates in the sewer system
8. Identifying the capital facilities necessary to correct existing deficiencies and accommodate future growth
9. Preparing the capital facilities plan

CHAPTER 2
EXISTING WASTEWATER SYSTEM

INTRODUCTION

A key component of this master plan is evaluating the existing system, including its physical facilities and their current performance. This section presents key information about the existing system, including the wastewater collection service area, pipe network, and lift stations.

SERVICE AREA

The service area of the Town's wastewater collection system generally includes all developed and developable land areas adjacent to existing sewer pipelines. It is not anticipated that the service area boundary will change significantly in the future.

EXISTING WASTEWATER SYSTEM

The existing wastewater system consists of a network of gravity sewers including laterals, collectors, and an outfall to the Salt Lake County Services Area #3 (SLCSA3) system. The existing system is shown on Figure 2-1.

Sources of Data

Data for the existing wastewater collection system facilities were provided by personnel from the Town of Alta and SLCSA3, including the following:

- GIS files with information on manholes and sewers
- Record drawings with elevation data for manhole rims and inverts
- A verbal description of wastewater facilities from personnel with knowledge of the system

Collection Network

The existing Town wastewater collection system consists of approximately 2 miles of pipeline and 47 manholes. Pipe sizes range from 8-inch to 10-inch diameter. Sizes were determined from the most recent survey videos of the sewers. Records on pipe sizes are limited and may not be accurate in all cases. Pipe sizes should be verified over time as better information becomes available. Table 2-1 displays the total length of each pipe diameter found in the Town's system.

TABLE 2-1 LENGTH OF SEWER PIPES BY DIAMETER

Diameter (in)	Approx. Length (ft)	Approx. Length (mi)
8	4,718	0.89
10	5,974	1.13

DRAFT

LC178.2
LC177
LC176
LC178.1
LC174
LC175
LC178
LC179
LC173
LC172
LC171
LC169
LC167
LC165
LC163
LC162
LC161
LC168
LC166
LC164
HWY 210
LC160
LC159
LC158
LC157
LC156
LC155
LC154
LC153
LC152
LC151
LC150
LC149
LC148
LC147
LC146
LC145
LC144
LC143
LC142
LC141
LC140
LC139
LC138
BYPASS RD
LC137
LC136
LC135
LC134

N

0 300 600 1,200 Feet

Legend

- Sewer Access Holes

Sewer Main Line (diameter)

- 8-inch
- 10-inch

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HANSEN ALLEN & LUCE INC ENGINEERS	**TOWN OF ALTA**	**EXISTING SANITARY SEWER SYSTEM**

FIGURE 2-1

Water Reclamation Facility

The wastewater from the Town of Alta is conveyed to SLCSA3 and subsequently to the Central Valley Water Reclamation Facility.

Lift Stations

Lift stations are wastewater pumping stations used to pump wastewater through pressurized pipes (called force mains) from low-elevation points in the system uphill to higher-elevation gravity mains. Alta does not currently operate any lift stations.

EXISTING USERS

Flow generation in a wastewater collection is commonly expressed in terms of equivalent residential units, or ERUs. An ERU is defined as the average wastewater generation of an average residence served by the system. A review of available information revealed that an estimated 861 ERUs are served by the sanitary sewer system.

CHAPTER 3
FLOW CHARACTERIZATION

METHODOLOGY

The purpose of flow characterization is to determine the flow patterns and variations that may be experienced by a wastewater system so that sewer pipes, lift stations, and treatment facilities can be evaluated and sized appropriately. The following wastewater flow characteristics were evaluated:

- Unit Flows
- Daily Flow Variation
- Annual Flow Variation
- Long Term Flow Variation
- Extraordinary Flows

UNIT FLOWS

Unit flows were estimated within the Town and are expressed in terms of Equivalent Residential Units (ERUs). An ERU represents the flow generation of an average residential unit. Flow generation for commercial, industrial, and other types of uses can be expressed in ERUs. For example, a commercial development that generates a flow 5 times that of an average residence will be designated as representing 5 ERUs. This does not account for inflow and infiltration.

An average unit flow rate of 260 gpd/ERU was identified for the Town based on billed service data.

Hydraulic Loading / ERU = 260 gallons/day

DAILY FLOW VARIATION

Flow in a wastewater collection system varies throughout the day. Variations in wastewater flow rates throughout the day are often characterized with a diurnal flow curve. Diurnal curves for the Alta system were developed based on measured flow rates at the flume that discharges to the SLCSA3 collection system.

Peaking Factors

The peaking factor in a sewer system is the ratio between the peak instantaneous flow and the average daily flow. Measured flow data was not recorded at a resolution sufficient to develop precise peaking factors for the Alta system. Instead, flow was estimated to follow typical wintertime wastewater generation patterns as observed in other systems. Figure 3-1 shows the diurnal flow pattern used to evaluate the Alta system.

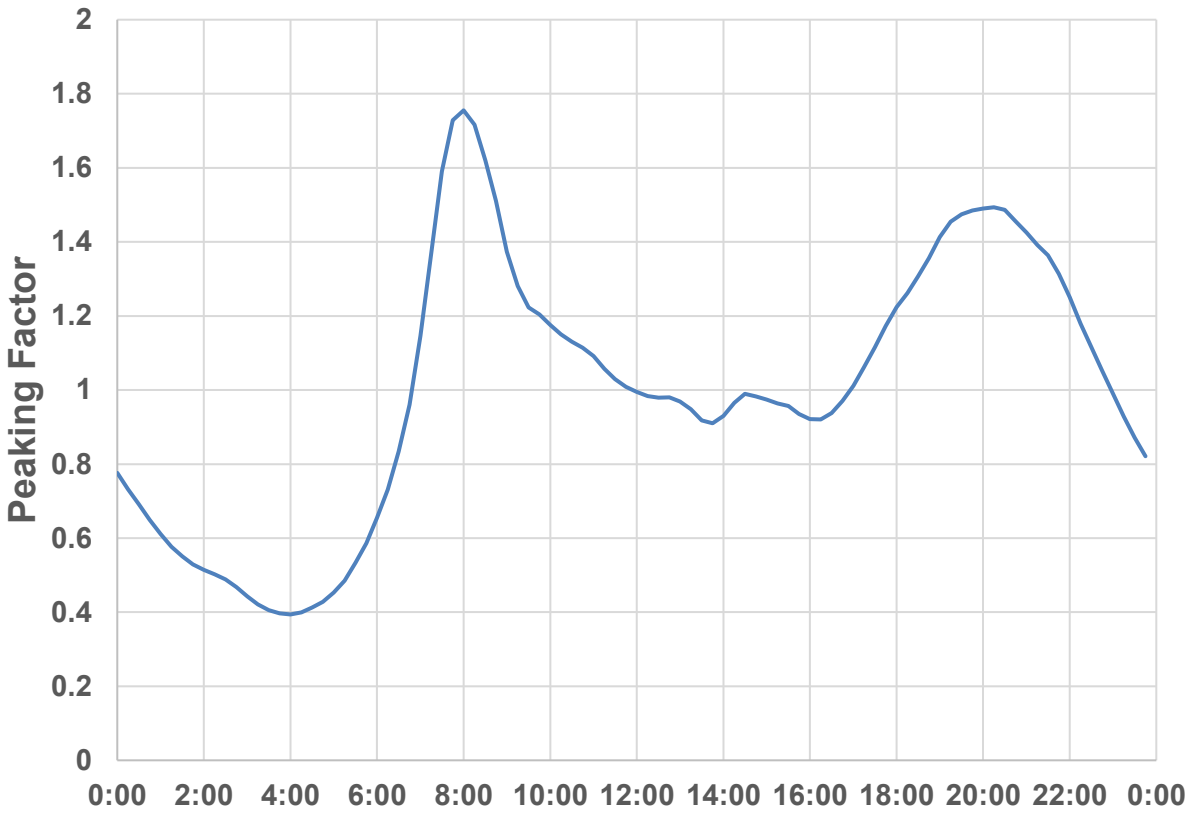

FIGURE 3-1 DIURNAL FLOW PATTERN

A typical peaking factor of 1.8 is estimated to occur in the system. Under unusual conditions caused by large gatherings of people, the peaking factor may be higher.

ANNUAL FLOW VARIATION

Some wastewater collection systems experience annual flow variations related to factors such as changing groundwater levels, rainfall, snowmelt, or seasonal changes in customer behavior. Flow records in the Alta system were evaluated to determine whether a clear seasonal trend exists. Because wastewater flow rates are closely connected to the amount of drinking water used in the system, seasonal changes in water demand were also considered along with sewer flow data. Data for some months was missing or incomplete and were excluded. See Figures 3-2 to 3-4.

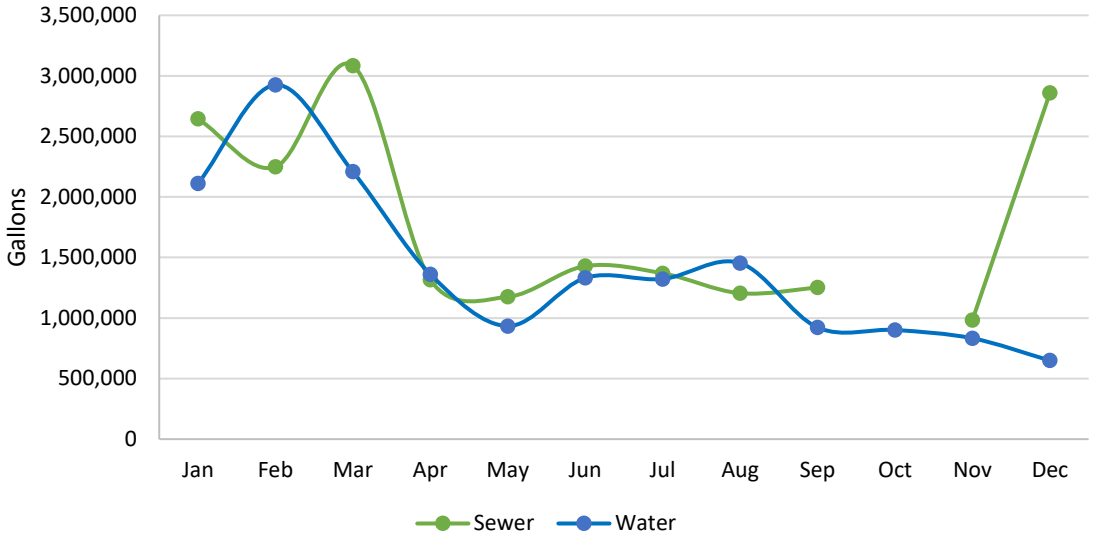

FIGURE 3-2 MONTHLY SEWER AND WATER FLOW VOLUME (YEAR 2022)

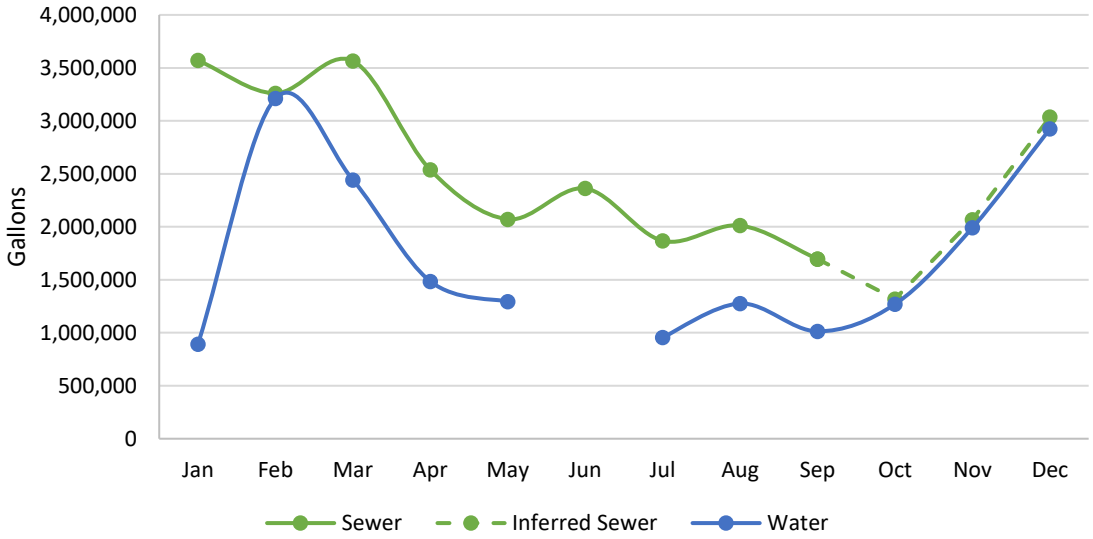

FIGURE 3-3 MONTHLY SEWER AND WATER FLOW VOLUME (YEAR 2023)

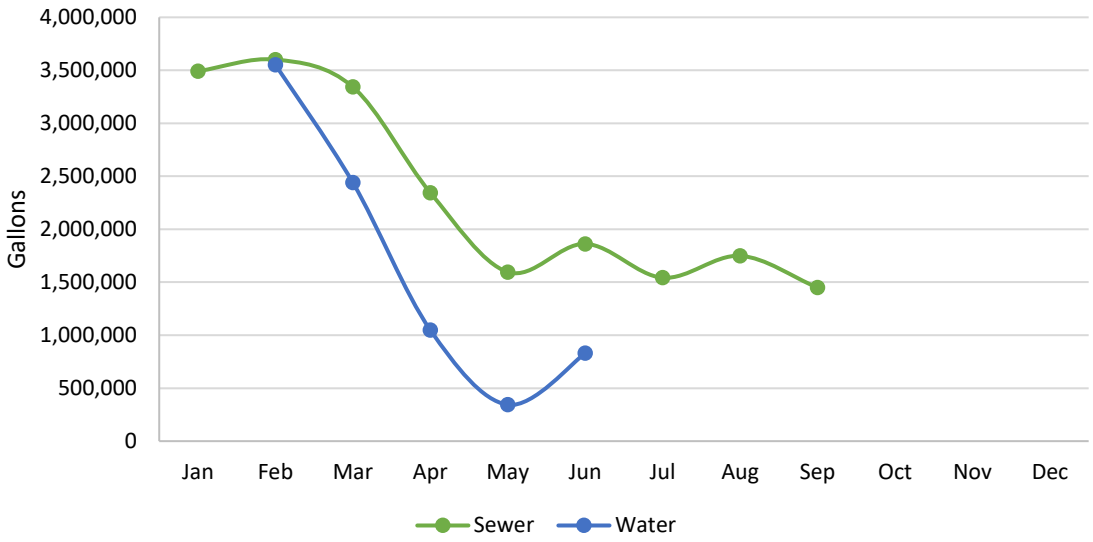

FIGURE 3-4 MONTHLY SEWER AND WATER FLOW VOLUME (YEAR 2024)

Observations from the data shown on Figures 3-2 to 3-4 are as follows:

- Measured wastewater flow rates are consistently higher than measured drinking water production, which indicates that some infiltration and inflow are most likely taking place in the sewer system.
- Wastewater flow generation is consistently much higher from December through April than during other times of year. This corresponds to increases in visitation associated with ski season.
- Measured peak wastewater flow generation in 2023 and 2024 was roughly 3.6 million gallons per month.
- Flow rates during the late spring and early summer in 2023 were higher than in 2022 and 2024. This is most likely a result of increased infiltration due to a large snowpack and an extended snowmelt season.

In summary, wastewater flow rates follow a clear seasonal trend tied to winter visitation. Snowmelt appears to contribute to late spring and early summer wastewater flow generation, but not enough to match levels seen during the peak visitation season.

INFILTRATION AND INFLOW

Effects of infiltration and inflow are discussed in this section.

Infiltration

Infiltration is defined as groundwater which enters a wastewater collection system through pipe joints, cracks in the pipe, and leaks in manholes. Variations in infiltration may occur due to seasonal increases in groundwater level or storm events.

The ASCE Manual for Gravity Sanitary Sewer Design and Construction (1982) indicates that 8-inch diameter pipelines typically have 2.5 to 3.5 gpm of leakage per mile. With Alta's system being roughly 2 miles long, about 5 to 7 gpm of infiltration would be expected.

Inflow

Inflow is defined as surface water that enters a wastewater collection system during a rainfall or snowmelt event. Inflow can enter through rain gutters, foundation drains, area drains, cooling water discharges, manhole covers, cross connections from storm drains, and any other place where surface water can physically enter a sewer pipe.

To quantify the effects of inflow, daily flow readings were analyzed. Unusually high flows associated with storm events were identified. Several instances of flows up to roughly 450 gpm occurred. See Figure 3-5.

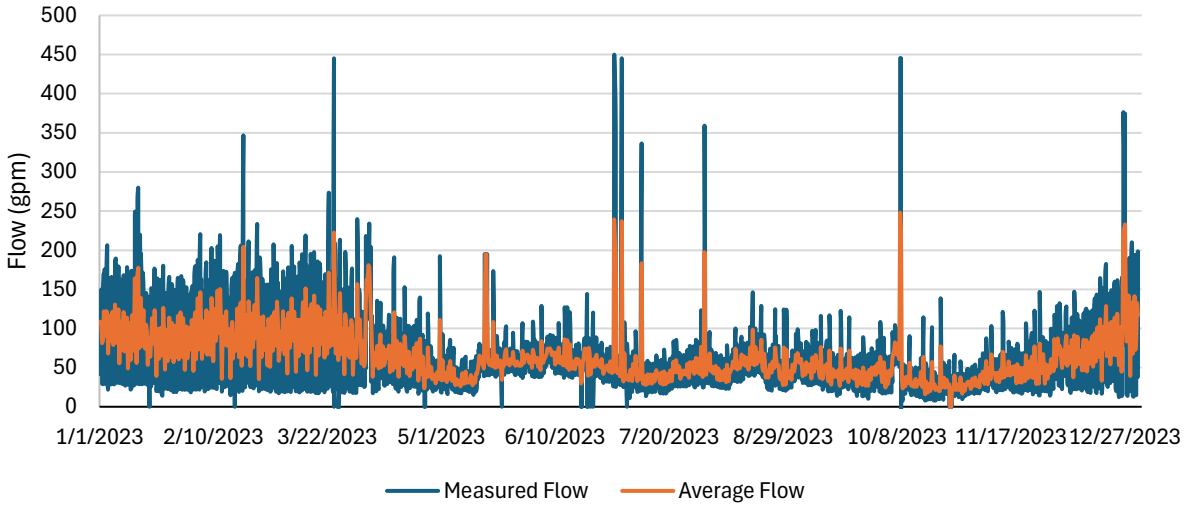

FIGURE 3-5 MEASURED SEWER FLOW RATE (YEAR 2023)

With typical flows often reaching 150 gpm, up to 300 gpm of inflow may occur during storm events.

The ASCE Manual for Gravity Sanitary Sewer Design and Construction (1982) was consulted to evaluate this rate of inflow. The manual indicates that a manhole with one inch of standing water can leak between 20 and 75 gpm into the sewer system. It is understood that most manholes in Alta do not have much standing water and would not leak at this rate. If 16 of Alta's 47 manholes (about 30% of total manholes) leak at a rate of 20 gpm during rainy conditions, peak inflow would be 320 gpm. This is roughly equivalent to peak inflow observed, and is an indication that inflow in the Alta system is most likely not unusual or unreasonable.

The combined effects of infiltration and inflow in the Alta sewer system were estimated as the difference between billed drinking water service data and measured sewer flow data. A peak month infiltration and inflow rate of roughly 1,000 gallons per month or 25 gpm per month was identified.

LONG TERM FLOW VARIATION

Average annual wastewater flow rates typically vary from year to year. The most predictable changes in average annual flows are typically associated with changes in population.

Changes in weather patterns can result in changes in infiltration and water use patterns. Decreased precipitation results in lower groundwater levels and less infiltration. Water conservation measures implemented during droughts may result in a reduction in both indoor and outdoor water use. A reduction in indoor use results in less domestic wastewater generation. A reduction in outside use for watering lawns and gardens may lead to lowering of the groundwater table and less infiltration.

In the case of the Town of Alta, weather pattern changes may affect infiltration rates in the spring as snow melts, but are not expected to significantly impact the long-term system peak flow rates significantly because peak flow rates are driven chiefly by visitation.

EXTRAORDINARY FLOWS

Extraordinarily high flows may occasionally occur due to industrial activities or large gatherings of people. HAL evaluated the Town's flow data and did not find any unusual flows that would exceed those attributable to storms. It is recommended that some excess capacity be included in the sewers for such unexpected events (see further discussion in Chapter 5).

CHAPTER 4
WASTEWATER FLOW PROJECTIONS

PLANNING PERIOD

The periods of time evaluated using the hydraulic model include existing conditions and the projected buildout condition. Growth areas and growth projections were developed based on the best available data and in consultation with Town personnel.

GROWTH PROJECTIONS

Growth within Alta is limited by available drinking water system capacity. The Alta Drinking Water Capital Facilities Plan indicates that available water resources can support the construction of 169 future ERUs. It was assumed for this sewer capital facilities plan that all of these additional 169 ERUs will discharge to the sewer system. The timing of growth is development-driven and not known with certainty. Total ERUs in the wastewater collection system were projected at existing and future conditions. See Table 4-1.

TABLE 4-1 EXISTING AND PROJECTED FUTURE ERUS

Condition	Total ERUs
Existing	861
Buildout	1,030

A total of 1,030 ERUs are projected at buildout.

FLOW PROJECTIONS

The magnitude and location of projected future wastewater flows were estimated based on projected future growth, the level of service of 260 gpd/ERU, and estimated inflow and infiltration.

Table 4-2 shows the existing and projected average wastewater generated in the Town. The flows presented include the influence of inflow and infiltration but are not adjusted with a peaking factor.

TABLE 4-2 SYSTEM FLOW PROJECTIONS

Condition	Total ERUs	Customer Flow Generation (gpm)	Infiltration (gpm)	Maximum Inflow (gpm)	Projected Peak Daily Flow (gpm)
Existing	861	155	7	300	462
Buildout	1,030	186	7	300	493

As shown in the table above, future peak day flow rates are not expected to change substantially due to limited remaining growth potential within the Town of Alta.

WEST GRIZZLY AREA

The West Grizzly area is a small subdivision in eastern Alta that presently is not served by the sewer system. The three existing homes in the subdivision currently utilize septic tanks to manage wastewater. In the past, homeowners and community members have expressed a desire to provide sewer service to these homes. Some concern has been expressed about the potential impact of these septic systems on the Bay City Tunnel source protection area and the Town of Alta's drinking water supply.

Appendix A includes a previous concept and cost estimate prepared by Advanced Environmental Engineering in 2019. An updated conceptual-level cost estimate prepared by HAL to account for changes in the construction market since that time and anticipated difficulty of construction is also included.

A detailed evaluation of the impact of these septic systems on the groundwater system or was not included in this study, nor was an alignment study for a potential sewer pipeline. However, the model was evaluated to confirm capacity in the collection system pipelines would exist if these homes were connected to the sewer system. If the Town of Alta decides to provide sewer service to these homes, the collection system will have capacity to accommodate them as long as other recommendations in the master plan are followed. A more detailed study will be needed to determine the optimal alignment for a sewer pipe to serve these homes. At that time, a more detailed cost estimate can be developed.

CHAPTER 5
WASTEWATER COLLECTION SYSTEM EVALUATION

This chapter describes the wastewater collection system evaluation, including developing the model. The steps are as follows:

- Choosing the model software
- Establishing the system layout in the model
- Developing the design criteria for the collection system
- Calibrating the model
- Creating different scenarios in the model
- Performing modeling
- Reviewing and evaluating results
- Identifying existing deficiencies
- Developing solutions

MODEL SELECTION

HAL and Town personnel decided to use the Autodesk Storm and Sanitary Analysis (SSA) Model Software for the master plan hydraulic analysis. The software was selected because it is freely available with an AutoCAD license and because of its ability to import GIS data and export models to EPA SWMM (free distribution).

SYSTEM LAYOUT AND MODEL CONSTRUCTION

Information about how the model was built and calibrated is included in this section.

System Facilities

The wastewater collection system layout was provided by the Town of Alta and SLCSA#3 in a GIS data format and in construction record drawings. Information about the material and diameter of collection system pipes, invert elevations of pipes, and manhole rim elevations were compiled and imported into the model.

Flow Allocation

Wastewater flow was spatially allocated in the model to match flow values and projections listed in Chapter 4. Wastewater flow rates from specific customers were allocated to the pipeline nearest to the customer. For the existing model, flows were distributed using billed wintertime drinking water sales data, which corresponds to the time of peak wastewater flow generation. For future projections, wastewater flow generated by customers was allocated based on expected locations of future development. Infiltration and inflow were distributed uniformly.

Calibration

After the model was initially constructed, its output was compared to available flow data collected at the outfall to the SLCSA3 system. Flow data from the flume exists at limited time intervals, making precise calibration difficult, but flow rates in the existing conditions model generally appeared to match recorded flow data and also appeared consistent when compared to billed drinking water service data.

EVALUATION CRITERIA

Criteria used to evaluate the hydraulic performance of the sewer system are listed in Table 5-1.

TABLE 5-1 EVALUATION CRITERIA

CRITERIA	VALUE OR ASSUMPTION
System Flow Rates	Existing system loading was developed based on a level of service (LOS) of 260 gpd per equivalent residential unit (ERU), plus inflow and infiltration. Future hydraulic loading was developed based on growth projections and the LOS of 260 gpd per ERU. Inflow and infiltration were assumed to remain consistent with existing conditions.
Daily Flow Variation	A representative diurnal curve was used to characterize likely system flow variation throughout the day.
Peak Flow	Expected peaking factors were based on the representative diurnal curve.
Inflow and Infiltration	An infiltration rate of 7 gpm was estimated based on the length of system pipes. Inflow was estimated as 300 gpm based on measured flow data.
Future Planning Periods	The estimated buildout condition was evaluated.
Land Use & Population Projections	A total of 169 additional ERUs were estimated based on remaining available drinking water system capacity. These ERUs were allocated to areas with land remaining for development.
Pipe Capacity (Depth/Diameter or d/D)	Roughness Coefficient = 0.013 Manning's n Maximum d/D = 0.5 for all pipes under normal conditions (no inflow); full pipe flow conditions allowed during inflow events.

MODEL SCENARIOS

Modeling scenarios were developed and evaluated for the Town's wastewater collection system as shown in Table 5-2.

TABLE 5-2 MODEL SCENARIOS

SCENARIO	DESCRIPTION
Existing	The existing scenario was used to identify deficiencies in the wastewater collection system under level of service flow rates, and to establish a baseline for evaluation of future conditions.
Existing with Inflow	The existing level of service with inflow scenario was used to identify potential deficiencies during storm events.
Buildout with inflow	The buildout scenario includes projected future wastewater flows, including inflow, but only existing infrastructure. It was used to identify areas where the buildout projected flows exceed the existing pipe capacity criteria.

PEAK HYDRAULIC LOADING

The hydraulic models were used to analyze the collection system. For each scenario, projected average daily flow rates, inflow, and infiltration were spatially allocated in the model. The models applied peaking factors to generate peak flow rates. The existing and future peak flow rates are listed in Table 5-3.

TABLE 5-3 PEAK HYDRAULIC LOADING

Condition	System Hydraulic Loading (MGD)
Existing	587
Buildout	642

It should be noted that results listed in Table 5-3 are peak instantaneous system hydraulic loading, whereas results in Table 4-4 are daily hydraulic loading values (including infiltration and inflow) but are not peaked.

EXISTING DEFICIENCIES

The maximum depth ratio is the ratio between the maximum flow depth in the sewer and the diameter of the pipe (d/D). Pipes were considered deficient if, in the model, the d/D exceeded 0.5 during peak flow conditions without inflow or if it exceeded full pipe conditions with inflow.

Pipe capacity deficiencies identified in the Existing Scenario models are summarized in Table 5-4 along with recommended solutions.

TABLE 5-4 EXISTING PIPE CAPACITY DEFICIENCIES AND SOLUTIONS

PIPE ID(S)[1]	LOCATION	ISSUE	RECOMMENDED SOLUTION
LC146-LC147 LC147-LC148	North of Bypass Road	Flat slope causes near-full pipe conditions	Replace section of pipeline to improve slope
LC154-LC155 LC155-LC156	North of Goldminer's Daughter Lodge	Flat slope causes near-full pipe conditions	Replace section of pipeline to improve slope

1. Pipe IDs are described by the names of the access holes on either end of the pipe. See Figure 2-1 for sewer access hole ID numbers and associated pipes.

FUTURE HYDRAULIC PERFORMANCE

Future flow rates were simulated in a buildout model scenario and did not cause additional deficiencies beyond those currently being observed.

FUTURE CAPITAL PROJECTS

Future capital projects should address both hydraulic performance and physical condition of pipelines. Chapter 6 addresses physical condition of pipes. Information from Chapters 5 and 6 is used to develop the Capital Improvements Plan in Chapter 8.

CHAPTER 6
PIPELINE CONDITION ASSESSMENT

An evaluation of the current physical condition of the existing sewer pipes is presented in this chapter.

VIDEO INSPECTIONS

Cottonwood Improvement District (CID) operates and maintains the Town of Alta sewer system under contract. CID periodically conducts video inspections of system pipes to evaluate condition and need for replacement. Videos collected by CID personnel were reviewed and used to characterize the condition of system pipes.

REMAINING USEFUL LIFE

The available camera footage was reviewed, and a scoring system was used to determine the overall condition of each collection pipe. The chosen scoring system was a variation of the National Association of Sewer Service Companies (NASSCO) Quick Ratings. The LA County Public Works condition assessment program was used as a guideline for this analysis (LA County Public Works, 2024). Table 1 provides a summary of the scoring system.

TABLE 6-1 NASSCO QUCK RATINGS SUMMARY

Example	Summary/Explanation
5421	First Number **(5)**: Highest Severity Second Number **(4)**: Number of Occurrences Third Number **(2)**: Second Highest Severity Fourth Number **(1)**: Number of Occurrences

Values of severity range from 1 to 5. Table 6-2 provides a description of each ranking, and the useful life associated with each.

TABLE 6-2 NASSCO QUCK RATINGS DESCRIPTIONS

Grade	Description	Remaining Useful Life
1	Excellent: minor defects	Failure unlikely in the foreseeable future
2	Good: defects that have not begun to deteriorate	20 years or more
3	Fair: moderate defects that will continue to deteriorate	10 to 20 years
4	Poor: severe defects that will continue to worsen	5 to 10 years
5	Immediate Attention: defects that require immediate attention	Within 5 years

The rating system was used to develop both a structural and maintenance score. The structural rating is more consequential and often requires more immediate action. Maintenance ratings mainly refer to issues that necessitate cleaning or repair. Table 6-3 summarizes the findings from the sewer videos, with ratings, and notes. TOA staff report that the pipelines are cleaned annually. For that reason, it is assumed that sedimentation/buildup is still expected to occur in the same areas regardless of the video inspection date.

TABLE 6-3 NASSCO RATINGS FOR ALTA SEWER COLLECTION SYSTEM PIPES

Start	End	Quick Structural Rating	Quick Maintenance Rating	Notes
LC138	LC137	0000	0012	Slight buildup
LC139	LC138	0000	0012	Slight buildup
LC140	LC139	0000	0011	Slight buildup
LC141	LC140	0021	5100	Slight pipe misalignment. Deposits attached encrustation.
LC142	LC141	0000	0000	-
LC143	LC142	0021	0032	Pipe misalignment. Two areas of buildup noted.
LC144	LC143	0000	0022	Buildup throughout
LC144	LC145	0021	0024	Pipe misalignment. Buildup throughout.
LC145	LC146	3100	5123	Increased water level throughout
LC146	LC147	5200	5100	Significant buildup throughout. Water level increases significantly with inverse elevation.
LC148	LC147	0000	0022	Buildup throughout
LC149	LC148	0031	4123	One identified crack. Buildup throughout
LC150	LC149	0022	0053	-
LC152	LC151	0000	3121	Various water levels
LC153	LC152	0000	3300	Buildup throughout
LC154	LC153	0022	0000	Buildup throughout. Varying water levels.
LC155	LC154	5300	4100	Several sags throughout the pipeline
LC156	LC155	5200	4321	Several sags throughout the pipeline. Excessive buildup throughout.
LC157	LC156	0000	4121	Various water levels

Start	End	Quick Structural Rating	Quick Maintenance Rating	Notes
LC157	LC158	0000	4100	One area of buildup noted
LC158	LC159	-	5100	Build up does not allow for drone to get through
LC159	LC160	0000	3100	Build up on the bottom throughout
LC161	LC160	0000	5200	Build up and coils on the bottom throughout
LC162	LC161	0000	5200	Major buildup at the bottom of the pipe
LC163	LC162	0000	0000	-
LC164	LC163	0000	4100	-
LC165	LC164	0000	0000	-
LC166	LC165	0000	4100	One area of buildup noted
LC166	LC167	2100	3100	Circumferential cracking. Buildup throughout the bottom of pipe.
LC167.1	LC167	0000	0021	Build up throughout
LC168	LC167.1	0000	0000	-
LC168	LC169	0000	0000	-
LC169	LC170	4100	0000	Unaligned pipe
LC176	LC175	5200	3100	Unaligned pipes. Buildup throughout bottom of pipe.
LC177	LC176	0000	3100	Build up throughout
LC178	LC177	0000	2100	Buildup throughout bottom of pipe.
LC178	LC179	0000	3100	Build up throughout
LC179	LC179.1	0000	0021	Build up throughout
LC179	LC180	0000	0021	Build up throughout bottom of pipe

Structural rating scores and maintenance rating scores are shown on Figures 6-1 and 6-2, respectively.

Structural Deficiencies

Structural rating scores are shown on Figure 6-1. Comments on the structural condition of system pipes are as follows:

- The segment of pipe between manholes LC154 and LC157 is in poor condition. Sagging pipes and flat or inverse slopes cause standing water, which accelerates deterioration.
- The segment of pipe between manholes LC145 and LC147 is in poor condition. Flat or inverse slopes cause standing water, which accelerates deterioration.
- Misalignment between pipes is observed between manholes LC168 and LC171 and again between manholes LC175 and LC176. The segment of pipe between these two areas was not inspected by camera, but with structural issues on both ends, it may also exhibit similar characteristics.

Maintenance Deficiencies

Maintenance rating scores are shown on Figure 6-2. Comments on maintenance rating scores are as follows:

- The segments of pipe with structural deficiencies due to flat or inverse slopes listed above (between LC154 and LC157 and between LC145 and LC147) also present ongoing maintenance challenges. System personnel have indicated that they address these problems with frequent cleaning.
- Various areas of the system exhibit significant buildup of deposits and encrustation. Much of this is likely due to the age of the system and can be addressed with cleaning.

CAPITAL PROJECTS

Capital projects to address pipeline condition are addressed in Chapter 8.

DRAFT

LC178.2
LC177
LC176
LC178.1
LC174
LC175
LC178
LC179
LC173
LC172
LC171
LC169
LC167
LC165
LC168
LC166
LC164
LC163
LC162
LC161
HWY 210
LC160
LC159
LC158
LC157
LC156
LC155
LC154
LC153
LC152
LC151
LC150
LC149
LC148
LC147
LC146
LC145
LC144
LC143
LC142
LC141
LC140
LC139
LC138
BYPASS RD
LC137
LC136
LC135
LC134

N

0 300 600 1,200 Feet

Legend

- Sewer Access Holes

Structural Rating Score

- No Data Available
- 1 - Good Condition
- 2 - 20+ Years Remaining
- 3 - 10 to 20 Years Remaining
- 4 - 5 to 10 Years Remaining
- 5 - Less than 5 Years Remaining

Date: 4/9/2025
Document Path: H:\Projects\528 - Town of Alta\01.100 - Water and Sewer Master Plan\GIS\Alta Data Map\Alta Data Map.aprx

HANSEN ALLEN & LUCE INC ENGINEERS

TOWN OF ALTA

SEWER MAIN LINE STRUCTURAL RATING SCORES

FIGURE 6-1

DRAFT

LC178.2
LC177
LC176
LC178.1
LC174
LC175
LC178
LC179
LC173
LC172
LC171
LC169
LC167
LC165
LC163
LC162
LC161
LC168
LC166
LC164
HWY 210
LC160
LC159
LC158
LC157
LC156
LC155
LC154
LC153
LC152
LC151
LC150
LC149
LC148
LC147
LC146
LC145
LC144
LC143
LC142
LC141
LC140
LC139
LC138
BYPASS RD
LC137
LC136
LC135
LC134

N

0 300 600 1,200 Feet

Legend

- Sewer Access Holes

Maintenance Rating Score

- No Data Available
- 0 - No Issues
- 1 - Slight Buildup
- 2 - Moderate Buildup
- 3 - Significant Buildup
- 4 - Excessive Buildup
- 5 - Major Buildup

Date: 4/9/2025
Document Path: H:\Projects\528 - Town of Alta\01.100 - Water and Sewer Master Plan\GIS\Alta Data Map\Alta Data Map.aprx

HANSEN ALLEN & LUCE INC ENGINEERS

TOWN OF ALTA	SEWER MAIN LINE MAINTENANCE RATING SCORES	FIGURE 6-2

CHAPTER 7
OPERATIONS AND MAINTENANCE ALTERNATIVES

Recommendations for key operations and maintenance procedures have been developed. Many of these recommendations are a continuation of procedures already in effect. A discussion is included below, along with a recommendation for continued practice.

SYSTEM MONITORING

It is difficult to determine the condition of the wastewater collection system based on age alone. The typical design life for a sanitary sewer is between 50 and 100 years. Factors affecting design life may include pipe material, soil conditions and quality of construction. The Town uses sewer video inspection technology to evaluate the structural integrity of the pipes in the sewer network. Sewer video inspection is very useful at identifying cracks, holes, offset joints, erosion, low points in pipes, and significant inflow/infiltration. It is recommended that the Town continue the system video schedule and periodically update the sewer repair and replacement plan based on findings from video inspection.

PIPELINE IMPROVEMENTS

The following improvement alternatives are typically considered when addressing pipeline deficiencies.

Cleaning

If the slope of the pipe is insufficient to provide adequate flow velocity, deposition of solids will occur. Solids deposition decreases pipe capacity. Several locations within the Town's collection system are relatively flat, resulting in slopes less than that necessary to produce scour velocity. It is recommended that crews continue cleaning pipes in the system on a regular schedule. Problem areas should be cleaned more frequently.

Replacement Sewers

Historically, where pipe capacity has been identified as being insufficient, the typical solution has been to provide additional capacity by replacing the existing sewer with a larger sewer. Portions of the recommended projects are replacement projects.

Bypass Sewers/Re-routing Flows

While replacement of an existing sewer may be appropriate when the existing sewer is structurally inadequate, construction of a bypass or parallel sewer to supplement the capacity of the existing sewer may be a less expensive alternative.

New Sewers

New sewers are often the only option to collect flows from future development or previously inaccessible areas. A few new sewer mains may be constructed along with future development, but for the most part the Town's sewer network has been constructed.

Alternative Construction Technologies

Within the last few years, several alternative technologies have become popular when sewers need to be replaced, when pipeline capacity needs to be increased, or when there are significant constraints to more conventional construction methods. Typical alternative technologies include:

New Construction

- Steered Auger Boring (Directional Drilling)
- Micro-tunneling

Sewer Pipe Rehabilitation

- Cured-in-Place Pipe
- Slip Lining
- Pipe Bursting
- Pipe Eating (drilling away the old pipe as a new pipe is installed)
- Thermoforming (Fold and Form)

COMPARISON OF IMPROVEMENT ALTERNATIVES

Sewers

For the purposes of this report, sewer replacements were assumed to be open-cut.

Future Considerations

During design of the recommended improvements, the Town will review all assumptions, compare improvement alternatives, and will decide on the most cost-effective and appropriate improvement method at that time.

CHAPTER 8
CAPITAL IMPROVEMENTS PLAN

Recommended capital improvements and their estimated construction costs were identified based on the findings described in the previous chapters. These recommendations are intended to correct existing deficiencies and support future development.

RECOMMENDED IMPROVEMENT PROJECTS

Factors considered in recommending projects were as follows:

- Input from sewer system operation personnel regarding their experience with, and opinions regarding, the deficiency and potential solutions.
- Input from Town management regarding a wide range of issues, including development schedules, budgeting issues and coordination with other public works projects.
- Priority indicated by hydraulic modeling and condition assessment

Table 8-1 includes a description of recommended capital projects within a 10-year planning period. Projects are shown on Figure 8-1.

TABLE 8-1 RECOMMENDED CAPITAL PROJECTS

Project ID	Timeframe	Description	Notes
SS-1	0 – 5 Years	Replace approximately 765 ft of 10-inch diameter pipe.	• Replaces structurally and hydraulically deficient pipes • Improves pipe slope, reducing the need for cleaning and reducing potential for future corrosion and deterioration
SS-2	0 – 5 Years	Replace approximately 420 ft of 8-inch diameter pipe.	• Replaces structurally and hydraulically deficient pipes • Improves pipe slope, reducing the need for cleaning and reducing potential for future corrosion and deterioration • Portions of this may have already been replaced as per Service Area 3 personnel. Video inspections should be used to verify.
SS-3a	5-10 Years	Replace approximately 65 ft of 10-inch diameter pipe	• Replaces misaligned and deteriorating pipes based upon findings from review of sewer videos.
SS-3b	5-10 Years	Replace approximately 600 ft of 10-inch diameter pipe	• Replaces misaligned and deteriorating pipes based upon findings from review of sewer videos.

DRAFT

SS-3a
Replace approximately 65 ft. of 10-inch diameter pipeline: $33,000

SS-3c
Replace approximately 770 ft. of 10-inch diameter pipeline: $388,000

SS-3b
Replace approximately 600 ft. of 10-inch diameter pipeline: $302,000

SS-1
Replace approximately 765 ft. of 10-inch diameter pipeline: $386,000

HWY 210

BYPASS RD

SS-2
Replace approximately 420 ft. of 8-inch diameter pipeline: $204,000

N

0 250 500 1,000 Feet

Legend

- Sewer Access Holes
- Existing Pipeline

Capital Improvement Pipeline Projects

- SS-1
- SS-2
- SS-3a
- SS-3b
- SS-3c

Date: 4/10/2025
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HANSEN ALLEN & LUCE INC ENGINEERS

TOWN OF ALTA

RECOMMENDED CAPITAL IMPROVEMENT PROJECTS

FIGURE 8-1

Project ID	Timeframe	Description	Notes
SS-3c	5-10 Years	Replace approximately 770 ft of 10-inch diameter pipe	• Video footage for this section of pipe was not available. Further investigation is recommended before pursuing this project. • This project is included because structural misalignment on both ends may be an indication of problems with this section of pipe. • If replacement is determined to be necessary after further video inspection, changing the alignment to capture sewage from the West Grizzly area should be considered.

PROJECT COST ESTIMATES

Typical representative unit costs were used to develop the project construction cost estimates. Sources of typical unit costs included HAL's bid tabulation records for similar recent projects in Utah, and the 2025 RS Means Heavy Construction Cost Index. Project cost estimates and related material are included in Appendix A.

Precision of Cost Estimates

When considering cost estimates, there are several levels or degrees of accuracy, depending on the purpose of the estimate and the percentage of detailed design that has been completed. The following levels of accuracy are typical:

Type of Estimate	Accuracy
Master Plan	-50% to +100%
Preliminary Design	-30% to +50%
Final Design or Bid	-10% to +10%

For example, at the master plan level (or conceptual or feasibility design level), if a project is estimated to cost $1,000,000, then the accuracy or reliability of the cost estimate would typically be expected to range between approximately $500,000 and $2,000,000. While this may not seem very accurate, the purpose of master planning is to develop general sizing, location, cost and scheduling information on a number of individual projects that may be designed and constructed over a period of many years. Master planning also typically includes the selection of common design criteria to help ensure uniformity and compatibility among future individual projects. Details such as the exact capacity of individual projects, the level of redundancy, the location of facilities, the alignment and depth of pipelines, the extent of utility conflicts, the cost of land and easements, the construction methodology, the types of equipment and material to be used, the time of construction, interest and inflation rates, permitting requirements, etc., are typically developed during the more detailed levels of design.

At the preliminary design level, some of the aforementioned information will have been developed. Major design decisions such as the size of facilities, selection of facility sites, pipeline alignments and depths, and the selection of the types of equipment and material to be used during construction, will typically have been made. At this level of design, the accuracy of the cost estimate for the same $1,000,000 project would typically be expected to range between approximately $700,000 and $1,500,000.

After the project has been completely designed, and is ready to bid, all design plans and technical specifications will have been completed and nearly all of the significant details about the project should be known. At this level of design, the accuracy of the cost estimate for the same $1,000,000 project would typically be expected to range between approximately $900,000 and $1,100,000.

Estimated Project Costs

Table 8-2 identifies projects recommended to correct existing deficiencies and replace aging infrastructure.

TABLE 8-2 EXISTING DEFICIENCY IMPROVEMENT PROJECTS AND COST ESTIMATES

PROJECT ID	DESCRIPTION	COST[1]
SS-1	Replace approximately 765 ft of 10-inch diameter pipe.	**$386,000**
SS-2	Replace approximately 420 ft of 8-inch diameter pipe.	**$204,000**
SS-3a	Replace approximately 65 ft of 10-inch diameter pipe.	**$33,000**
SS-3b	Replace approximately 600 ft of 10-inch diameter pipe.	**$302,000**
SS-3c	Replace approximately 770 ft of 10-inch diameter pipe.	**$388,000**
	TOTAL	**$1,313,000**

[1] All costs include 20% for engineering, administrative costs, and contingencies. Costs are shown in 2025 dollars.

SEWER REPLACEMENT

The pipeline condition assessment (see Chapter 6) was used to develop a methodology to help Alta plan for eventual replacement of sewer system infrastructure. Pipes were categorized based on estimated remaining lifespan. The total length of pipe by remaining lifespan was determined for each lifespan category. The length of pipe was then multiplied by an estimated replacement cost of $500 per foot (intended to include contingency and engineering) to forecast the amount of financial investment Alta should plan to spend on sewer replacement into the future. Results are shown in Table 8-3.

TABLE 8-3 RECOMMENDED SEWER REPLACEMENT FUNDING

Estimated Lifespan	Total Length of Pipe (ft)	Replacement Cost per Foot[1, 2] ($)	Replacement Cost
0 to 5 years	1,185	**See Table 7-2**	**$590,000**
5 to 10 years	1,435	**See Table 7-2**	**$723,000**
10 to 20 years	554	**$500**	**$277,000**
20+ years	8,517	**$500**	**$4,258,000**

1. Costs listed in the 0 to 5 years and 5 to 10 years categories are taken from the CIP in Table 7-2. They are not additional to the numbers in Table 7-2.
2. Replacement costs are intended to represent an average per length of pipe including 20% for engineering, administrative costs, and contingencies. Costs are shown in 2025 dollars. Inflation has not been incorporated into estimated costs.

FINANCIAL CONSIDERATIONS

Cost for construction, materials, and labor have changed significantly in the last several years. To maintain adequate funding for the wastewater collection system, the following actions are recommended:

- Periodically review and update sanitary sewer rates
- Periodically review and update project cost estimates
- Periodically evaluate sewer condition inspection videos and update project priority accordingly
- Consider bidding multiple projects at the same time to increase cost-efficiency

SUMMARY OF CAPITAL FACILITY RECOMMENDATIONS

Recommendations

- Perform additional video inspections to verify the need for project SS-3c.
- Plan for and allocate funds for the recommended projects.
- Periodically review sanitary sewer user rates.
- Update the master plan and capital facilities plan on an as-needed basis and as new sewer system camera footage becomes available.

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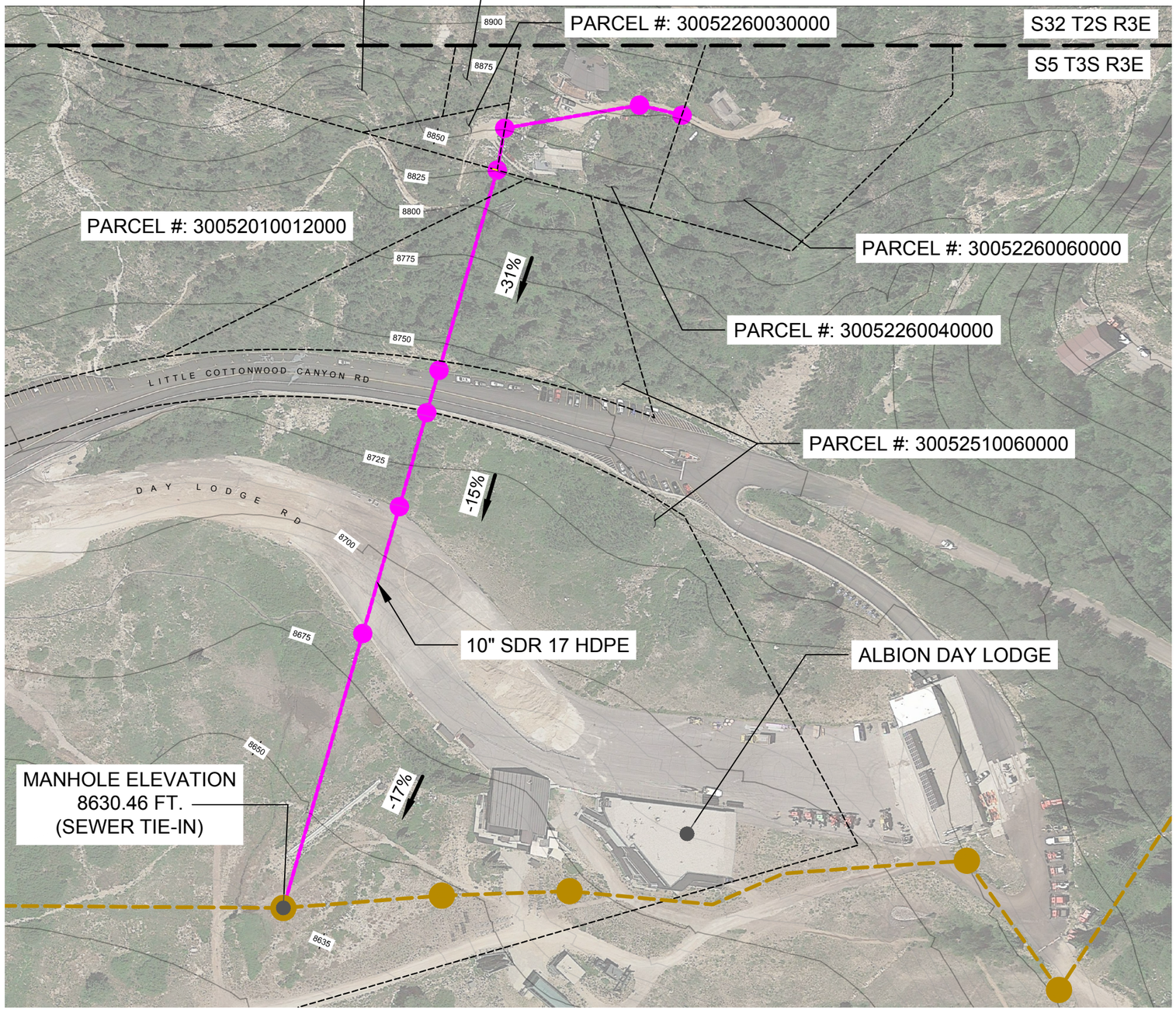
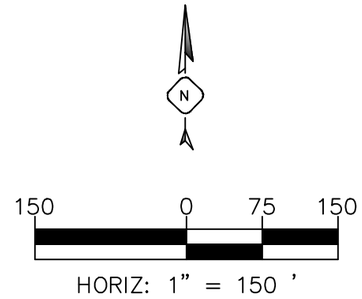
APPENDIX A

West Grizzly Sewer Concept (Advanced Environmental Engineering, 2019) And HAL Preliminary Cost Estimate





LEGEND

- APPROXIMATE SECTION LINE
- APPROXIMATE PROPERTY LINE
- PROPOSED MANHOLE
- PROPOSED 8 INCH HDPE SEWER LINE
- EXISTING MANHOLE
- EXISTING SEWER LINE

NOTES

1. PIPE SPEC: 10" SDR 17 HDPE
2. INSTALLED LENGTH: .~1275 LF
3. INSTALLED MANHOLES: 8

NO.	DATE	REVISION

DRAWING IS NOT TO SCALE IF BAR DOES NOT MEASURE 1 INCH
0 1/2 1

WEST GRIZZLY SEWER CONCEPT

WEST GRIZZLY
LITTLE COTTONWOOD CANYON
ALTA, SALT LAKE COUNTY

ADVANCED ENVIRONMENTAL ENGINEERING
789 EAST 80 NORTH, KAYSVILLE, UTAH 84037
PHONE (801) 773-3155

DESIGN: TL
DRAWN: TL
CHECKED: CH
DATE: 10/22/19

C1.0

ADVANCED ENVIRONMENTAL ENGINEERING
789 EAST 80 NORTH, KAYSVILLE, UTAH 84037
PHONE: (801) 773-3155

West Grizzly Sewer Extension

CLIENT: Town of Alta
TITLE: Engineers Opinion of Probable Cost
DATE 11/6/2019

Item	Description	Unit Measure	No. Units	Cost/Unit	Total Cost	Comments
1	**Mobilization**	LS	1	$30,000.00	$30,000	Including Bonds and Insurance
2	**Traffic Control**	LS	1	$3,000.00	$3,000	Through Roadways
2	**10" SDR 17 HDPE**	LF	1,280	$55.00	$70,400	Select Site Soil Bedding
3	**Double Lid Concrete Manholes**	Each	8	$4,000.00	$32,000	-
4	**Replacement Asphalt**	SF	840	$6.00	$5,040	Assumed 7" thick
5	**Replacement Gravel**	SF	9,040	$3.50	$31,640	Assumed 4" thick
6	**Revegetation**	LS	1	$1,500.00	$1,500	Forest Service Seed Mix Only
7	**Rock Excavation Contingency**	CY	0	$100.00	$0	If Needed
8	**4" Sewer Lateral**	LF	0	$50	$0	Responsibility of Resident
9	**Residential Pump Systems**	Each	-	$10,000	$0	Responsibility of Resident (If Needed)
				Sub-Total	**$173,580**	

Rock Excavation Contingency	$10,000.00
Project Contingency (10%)	$17,358.00
Subtotal	**$200,938.00**
Engineering (7%)	$14,065.66
Construction Management (12%)	$24,112.56
Legal (7%)	$14,065.66
Total Project Cost	**$253,181.88**

Town of Alta
West Grizzly Sanitary Sewer
Preliminary Engineers Cost Estimates

	Item	Unit	Unit Price	Quantity	Total Price
SS-WG	***Sewer Line for West Grizzly***				
	Install 8" sewer line	LF	$ 550	1,300	$ 715,000
				Total	$ 715,000
				Engineering & Admin. (10%)	$ 71,500
				Contingency (10%)	$ 71,500
				Total to Sewer Line for West Grizzly	**$ 858,000**

APPENDIX B

Estimated Capital Project Costs

Town of Alta
Drinking Sanitary Sewer Recommended Improvements
Preliminary Engineers Cost Estimates

	Item	Unit	Unit Price	Quantity	Total Price
SS-1	***Sewer Line Replacement #1***				
	Install 10" sewer line	LF	$ 420	765	$ 321,300
				Total	$ 321,300
				Engineering & Admin. (10%)	$ 32,130
				Contingency (10%)	$ 32,130
				Total to Sewer Line Replacement #1	**$ 386,000**
SS-2	***Sewer Line Replacement #2***				
	Install 8" sewer line	LF	$ 405	420	$ 170,100
				Total	$ 170,100
				Engineering & Admin. (10%)	$ 17,010
				Contingency (10%)	$ 17,010
				Total to Sewer Line Replacement #2	**$ 204,000**
SS-3a	***Sewer Line Replacement #3a***				
	Install 10" sewer line	LF	$ 420	65	$ 27,300
				Total	$ 27,300
				Engineering & Admin. (10%)	$ 2,730
				Contingency (10%)	$ 2,730
				Total to Sewer Line Replacement #3a	**$ 33,000**
SS-3b	***Sewer Line Replacement #3b***				
	Install 10" sewer line	LF	$ 420	600	$ 252,000
				Total	$ 252,000
				Engineering & Admin. (10%)	$ 25,200
				Contingency (10%)	$ 25,200
				Total to Sewer Line Replacement #3b	**$ 302,000**
SS-3c	***Sewer Line Replacement #3c***				
	Install 10" sewer line	LF	$ 420	770	$ 323,400
				Total	$ 323,400
				Engineering & Admin. (10%)	$ 32,340
				Contingency (10%)	$ 32,340
				Total to Sewer Line Replacement #3c	**$ 388,000**
				Total Project Costs	**$ 1,313,000**

TOWN OF ALTA

ORDINANCE # 2025-O-4

AN ORDINANCE AMENDING TITLES 8 AND 9 TO ADOPT THE WILDLAND-URBAN INTERFACE CODE AND ALLOW FOR DEFENSIBLE SPACE

WHEREAS, the Town of Alta Town Council ("Council") wished to promote the health, safety and welfare of those who live in properties in the Town of Alta; and,

WHEREAS, the entire Town of Alta (Town) is within a Wildland-Urban Interface area; and,

WHEREAS, wildfire risk is an issue for the properties in the Town;

WHEREAS, defensible space is a requirement of the Wildland-Urban Interface Code.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF ALTA, UTAH, THAT:

SECTION I: Amendment. Title 8 and Title 9 of the Alta Code of Ordinances is hereby amended as set forth in Exhibit A.

SECTION II: Effective Date. This ordinance shall got into effect after publication and posting as required by Utah Code Title 10, Chapter 3..

PASSED AND ADOPTED by the Town Council of Alta, Utah, this ___ day of _____ in the year 2025.

TOWN OF ALTA

_____
Roger Bourke, Mayor

ATTEST:

_____
Jen Clancy, Town Clerk

Vote:

Mayor Bourke _____ Councilmember Anctil _____

Councilmember Byrne _____ Councilmember Morgan _____

Councilmember Schilling _____

Certification

Ordinance/summary published on Utah state noticing website on _____, 2025.
Effective date of Ordinance: _____.

EXHIBIT A

8-1-14: DEVELOPMENTS:

A. Defined: "Development" shall mean a group or planned group or planned development, including apartment and/or group dwellings, or any other private housing development where streets within such development are not dedicated to the ~~town~~Town.

B. Fire Hydrants Located In Any Development: The owner, builder and/or developer of any development located within the limits of the ~~town~~Town shall install within ~~said~~the development, at their sole expense, all fire hydrants as required by applicable codes and regulations and at those locations designated by the fire marshal.

Additionally, where the development is located on private property and the street containing water mains and ~~said~~the hydrants are not conveyed or otherwise dedicated to the ~~town~~Town, ~~said~~the owner, builder and/or developer shall be and remain solely liable for all claims arising therefrom and responsible for the complete maintenance and operations of all mains and fire hydrants within ~~said~~the development. Where ~~said~~the street containing water mains and hydrants are later conveyed or otherwise dedicated the ~~town~~Town, ~~said~~the owner, builder and/or developer shall, at their expense, maintain ~~said~~the mains and fire hydrants for a period of one year from the date of written acceptance thereof by the ~~town~~Town. No dwelling unit in any such development shall be located more than three hundred feet (300') from a fire hydrant.

C. Compliance With Specifications: All hydrants installed in any such subdivision must comply with ~~then~~ current specifications for fire hydrants ~~of the public works office~~ by applicable codes and regulations.

D. Bond Required: A performance bond in an amount adequate to cover the cost of construction must be posted before any installation of mains and fire hydrants can begin hereunder in order to assure compliance with the foregoing, and that ~~said~~the hydrants and water mains shall be properly installed and maintained according to specifications of ~~the town~~Town ~~department of public works~~Town code. ~~Said~~The bond will not be released until the requirements are met and all fire hydrants and water mains connected thereto are certified in writing to be in good operating condition by the ~~public works superintendent~~fire marshal.

8-1-16: FIRE HYDRANTS:

A. Control: All fire hydrants within the limits of the ~~town~~Town, and those installed outside, shall be under the control of and shall be kept in repair by the superintendent of the public works department in conjunction with the fire marshal.

B. Purchase Of Water From Hydrants Authorized: The chief administrative officer of the ~~town~~Town, or his/her agent, may allow public or private contractors, subcontractors or other legitimate users to purchase water from fire hydrants. Any entity requesting to purchase water from a hydrant must demonstrate to the ~~town~~Town that it has employees with the skills

necessary to operate the equipment set forth in subsection D of this section without damage to the hydrant and without causing contamination to the ~~town~~Town water system. A fee shall be charged for ~~said~~the application; ~~said~~the fee to be established by resolution.

C. Applications In Writing Required: Applications for the purchase of water from fire hydrants shall be completed and approved at least forty eight (48) hours prior to the water being purchased. A properly issued application shall constitute a permit for the purchase and taking of water and must be present at the site where water is being taken. ~~Said~~The application and permit shall only be used at the hydrant specified in the application. Purchase price for the water shall be established by resolution.

D. Town To Require Specified Equipment: No water shall be taken from any fire hydrant within the ~~town~~Town unless a flow meter with a shutoff valve and backflow preventer is used. ~~Said~~The flow meter shall either be furnished by the ~~town~~Town or shall be one acceptable to the ~~town~~Town. The flow meter shall be returned to the ~~town~~Town in good working condition immediately upon completion of use. If the ~~town~~Town flow meter is used, a deposit in an amount which is at least the replacement cost of ~~said~~the flow meter shall be charged, which amount shall be established by resolution.

E. Charges And Regulations For Use Of Hydrants: Under the direction of the chief administrative officer of the ~~town~~Town, regulations for the use and purchase of water from fire hydrants may be issued administratively. Fees for the usage of equipment shall be charged and shall be set by resolution.

F. Proper Use And Indemnification: Any entity taking water from a fire hydrant shall disconnect the flow meter and shutoff valve when water is not being taken from the hydrant. All applicants shall agree to hold the ~~town~~Town and its officials and employees harmless from any and all claims, losses, damages, costs and liability of any type which may arise as a result of the permittee's use of the hydrant and water as authorized, and indemnify the ~~town~~Town for any costs it may incur thereby.

G. Responsibility For Damage: Any damage done to any equipment owned by the ~~town~~Town shall be the responsibility of and shall be paid for promptly by any entity taking water from a fire hydrant. The ~~town~~Town shall have the authority to immediately revoke any permit on a showing that any damage has been done or that any laws or regulations have been broken.

H. Penalties For Unlawful Use: It shall be unlawful for any person, business or any entity to take water from a fire hydrant without first complying with the above laws. Violation of this section shall be a class B misdemeanor, subject to penalty as provided in section 1-4-1 of this code.

I. Fire Hydrants On Private Property:

1. Permit Required: No person, firm or corporation shall install a fire hydrant or fire hydrant water supply piping on private property or cause the same to be done, without first obtaining a permit for each structure from the ~~town~~Town building inspector.

2. Expense Of Owner; Maintenance: Any installation of a fire hydrant or fire hydrant supply piping under this section shall be made at the expense of the owner of the property upon which such installation is made and ~~said~~the hydrant shall be installed and perpetually maintained by ~~said~~the person, or his successor in interest, in compliance with the applicable fire hydrant specifications, regulations and agreements of the department of public works.

3. Building Construction, Distance Requirements: It shall be unlawful for any person to complete more than thirty percent (30%) of the construction of any new building or building addition, other than buildings designed for use as three (3) or less individual family dwelling units, when ~~said~~the building is located on private property more than two hundred feet (200') from a fire hydrant, measured from ~~said~~the fire hydrant. Whenever the building inspector determines that any work is being done to the contrary to the provisions of this subsection, he may order the work stopped by notice in writing served on any person engaged in doing or causing such work to be done, and any such person shall stop such work until authorized by the building inspector to proceed with the work.

4. Specifications: All water outlets on fire hydrants installed hereunder must meet the specifications of ~~the department of public works~~applicable codes and regulations.

5. Water Main Size Requirements: No new water main installation used to service a fire hydrant shall be smaller than six inches (6") in diameter.

6. Number Of Hydrants Required For A Building: The following table shall be used in determining the number of hydrants to be used for fire protection in connection with the construction of any building not excluding hereunder, with the location of each such hydrant to be determined and designated by the fire marshal:

Building Area Square Feet	**Number Of Hydrants Required**	
	1 Story (Without Basement)	**2 Stories Or More (1 Story And Basement)**
Up to 5,000	1	1
5,000 to 15,000	2	2
15,000 to 40,000	2	3
40,000 to 100,000	3	4
100,000 to 200,000	4	5
200,000 to 300,000	5	6

300,000 to 400,000	6	8
Over 400,000	Discretion of fire marshal	

7. Bond: A performance bond in the amount adequate to cover the cost of construction must be posted before any installation of fire hydrants can begin hereunder in order to assure compliance with the foregoing. ~~Said~~The bond will not be released until the requirements hereof are met and all water mains and fire hydrants connected thereto are certified in writing to be in good operating condition by the ~~superintendent of the public works office~~fire marshal.

9-1-2: CODES ADOPTED:

A. Building Code: The international building code (IBC), as adopted by the state, is hereby adopted as the official building code for the town, subject to section 9-1-3 of this chapter.

B. Fire Code:

1. For the purpose of prescribing regulations governing conditions hazardous to life and property from fire and explosion, the 2009 edition of the international fire code ("IFC"), and any subsequent editions, including the international fire code standards, is hereby adopted including appendices B, C, D, E, F, G, H, I and J but not appendix A thereof, with such amendments as are set forth below.

2. Pursuant to Utah Code Annotated 10-3-711 (17-53-208), upon passage hereof, a copy of the international fire code shall be placed on file in the office of the town clerk for the use and examination of the public.

C. Uniform Code For Abatement Of Dangerous Buildings: The town hereby adopts the 1997 edition of the uniform code for the abatement of dangerous buildings (UCADB), as adopted by the International Code Council.

D. Wastewater Disposal Regulations: The town hereby adopts the Salt Lake Valley health department wastewater disposal regulations.

E. Other Codes As Approved: All other building, plumbing, electrical, mechanical, energy and/or natural gas codes established and adopted as standard by the state, including amendments thereto, shall hereby become established as the adopted codes of the town, subject to section 9-1-3 of this chapter.

F. Wildland Urban Interface Code: The 2006 Wildland Urban Interface Code along with Appendix A and Appendix B. and any successor code adopted by the State of Utah is hereby adopted. All the lands within the town limits of the Town of Alta are designated by the Utah Division of Forestry, Fire and State Lands as Wildland-Urban Interface.

~~F.~~

9-3-2: SITE PLAN APPROVAL:

A. Required; Approving Authority: It is the express policy of the ~~town~~Town to preserve as many mature trees as possible. It shall be unlawful for any person to proceed with any development or remove mature trees within the ~~town~~Town without first having submitted a site plan and obtaining an approved site plan with respect to vegetation. For single-family residential development, the ~~mayor~~ building official shall provide ~~said~~the approval. For all other development, the planning commission shall provide ~~said~~the approval. In order to obtain approval to remove mature trees, a person must show that the failure to remove a mature tree will constitute extreme hardship.

B. Forest Service Land: For development on forest service land, and private land being developed in conjunction with forest service permitted land, on which a building is not proposed or contemplated, written approval by the forest service of a vegetation plan shall constitute approval from the ~~town~~Town, which must receive ~~said~~the written approval prior to issuing any building permits and prior to any development proceeding.

9-3-3: REQUIREMENTS FOR PRESERVATION OR REPLACEMENT:

A. Seedlings: Any seedling removed from the property shall be replaced with three (3) vigorous seedlings of at least six inches (6") in height.

B. Saplings: Any sapling removed from the property shall be replaced with three (3) vigorous seedlings at least six inches (6") in height and three (3) vigorous saplings at least five feet (5') in height.

C. Mature Trees:

1. Any mature tree, if approved for removal from the property, shall be replaced with five (5) vigorous seedlings at least six inches (6") in height and five (5) vigorous saplings at least five feet (5') in height.

2. No mature tree shall be removed without site plan approval.

D. Survival; Replacement: Appropriate steps shall be taken to ensure all planted trees survive. Any planted trees that do not survive shall be replaced.

E. Bond; Replacement: A two (2) year bond shall be given to the ~~town~~Town in the amount of the value of the replaced trees to be utilized in the event of their death and nonreplacement by the developer or landowner. Submission of a site plan shall constitute a license in favor of the ~~town~~Town to enter upon a development and replace dead vegetation in the event the landowner or developer does not replace the same after written notice from the ~~town~~Town to do so.

F. The requirements of this removal and replacement section shall not apply to defensible space requirements of the Wildland Urban Interface Code as adopted by the Town so long as a ~~site plan~~ documentation indicating trees to be removed, including their proximity to the property, is submitted and approved by the Building Official.

~~E.~~G. A copy of the approved fire protection plan shall be submitted to the Town for incorporation into the final approval documents.

Town of Alta

Financial Statements

June 30, 2025

Town of Alta
Table of Contents
June 30, 2025

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Town of Alta, Utah (the Town), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta, as of June 30, 2025 and the respective changes in financial position and cash flows, where applicable, , thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As discussed in note 8 to the financial statements, in fiscal year 2025 the Town adopted new accounting guidance, GASB 101, *Compensated Absences*. Our opinions were not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives to obtain reasonable assurance about whether the financial statements as a whole are free from

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

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
November 19, 2025

As management of the Town of Alta, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2025.

History and Background of Government

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

The Town of Alta's total general fund expenditures were $2,440,364. A majority of the operating revenue in the general fund is generated from sales tax, property tax and energy taxes. Other types of revenue include Class C Road Funds; State Liquor Funds; State Grants; business, liquor and animal licenses; and building permit fees, to name a few. The Town provides the following services within the community: administrative, planning and zoning, police services, recycling, parks and summer program, plan review and building inspection, judicial court, contract Post Office, reading room, and community center, road improvements and community and economic development. The Town also operates fully approved sewer and culinary water systems.

Financial Highlights

During the course of the fiscal year ending June 30, 2025, the Town of Alta's overall increase to its net position of $1,082,182 (change in net position). The change in net position reported for the previous fiscal year (2024) was $1,353,599.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, for accounting and reporting purposes, governmental fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, a reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliations are provided on pages 13 and 15.

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

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

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

Other information: Required supplemental information and supplemental information can be found starting on page 41 of this report.

Government-wide Financial Analysis

The tables provided hereafter show net position, changes in net position, capital assets, and debt activity for the year ended June 30, 2025. Data for the year ended June 30, 2024 (the 2024 fiscal year) is also provided for comparative purposes. The Town's net position may serve over time, as a useful indicator of a local government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by $9,844,571 (net position) at June 30, 2025. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $8,815,700 at June 30, 2024. $3,803,301, or 38.63% of The Town's net position at the 2025 fiscal year end (31.73% at the 2024 fiscal year end) reflects its net investment in capital assets (e.g. land, buildings, machinery, equipment, and related improvements), less any related debt and accumulated depreciation. The Town uses these capital assets to house the operations of the Town such as administration, public safety, community center/reading room and culinary water system departments. Other assets include water and sewer transmission lines and vehicles necessary for the daily operation of various departments; consequently, these assets are not available for future spending.

The following table summarizes the Town's net position as of June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 5,793,789	$ 5,698,065	$ 921,558	$ 854,125	$ 6,715,347	$ 6,552,190
Capital assets, net	2,382,851	1,426,315	1,420,450	1,371,212	3,803,301	2,797,527
Total assets	8,176,640	7,124,380	2,342,008	2,225,337	10,518,648	9,349,717
Deferred outflows of resources	295,848	239,968	-	-	295,848	239,968
Current and other liabilities	210,658	116,834	65,673	78,123	276,331	194,957
Long-term liabilities	280,242	171,430	-	-	280,242	171,430
Total liabilities	490,900	288,264	65,673	78,123	556,573	366,387
Deferred inflows of resources	413,352	407,598	-	-	413,352	407,598
Net position:						
Net investment in capital assets	2,382,851	1,426,315	1,420,450	1,371,212	3,803,301	2,797,527
Restricted:						
Roads	23,916	22,768	-	-	23,916	22,768
Impact fees	25,818	24,691	-	-	25,818	24,691
Unrestricted	5,135,651	5,194,712	855,885	776,002	5,991,536	5,970,714
Total net position	$ 7,568,236	$ 6,668,486	$ 2,276,335	$ 2,147,214	$ 9,844,571	$ 8,815,700

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

The Town's net position increased during 2025 by $1,082,182 and increased in 2024 by $1,353,599. The major reasons for this increase are as follows:

- Increases in general sales and use tax of $94,524 over the previous year.
- Increases in property taxes of $179,072 over the previous year.
- Increases in charges for services of $184,860 related to increased building inspections, water, and sewer service charges.
- Increases in interest earnings of $19,996 over the previous year as a result of sustained higher interest rates earned on the Town's investment with the Utah Public Treasurer's Investment Fund.

Expenses of the Town also increased during the 2025 fiscal year, most notably:

- Administration expenses increased by $95,837 as a result of increases in employee-related expenses.
- Police department and public safety expenses increased by $49,837 over the previous fiscal year due to increases in wages, benefits, and other non-capital expenses.
- Planning and zoning expenses increased by $50,935 as a result of additional professional and technical services used during the year.
- Library and community center costs increased by $73,077 over the previous year due to additional costs to determine feasibility of the newly acquired community center building.
- Water and sewer expenses also increased by $70,960 and $28,756, respectively, as a result of normal increases in the cost of providing services, and increases in maintenance costs.

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

The summary of the changes in net position for the 2025 and 2024 fiscal years are as follows:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 305,819	$ 178,203	$ 593,209	$ 535,965	$ 899,028	$ 714,168
Operating grants and contributions	177,840	244,663	-	-	177,840	244,663
Capital grants and contributions	25,378	20,251	-	-	25,378	20,251
General revenues:						
Property taxes	433,125	432,187	-	-	433,125	432,187
General sales and use tax	2,375,541	2,281,017	-	-	2,375,541	2,281,017
Energy sales and use tax	92,576	106,681	-	-	92,576	106,681
Telephone use tax	5,043	5,593	-	-	5,043	5,593
Other	5,677	7,042	-	-	5,677	7,042
Unrestricted investment earnings	230,497	208,952	53,294	54,843	283,791	263,795
Gain on sale of assets	-	34,418	-	-	-	34,418
Total revenues	3,651,496	3,519,007	646,503	590,808	4,297,999	4,109,815
Expenses:						
Legislative	20,393	21,137	-	-	20,393	21,137
Municipal building	61,313	47,135	-	-	61,313	47,135
Judicial court	33,901	24,331	-	-	33,901	24,331
Administration	555,787	459,950	-	-	555,787	459,950
Non-departmental	26,443	26,856	-	-	26,443	26,856
Transportation	254,022	233,564			254,022	233,564
Planning and zoning	86,904	35,969	-	-	86,904	35,969
Police department	1,383,725	1,333,888	-	-	1,383,725	1,333,888
Post office	46,198	40,125	-	-	46,198	40,125
Building inspection	67,402	35,977	-	-	67,402	35,977
Streets	15,230	25,759	-	-	15,230	25,759
Recycling	24,632	23,973	-	-	24,632	23,973
Geographic information systems	199	199	-	-	199	199
Parks	38,488	18,966	-	-	38,488	18,966
Library and community center	83,078	10,001	-	-	83,078	10,001
Homeland security	720	720	-	-	720	720
Water	-	-	300,228	229,268	300,228	229,268
Sewer	-	-	217,154	188,398	217,154	188,398
Total expenses	2,698,435	2,338,550	517,382	417,666	3,215,817	2,756,216
Change in net position	953,061	1,180,457	129,121	173,142	1,082,182	1,353,599
Net position - beginning, restated	6,615,175	5,488,029	2,147,214	1,974,072	8,762,389	7,462,101
Net position - ending	$ 7,568,236	$ 6,668,486	$ 2,276,335	$ 2,147,214	$ 9,844,571	$ 8,815,700

Budgetary Highlights

During the fiscal year, the Town amended the general fund budget as a result of better-than-expected interest rates, and tax revenues. Overall, the budgeted revenues were increased by $384,764. The Town also amended the budget to increase budgeted expenditures by $102,260. The Town's budget includes approving a transfer to the Town's capital projects fund of $988,000.

Capital Assets

The Town's investment in capital assets, net of accumulated depreciation, amounted to $3,803,301 as of June 30, 2025 and $2,797,527 as of June 30, 2024. The Town's capital assets includes land, buildings and related improvements, machinery and equipment, autos and trucks, and municipal utility distribution systems. The significant asset activity of the Town consisted of purchase of the Our Lady of the Snows Center building, water line improvements, police vehicle and equipment.

For the 2025 and 2024 fiscal years, capital asset activity is summarized as follows:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 899,000	$ 899,000	$ -	$ -	$ 899,000	$ 899,000
Construction in process	-	-	134,591	25,269	134,591	25,269
Buildings and other improvements	1,947,266	967,266			1,947,266	967,266
Sewer system	-	-	848,218	848,218	848,218	848,218
Water system	-	-	2,521,553	2,496,284	2,521,553	2,496,284
Machinery and equipment	559,914	552,712	24,898	24,898	584,812	577,610
Autos and trucks	358,269	300,209	-	-	358,269	300,209
Total	3,764,449	2,719,187	3,529,260	3,394,669	7,293,709	6,113,856
Less accumulated depreciation	(1,381,598)	(1,292,872)	(2,108,810)	(2,023,457)	(3,490,408)	(3,316,329)
Total capital assets, net	$ 2,382,851	$ 1,426,315	$ 1,420,450	$ 1,371,212	$ 3,803,301	$ 2,797,527

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

Long-Term Debt

At June 30, 2025 the Town had $393,242 in long term debt for governmental activities and $0 for business-type activities. The following table illustrates the debt activity over the year.

	Balance June 30, 2024	Incurred or Issued	Satisfied or Matured	Balance June 30, 2025
Governmental activities:				
Termination benefits	$ 42,940	$ 6,317	$ -	$ 49,257
Compensated absences	101,868	32,052	-	133,920
Net pension liability	120,932	89,133	-	210,065
Total governmental activities	265,740	127,502	-	393,242
Business-type activities:	-	-	-	-
Total obligations	$ 265,740	$ 127,502	$ -	$ 393,242

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

Next Year's Budget

The budget for the fiscal year ending June 30, 2026 was prepared using conservative expenditure/expense estimates while still being cautious regarding the unknowns related to the local economy. As a result, the Town budgeted for a decrease in overall revenues and increases in expenditures in the general fund, capital projects fund, and water fund. Increases were budgeted for in the water and sewer funds Budgeted capital projects include water meters, water infrastructure replacement projects, and other necessary equipment.

Requests for Information

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

Government-wide Financial Statements

Town of Alta
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 4,800,062	$ 1,155,033	$ 5,955,095
Accounts receivable			
Service fees	-	63,495	63,495
Property tax	410,880	-	410,880
Due from other governments	203,697	-	203,697
Other	4,237	-	4,237
Prepaid expenses	28,209	-	28,209
Internal balances	296,970	(296,970)	-
Restricted cash and cash equivalents	49,734	-	49,734
Total current assets	5,793,789	921,558	6,715,347
Long-term assets			
Capital assets, net of accumulated depreciation	2,382,851	1,420,450	3,803,301
Total long-term assets	2,382,851	1,420,450	3,803,301
Total Assets	8,176,640	2,342,008	10,518,648
Deferred outflows of resources related to pensions	295,848	-	295,848
Total assets and deferred outflows of resources	$ 8,472,488	$ 2,342,008	$ 10,814,496
Liabilities, Deferred Inflows of Resources, and Net Position			
Current Liabilities			
Accounts payable	$ 39,918	$ 65,673	$ 105,591
Wages and payroll taxes payable	28,565	-	28,565
Accrued expenses	7,415	-	7,415
Deposits	21,760	-	21,760
Compensated absences, current portion	113,000	-	113,000
Total current liabilities	210,658	65,673	276,331
Long-term Liabilities			
Termination benefits	49,257	-	49,257
Compensated absences	20,920	-	20,920
Net pension liability	210,065	-	210,065
Total long-term liabilities	280,242	-	280,242
Total Liabilities	490,900	65,673	556,573
Deferred Inflows of Resources			
Unavailable revenue - property tax	406,341	-	406,341
Pensions	7,011	-	7,011
Total Deferred Inflows of Resources	413,352	-	413,352
Net Position			
Nonspendable - prepaid			
Net investment in capital assets	2,382,851	1,420,450	3,803,301
Restricted			
Roads	23,916	-	23,916
Impact fees	25,818	-	25,818
Unrestricted	5,135,651	855,885	5,991,536
Total net position	7,568,236	2,276,335	9,844,571
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 8,472,488	$ 2,342,008	$ 10,814,496

Town of Alta
Statement of Activities
Year Ended June 30, 2025

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Business-type Activities	Net (Expense) Revenue and Change in Net Position: Total
Primary government:							
Governmental activities:							
Legislative	$ 20,393	$ -	$ -	$ -	$ (20,393)	$ -	$ (20,393)
Municipal building	61,313	-	-	-	(61,313)	-	(61,313)
Judicial court	33,901	17,328	-	-	(16,573)	-	(16,573)
Administration	555,787	26,405	-	-	(529,382)	-	(529,382)
Non-departmental	26,443	-	-	-	(26,443)	-	(26,443)
Transportation	254,022	-	-	-	(254,022)	-	(254,022)
Planning and zoning	86,904	426	-	-	(86,478)	-	(86,478)
Police department	1,383,725	13,085	147,990	-	(1,222,650)	-	(1,222,650)
Post office	46,198	-	21,850	-	(24,348)	-	(24,348)
Building inspection	67,402	231,807	-	-	164,405	-	164,405
Streets	15,230	16,768	8,000	16,378	25,916	-	25,916
Recycling	24,632	-	-	-	(24,632)	-	(24,632)
Geographic information systems	199	-	-	-	(199)	-	(199)
Parks	38,488	-	-	9,000	(29,488)	-	(29,488)
Library and community center	83,078	-	-	-	(83,078)	-	(83,078)
Homeland security	720	-	-	-	(720)	-	(720)
Total governmental activities	2,698,435	305,819	177,840	25,378	(2,189,398)	-	(2,189,398)
Business-type activities							
Water	300,228	358,941	-	-	-	58,713	58,713
Sewer	217,154	234,268	-	-	-	17,114	17,114
Total business-type activities	517,382	593,209	-	-	-	75,827	75,827
Total primary government	$ 3,215,817	$ 899,028	$ 177,840	$ 25,378	(2,189,398)	75,827	(2,113,571)
		General Revenues:					
		Property taxes			433,125	-	433,125
		General sales and use tax			2,375,541	-	2,375,541
		Energy sales and use tax			92,576	-	92,576
		Telephone use tax			5,043	-	5,043
		Other			5,677	-	5,677
		Investment earnings			230,497	53,294	283,791
		Total general revenues			3,142,459	53,294	3,195,753
		Change in net position			953,061	129,121	1,082,182
		Net position - beginning, restated (See Note 8)			6,615,175	2,147,214	8,762,389
		Net position - ending			$ 7,568,236	$ 2,276,335	$ 9,844,571

See Notes to Financial Statements

Governmental Fund Financial Statements

Town of Alta
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Capital Projects Fund	Total
Assets			
Cash and cash equivalents	$ 3,158,068	$ 1,641,994	$ 4,800,062
Accounts receivable			
Property tax	410,880	-	410,880
Due from other governments	203,697	-	203,697
Other	4,237	-	4,237
Prepaid expenses	28,209	-	28,209
Due from other funds	296,970	-	296,970
Restricted cash and cash equivalents	49,734	-	49,734
Total assets	$ 4,151,795	$ 1,641,994	$ 5,793,789
Liabilities			
Accounts payable	$ 33,795	$ 6,123	$ 39,918
Wages and payroll taxes payable	28,565	-	28,565
Accrued expenses	7,415	-	7,415
Deposits	21,760	-	21,760
Total liabilities	91,535	6,123	97,658
Deferred Inflows of Resources			
Unavailable revenue - property tax	406,341	-	406,341
Total Deferred Inflows of Resources	406,341	-	406,341
Fund Balances			
Nonspendable - prepaid	28,209	-	28,209
Restricted:			
Roads	23,916	-	23,916
Impact fees	25,818	-	25,818
Committed to termination benefits	70,452	-	70,452
Assigned to capital projects	-	1,635,871	1,635,871
Unassigned	3,505,524	-	3,505,524
Total fund balances	3,653,919	1,635,871	5,289,790
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 4,151,795	$ 1,641,994	$ 5,793,789

Town of Alta
Reconciliation of the Governmental Fund Balance Sheet
To the Statement of Net Position
June 30, 2025

Total fund balances - Governmental Funds	$ 5,289,790
Amounts reported for governmental activities in the statement of net position is difference because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	2,382,851
Deferred outflows of resources related to pension are not applicable to the current period and therefore, are not reported in the governmental funds.	295,848
Long-term liabilities, including capital leases, termination benefits, compensated absences, and the net pension liability are not payable in the current period and therefore, are not reported in the governmental funds.	
Termination benefits	(49,257)
Compensated absences	(133,920)
Net pension liability	(210,065)
Deferred inflows of resources related to pensions are not applicable to the current period and therefore, are not reported in the governmental funds.	(7,011)
Total Net Position - Governmental Activities	$ 7,568,236

Town of Alta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Total
Revenues			
Taxes	$ 2,906,285	$ -	$ 2,906,285
Licenses and permits	187,073	-	187,073
Intergovernmental	73,166	-	73,166
Charges for services	101,418	-	101,418
Fines and forfeitures	17,328	-	17,328
Contributions	130,052	-	130,052
Interest income	155,606	74,891	230,497
Miscellaneous	5,677	-	5,677
Total revenues	3,576,605	74,891	3,651,496
Expenditures			
Current:			
Legislative	20,393	-	20,393
Municipal building	37,807	8,270	46,077
Judicial court	33,901	-	33,901
Administration	571,581	-	571,581
Non-departmental	26,251	-	26,251
Transportation	254,022	-	254,022
Planning and zoning	86,904	-	86,904
Police department	1,210,895	14,884	1,225,779
Post office	44,727	-	44,727
Building inspection	67,402	-	67,402
Streets	15,230	-	15,230
Recycling	24,632	-	24,632
Parks	33,841	-	33,841
Library and community center	5,576	76,396	81,972
Capital outlay:			
Police department	7,202	58,060	65,262
Library and community center	-	980,000	980,000
Total expenditures	2,440,364	1,137,610	3,577,974
Revenues over (under) expenditures	1,136,241	(1,062,719)	73,522
Other Financing Sources (Uses)			
Transfers in	-	988,000	988,000
Transfers out	(988,000)	-	(988,000)
Total other financing sources	(988,000)	988,000	-
Net Change in Fund Balance	148,241	(74,719)	73,522
Fund balance - Beginning of Year	3,505,678	1,710,590	5,216,268
Fund Balance - End of Year	$ 3,653,919	$ 1,635,871	$ 5,289,790

Town of Alta

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities

Year Ended June 30, 2025

Net Change in Fund Balances - Governmental Funds	$	73,522
Amounts reported for governmental activities in the statement of activities are different because:		
The governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current year, these amounts were as follows:		
Acquisition of capital assets		1,045,262
Depreciation expense		(88,726)
The governmental funds report activity related to long-term liabilities as revenues and expenditures when incurred, however, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred. These adjustmentes reflect the changes from entering into a new lease, making payments on those leases, and changes in the termination benefit and compensated absence balances:		
Change in termination benefits		(6,317)
Change in compensated absences		(32,052)
Pension expense is not reported at the governmental fund level but is reported in the statement of activities.		(38,628)
Change in Net Position of Governmental Activities	$	953,061

Proprietary Fund Financial Statements

Town of Alta
Statement of Net Position
Proprietary Funds
June 30, 2025

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 710,664	$ 444,369	$ 1,155,033
Accounts receivable	25,264	38,231	63,495
Total current assets	735,928	482,600	1,218,528
Long-term assets			
Capital assets			
Construction in process	-	134,591	134,591
Sewer system	848,218	-	848,218
Water system	-	2,521,553	2,521,553
Other machinery and equipment	-	24,898	24,898
Accumulated depreciation	(709,320)	(1,399,490)	(2,108,810)
Total long-term assets	138,898	1,281,552	1,420,450
Total Assets	874,826	1,764,152	2,638,978
Liabilities			
Current Liabilities			
Accounts payable	40,525	25,148	65,673
Due to other funds	-	296,970	296,970
Total liabilities	40,525	322,118	362,643
Net Position			
Net investment in capital assets	138,898	1,281,552	1,420,450
Unrestricted	695,403	160,482	855,885
Total net position	$ 834,301	$ 1,442,034	$ 2,276,335

Town of Alta
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
June 30, 2025

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Revenues			
Service fees	$ 234,268	$ 358,941	$ 593,209
Total operating revenues	234,268	358,941	593,209
Operating Expenses			
Sewage disposal	164,292	-	164,292
Water costs	-	10,148	10,148
Depreciation	9,969	75,384	85,353
Personnel services	18,234	20,358	38,592
Materials, supplies and services	24,659	194,338	218,997
Total operating expenses	217,154	300,228	517,382
Operating Income	17,114	58,713	75,827
Non-Operating Revenue			
Interest income	31,031	22,263	53,294
Net non-operating revenue	31,031	22,263	53,294
Change in Net Position	48,145	80,976	129,121
Net Position, Beginning of Year	786,156	1,361,058	2,147,214
Net Position, End of Year	$ 834,301	$ 1,442,034	$ 2,276,335

Town of Alta
Statement of Cash Flow
Proprietary Funds
Year Ended June 30, 2025

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Activities			
Receipts from customers	$ 255,758	$ 399,895	$ 655,653
Payments to suppliers	(182,027)	(223,860)	(405,887)
Payments to employees	(18,234)	(20,358)	(38,592)
Net Cash from Operating Activities	55,497	155,677	211,174
Non-Capital Financing Activities			
Payments on internal balances	-	(61,400)	(61,400)
Net Cash used for Non-Capital Financing Activities	-	(61,400)	(61,400)
Capital Financing Activities			
Purchase of capital assets	-	(134,591)	(134,591)
Net Cash used for Capital Financing Activities	-	(134,591)	(134,591)
Investment Activities			
Interest earned on cash and cash equivalents	31,031	22,263	53,294
Net Change in Cash and Cash Equivalents	86,528	(18,051)	68,477
Cash and Cash Equivalents, Beginning of Year	624,136	462,420	1,086,556
Cash and Cash Equivalents, End of Year	$ 710,664	$ 444,369	$ 1,155,033
Reconciliation of Operating Income (loss) to Net Cash from (used by) Operating Activities			
Operating Income	$ 17,114	$ 58,713	$ 75,827
Adjustments to reconcile operating gain to net cash from operating activities:			
Depreciation	9,969	75,384	85,353
Changes in assets and liabilities:			
Accounts receivable	21,490	40,954	62,444
Accounts payable	6,924	(19,374)	(12,450)
Net Cash from (used by) Operating Activities	$ 55,497	$ 155,677	$ 211,174

Notes to the Financial Statements

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

B. Basis of Accounting

Basis of Presentation

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

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

As per the above criteria, the Town's General, Capital Projects, Water, and Sewer funds are major funds. For the year ended June 30, 2025, the Town's Capital Projects fund became a "major" fund, as a result, the Town does not currently report any nonmajor funds.

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

Governmental Fund Types

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

Capital Projects Fund – The Town reports a Capital Projects fund. The fund is established to account for resources devoted to major capital projects other than those financed by the proprietary funds.

Proprietary Fund Types

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

D. Reconciliation of Government-wide and Fund Financial Statements

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

E. Use of Estimates

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

F. Cash and Investments (Cash Equivalents)

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

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

G. Fund Balances – General Fund

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

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

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

H. Capital Assets

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

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

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

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

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

I. Pensions

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

J. Deferred Outflows of Resources and Deferred Inflows of Resources

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

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

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

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

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

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

L. Sales and Related Taxes – Revenue

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

M. Interfund Receivables and Payables

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

N. Budgetary Basis

Budgets are prepared by the Town on the modified accrual basis of accounting, the same basis which is used for financial reporting. The budget presented was first adopted by the Town in June 2024. The Council held a public meeting to officially amend the budget in June 2025. Appropriations may not legally be made in excess of budgeted amounts by department.

O. Risk Management

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

NOTE 2: Cash Deposits and Investments (Cash Equivalents)

Cash Deposits – At year end, the Town's cash balances on deposit were $12,326. None of the Town's cash deposits exceeded the federal depository insurance limit. No deposits are collateralized. The carrying value of the Town's cash deposits were ($99,309). The deficit is due to checks written above the cash balance prior to transfers into the deposit account.

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

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

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

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

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

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

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

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

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

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

Level 3: Unobservable inputs.

At June 30, 2025, the Town had $6,104,138 in the Utah State Public Treasurers' Investment Fund. The fair value of these investments were $6,116,257 and valued by applying the June 30, 2025, fair value factor, as determined by the Utah State Treasurer, to the Town's average daily balance in the Fund. Such valuation is considered a Level 2 valuation for GASB 72 purposes.

	June 30	Fair Value Measurements		
	2025	Level 1	Level 2	Level 3
Public Treasurer's Investment Fund	$ 6,116,257	$ -	$ 6,116,257	$ -
Total investments by fair value	$ 6,116,257	$ -	$ 6,116,257	$ -

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

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

Cash and Cash Equivalents	
Cash	$ (99,309)
Utah Public Treasurer's Investment Fund	6,104,138
Cash and cash equivalents (fair value)	$ 6,004,829
As Reported on the Statement of Net Position:	
Cash and cash equivalents	$ 5,955,095
Restricted cash and cash equivalents	49,734
Total cash and cash equivalents	$ 6,004,829

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

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

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

NOTE 3: Capital Assets

The following two tables summarize the changes in capital assets for governmental and business-type activities during the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Transfers or Deletions	Balance June 30, 2025
Governmental activities				
Capital assets not being depreciated				
Land acquisition costs	$ 899,000	$ -	$ -	$ 899,000
Total capital assets not being depreciated	899,000	-	-	899,000
Capital assets being depreciated				
Buildings and other improvements	967,266	980,000	-	1,947,266
Machinery and equipment	552,712	7,202	-	559,914
Autos and trucks	300,209	58,060	-	358,269
Total capital assets being depreciated	1,820,187	1,045,262	-	2,865,449
Accumulated depreciation				
Buildings and other improvements	(778,455)	(17,022)	-	(795,477)
Machinery and equipment	(327,548)	(31,486)	-	(359,034)
Autos and trucks	(186,869)	(40,218)	-	(227,087)
Total accumulated depreciation	(1,292,872)	(88,726)	-	(1,381,598)
Total capital assets being depreciated, net	527,315	956,536	-	1,483,851
Governmental activities capital assets, net	$ 1,426,315	$ 956,536	$ -	$ 2,382,851

	Balance June 30, 2024	Additions	Transfers or Deletions	Balance June 30, 2025
Business-type activities				
Capital assets not depreciated				
Construction in process	$ 25,269	$ 134,591	$ (25,269)	$ 134,591
Total capital assets not depreciated	25,269	134,591	(25,269)	134,591
Capital assets being depreciated				
Sewer system	848,218	-	-	848,218
Water system	2,496,284	25,269	-	2,521,553
Other machinery and equipment	24,898	-	-	24,898
Total capital assets being depreciated	3,369,400	25,269	-	3,394,669
Accumulated depreciation				
Sewer system	(699,351)	(9,969)	-	(709,320)
Water system	(1,308,237)	(74,793)	-	(1,383,030)
Other machinery and equipment	(15,869)	(591)	-	(16,460)
Total accumulated depreciation	(2,023,457)	(85,353)	-	(2,108,810)
Total capital assets being depreciated, net	1,345,943	(60,084)	-	1,285,859
Business-type activities capital assets, net	$ 1,371,212	$ 74,507	$ (25,269)	$ 1,420,450

NOTE 3: Capital Assets (Continued)

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

	Depreciation Expense
Governmental activities:	
Municipal building	$ 15,236
Administration	2,813
Non-departmental	192
Police department	62,342
Post office	1,471
Geographic information systems	199
Parks	4,647
Library and community center	1,106
Homeland security	720
Total depreciation expense - governmental activities	$ 88,726
Business-type activities:	
Sewer	9,969
Water	75,384
Total depreciation expense - business-type activities	$ 85,353

NOTE 4: Obligations Payable

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

	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025	Due Within One Year
Governmental activities					
Termination benefits	$ 42,940	$ 6,317	$ -	$ 49,257	$ -
Compensated absences	101,868	32,052 *	-	133,920	113,000
Net pension liability	120,932	89,133	-	210,065	-
Total governmental activities	265,740	127,502	-	393,242	113,000
Business-type activities	-	-	-	-	-
Total long-term liabilities	$ 265,740	$ 127,502	$ -	$ 393,242	$ 113,000

* *Represents a net increase in compensated absences.*

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

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

NOTE 4: Obligations Payable (Continued)

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

NOTE 5: Contingencies

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

NOTE 6: Employee Retirement Systems and Pension Plans

Plan Description

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

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost sharing, retirement system.
- Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer cost sharing public employee retirement system.
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a
- multiple-employer, cost sharing, public employee retirement system.

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

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

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

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

Benefits Provided

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

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Tier 2 Public Employees System	Highest 5 Years	35 years, any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years, any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020 2.0% per year July 1, 2020 to present	Up to 2.5%

* *Actuarial reductions are applied.*

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	0.70%	15.19%	0.00%
122 Local Government Div - Tier 2	4.73%	26.49%	0.00%
Noncontributory System			
15 Local Government Div - Tier 1	0.00%	16.97%	0.00%
75 Public Safety System - Tier 1	0.00%	35.21%	0.00%
Tier 2 DC Only			
211 Local Government	0.00%	5.19%	10.00%
222 Public Safety System - Tier 2	0.00%	12.49%	14.00%

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

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

Contribution Summary

For fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 55,980	$ -
Public Safety System	34,635	-
Tier 2 Public Employees System	55,116	2,540
Tier 2 Public Safety and Firefighter	7,576	1,353
Tier 2 DC Only System	7,032	-
Total Contributions	$ 160,339	$ 3,893

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

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

At June 30, 2025, we reported a net pension liability of $210,065 and a net pension asset of $0.

	(Measurement Date): December 31, 2024				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Noncontributory System	$ -	$ 176,979	0.0558098%	0.0433147%	0.0124951%
Tier 2 Public Employees System	-	33,086	0.0110937%	0.0105120%	0.0005817%
Total	$ -	$ 210,065			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, we recognized a pension expense of $192,938.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 119,757	$ 228
Changes in assumptions	25,690	3
Net difference between projected and actual earnings on pension plan investments	55,424	-
Changes in proportion and differences between contributions and proportionate share of contributions	4,750	6,780
Contributions subsequent to the measurement date	90,227	-
	$ 295,848	$ 7,011

$90,227 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ 100,601
2026	101,417
2027	(19,147)
2028	(860)
2029	7,389
Thereafter	9,210

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

For the year ended June 30, 2025, we recognized pension expense of $156,875.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 105,454	$ -
Changes in assumptions	14,639	-
Net difference between projected and actual earnings on pension plan investments	53,308	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	6,531
Contributions subsequent to the measurement date	18,182	-
	$ 191,583	$ 6,531

$18,182 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ 96,857
2026	95,594
2027	(21,631)
2028	(3,950)
2029	-
Thereafter	-

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $0.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	34,635	-
	$ 34,635	$ -

$34,635 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ -
2026	-
2027	-
2028	-
2029	-
Thereafter	-

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

For the year ended June 30, 2025, we recognized pension expense of $36,064.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 14,303	$ 228
Changes in assumptions	11,051	3
Net difference between projected and actual earnings on pension plan investments	2,116	-
Changes in proportion and differences between contributions and proportionate share of contributions	4,750	249
Contributions subsequent to the measurement date	29,834	-
	$ 62,054	$ 480

$29,834 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ 3,744
2026	5,823
2027	2,484
2028	3,090
2029	7,389
Thereafter	9,210

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $0.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	7,576	-
	$ 7,576	$ -

$7,576 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ -
2026	-
2027	-
2028	-
2029	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

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

	Expected Return Arithmetic Basis		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100.00%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

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

Discount Rate

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

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

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

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

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 748,478	$ 176,979	$ (302,323)
Tier 2 Public Employees System	98,819	33,086	(18,048)
Total	$ 847,297	$ 210,065	$ (320,371)

Pension Plan Fiduciary Net Position

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

Defined Contribution Savings Plans

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

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

- 401(k) Plan
- Roth IRA Plan

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

	2025	2024	2023
401(k) Plan			
Employer Contributions	$ 13,550	$ 13,302	$ 25,055
Employee Contributions	95,454	81,987	51,458
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 15,298	$ 9,519	$ 10,770

NOTE 7: Interfund Balances and Transfers

The Town has interfund balances relating to amounts advanced from/to other funds. As of June 30, 2025, these internal balances consisted of the following:

	Due from other funds	Due to other funds
Governmental fund:		
General fund	$ 296,970	$ -
Proprietary funds		
Water fund	-	296,970
Totals	$ 296,970	$ 296,970

During the fiscal year ended June 30, 2024, the Town Council passed resolution 2023-R-24 to make scheduled payments from the water fund to the general fund to relieve this interfund payable/receivable.

As of June 30, 2025, transfers between funds consisted of the following:

	Transfers in	Transfers out
Governmental funds:		
General fund	$ -	$ 988,000
Capital Projects fund	988,000	-
Totals	$ 988,000	$ 988,000

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

NOTE 8: Implementation of GASB Statement No. 101, *Compensated Absences*

During the year, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. This Statement creates a unified model for reporting, as well as amends certain previously required disclosures. As a result of implementing this standard, the Town recalculated its compensated absences balance for June 30, 2024. The resulting increase in compensated absences liability required a restatement of the beginning net position in the Statement of Activities, as summarized below:

	Governmental Activities Statement of Activities
Net position - Beginning of Year	$ 6,668,486
Adjustment to fund balance:	
Implementation of GASB 101	(53,311)
Net position - Beginning of Year, restated	$ 6,615,175

Required Supplementary Information

Town of Alta

Schedule of the Proportionate Share of the Net Pension Liability
Measurement Date of December 31, 2024
June 30, 2025
Last 10 Years

Measurement Date December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2024	0.0558098%	$ 176,979	$ 574,277	30.82%	96.0%
2023	0.0433147%	100,471	426,616	23.55%	96.9%
2022	0.0433691%	74,280	408,660	18.18%	97.5%
2021	0.0467294%	(267,624)	449,830	(59.49%)	108.7%
2020	0.0445883%	22,871	426,736	5.36%	99.2%
2019	0.0426131%	160,603	410,144	39.16%	93.7%
2018	0.0466123%	343,240	465,103	73.80%	87.0%
2017	0.0465996%	204,167	460,096	44.37%	90.2%
2016	0.0484515%	311,118	475,177	65.47%	87.3%
2015	0.0452258%	255,910	424,927	60.22%	87.8%
Tier 2 Public Employees Systems					
2024	0.0110937%	$ 33,086	$ 327,383	10.11%	87.4%
2023	0.0105120%	20,460	271,770	7.53%	89.6%
2022	0.0102697%	11,183	223,832	5.00%	92.3%
2021	0.0070729%	(2,994)	131,012	(2.29%)	103.8%
2020	0.0065831%	947	105,287	0.90%	98.3%
2019	0.0073132%	1,645	101,651	1.62%	96.5%
2018	0.0044984%	1,927	52,327	3.68%	90.8%
2017	0.0041451%	365	40,561	0.90%	97.4%
2016	0.0051166%	571	41,960	1.36%	95.1%
2015	0.0061727%	(13)	39,880	(0.03%)	100.2%

Town of Alta
Schedule of Contributions
Year Ended June 30, 2025
Last 10 Fiscal Years

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2025	$ 55,980	$ 55,980	$ -	$ 387,231	14.46%
2024	91,175	91,175	-	587,018	15.53%
2023	60,475	60,475	-	385,686	15.68%
2022	77,296	77,296	-	457,974	16.88%
2021	73,484	73,484	-	431,474	17.03%
2020	71,199	71,199	-	416,704	17.09%
2019	70,922	70,922	-	442,266	16.04%
2018	78,304	78,304	-	478,487	16.36%
2017	75,067	75,067	-	461,238	16.28%
2016	73,495	73,495	-	448,477	16.39%
Public Safety Retirement System					
2025	$ 34,635	$ 34,635	$ -	$ 118,739	29.17%
2024	-	-	-	-	0.00%
2023	-	-	-	-	0.00%
2022	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2017	-	-	-	-	0.00%
2016	-	-	-	-	0.00%
Tier 2 Public Employees System*					
2025	$ 55,116	$ 55,116	$ -	$ 362,844	15.19%
2024	45,768	45,768	-	285,869	16.01%
2023	41,170	41,170	-	257,151	16.01%
2022	29,256	29,256	-	182,056	16.07%
2021	16,518	16,518	-	104,547	15.80%
2020	16,547	16,547	-	105,662	15.66%
2019	12,572	12,572	-	80,902	15.54%
2018	6,458	6,458	-	42,741	15.11%
2017	6,149	6,149	-	41,240	14.91%
2016	6,069	6,069	-	40,706	14.91%

This schedule is continued on the next page.

Town of Alta
Schedule of Contributions (Continued)
Year Ended June 30, 2025
Last 10 Fiscal Years

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Tier 2 Public Safety and Firefighters System					
2025	$ 7,576	$ 7,576	$ -	$ 28,600	26.49%
2024	-	-	-	-	0.00%
2023	-	-	-	-	0.00%
2022	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2017	-	-	-	-	0.00%
2016	-	-	-	-	0.00%
Tier 2 Public Employees DC Only*					
2025	$ 7,032	$ 7,032	$ -	$ 135,496	5.19%
2024	7,915	7,915	-	127,870	6.19%
2023	5,531	5,531	-	89,356	6.19%
2022	3,022	3,022	-	45,177	6.69%
2021	2,477	2,477	-	37,025	6.69%
2020	2,456	2,456	-	36,718	6.69%
2019	2,436	2,436	-	36,408	6.69%
2018	2,447	2,447	-	36,573	6.69%
2017	2,249	2,249	-	33,620	6.69%
2016	2,190	2,190	-	32,729	6.69%

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

NOTE 1: Changes in Assumptions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

Town of Alta
Budgetary Comparison – General Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Taxes	$ 2,433,659	$ 2,638,972	$ 2,906,285	$ 267,313
Licenses and permits	132,675	182,593	187,073	4,480
Intergovernmental	52,850	63,788	73,166	9,378
Charges for services	56,800	98,958	101,418	2,460
Fines and forfeitures	15,000	15,758	17,328	1,570
Contributions	92,000	199,452	130,052	(69,400)
Interest income	100,000	145,000	155,606	10,606
Miscellaneous	82,450	5,677	5,677	-
Total revenues	2,965,434	3,350,198	3,576,605	226,407
Expenditures				
Current:				
Legislative	24,950	22,950	20,393	2,557
Municipal building	40,290	44,682	37,807	6,875
Judicial court	35,837	42,647	33,901	8,746
Administration	632,646	657,730	571,581	86,149
Non-departmental	31,850	31,850	26,251	5,599
Transportation	291,350	273,250	254,022	19,228
Planning and zoning	78,600	88,235	86,904	1,331
Police department	1,496,503	1,501,293	1,210,895	290,398
Post office	41,680	48,056	44,727	3,329
Building inspection	15,800	75,124	67,402	7,722
Streets	22,500	24,500	15,230	9,270
Recycling	31,500	31,500	24,632	6,868
Geographic information systems	2,500	-	-	-
Parks	28,120	40,569	33,841	6,728
Library and community center	20,700	7,200	5,576	1,624
Capital Outlay				
Police department	-	7,500	7,202	298
Total expenditures	2,794,826	2,897,086	2,440,364	456,722
Revenues over (under) expenditures	170,608	453,112	1,136,241	(230,315)
Other Financing Sources (uses)				
Transfers to other funds	(170,608)	(988,000)	(988,000)	-
Total other financing sources	(170,608)	(988,000)	(988,000)	-
Net Change in Fund Balance	$ -	$ (534,888)	148,241	$ (230,315)
Fund balance - Beginning of Year			3,505,678	
Fund Balance - End of Year			$ 3,653,919	

Supplementary Information

Town of Alta
Budgetary Comparison – Capital Projects Fund
For the year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Interest income	$ 40,000	$ 69,789	$ 74,891	$ 5,102
Total revenues	40,000	69,789	74,891	5,102
Expenditures				
Current:				
Municipal building	15,000	8,270	8,270	-
Police department	66,000	113,000	72,944	40,056
Library and community center	75,000	225,000	1,056,396	(831,396)
Total expenditures	161,000	346,270	1,137,610	(791,340)
Revenues over (under) expenditures	(121,000)	(276,481)	(1,062,719)	796,442
Other Financing Sources (uses)				
Transfers from other funds	170,609	988,000	988,000	-
Transfers to other funds	-	(176,631)	-	176,631
Total other financing sources	170,609	811,369	988,000	176,631
Net Change in Fund Balance	$ 49,609	$ 534,888	(74,719)	$ 973,073
Fund balance - Beginning of Year			1,710,590	
Fund Balance - End of Year			$ 1,635,871	

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta (the Town), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 19, 2025.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
November 19, 2025

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

Honorable Mayor and Town Council
Alta Town

REPORT ON COMPLIANCE

We have audited Alta Town's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Restricted Taxes and Related Revenues
- Government Fees
- Impact Fees
- Enterprise Fund Transfers

Opinion on Compliance

In our opinion, Alta Town complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide), issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Alta Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Alta Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grant agreements applicable to Alta Town's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Alta Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore there is not a guarantee that an audit will be conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Alta Town's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Alta Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Alta Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide but not for the purpose of expressing an opinion on the effectiveness of Alta Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide,* and which are described in our letter to management dated November 19, 2025, as item 25-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on Alta Towns's response to the noncompliance findings identified in our audit described in our letter to management dated November 19, 2025, as item 25-1. Alta Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT
November 19, 2025

ALTA TOWN

CORRESPONDENCE WITH THOSE CHARGED WITH GOVERNANCE

JUNE 30, 2025

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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

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

November 19, 2025

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

We have audited the financial statements of the Alta Town (the Town) for the year ended June 30, 2025 and have issued our report thereon dated November 19, 2025 Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 20, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. We noted no transactions entered by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the entity's financial statements was:

> Management's estimate of the useful lives of depreciable assets, and the applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear on those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they were reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Utah State Legal Compliance Findings – Current Year:

25-1 Budgetary Compliance

Finding: State law requires that fund expenditures be limited to the amounts budgeted. We noted that the Town exceeded their budgeted expenditures in the Capital Projects Fund by $791,340.

Recommendation: We recommend the Town review current year expenditures and amend the budget if necessary.

Town's Response: The Town will take appropriate action to ensure that expenditures do not exceed budgeted amounts

Utah State Legal Compliance Findings – Prior Year:

No Findings

We wish to express our appreciation to the Town personnel for the friendly help extended to us during our examination.

This information is intended solely for the use of the Town Management and is not intended to be and should not be used by anyone other than these specified parties. If you have any questions concerning the above items, we will be happy to discuss them with you.

Sincerely,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants

Future Town of Alta General Plan Update and Grant Application

December 10, 2025

Alta Town Council Meeting

In this presentation

- Primer on current Town of Alta General Plan
- Update on application for grant funding to support general plan update
- Basics on state code requirements for municipal general plans
- Staff comments on priorities for future general plan update
- Requests for council feedback

Last complete General Plan update in 2005: Pre LUDMA overhaul in 2005/2006?

Updated in 2013 to include Context and Vision Statement section, Section 4.3 Town Center Commercial

Updated in 2016 to include Section 4.3.A Commercial Core Plan

Focused on environmental protection and managing development, interagency coordination, with general policy statements regarding canyon transportation, ski area expansion and development, etc.

Town of Alta General Plan

WFRC TLC Grant Application

- Wasatch Front Regional Council is Metropolitan Planning Organization (MPO) for Salt Lake, Davis, Weber, Box Elder, and Tooele counties
- Transportation and Land Use Connection Program provides funding and technical assistance to municipalities for planning
- TOA has won three TLC grants since 2014
- Awards announced March 2026, funds available July 1
- TOA must pledge a minimum 6.77% matching contribution
- Staff is preparing an application for FY 26 funding cycle due December 11th and we are seeking council input on what topics to prioritize in a general plan update
- Staff assumes project cost up to $200,000 w/ minimum match ~$21,000; we've been encouraged to "go big"

WASATCH FRONT REGIONAL COUNCIL

TRANSPORTATION AND LAND USE CONNECTION

Municipal General Plans:

Utah Code Requirements

*A municipal general plan **shall** address:*

- present and future needs of the municipality
- growth and development of all or any part of the land within the municipality (land use)
- Transportation and traffic circulation***
- a moderate-income housing element that meets the requirements of Section 10-21-201***
- except for a city of the fifth class or a town, a water use and preservation element ***

*The general plan **may** provide for:*

- *health, general welfare, safety, energy conservation, transportation, prosperity, civic activities, aesthetics, and recreational, educational, and cultural opportunities; the reduction of the waste of physical, financial, or human resources that result from either excessive congestion or excessive scattering of population;*
- environmental protection, public services (utilities, public safety, etc.), historic preservation, redevelopment, economic development and municipal revenues, implementation recommendations, or *any other element the municipality desires*

UCA 10-20-401, 10-20-404

Municipal General Plans – Process

UCA 10-20-404 General plan preparation.

(1) **(a)The planning commission shall provide notice**, […] **when the planning commission initiates the process of preparing the planning commission's recommendation**.

(b)The planning commission shall make and recommend **to the legislative body** a proposed general plan for the area within the municipality.

Municipal General Plans

10-9a-405. Effect of general plan:

Except as provided in Section 10-9a-406, the general plan is an advisory guide for land use decisions, ***the impact of which shall be determined by ordinance.***

General plans guide decisions such as:

- Developing **new zoning or other ordinances**
- **Revising existing zoning** or other ordinances
- **Zoning changes on property**
- When and where to construct new parks, roads, water and sewer facilities, etc.
- Deciding City priorities

For Example:

Issue:

Commercial development in Alta: General Plan updated in 2013 to adopt Section 4.3 “Town Center Commercial”

General Plan Goal, Policy, Action Statements:

The Town of Alta has the intent to create an identifiable center of Town for residents and visitors alike.

Action: Amend the zoning code that relates to the Base Facilities Zone if necessary to reflect any desired changes in density, height, and coverage requirements.

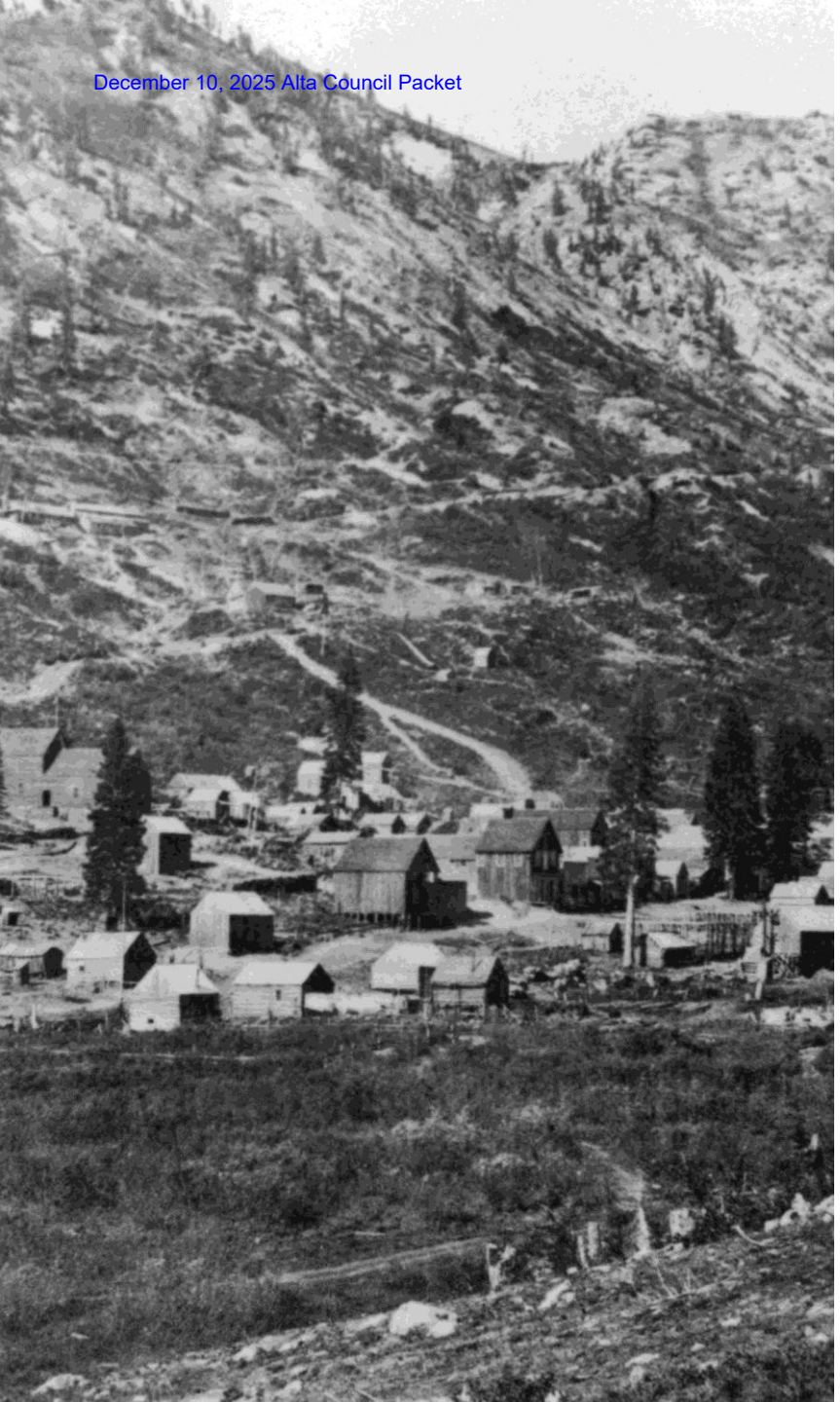
Result:

Town of Alta Base Facility Zone amended in 2016 to allow increased coverage, greater height, increased hotel density

Municipal General Plans

Town of Alta General Plan What's Changed Since 2005?

- Salt Lake County Population Growth 2000-2020 censuses: 900,000>1,200,000
- Ski industry consolidation, season pass products
- Economic turbulence: great recession, COVID-19 pandemic
- Increased visitation…year-round?
- Anecdotally: temps warming?
- Anecdotally: less summer business in Alta?
- Numerous LCC transportation studies, LCC EIS decision re: enhanced bus, future gondola
- Growth in TOA budgets, scope
- General Plan: 2013 Section 4.3 Town Center Commercial, 2016 (?) Base Facilities Zone amendment



Town of Alta General Plan What Hasn't Changed Since 2005

- Town of Alta population
- Alta Ski Area Ownership
- Scale, substance, fundamental seasonality of Alta business community; moderate response to BFZ amendment (Snowpine, small projects at Rustler)
- Land ownership patterns in Alta
- Town of Alta land use plan: no drastic changes in zoning, corresponding development
- Still snows ~500"/year @ Collins Study Plot
- Still no major change in LCC transportation

Staff's Goals for Future Update

- Does the Vision Statement (2013) still apply?
- Does the Commercial Core vision still apply? 12 years since adopting Section 4.3 Town Center Commercial
  - Does Base Facilities Zone still support TOA vision for downtown Alta?
- Integrate upcoming LCC transportation projects into Town of Alta outlook
  - Town Shuttle
  - TOA land
  - TOA facilities along highway
  - Land use regulations
- TOA water source capacity: prepare for buildout
- Review entire 2005 General Plan
  - Unrealized goals or action items?

Why do this now…or soon?

- 20 years since last full update, 12 years since last substantial revision, 8 years since last revision; many communities update general plans and related codes more regularly
- Shrontz Estate and Shallow Shaft proposals raise serious questions about Base Facilities Zone and the “Commercial Core” vision
- UDOT transportation projects incoming
- Many other potential changes on the horizon
  - Hotel redevelopment
  - Future of ASL, ski area expansion
  - Olympics???
- Could conflict w/ capital improvement planning…or it could help clarify need, increase public engagement

DISCUSSION

- Does the Council support a general plan update beginning in FY 27?
- Feedback on staff goals for update

Utah Renewable Communities
Fall 2025 Update

UTAH
RENEWABLE
COMMUNITIES
100% Committed to Clean Energy

Outline

- What is Utah Renewable Communities (URC)?
- How did our community get involved?
- What will the URC program mean for RMP customers in our community?
- Detailed look at URC development, structure, and status
- Upcoming milestones and estimated program launch sequence
- Next steps for our community and upcoming decision points

Key takeaways:

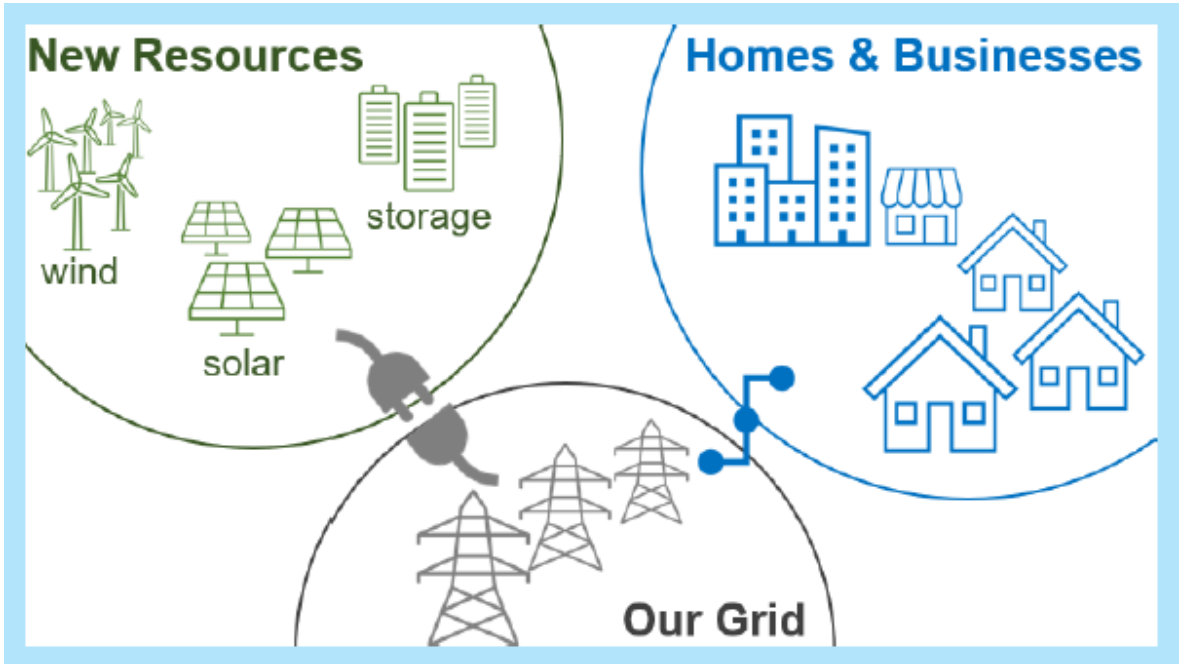
- Virtual or in-person attendance encouraged at URC hearing at the Public Service Commission: December 16th
- PSC approval could come as early as January 2026
- We will have 90 days following approval to decide whether to adopt the approved program via Ordinance

What is the Utah Renewable Communities (URC)?

- URC is a coalition of 19 cities and counties pioneering a new option for clean energy for homes and businesses in our communities
- The primary goal is to make net-100% clean electricity available to homes and businesses in participating communities by 2030
- This goal will be accomplished by acquiring clean energy to match 100% of annual energy consumed on an annual basis – this makes it a "net-100%" goal
- Development of the URC program is possible thanks to the Utah Community Renewable Energy Act passed in 2019 (since changed to Community "Clean" Energy Act)

How would this work?

- The clean energy counting towards the URC program is proposed to come from both **existing clean energy** on the grid plus **new clean energy projects** built to serve URC customers
- These resources are and will be part of the PacifiCorp grid. PacifiCorp is RMP's parent company whose grid serves 6 states, including Utah
- The URC program is in collaboration with RMP and all URC participants remain RMP customers

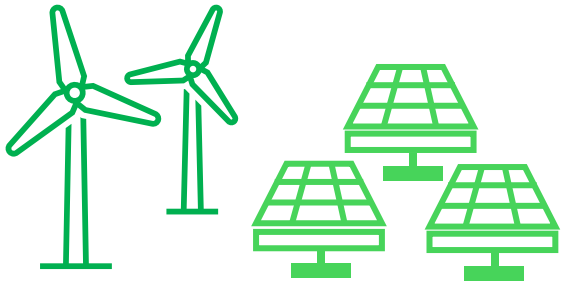


Our involvement in URC

- We joined the Community Renewable Energy Agency (aka the URC board) and subsequently made our financial contributions to the Agency's budget, which was proportional to our community's population and energy load
- We signed the Utility Agreement along with all the other participating communities in time to be included in the initial Program Application filing in January 2025
- After the PSC approves the program (possibly as early as January 2026) we will have a final decision whether to adopt the Program Ordinance

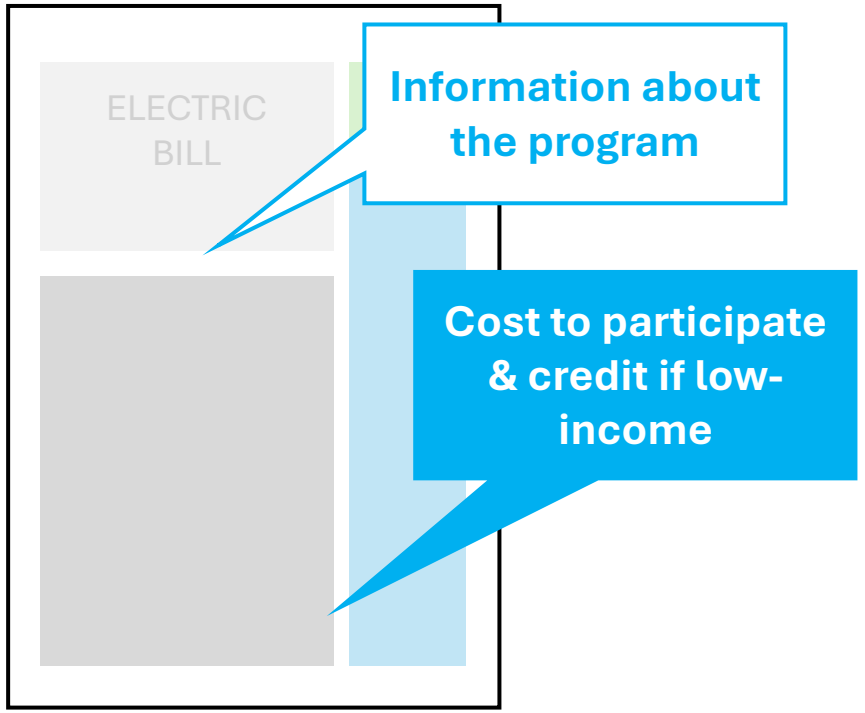
Why develop this new clean energy option?

- Scale: we have a unique opportunity to drive investment in new clean energy at scale: as a collective, URC represents about 25% of RMP's electricity sales in Utah
- Choice: the URC program offers homes and businesses in our community a new option of where their electricity comes from through RMP
- Investment: clean energy investment supports jobs and economies, often in rural areas
- Health and environment: clean energy helps to avoid pollution from other energy sources



What URC is anticipated to look like for customers

- Upon program launch, customers will be automatically enrolled with the choice to opt-out
    - A customer's desire to support and use clean energy and the estimated impact on their bill will likely be factors influencing their decision
- There will be no cost to opt-out initially, after that, there will be a fee to terminate participation
- The URC board's position is that the program will increase the average household's electric bill by no more than $3-4/month
- Low-income customer* provisions:
    - Ongoing outreach and engagement
    - Monthly bill credit to cover the monthly increase
    - Waived termination fee (if they decide to opt-out later in the program)
    - Like all customers, can always choose to opt-out



*These provisions will apply to customers enrolled in RMP Schedule 3 Home Electric Lifeline Plan (HELP)

URC program development process

1 Enabling Legislation and Rules Adopted

Utah legislature and PSC

Established requirements & defined pathway to develop program

2019

2 Net-100% Resolution Adopted

23 communities adopted

Established net-100% goal for initial Program eligibility. No longer required

Mar-Dec 2019

3 Governance Agreement Signed

19 communities signed

Maintains eligibility and outlines URC interlocal cooperative arrangement and governance structure

2021 – 2024

4 Utility Agreement Signed

All communities sign & RMP to sign

Outlines roles and responsibilities to take effect upon program approval and launch

2023 - 2024

5 Program Application Submitted

Filed by RMP with significant URC involvement

Details how URC program will work, including projected rates to participate

Nov 2024; Jan and Jun 2025

6 Program Approval

Utah PSC reviews and rules on URC Program

Program approved, changed, or denied and initial rates finalized

As soon as Jan. 2026

7 Participation Ordinance

Each community adopts Program

Within 90 days of PSC approval, decide whether to adopt approve program

Within 90 days of approval

URC structure

URC

- 19 member interlocal cooperative
- Outside counsel: Phil Russell
- Technical consultants: Energy Strategies
- Monthly board meetings
- Officers:
  - Chair: Dan Dugan, Salt Lake City
  - Vice-Chair: Angela Choberka, Ogden
  - Secretary: Emily Quinton, Summit County
  - Treasurer & anchor location for meetings: Millcreek
- Budget funded through:
  - Member contributions upon joining
  - Bid fees
  - Donation from Stewardship Utah
  - Other grant funding

Program Design Committee

Springdale, Ogden, Summit County, Park City, Millcreek, Holladay, Salt Lake City

- Has coordinated and negotiated with RMP and other state Agencies on details in the Program Application
- Overseeing RFP for program resources with consultants

Low-Income Plan Committee

Ogden, Cottonwood Heights, Park City, Kearns, Summit County, Salt Lake City, Castle Valley

- Has assisted board and member communities in planning for how to support lower income participating customers
- Will support outreach upon program launch

Communications Committee

Alta, Moab, Cottonwood Heights, Salt Lake City, Midvale

- Manages and publishes website, newsletters, press releases, and social media posts
- Offers outreach resources for member communities to use

Status of URC program development

Years of negotiation led to RMP filing two "dockets" with the Public Service Commission, (1) regarding solicitation of program resources in November 2024 and (2) the remaining full Program Application in January and June 2025

(1) RFP

- Solicitation process approved by PSC in May 2025
- Launched RFP with bids due July 10; received 14 qualifying bids
- Following several rounds of scoring and evaluation, the Program Design Committee forwarded top 6 bids (the "Initial Short List") to PacifiCorp for the next stage of evaluation in September 2025

(1) Program Application

- URC filed its testimony into the docket in July 2025 and testimony from other parties, including the Office of Consumer Services and Division of Public Utilities, was filed by October 10
- Rounds of rebuttal and surrebuttal through early December
- PSC hearing scheduled for December 16

Deep dive: upcoming milestones

Item	Docket/Process	Date	Our role
RMP begins system benefit modeling of top bids ("Initial short list") selected by URC	RFP	9/29/25	Monitor and support through participation in Agency activities
Direct testimony of other parties due to PSC	Program Application	10/10/25	
Deadline for entities to become intervening parties in the docket	Program Application	10/24/25	
Rebuttal testimony due	Program Application	11/13/25	
RMP system benefit modeling due	RFP	~12/6/25	
Surrebuttal testimony due	Program Application	12/11/25	
PSC hearing	Program Application	12/16/25	**Virtual or in-person attendance encouraged**
System benefit and indicative costs discussion	RFP	TBD	Monitor and support through participation in Agency activities
“Final short list” selected by URC	RFP	TBD	
PSC approves, modifies, or rejects program	Program Application	~Jan 2026	
Councils vote to adopt ordinances	Implementation	Within 90 days of PSC approval	**Consider, schedule, and hold vote on Program Ordinance**
Execute PPAs	RFP into Implementation	~Winter/spring 2026	**Supporting outreach to supplement notices that will be sent by RMP**
Program launch	Implementation	~Late 2026	

Key takeaways & action items

Upcoming

- PSC hearing: beginning at 9am on Tuesday, December 16th, 2025
  - Heber M. Wells Building 160 East 300 South, Salt Lake City
  - Virtual or in-person attendance is encouraged

On the horizon

- Possible PSC approval: as early as January 2026
  - It is important to be aware that the PSC has the final say, which includes ruling on items that are not currently resolved, such as how program resources are valued and how estimated costs to get the program up and running should be covered
- 90-day window to consider Program Ordinance following PSC approval
- Approving the Ordinance would:
  - Adopt the Program for our community
  - Obligate us to reimburse RMP for sending out two rounds of notices to customers
  - Encourage us to coordinate with the other participating communities to help spread the word about the program

Learn more and follow the URC

- All meeting materials are posted to the Utah Public Notice website
- @UtahRenewableCommunities on Instagram, Facebook, YouTube
- Online at https://www.utahrenewablecommunities.org/
- Subscribe to the URC e-newsletter