

Town of Alta

April 16, 2024

Budget Committee Meeting #2

Today's Agenda



FY25 Budget Development

- High level review of budgets (the 4 funds)
- Projects
- Water Fund and Sewer Fund
- Department Level Review of FY25 Draft Budget
- Detailed Review Capital Projects Plan
- Next Steps – Committee Feedback

FY24 Budgets vs FY25 Draft Budgets: Revenue

Revenue Comparison	FY 2024 Budget	FY 25 Budget	Difference	% Diff
Property Tax	\$ 405,165	\$ 405,165	\$ -	0%
Sales Tax	\$ 1,868,000	\$ 1,890,000	\$ 22,000	1%
Other Taxes: Municipal Energy, Tele	\$ 91,150	\$ 93,297	\$ 2,147	2%
Town Services:	\$ 882,437	\$ 887,064	\$ 4,627	1%
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)	\$ 104,250	\$ 110,047	\$ 5,797	6%
Misc Revenue	\$ 195,500	\$ 183,450	\$ (12,050)	-6%
Total Revenue	\$ 3,546,502	\$ 3,569,023	\$ 22,521	1%

Assumptions

- Includes all 4 funds: General, Capital Projects, Water & Sewer
- No property tax increase
- Town Shuttle: \$84k (FY25) revenue projected versus \$205k (FY24) in previous year
- Town Services = permits, licensing, fines, shuttle contributions, sewer, water, etc.

Estimating Sales Tax

FY 2025 Draft Budget \$1,890,000

= Sales Tax \$1.8M plus 0.1% Resort Tax \$90k

FY 2024 Budget \$1,868,000

= Sales Tax \$1.8M plus 0.1% Resort Tax \$68K (est. for 3/4 of year)

Actuals

FY 2024 YTD 3/31/2024 \$1,194,289

FY 2023 \$1,984,166

FY 2022 \$1,890,675

Avg FY24 Budget, FY23 Actual, FY22 Actual = \$1,914,280

\$24k diff vs. draft FY25 budget

FY24 Budgets vs FY25 Draft Budgets: Expenses

Expense Comparison	FY 2024 Budget	FY 25 Budget	Difference	% Diff
Alta Justice Court, Code Enforcement	\$ 39,422	\$ 40,087	\$ 665	2%
Economic Development	\$ 400	\$ -	\$ (400)	-100%
Government Administration	\$ 603,574	\$ 519,960	\$ (83,614)	-14%
Land Use Planning, Building Inspections, Zoning	\$ 180,494	\$ 204,176	\$ 23,682	13%
Post Office	\$ 44,326	\$ 41,595	\$ (2,731)	-6%
Public Safety	\$ 1,560,733	\$ 1,557,157	\$ (3,576)	0%
Recycling	\$ 30,300	\$ 31,500	\$ 1,200	4%
Sewer	\$ 213,492	\$ 233,943	\$ 20,451	10%
Town Council: Salaries, Training, Admin	\$ 95,073	\$ 83,005	\$ (12,068)	-13%
Transportation	\$ 298,020	\$ 291,600	\$ (6,420)	-2%
Water	\$ 243,698	\$ 271,928	\$ 28,230	12%
Misc. Expenses	\$ 1,200	\$ 1,200	\$ -	0%
	\$ 3,310,732	\$ 3,276,150	\$ (34,582)	

Includes all 4 Town funds: General, Capital Projects, Water, Sewer

Significant Cost Drivers: General Fund

- Town Shuttle Program: in 23-24, TOA collected \$65k from ACVB, \$50k from UTA. Draft FY 23 shows TOA contributing \$145k of \$230k total cost.
- Wages: Phase 2 wage study implementation: bring TOA emps up to appropriate point in range given time in position, performance
- Adding a 5th full-time deputy: wages, benefits, training, equipment including vehicle
- Contribution to the Capital Projects Fund: \$157,655 for FY 25

Projects

Requests for Proposal and Other Projects

- **Water & Sewer Master Plan** – RFP released 4/15; contract awarded 5/28
 - Funds will not be fully expended in FY 24: to be adjusted in enterprise fund plans and budgets
- **Evaluating potential major W/S capital projects in the short term** (Summer 2026?)
 - Assume costs are 2x 2014 values: \$300k-\$450k or more each for two specific projects; not proposing to fund until FY 26 at this time
 - Planning to complete remote meter installs during FY 25
- **Facilities Master Plan** – RFP released May 21st; contract awarded 7/1
 - Scope to include Tom Moore Historic Structure Report (structural assessment and feasibility study)
- **Town Shuttle**
 - RFP to determine cost for next season released by 5/1
 - Assumptions:
 - No UTA/ACVB revenue (\$115k), still collecting from lodges, residences, ski areas
 - Same or similar service, pending UTA Ski Bus plan: will we need three vans?

Preview: Capital Projects Fund

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
45-45-740	Town Website			15,000								
45-45-750	Tom Moore Historic Structure Feasibility	-	10,000									
45-45-750	Replace a Building					3,000,000						
45-45-750	Facilities Master Plan			75,000								
45-45-750	Facilities Planning Phase 2				75,000							
45-45-750	Re-roof the post office			20,000								
45-45-750	Tom Moore Historic Structure Stabilization*				25,000							
45-54-741	Marshals Office Inventory Management	14,188	20,000									
45-54-741	Marshals Office Security Cameras	21	13,000	13,000								
45-54-742	New AMO Truck	38,978	50,000	55,000								
45-54-742	New AMO ATV	11,849	11,000									
45-54-743	Alta Central Generator	64,238	64,238									
45-54-743	AMO Mobile Data Terminals			25,000								
45-54-743	Marshals Office Phase 2 Radio upgrade	29,168	30,000									
45-54-743	Alta Central Dispatch Console Upgrade	-	15,000		15,000							
45-54-743	Livescan	-	17,010									
45-54-743	Upgrade Centracom Phase 2					30,000						
45-54-743	Speed Trailer #3			13,000								
45-70-740	Town Park Playground Improvements	-		5,000								
45-70-740	Trailhead-Style Public Restroom 24/7*					50,000						
Total Projects		158,442	230,248	221,000	115,000	3,080,000	-	-	-	-	-	-
								Budgeted Total 2025 - 2035				3,646,248

- *A new community center or other building is most likely more than \$3,000,000. Should we be saving more before we have a concrete plan and cost estimates?*
 - *“Facilities Planning Phase 2 is a design project for a new facility”*

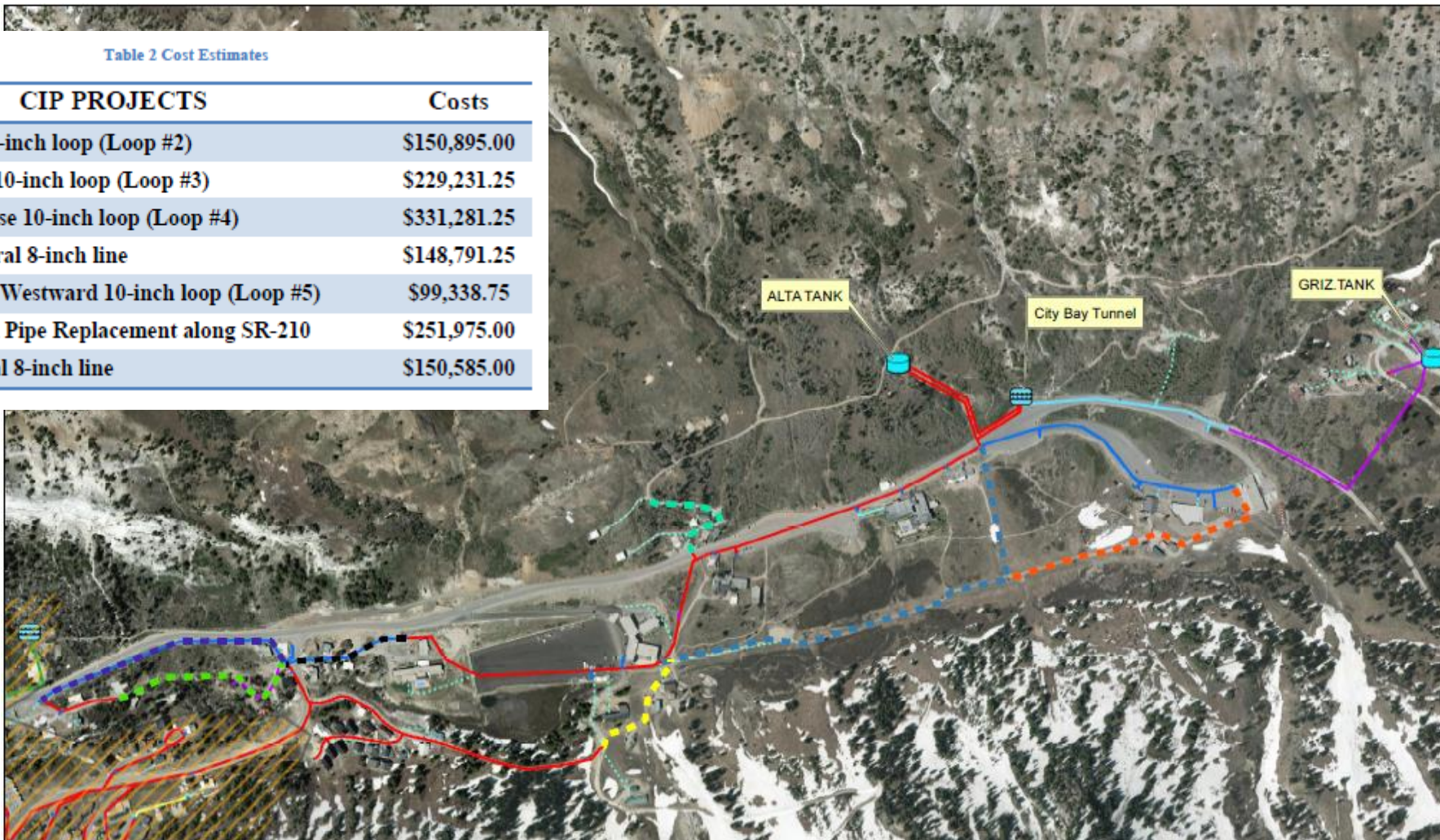
* Items in red are proposed, not approved.

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

Water System 2014 Capital Improvements Analysis

Table 2 Cost Estimates

CIP PROJECTS	Costs
1. Hellgate 8-inch loop (Loop #2)	\$150,895.00
2. Mainline 10-inch loop (Loop #3)	\$229,231.25
3. Albion Base 10-inch loop (Loop #4)	\$331,281.25
4. Alta Central 8-inch line	\$148,791.25
5. Wildcat – Westward 10-inch loop (Loop #5)	\$99,338.75
6. AC 8-inch Pipe Replacement along SR-210	\$251,975.00
7. Alta Central 8-inch line	\$150,585.00



Water Distribution System CIP Improvements

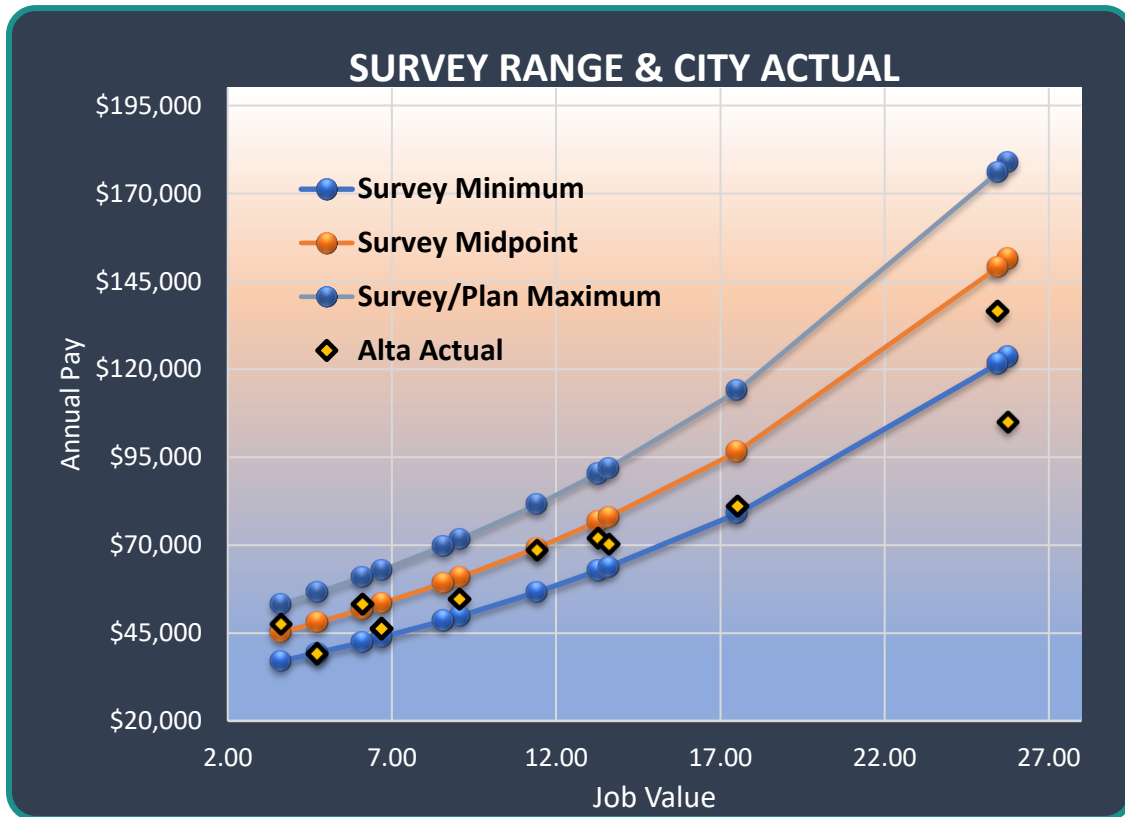
Town of Alta, UT

- 1. Hellgate Loop
- 2. Mainline Loop
- 3. Albion Base
- 4. Wildcat Loop
- 5. AC SR-210
- 6. Alta Central
- Snowbird
- 2 - inch
- 4 - inch
- 6 - inch
- 8 - inch
- 10 - inch
- 14 - inch

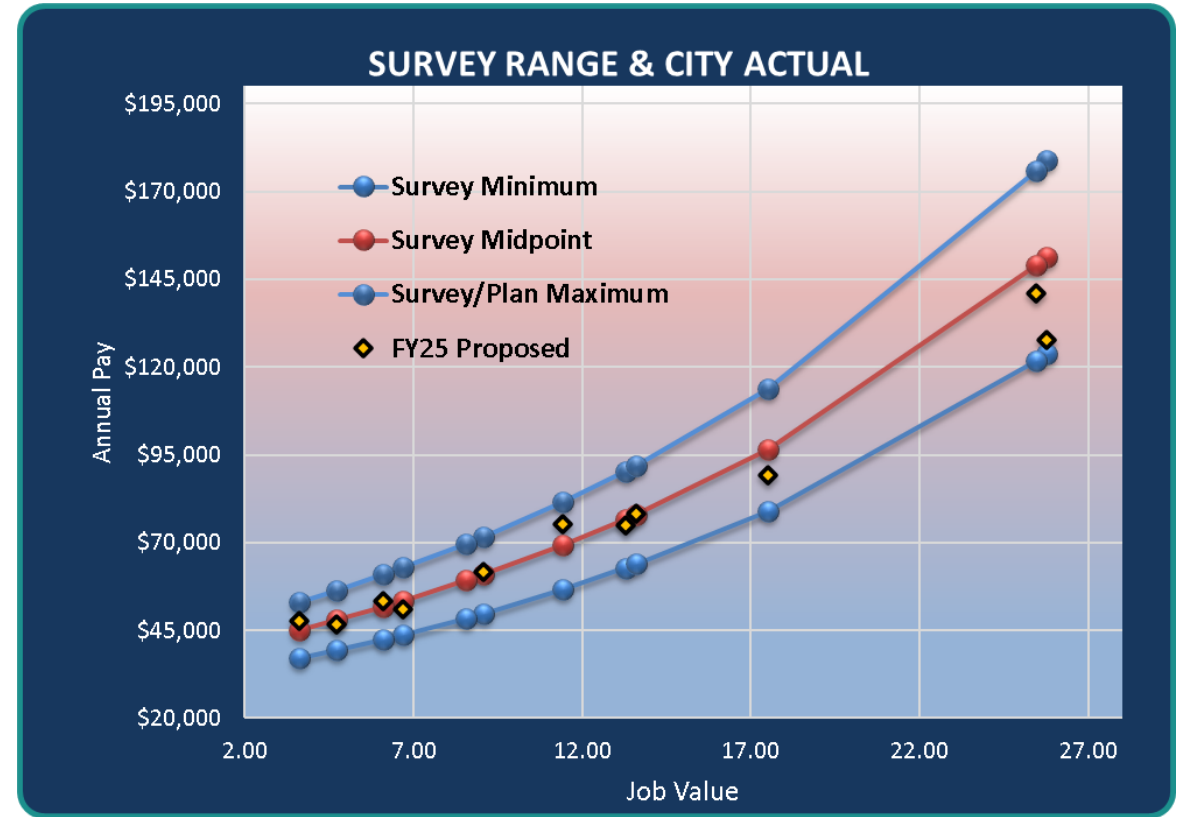
Wages

Wages

FY 2024 Result



Proposed for FY 2025



“Alta Actual” data in some cases represents average wages for multiple employees with the same job title

Wages by Department – needs updating !!!!!

FY 24 - By Department	FY 24 Base Wage	FY 24 Budget	FY 24 Difference	
Alta Marshal's Department*	\$ 622,380	\$ 780,117	\$ 157,737	
Town Office	\$ 268,710	\$ 282,069	\$ 13,359	
Building Maintenance	\$ 42,353	\$ 48,956	\$ 6,603	
Post Office	\$ 26,590	\$ 29,949	\$ 3,359	
Court	\$ 16,967	\$ 20,722	\$ 3,755	
Sewer	\$ 6,622	\$ 11,572	\$ 4,950	
Water	\$ 4,805	\$ 10,000	\$ 5,195	
Summer Program, Parks Rec	\$ 3,972	\$ 5,115	\$ 1,143	
TOTAL	\$ 992,399	\$ 1,188,500	\$ 196,101	
<i>*AMO budget does not include \$135K in wage corrections</i>				
				FY 24 vs FY 25
FY 25 - By Department	FY 25 Base Wages	FY 25 Budget	FY 25 Difference	Budget Difference
Alta Marshal's Department	\$ 771,656	\$ 972,866	\$201,210	25%
Town Office	\$ 314,873	\$ 342,033	\$27,160	21%
Building Maintenance	\$ 26,998	\$ 22,460	(\$4,538)	-54%
Post Office	\$ 32,400	\$ 27,733	(\$4,667)	-7%
Court	\$ 18,423	\$ 18,423	\$0	-11%
Sewer	\$ 13,759	\$ 13,759	(\$0)	19%
Water	\$ 15,545	\$ 15,545	\$0	55%
Summer Program, Parks Rec	\$ 2,591	\$ 1,733	(\$858)	-66%
TOTAL	\$ 1,196,245	\$ 1,414,551	\$218,306	19%
<i>Budget #'s include performance bonuses (\$17,770 for both FY 24 and FY25)</i>				

Base Wages

Assumes either 2,080 hours for full-time staff (2,496 for Deputies inclusive of regularly scheduled overtime) or a designated number of hours based on recent history for part-time positions. This is a direct output of the Worth of Work framework.

Budget

This includes a cushion for unscheduled overtime based on historical practices.

Water and Sewer Funds

Water Rate Summary	FY 25	FY 24
Commercial ECU count	171.35	171.35
Residential ECU count	82.50	81.25
Total Water ECU Value	253.85	252.60
Required Water Sales	\$ 330,036.00	\$ 286,066.00
Rate (Annual)	\$ 1,300.12	\$ 1,132.49
Rate (per ECU per month)	\$ 108.34	\$ 94.37
Rate increase	13%	11%
Gallons Per ECU	6,400	6,400
Overage rate / 1,000 gal	\$ 5.16	\$ 4.30
Overage rate increase	20%	20%

Sewer Rate Summary	FY 25	FY 24
Commercial ECU count	187.66	187.66
Residential ECU count	43.75	42.50
Total Sewer ECU Value	231.41	230.16
Required Sewer Revenue	\$ 230,977.00	\$ 185,000.00
Rate (Annual)	\$ 998.13	\$ 803.79
Rate (Monthly)	\$ 83.18	\$ 66.98
Rate increase	24%	28%

Questions ?

- **To raise revenue, or not to raise revenue**
 - Major capital improvements e.g. facility replacement
 - Budget for large capital fund transfer, or rely on sales tax under-projection?
 - How much should the town spend to maintain “depreciated” assets?
 - Are water/sewer rate increases enough to fund \$300-\$450k projects in FY 25 or FY 26?
- **Future of pay progression**
 - What is the Town’s compensation policy?
 - Town manager performance review and compensation: Cawley to propose discussion in May council meeting
- **Medium term planning and projection**
 - Wage growth, future staffing, capital costs, impacts from transportation projects?
- **Upcoming Meetings**
 - Budget Committee: April 29
 - Town Council: May 8 tentative budget adoption, June 19th “final” budget adoption