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Consent Agenda

June 21, 2023 Alta Town Council Meeting

Staff Reports

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- 6 Town Marshal Activity Summary
- 7 - 12 Unified Fire Authority Report and supplemental materials

Financial Materials

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Minutes

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Alta Town Council



Staff Report

To: Town Council

From: Interim Town Manager

Re: Town Manager Transition, ACVB Update, Spring Runoff, Remote Water Meter Installation, Clean Up Day

Date: June 13, 2023

Attachments:

Town Manager Transition

I assumed the role of interim town manager on Saturday, May 27th. I am grateful to have the opportunity to respond to a new challenge and I am looking forward to working with staff, the mayor and town council, and community members to define the role and plan the Town's future. My priorities over the past two weeks have been to support Jen in finalizing materials related to the FY 23 and FY 24 budgets, to continue pursuing plans to implement projects, and to work with John Guldner to respond to land use inquiries, pending applications, and active projects. In many ways, I am still wrapping up projects from my previous job, and I am looking forward to stepping further into my new role once our budget process is complete and the new fiscal year begins.

John is working for the Town under a contract primarily assisting with land use inquiries, applications, and active projects. John is also going to manage several water system projects for the Town of Alta this summer, he will be assisting me in transitioning into my new role, and otherwise providing his expertise to the Town of Alta as needed.

ACVB Update

The Alta Chamber and Visitors Bureau Board of Directors met on Monday, June 12 and adopted a plan to dissolve the organization, as well as articles of dissolution to be filed with the State of Utah Department of Commerce. The dissolution plan is primarily a plan to resolve outstanding liabilities and disperse remaining assets. ACVB assets consist of roughly \$70,000 in the bank, and a laptop, and the organization has no outstanding liabilities aside from various minor expenses associated with dissolution and ongoing accounting. The Board approved a motion to donate \$65,000 to the Town of Alta to operate community shuttle programs next winter, to donate the remainder of the funds on-hand to Alta Community Enrichment, and to donate the laptop to Alta Community Enrichment.

Spring Runoff Activity and Preparation

To date, we are not aware of any spring runoff-related property damage or other emergencies in Alta.

The Town of Alta received a truckload of sand and 1000 empty sandbags from Salt Lake County Flood Control. Those sandbags were originally located in the Wildcat Parking Lot, but are now located in the South Flagstaff parking area near the Rustler Lodge. Please take sandbags if you are concerned about flooding on your property. Salt Lake County has a very large stockpile of sandbags available at the Public Works Sandbag Shed at 604 West 6960 South in Midvale, and provides 25 sandbags per vehicle, per day at this location. For more information about sandbags, contact Chris Cawley at ccawley@townofalta.com.

The Town is coordinating with Salt Lake County Emergency Management and Salt Lake County Flood Control to monitor regional spring runoff and flooding activity as Utah's record snowpack melts. Please visit Salt Lake County's Runoff Ready website for more information about regional preparations for spring runoff:

<https://storymaps.arcgis.com/stories/5e0fdc6fc3de4e89937ba199afb6828f>

Thank you to Alta Ski Area for allowing the Town to locate sandbags in the Wildcat Parking Lot and then using ski area equipment and manpower to relocate these resources to the South Flagstaff parking area.

Remote Water Meter Installation Project

The Town of Alta and Salt Lake County Service Area #3 are working to install remote water meters for all Town of Alta culinary water system connections. This project will improve the accuracy and efficiency of our meter reading program and provide customers with a tool to monitor their own water use and conserve drinking water. The meters are being installed in phases, and during the first week of June, 25 of 28 "phase 1" meters were installed in the Powder Ridge neighborhood. We anticipate completing the 3 additional phase 1 installations in late June and moving on to Grizzly Gulch and West Grizzly homes in Fall of 2023. Phase 3 installations will take place in Spring/Summer 2024 along the Bypass Road and the Hellgate area, and properties in central Alta including lodges, other commercial properties, and Town of Alta properties will be completed in the final phase 4 of the project in Fall 2024 or Spring 2025.

2023 Little Cottonwood Canyon Clean Up Day – June 27th

The Town of Alta and Snowbird are hosting the 42nd annual Little Cottonwood Canyon Clean Up Day on Tuesday June 27th. Check-in and breakfast will be staged at Our Lady of the Snows this year beginning at 8:00 AM, and lunch will take place on the Snowbird Plaza deck as usual. Over 300 people signed up for the event this year, with Snowbird-associated participants making up the increase in participation over previous years.

Alta Town Council



Staff Report:

June 21, 2023

To: Town Council

From: Jen Clancy, Town Clerk & Molly Austin, Deputy Town Clerk

Date Written: June 13, 2023

Town Clerk – Jen

- Preparation of all budget related documents and reports
- Preparation and training for the 2023 Municipal Election
 - The General Election date has been changed to November 21, 2023
 - Declaration of Candidacy was: June 1 – 7
 - Alta had 3 candidates declare for 2 seats.
 - **Candidates' names as they will appear on the ballot:**
 - Elise Morgan
 - Sheridan J. Davis
 - Dan Schilling
- **Alta Reading Room:** Based on the feedback received from residents through the survey (in March), we are planning to adapt the Alta Reading Room space over the course of the summer. The library will remove the books and shelving, and we can start to evolve the space. We also talked briefly about the future of the Community Center with the SL County Library folks – they are looking forward to having a Library presence in that as it is dreamed, planned, and built.
 - **Technology** - Since the WiFi access on a personal device was used so frequently by residents, but the public computers weren't, we will keep the public WiFi but remove the outdated computer equipment.
 - **Meeting/Reading space** - By removing the old computers, we'll free up some space for residents to work, meet, or read in the room.
 - **eMaterials** - Since the books aren't the biggest draw for the reading room they will be removed, and instead use signage to highlight eBooks, eAudiobooks, eMagazines, Library databases, and online resources.
 - **Books** - We had a number of residents state an interest in signing up for Library at your Door, where books are mailed directly to you. We'll reach out to those community members with more information. Additionally, the library will plan to do a direct mail postcard to all the Alta residents letting them know they can sign up for the program.

Deputy Town Clerk - Molly

- Employee Handbook Review and Update – First Draft is nearing completion
- Council Meeting Dog License Reporting: Temporary dog licenses issued with a start date between 5/5/2023 and 6/8/2023

- Widener, Mary (4 days) 5/12/2023
- Watson, Case (12 days) 5/24/2023
- Martell, Rion (14 days) 5/26/2023
- Borg, Jermeiy (2 days) 6/2/2023
- Fasking, Alex (2 days) 6/2/2023
- Leri, Matt (3 days) 6/6/2023

Alta Justice Court - Molly

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
 - Next court date – Thursday, July 20th at 5:30 PM
- Continuing training for Court Clerk Certification

Department Incident Activity Report

Date Reported: **05/01/2023 - 05/31/2023** | Show Subclasses: **True**



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

Classification	Events Rptd	Unfounded	Actual	Clr Arrest	Clr Exception	Clr Juveniles	Total Clr	Percent Clr
ALARM	1	0	1	0	0	0	0	0.0
Residential Alarm	1	0	1	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
CITIZEN	1	0	1	0	0	0	0	0.0
ASSIST	1	0	1	0	0	0	0	0.0
FRAUD	1	0	1	0	0	0	0	0.0
Hacking/Computer Invasion	1	0	1	0	0	0	0	0.0
MOTORIST	1	0	1	0	0	0	0	0.0
ASSIST	1	0	1	0	0	0	0	0.0
PROPERTY	4	0	4	0	0	0	0	0.0
Found Property	4	0	4	0	0	0	0	0.0
PUBLIC INTOX	1	0	1	0	0	0	0	0.0
Public Intoxication	1	0	1	0	0	0	0	0.0
ROAD CLOSURE	1	0	1	0	0	0	0	0.0
DEBRIS FLOW	1	0	1	0	0	0	0	0.0
SUSPICIOUS	1	0	1	0	0	0	0	0.0
Suspicious Vehicle	1	0	1	0	0	0	0	0.0
TRAFFIC	5	0	5	0	0	0	0	0.0
VIOLATION	5	0	5	0	0	0	0	0.0
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
UTILITY PROBLEM	1	0	1	0	0	0	0	0.0
Electrical Problem	1	0	1	0	0	0	0	0.0
Event Totals	20	0	20	0	0	0	0	0.0



UNIFIED FIRE AUTHORITY

UFA Report June 2023

Budget: The UFA Board of Directors granted tentative approval of the UFA proposed budget. Final approval will be voted on during the June meeting; You can view the budget at this link: unifiedfire.org/budget-and-financial-audits.

Construction update:

Station 102 Magna:

- Stormwater storage system installation is nearing completion
- Carpet flooring has been installed in all bedroom areas
- Cabinetry and countertops are being installed
- Installation of glass is almost complete
- Permanent power has been supplied to the site at the pad mounted transformer
- Expected completion in late July 2023

Station 251 Eagle Mountain:

- Installation of Accoya wood exterior cladding is nearing completion
- Cabinetry continues to be installed
- Mechanical, electrical, and plumbing final connections and fixtures are being installed
- Painting of all interior spaces is complete
- Expected completion is mid July 2023

Station 253 Eagle Mountain:

- Exterior concrete that is not meeting specifications is being demolished and repoured
- Tiling of the bathrooms has been completed
- Interior wood ceilings have begun to be installed
- Painting of the apparatus bay is nearing completion
- Site preparation, and compaction is underway for paving the street
- Expected completion is late June, 2023.

Recruit Camp: 31 new recruits graduated from their 4-month training camp on May 24 at the JATC in Riverton. These recruits now begin their service and are assigned crews throughout UFA's service area. Among the 31 was Hailey Griffin, Town of Alta employee and former Alta resident. We are excited to have Hailey on board and look forward to her being a great ambassador for the Town of Alta and UFA.

Lateral hires: UFA hired two paramedics and six firefighters during a lateral hiring process. Those personnel will start June 1 with a 4-week orientation conducted by the UFA Training Division.

Strategic Planning process: UFA has established a Strategic Planning Work Group with representation from a broad spectrum of employees. They will begin working with our internal and external stakeholders and our cities and townships to develop the 2024-2026 Strategic Plan. This will be the third formal strategic plan for Unified Fire Authority.

BC Process: We recently completed Battalion Chief testing to establish a list of qualified candidates valid for the next two years. Six candidates are on the list and they will participate in interviews for promotion as positions become available.

Flooding Update: Staff continues to work closely with Salt Lake County Emergency Management in the prevention and preparedness phases to address the record runoff. UFA PIOs have held multiple media events with partners including the Utah State Parks and Recreation Division and Unified Police Department to get the message out to stay away from any moving bodies of water this spring and early summer. If people do choose to recreate near water we are asking them to

designate “Water Watchers” to keep an eye on children and pets to prevent an accidental fall-in. We will continue to monitor and assess the situation as it evolves.

June Safety Message: With summer upon us, UFA wants its members to stay safe this year by taking some precautions regarding fires around their homes.

- Verify that it is a green burn day by checking the air quality forecast.
- The fuel area cannot exceed 3ft diameter by 2ft in height.
- Install a screen to prevent embers from escaping.
- Burning is limited to dry, natural materials. No garbage, plastics, rubber, oils, or construction waste.
- Keep open fires 25 feet away from structures or anything that can burn.
- Fires contained in an improved barbecue pit or portable outdoor fireplace require a minimum of 15 feet of clearance from structures or anything that can burn.
- LP or natural gas grills require 10 feet of clearance from structures or anything that can burn.
- Have a method of extinguishment readily available. Keep a garden hose or bucket of water close by and never leave the fire unattended even for a short period of time.
- Make sure to put it completely out before leaving the site. Apply water to all coals or remaining flames. Observe that there is no heat, glow, or flame remaining.
- Supervise children and pets while the campfire/firepit is burning. Make a 3-foot (1-metre) “kid-free zone” around the campfire/firepit.

Retirements: After 35 years of service, Battalion Chief Scott McBride announced his retirement from UFA. Chief McBride was instrumental in organizing Utah Task Force 1 and deployed to many national emergencies including 9-11, the World Trade Center and Hurricane Katrina. He also helped in the establishment of UFA’s Heavy Rescue Program. Also retiring are Paramedic Chris Morrison after 22 years and Paramedic Desmond Johnson after 23 years.

Promotions: UFA recently promoted Barrett LaJeunesse to Captain, Justin Austin to Engineer and Shawn Mott and Megan Fenton to Paramedic.



UNIFIED FIRE AUTHORITY

FIRE PREVENTION DIVISION

FIREWORKS 2023

The fireworks restricted areas map for all of Salt Lake County can be found on the UFA website:
<https://unifiedfire.org/prevention/fireworks/>

Statewide Fire Restrictions information can be found at: <https://utahfireinfo.gov/>

- Sales of legal fireworks allowed:
 - Beginning June 24 and ending July 25
- Discharge dates:
 - 2 days before, day of, and 1 day after July 4 and July 24.
- Hours of discharge:
 - On the 2 days before and 1 day after, discharge hours are 11:00 a.m. – 11:00 p.m.
 - July 4 and July 24 discharge hours are allowed until midnight.
- Penalties/persons guilty of an infraction if: (up to \$1,000 fine)
 - Discharge of fireworks outside of legal dates
 - Discharge of fireworks in an area where fireworks are prohibited
- Disposal of fireworks:
 - Utah Administrative Rule R710-15-5, prohibits disposal of seized or turned in fireworks by local entities and **MUST BE TURNED OVER TO UFA SPECIAL ENFORCEMENT DIVISION**

Links to Utah fireworks law:

https://le.utah.gov/xcode/Title15A/Chapter5/15A-5-S202.5.html?v=C15A-5-S202.5_2018050820180508 –

AND:

https://le.utah.gov/xcode/Title53/Chapter7/53-7-S225.html?v=C53-7-S225_2018050820180508

Utah Administrative Rule: R710-2: <https://adminrules.utah.gov>

As fire officials, we are very concerned with the use of fireworks in the Salt Lake Valley, especially illegal fireworks and aerial fireworks. We are monitoring conditions each day and highly recommend celebrating this 4th of July without the use of fireworks. Here are some ideas to be patriotic without the use of fireworks.

- Use glow sticks, they glow in the dark and are a safe alternative to a sparkler - Fun for all ages
- Loud and proud - Noise makers are sure to make a statement
 - They can be found at local party supply stores or make your own
- Have an outdoor movie night - Set up a screen and projector
- Make a patriotic craft with the family
- Throw a birthday party for the USA, and don't forget the cake
- The safest way to enjoy fireworks is to attend a professional fireworks performance



UNIFIED FIRE AUTHORITY

FIRE PREVENTION DIVISION

RECREATIONAL FIRES * RESIDENTIAL OPEN BURNING * AGRICULTURAL BURNING

Recreational Fires: Small recreational campfires are allowed. Fuel area cannot exceed 3 feet in diameter by 2 feet in height. Burn only dry, clean, natural materials, no garbage, tires, oil or construction waste.

Prior to burning:

- Verify green burn conditions. Air quality forecast can be found at <https://air.utah.gov/>.
- Keep open campfires 25 feet away from structures or combustible materials. Fires contained in improved barbecue pits or portable outdoor fireplaces with spark arresting covers require a minimum of 15 feet of clearance from structures or combustible materials.
- Portable gas, propane and charcoal grills shall have a minimum 10 foot clearance from structures or combustible materials.
- Have a method of extinguishment readily available.
- Fires must be constantly attended until fully extinguished.

“Offensive, Objectionable, or Nuisance” fires are no longer required to be extinguished unless the fire is causing a hazardous situation. If all burning requirements are met and the fire is not causing a hazardous situation, the fire department does not have the authority to extinguish the fire and should not tie up resources to do so.

- Citizens must not use the fire department to resolve neighborhood disputes regarding smoke emissions. Such situations are civil matters rather than unlawful acts subject to the penalties prescribed in Section 110 of the 2018 International Fire Code.

Residential Open Burning: Residential burning of clean yard waste, grass clippings, weeds, tree trimmings, etc.

Salt Lake County: Residential open burning is **NOT** allowed in Salt Lake County.

Utah County: Residential open burning is allowed by permit during the following open burn windows: March 30 to May 30 and September 15 to October 30. Permits are \$25 and are good for the entire burn window.

Residential Burn Permits are issued by the UFA under the following criteria:

- Residential property must be (1) acre or larger.
- Burn Permit Application must be completed online with the Utah Department of Air Quality. Completed applications will be forwarded to UFA for processing.
<https://air.utah.gov/OpenBurning/form/index.php>
- A \$25 permit fee must be paid to UFA online <https://www.unifiedfire.org/make-a-payment/>
- Requires a site safety inspection. Permit will be issued by the UFA station crew following the site inspection.
- Permit holder must verify “green burn” conditions prior to burning. The air quality forecast can be found at <https://air.utah.gov/>
- Permit holder must contact Utah Valley Dispatch Burn Hotline at (801) 374-2876 with name, address and time of burn.

Agricultural Burning: Agricultural burning is allowed without a permit in both Salt Lake and Utah Counties. Burning is limited to agricultural and horticultural operations for ditch banks, fence lines, field stubble, orchard pruning, and controlled heating to prevent the freezing of crops, etc.

- A minimum of 5 contiguous acres of land used for Agricultural or Horticultural operation is required.
- Land is actively devoted to agricultural use and is managed in such a way as to be profitable.
- Operation must meet the annual “per acre” production requirements for Salt Lake or Utah Counties.



UNIFIED FIRE AUTHORITY

FIRE PREVENTION DIVISION

- Must verify green burn conditions. The burn index can be found at <https://air.utah.gov/>.
- Must contact VECC emergency dispatch at (801)-840-4000 and Utah Valley Dispatch Burn Hotline at (801) 374-2876 with name, address, and time of burn prior to starting the burn operation in Salt Lake County.

revised 6/2023



Fireworks Safety

FIREWORKS are often used to mark special events and holidays. The only safe way to view fireworks is to attend a professional show. It is important to know that **fireworks are not safe in the hands of consumers**. Fireworks cause thousands of injuries each year.

A few ideas to get into the patriotic spirit, without fireworks:

1. Use glow sticks, they glow in the dark and are a safe alternative to a sparkler. Fun for all ages.
2. Loud and proud. Noise makers are sure to make a statement. They can be found at local party supply stores or make your own.
3. Outdoor movie night. Set up a screen and projector. Don't forget the bugspray!
4. Make a patriotic craft with the family.
5. Throw a birthday party for the USA, and don't forget the cake.



FACTS

- ! More than 19,500 reported fires are started by fireworks annually.
- ! Burns account for 44% of the 9,100 injuries treated in emergency rooms seen in the month around July 4.
- ! Half of the fireworks injuries seen at emergency rooms were extremities: hand, finger, or leg. One-third were to the eye or other parts of the head.
- ! Children ages 10–14 had the highest rate of fireworks injury, with more than one-third (36%) of the victims of fireworks injuries under age 15.
- ! Sparklers account for roughly one-quarter of emergency room fireworks injuries.

Source: U.S. Consumer Product Safety Commission (CPSC) 2018 Fireworks Annual Report



NATIONAL FIRE PROTECTION ASSOCIATION
The leading information and knowledge resource on fire, electrical and related hazards

Alta Town Council



Staff Report

To: Town Council

From: Chris Cawley, Interim Town Manager

Re: Town of Alta FY 2024 Projects Plan

Date: June 14, 2023

Attachments: Town of Alta FY 2024 Projects Plan (Resolution 2023-R-11 Exhibit A)

****June 14 Update****

The attached projects plan document includes the updates we previewed to the Budget Committee in the June 7th meeting as well as a few other minor changes:

- Alta Central Deck Replacement maintenance project has moved to the Decision 24 category and the budget for the project has increased from \$3,000 to \$20,000. The \$3,000 budget assumed the project would be limited to replacing decking and the vinyl membrane below the decking, and that the project would be completed in-house by building maintenance staff. However, the deck also functions as the roof of the Alta Central generator enclosure, and the ceiling of the enclosure is leaking significantly. We are seeking estimates from roofing contractors and carpenters.
- Proposed Community Center Feasibility Study budget has increased from \$50,000 to \$75,000. The smaller budget assumed we would incorporate some of the public input received during the previous feasibility study, the program elements of the structure designed in 2003, and the cost estimate for the 2003 design that is currently being updated by an architect. While all these materials will be important references as we evaluate replacement of the community center and conduct another feasibility study, I believe it is more prudent to assume we are starting from scratch on a new project site, with enough budget to address additional feasibility concerns that have not been explored in previous studies. Since the most recent project cost \$75,000, it is reasonable to assume we should spend that much on the next project.
- Alta Central Generator Replacement Project has been moved from the Future category to the Decision 24 category.
- The playground equipment project has been moved from Approved 23 to Decision 24. The park will not be melted out in time to complete the project in FY 23.
- The Livescan project will not be completed in FY 23 has been moved from Approved 23 to Rollover 24 projects.
- Minor updates to the trailhead kiosks and Cecret lake interpretive signage project budgets (note the total TOA revenue and expenses for these projects reflected in the FY 23 General Fund Budget includes contributions from other entities and expense amounts that include these external contributions).

- In order to produce .pdf copies of the plan document in a larger font, we've omitted or hidden rows for fiscal years beyond 2028. We'll continue to try to improve the legibility of this document.

Total FY 23 and FY 24 Project Budgets

Below is an excerpt from the FY 24 Projects Plan that shows total project budgets per fund.

Fund	FY 2023	FY 2024
General Fund	\$ 10,565	\$ 52,970
Capital Projects Fund	\$ 24,707	\$ 299,000
Water	\$ 78,728	\$ 502,997
Sewer	\$ -	\$ -
TOTAL	\$ 114,000	\$ 854,967

Alta Town Council



Staff Report

To: Town Council

From: Chris Cawley, Town Manager

Re: Shuttle Program Administrative Elements

Date: June 7th, 2023

Attachments:

In the May 2023 Alta Town Council meeting, some council members expressed concern for the administrative burden the Town of Alta would bear if we proceed to operate the winter season, around-town shuttle program. Staff would like to reassure the council that we are confident the program will not be a major undertaking for the Town, and we have compiled the following rough assumptions and time budgets for shuttle program-related tasks. We would need to accomplish these tasks on an annual basis so long as the town is managing the program:

1. Fundraising from lodges and ski areas
 - a. 5 hours of phone calls and other conversations
2. Town council meetings, meetings with stakeholders/funders to define service plan
 - a. 5 hours to prepare and present materials to town council
 - b. 5-10 hours to plan and conduct stakeholder meeting
3. Organizing transportation vendor solicitation
 - a. 5-10 hours to write scope of work for request for proposals
 - b. 1-2 hours legal review
4. Selecting a vendor
 - a. 5-10 hours to review proposals
 - b. 2-4 hours for contract negotiation with preferred vendor
 - c. 1-2 hours legal review
5. Managing a contract/vendor
 - a. 2 hours to generate invoices for donations, receive and process checks
 - b. 10 hours for vendor management
 1. Alta Shuttle has required very little active management in the past. If another vendor is selected, they may require more active management.
6. Identifying long-term funding strategies
 - a. Unknown: we assume we will not fund the program through donations for more than a year or two, so we will have to come up with other arrangements. It is difficult to estimate how much administrative time this will take.
7. Miscellaneous conversations and emails: 5-10 hours

Total: 46-70 hours annually



FY24 TAX SUMMARY

To: Town Council & Property Owners
 From: Jen Clancy, Town Clerk
 Date: June 7, 2023

Contents

1. Summary of 3 Tax Options
2. Property Tax information
3. Sales Tax Information

Summary of 3 Tax Options

The Town Council has been planning to go through a truth in taxation process this year. This means that the council will be required to adopt a Tentative Budget on June 21. There will be public hearings on June 21 and then again on August 9. The council will vote on a FY24 Budget and the certified tax rate on August 9.

The 0.1% Resort Tax (RR) could be adopted via an ordinance and become effective July 1. The 1% Municipal Room Tax (TM) also requires an ordinance to be passed but there is a delay in the effective date, so the first-year revenue projection was reduced (effective October 1, 2023). The June 21st Tentative Budget proposes the adoption of both sales taxes.

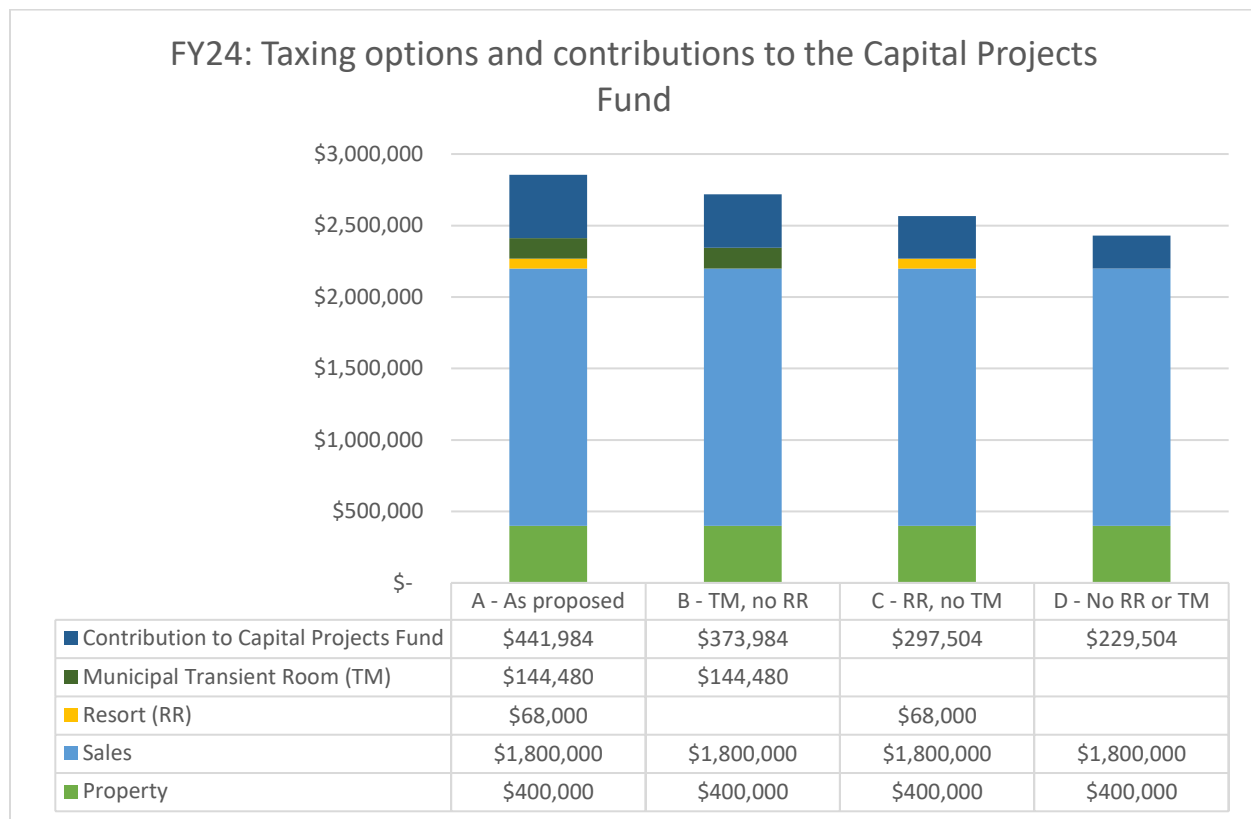
The following table shows the three programs the council has requested information on to consider for this budget cycle: 1) property, 2) RR, and 3) TM. If implemented, the chart below shows the additional (new) revenue that is estimated for each program.

Option Summary – Additional Revenue		Add'l Est. Revenue	First-Year: Add'l Est. Rev	% Change
1	Property Tax: \$243k to \$400k via TNT	\$ 156,677	\$ 156,677	65%
2	Sales Tax: RR, Resort Community Tax (includes Add'l Resort)	\$ 68,717	\$ 68,717	0.10%
3	Sales Tax: TM, Municipal Transient Room Tax	\$ 192,640	\$ 144,480	1.00%
Total		\$ 418,034	\$ 369,874	

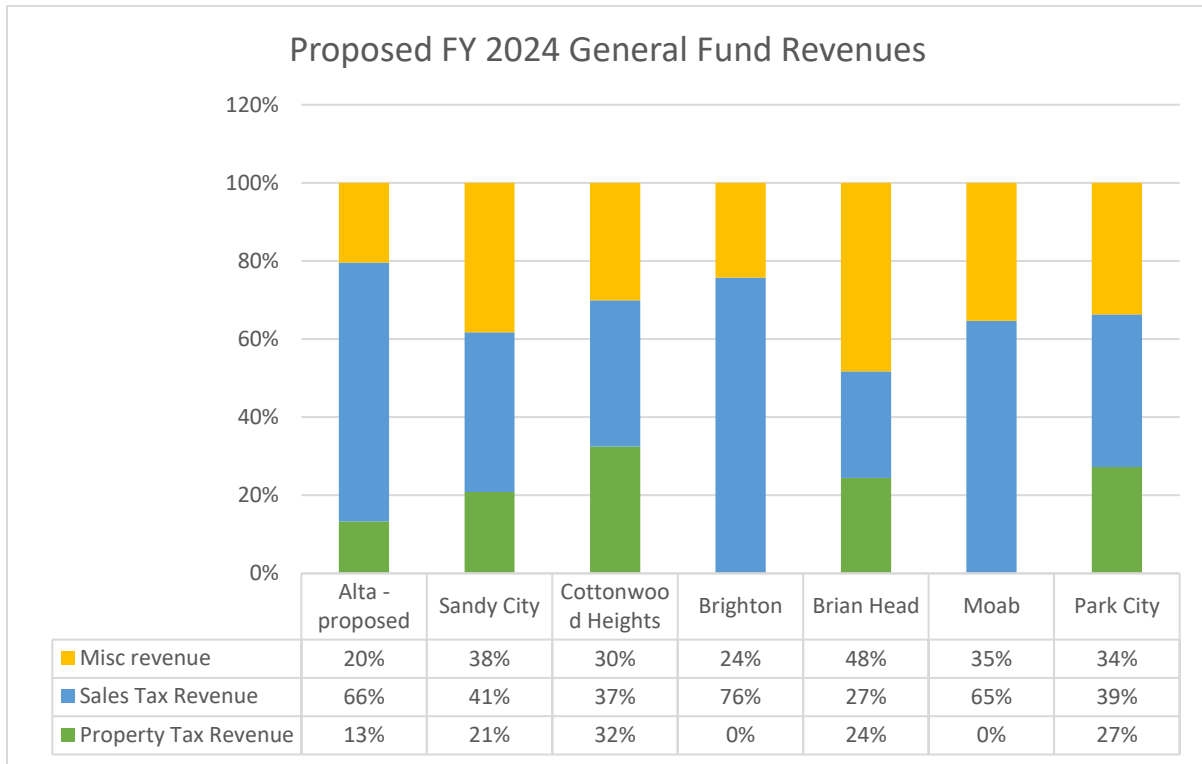
One of the biggest influencers on the Town’s budget is our human resources – our staff. This past winter the Town of Alta commissioned its first compensation study. The results showed that the top positions were well below comparable municipalities. Inflation and recent wage growth, combined with a high demand for public safety employees has placed pressure on the Town’s budget. To allow the Town to recruit and retain a qualified workforce the Tentative

Budget includes a \$103k increase in wages (inclusive of OT, misc., etc.) across all departments. The council should be aware that the latest budget numbers have been adjusted to reflect a salary for the Interim Town Manager that is below the posted salary range for the Town Manager and the gap before a new Assistant Town Administrator is hired. Our current staffing plan for these 2 positions resulted in a reduction in the Administration Department’s wages in the Tentative Budget.

The Tentative FY24 was drafted to include the adoption of the 0.1% RR and the 1% TM tax. Should the Town Council decide NOT to adopt either of these taxes, this table shows the effect this decision has on the ability of the Town to set funds aside for the Capital Projects Fund (CPF). The CPF is used to fund infrastructure improvements and maintenance of the Town’s current and future facilities. The existing facilities are ageing, we are contemplating a new community center, and our visitor numbers continue to grow, putting more pressure on all our facilities. It is responsible and prudent for the Town to plan ahead and set funds aside annually for these projects.



Here is a chart comparing Alta’s property and sales tax revenue as a percent of the total budgeted revenue to other comparable communities.



Section 2. Property Tax Information

The Town of Alta is considering a property tax increase to support its FY24 budget, the proposed tax rate is .001043. The following chart shows a comparison of the current tax rate breakdown for Alta to the proposed certified tax rate and comparable communities in SL County. As currently proposed, the tax rate increase would collect an additional \$361 per million dollars in valuation on assessed real property in Alta.

Taxing Entity	Alta (FY23)	Alta (FY24 proposed tax rate)	Sandy City	Cottonwood Heights	Brighton	Snowbird (Unincorp SL Co.)
<i>Local Government Levy</i>	0.000682	0.001043	0.000942	0.00203		
Alta Canyon Rec Spcl Svce			0.000114			
Canyons School District	0.004336	0.004336	0.004336	0.004336	0.004336	0.004336
Central UT Water Conserv	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400
Cottonwood Improvement			0.000119	0.000119		
County Assess/Coll Levy	0.000160	0.000160	0.000160	0.000160	0.000160	0.000160
Jordan Sch Old Debt Svce						
Metro Water Sandy			0.000221			
Multi County Assess/Coll	0.000015	0.000015	0.000015	0.000015	0.000015	0.000015
Salt Lake County	0.001459	0.001459	0.001459	0.001459	0.001459	0.001459
SL CO Service Area #3						0.000089
SL County Library	0.000386	0.000386	0.000386	0.000386	0.000386	0.000386
SL County Municipal Svce						0.000048
SL Vly Law Enforcement					0.001984	0.001984
So SL Valley Mosquito	0.000009	0.000009	0.000009	0.000009	0.000009	0.000009
State Basic Schhol Levy	0.001652	0.001652	0.001652	0.001652	0.001652	0.001652
Unified Fire Svce Area	0.001320	0.001320			0.001320	0.001320
Unified Fire SVCE JDG	0.000002	0.000002			0.000002	0.000002
UT Charter School-Canyons	0.000065	0.000065	0.000065	0.000065	0.000065	0.000065
Total	0.010486	0.010847	0.009878	0.010626	0.011788	0.011925
Per 1 Million in Valuation	\$10,486	\$10,847	\$ 9,878	\$10,626	\$11,788	\$11,925
Difference vs. Alta (current)		\$ 361	\$ (608)	\$ 140	\$ 1,302	\$ 1,439

Section 3: Sales Tax Information

The Town Council has been discussing the addition of a 0.1% RR and/or a 1% TM tax. The following table shows the existing sales tax rates and how and where the new rates would be implemented. The final table provides some comparable data for consideration so you can see how Alta ranks and how it would rank compared with these examples if the taxes are imposed.

<u>CURRENT ALTA SALES TAX RATES</u>		Retail Sales (Non-Food)	Food (restaurant)	Transient Room / Lodging
Misc. State and County		6.15%	7.15%	11.22%
Alta				
LS	Local Sales & Use Tax	1.00%	1.00%	1.00%
RR	Resort Community Tax (includes Add'l Resort)	1.50%	1.50%	1.50%
A2	Addl Transit Local	0.10%	0.10%	0.10%
TM	Municipal Transient Room Tax			
Current Total		8.75%	9.75%	13.82%
<u>OPTIONAL SALES TAX RATE INCREASES</u>				
Misc. State and County		6.15%	7.15%	11.22%
Alta				
LS	Local Sales & Use Tax	1.00%	1.00%	1.00%
RR	Resort Community Tax (includes Add'l Resort)	1.60%	1.50%	1.60%
A2	Addl Transit Local	0.10%	0.10%	0.10%
TM	Municipal Transient Room Tax			1.00%
Optional Total		8.85%	9.75%	14.92%
Difference (current vs. optional increases)		0.10%	0.00%	1.10%
<i>* The rate for store food (unprepared) is 3% statewide (includes 1% LS)</i>				
<u>COMPARABLES: SALES TAX</u>				
Snowbird (Unincorporated SL County)		7.25%	8.25%	12.32%
Cottonwood Heights		7.25%	8.25%	13.32%
Sandy City		7.25%	8.25%	13.82%
Brian Head		8.10%	9.10%	13.67%
Brighton		8.35%	9.35%	14.42%
Moab		8.85%	9.85%	14.92%
Park City		9.05%	10.05%	13.37%



SEWER & WATER RATES

To: Town Council & Property Owners

From: Jen Clancy, Town Clerk

Date: June 7, 2023

Sewer and water rates are reviewed annually when setting the Sewer Fund and Water Fund budgets. The Town's water and sewer rates must be sufficient to cover the costs of running the system, repay any debt, and save for future infrastructure replacement. Additionally, rates can be used as a tool for encouraging conservation of water.

Each sewer and water system customer in the Town is assigned an Equivalent Capacity Unit (ECU) value, which is defined as a unit reflecting that part of the capacity of the water system necessary to serve a standard water customer. All single-family residential buildings are assessed an ECU value of 1.25. All commercial buildings are assessed individually and assigned an ECU value that reflects the number and types of water fixtures and other water system demand factors at that facility; the ECU value is determined using the table in the water rates resolution that shows the ECU contribution of each type of fixture. There is a minimum ECU value of 1.25 for all buildings.

Both residential and commercial customers have been allocated 6,400 gallons per ECU value per month. Thus, a single-family residence with an ECU value of 1.25 is allocated 8,000 gallons/month ($1.25 \times 6,400 = 8,000$). In an ECU based system, each ECU reflects the same water allocation (6,400 gal). An accurate assessment of ECUs for each customer reflects their potential use of water.

To set the water and sewer rates, the Town first determines the amount of revenue needed to support each system and then divides that by the total ECU count for that system. The rate is then multiplied by the ECU value for each customer to determine their base fee paid into the system. When a water customer exceeds their ECU allocation, they incur an overage charge.

Please feel free to contact Jen Clancy if you have questions about this report and/or would like assistance understanding how this rate change affects you specifically.

Water Fund The FY24 annual Water Fund Budget is \$286k, which includes \$84k for future infrastructure replacement projects. Please note, capital improvement projects are budgeted for separately and are not a part of the fund’s annual budget. To support this budget the Town needs to impose a 12% rate increase. Below is a summary and some examples to help you understand this year’s water rate resolution.

Water Rate Summary		FY 23/24		FY 22/23		Difference	
Commercial ECU count		171.35		171.35			
Residential ECU count		81.25		81.25			
Total Water ECU Value		252.60		252.60			
Required Water Revenue		\$	286,066.00	\$	255,331.00	\$	30,735.00
Rate (Annual)		\$	1,132.49	\$	1,010.81	\$	121.67
						\$	
Rate (per ECU per month)		\$	94.37		84.23	\$	10.14
Rate increase		12%		15%			
Gallons Per ECU		6,400		6,400			
Overage rate / 1,000 gal		\$	4.30	\$	3.58	\$	0.72
Overage rate increase		20%		25%			

Water Rate: Examples		FY 23/24		FY 22/23		Difference	
<u>Single-Family Residence</u>							
Annual ECU = 1.25		\$	1,415.61	\$	1,263.51	\$	152.09
Quarterly ECU = 1.25		\$	353.90	\$	315.88	\$	38.02
Monthly ECU = 1.25		\$	117.97	\$	105.29	\$	12.67
<u>ECU 15 - Small Commercial User</u>							
Annual		\$	16,987.29	\$	15,162.17	\$	1,825.12
Quarterly		\$	4,246.82	\$	3,790.54	\$	456.28
Monthly		\$	1,415.61	\$	1,263.51	\$	152.09
<u>ECU 25 - Md. Commercial User</u>							
Annual		\$	28,312.15	\$	25,270.29	\$	3,041.86
Quarterly		\$	7,078.04	\$	6,317.57	\$	760.47
Monthly		\$	2,359.35	\$	2,105.86	\$	253.49
<u>ECU 40 - Lg Commercial User</u>							
Annual		\$	45,299.45	\$	40,432.46	\$	4,866.98
Quarterly		\$	11,324.86	\$	10,108.12	\$	1,216.75
Monthly		\$	3,774.95	\$	3,369.37	\$	405.58

Sewer Fund The FY24 Sewer Fund Budget is \$197k, which includes \$10K for future infrastructure projects. Disposal costs have increasing by 28% this year and that increase is being passed directly to the customers in order to support the system. To support this budget the Town needs to impose a 28% rate increase. Below is a summary and some examples to help you understand this year’s sewer rate resolution.

Sewer Rate Summary	FY 23/24	FY 22/23	Difference
Commercial ECU count	187.66	187.66	
Residential ECU count	42.50	42.50	
Total Sewer ECU Value	230.16	230.16	
Required Sewer Revenue	\$ 185,000.00	\$ 144,431.00	\$ 40,569.00
Rate (Annual)	\$ 803.79	\$ 627.52	\$ 176.27
Rate (Monthly)	\$ 66.98	\$ 52.29	\$ 14.69
Rate increase	28%	15%	

Sewer Rate: Examples	FY 23/24	FY 22/23	Difference
Single-Family Residence			
Annual ECU = 1.25	\$ 1,004.74	\$ 784.41	\$ 220.33
Quarterly ECU = 1.25	\$ 251.18	\$ 196.10	\$ 55.08
Monthly ECU = 1.25	\$ 83.73	\$ 65.37	\$ 18.36
-			
<u>ECU 15 - Small Commercial User</u>			
Annual	\$ 12,056.83	\$ 9,412.80	\$ 2,644.03
Quarterly	\$ 3,014.21	\$ 2,353.20	\$ 661.01
Monthly	\$ 1,004.74	\$ 784.40	\$ 220.34
-			
<u>ECU 25 - Md. Commercial User</u>			
Annual	\$ 20,094.72	\$ 15,688.00	\$ 4,406.72
Quarterly	\$ 5,023.68	\$ 3,922.00	\$ 1,101.68
Monthly	\$ 1,674.56	\$ 1,307.33	\$ 367.23
-			
<u>ECU 40 - Lg Commercial User</u>			
Annual	\$ 32,151.55	\$ 25,100.80	\$ 7,050.75
Quarterly	\$ 8,037.89	\$ 6,275.20	\$ 1,762.69

TOWN OF ALTA
 COMBINED CASH INVESTMENT
 MAY 31, 2023

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	291,567.93
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	2,282.83
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	2,588,395.43
01-11710	CASH CLEARING -AR	(5,808.24)
	TOTAL COMBINED CASH	2,876,753.76
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(2,876,753.76)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,153,206.89
45	ALLOCATION TO CAPITAL PROJECT FUND	8,169.97
51	ALLOCATION TO WATER FUND	(455,589.34)
52	ALLOCATION TO SEWER FUND	170,966.24
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,876,753.76
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(2,876,753.76)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND		3,153,206.89
10-12640	CASH IN PTIF - C ROAD FUND		69,094.68
10-12690	IMPACT FEE FUND PTIF		24,134.58
10-12700	BEER TAX FUNDS PTIF		25,427.48
10-12710	POST EMPLOYMENT BENEFIT PTIF		97,448.94
10-13110	ACCOUNTS RECEIVABLE		7,973.85
10-13200	DUE FROM OTHER GOVERNMENTS		112,659.72
10-13510	TAXES RECEIVABLE - CURRENT		2,167.22
10-13700	PROP TAX RECEIVABLE - CURRENT		243,323.00
10-14210	DUE FROM OTHER FUNDS		76,484.40
			3,811,920.76
	TOTAL ASSETS		3,811,920.76

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	(14,937.58)
10-21500	WAGES PAYABLE		8,844.31
10-22200	RETIREMENT PAYABLE		6,886.77
10-22210	FICA PAYABLE		6,816.87
10-22220	FEDERAL WITHHOLDING PAYABLE		13,913.86
10-22230	STATE WITHHOLDING PAYABLE		3,356.75
10-22500	HEALTH & DENTAL INS PAYABLE		161.76
10-22550	DEPENDANT CARE WITHHOLDING		131.15
10-22555	FLEX/CAFETERIA WITHHOLDING	(47.20)
10-22600	REVEGETATION DEPOSITS		19,760.00
10-22700	DEFERRED REVENUE/PROPERTY TAX		243,323.00
10-22725	EMPLOYEE 401K WITHHOLDING		855.71
10-22755	EMPLOYEE ROTH IRA WITHHOLDING	(286.07)
			288,779.33
	TOTAL LIABILITIES		288,779.33

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		38,574.00
	UNAPPROPRIATED FUND BALANCE:		
10-29800	BALANCE - BEGINNING OF YEAR	2,526,175.32	
	REVENUE OVER EXPENDITURES - YTD	903,866.99	
			3,430,042.31
	BALANCE - CURRENT DATE		3,430,042.31
	TOTAL FUND EQUITY		3,523,141.43
	TOTAL LIABILITIES AND EQUITY		3,811,920.76

TOWN OF ALTA
BALANCE SHEET
MAY 31, 2023

CAPITAL PROJECT FUND

<u>ASSETS</u>			
45-10100	CASH - COMBINED FUND		8,169.97
45-12100	RESTRICT CASH-CAPITAL IMPROVE		638,878.18
			<u>647,048.15</u>
	TOTAL ASSETS		<u>647,048.15</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	648,690.95	
	REVENUE OVER EXPENDITURES - YTD	(1,642.80)	
			<u>647,048.15</u>
	BALANCE - CURRENT DATE		<u>647,048.15</u>
	TOTAL FUND EQUITY		<u>647,048.15</u>
	TOTAL LIABILITIES AND EQUITY		<u>647,048.15</u>

TOWN OF ALTA
BALANCE SHEET
MAY 31, 2023

WATER FUND

<u>ASSETS</u>		
51-10100	CASH - COMBINED FUND	(455,589.34)
51-11140	PTIF CAPITAL ACQUISTION-WATER	482,744.22
51-11520	WATER CHECKING - ZION 4074	386,979.03
51-13110	ACCOUNTS RECEIVABLE	71,466.85
51-16310	WATER DISTRIBUTION SYSTEM	2,038,840.90
51-16510	MACHINERY AND EQUIPMENT	17,922.82
51-17500	ACCUMULATED DEPRECIATION	(1,190,488.92)
	TOTAL ASSETS	1,351,875.56
 <u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
51-21310	ACCOUNTS PAYABLE	1,727.07
51-22610	DUE TO OTHER FUNDS	76,484.40
	TOTAL LIABILITIES	78,211.47
 <u>FUND EQUITY</u>		
51-26520	NET INVESTMENT/CAPITOL ASSETS	1,068,497.00
UNAPPROPRIATED FUND BALANCE:		
51-29800	UNRESTRICTED NET POSITION	53,213.82
	REVENUE OVER EXPENDITURES - YTD	151,953.27
	BALANCE - CURRENT DATE	205,167.09
	TOTAL FUND EQUITY	1,273,664.09
	TOTAL LIABILITIES AND EQUITY	1,351,875.56

TOWN OF ALTA
BALANCE SHEET
MAY 31, 2023

SEWER FUND

<u>ASSETS</u>			
52-10100	CASH - COMBINED FUND		170,966.24
52-11120	SEWER CHECKING - ZION 7479		2,342.05
52-11130	PTIF CASH RESTRICTED		417,492.09
52-13110	ACCOUNTS RECEIVABLE		35,453.91
52-16310	SEWER SYSTEM		848,217.93
52-17500	ACCUMULATED DEPRECIATION	(668,862.73)
	TOTAL ASSETS		<u>805,609.49</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
52-21310	ACCOUNTS PAYABLE	(30.92)
	TOTAL LIABILITIES	(30.92)
<u>FUND EQUITY</u>			
52-26520	NET INVESTMENT/CAPITAL ASSESTS		290,453.00
	UNAPPROPRIATED FUND BALANCE:		
52-29800	UNRESTRICTED NET POSITION	469,228.65	
	REVENUE OVER EXPENDITURES - YTD	45,958.76	
	BALANCE - CURRENT DATE		<u>515,187.41</u>
	TOTAL FUND EQUITY		<u>805,640.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>805,609.49</u>

FY 24 Tentative Budget Narrative

The following key highlights are intended to help you orient through the attached Tentative Budget document.

- The Town has 4 independent funds, each of which has their own budget: General Fund, Capital Projects Fund, Water, and Sewer. Each of these budgets must equal a net of zero.
- I have used yellow highlights and page breaks to distinguish each section of the budget and each new fund.
- The exhibits attached to resolutions are clean (highlights and notes removed). The FY 2023 Budget Year-End and FY24 Tentative Budget is the one stop shop documents for all of the relevant budget details related to both FY23 and FY24.
- If a number is different from the tentative budget adopted at the May TC meeting I have put a dull yellow color in that box and added comments as warranted (does not apply to first page summary since majority of the numbers changed).
- Page 1 – the Combined Budget Summary pools all four independent budgets (general fund, capital projects, water, sewer) into programmatic categories. You will notice at the bottom there are totals both inclusive and exclusive of the Capital Fund Projects of and
- Page 2-12 General Fund Budget
- Page 13 Capital Project Fund
- Page 14 - 15 Water Fund
- Page 16 Sewer Fund and the Net “Grand” Total of all four budgets. Must equal zero.

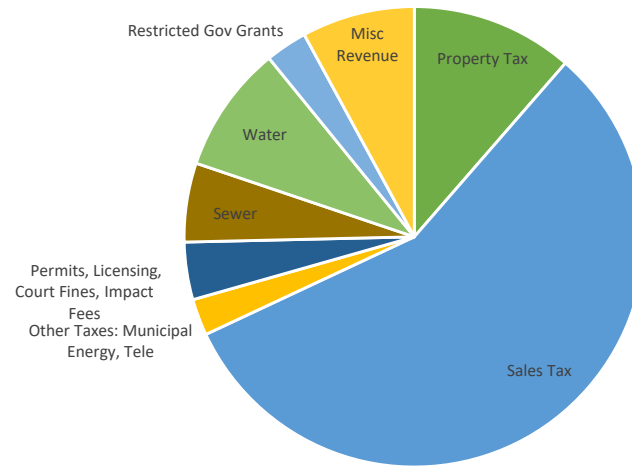
FY 2023 - 2024 Tentative Combined Fund Budget

COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer

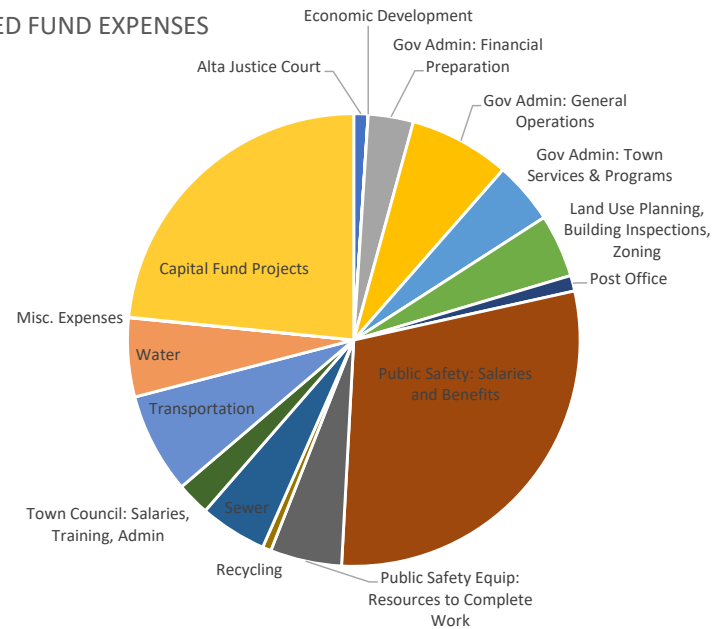
REVENUE		%
Property Tax	\$ 405,000	11%
Sales Tax	\$ 2,012,480	57%
Other Taxes: Municipal Energy, Tele	\$ 91,150	3%
Town Services:		
Permits, Licensing, Court Fines, Impact Fees	\$ 143,475	4%
Sewer	\$ 197,000	6%
Water	\$ 318,142	9%
Restricted Gov Grants	\$ 104,250	3%
Misc Revenue	\$ 282,000	8%
Total Revenue	\$ 3,553,497	100%

EXPENSES		%
Alta Justice Court	\$ 39,422	1%
Economic Development	\$ 400	0%
Gov Admin: Financial Preparation	\$ 125,717	3%
Gov Admin: General Operations	\$ 280,543	7%
Gov Admin: Town Services & Programs	\$ 172,929	4%
Land Use Planning, Building Inspections, Zoning	\$ 175,581	5%
Post Office	\$ 43,320	1%
Public Safety: Salaries and Benefits	\$ 1,142,767	29%
Public Safety Equip: Resources to Complete Work	\$ 198,900	5%
Recycling	\$ 24,300	1%
Sewer	\$ 187,000	5%
Town Council: Salaries, Training, Admin	\$ 92,472	2%
Transportation	\$ 279,570	7%
Water	\$ 219,195	6%
Misc. Expenses	\$ 1,200	0%
Capital Fund Projects	\$ 910,944	23%
Total Expenses	\$ 3,894,259	100%

COMBINED FUND REVENUE



COMBINED FUND EXPENSES



TOWN OF ALTA

Budget Worksheet

Tentative FY24 Budget

	2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer REVENUE							
Property Tax	265,918	93%	285,568	265,918		405,000	
Sales Tax	1,857,712	134%	1,391,460	1,943,466		2,012,480	
Other Taxes: Municipal Energy, Tele	95,140	117%	81,489	96,489		91,150	
Town Services:							
Permits, Licensing, Court Fines, Impact Fees	84,561	62%	135,650	143,850		143,475	
Sewer	153,030	103%	148,258	159,431		197,000	
Water	308,866	106%	292,407	316,789		318,142	
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)	108,743	72%	151,010	129,785		104,250	
Misc Revenue	171,065	154%	111,350	163,798		282,000	
Total Revenue	3,045,036	117%	2,597,192	3,219,526		3,553,497	
EXPENSES							
Alta Justice Court	19,947	52%	38,051	31,725		39,422	
Economic Development	0		31,719	0		400	
Government Administration							
Financial Preparation	88,462	84%	105,729	116,707		125,717	
General Operations	204,905	88%	233,074	259,269		280,543	
Town Services & Programs	123,132	61%	200,915	203,752		172,929	
Land Use Planning, Building Inspections, Zoning	125,126	75%	166,639	168,564		175,581	
Post Office	36,749	100%	36,851	42,714		43,320	
Public Safety							
Employees: Salaries and Benefits	796,417	78%	1,019,285	984,916		1,142,767	
Equipment: Resources to Complete Work	122,058	91%	134,650	156,150		198,900	
Recycling	17,964	82%	21,800	21,800		24,300	
Sewer	107,071	72%	148,258	159,333		187,000	
Town Council: Salaries, Training, Admin	65,473	87%	75,492	81,585		92,472	
Transportation	76,811	72%	106,000	116,290		279,570	
Water	87,808	47%	188,707	198,691		219,195	
Misc. Expenses	0		1,200	1,200		1,200	
Total Expenses (w/o CapEx Projects)	1,871,924	75%	2,508,370	2,542,697		2,983,315	
Capital Fund Projects	95,403	12%	813,774	228,758		910,944	
Total Expenses	1,967,327		3,322,144	2,771,455		3,894,259	
COMBINED BUDGET SUMMARY							
Net Difference	1,173,112	1321%	88,822	676,829		570,182	
NET "GRAND" TOTAL - ALL 4 FUNDS - Must = Zero	1,085,709	-	-	0	-	1	copied from the end of 4 fund budgets

TOWN OF ALTA

Budget Worksheet

Tentative FY24 Budget

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
Account Number	Account Title							
GENERAL FUND REVENUE								
TAXES								
10-31-100	CURRENT YEAR PROPERTY TAXES	251,771	90%	280,000	251,771	budget didn't reflect restriction not doing TNT	400,000	truth in taxation - 8/9/23
10-31-101	TAX INCREMENT - CRA	0		0	0		-	
10-31-200	PRIOR YEAR PROPERTY TAXES	14,147	254%	5,568	14,147	reflecting actual	5,000	
10-31-300	SALES AND USE TAXES	1,857,712	134%	1,391,460	1,943,466	calculated	2,012,480	sales (1.8M), 0.1% RR (68k), 1% TM (144K)
10-31-310	4th .25 TAX	48,536	116%	42,000	42,000		39,200	avg of previous 3 years
10-31-400	ENERGY SALES AND USE TAX	89,603	119%	75,000	90,000		85,000	
10-31-410	TELEPHONE USE TAX	5,537	85%	6,489	6,489		6,150	avg of previous 3 years
Total TAXES:		2,267,306	126%	1,800,517	2,347,873		2,547,830	
LICENSES AND PERMITS								
10-32-100	BUSINESS LICENSES AND PERMITS	20,439	77%	26,500	20,500	invoice error	20,500	need to reduce, invoice issue jen can explain
10-32-150	LIQUOR LICENSES	5,675	101%	5,600	5,675		5,675	
10-32-210	BUILDING PERMITS	9,394	29%	32,000	49,000	avg of previous 3 years	49,000	avg of previous 3 years
10-32-220	PARKING PERMITS	14,375	115%	12,500	14,375		14,000	
10-32-250	ANIMAL LICENSES	14,585	104%	14,000	14,000		14,000	
Total LICENSES AND PERMITS:		64,468	71%	90,600	103,550		103,175	
INTERGOVERNMENTAL REVENUE								
10-33-100	WFRC MATCHING GRANT	0		0	0		-	
10-33-200	SALT LAKE CITY	0		0	0		-	
10-33-275	SLC TRAILS	9,323	34%	27,493	14,312	12K secret lake project under budget, kiosk 1.9k	-	should complete in FY23
10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0		0	0		-	
10-33-350	COUNTY - TRANSPORTATION	0		0	0		-	
10-33-375	COUNTY - ZAP	0		0	0		-	
10-33-400	STATE GRANTS	0		19,767	8,450	kiosk project under budget	-	
10-33-450	FEDERAL GRANTS	0		0	0		-	
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	13,682	91%	15,000	15,000		15,000	
10-33-580	STATE LIQUOR FUND ALLOTMENT	5,073	104%	4,900	5,073		5,100	
10-33-600	SISK	0		3,000	3,000	FS help with summer rd patrol	3,000	FS help with summer rd patrol
10-33-650	POST OFFICE	20,029	92%	21,850	21,850		21,850	
10-33-700	UDOT	0		16,000	8,000	renegotiating contract	8,000	plus \$15k UDOT/Tom Moore toilet ?
Total INTERGOVERNMENTAL REVENUE:		48,107	45%	108,010	75,685		52,950	
CHARGES FOR SERVICES								
10-34-240	REVEGETATION BONDS	0		2,000	2,000		2,000	
10-34-430	PLAN CHECK FEES	0		15,000	15,000		15,000	
10-34-550	PLANNING COMM REVIEW FEES	0		300	300		300	
10-34-600	GLASS RECYCLING	0		0	0		-	
10-34-760	FACILITY CENTER USE FEES	0		750	0		-	
10-34-810	IMPACT FEES	0		2,000	2,000		2,000	
Total CHARGES FOR SERVICES:		0		20,050	19,300		19,300	
FINES AND FORFEITURES								
10-35-100	COURT FINES	20,093	80%	25,000	21,000	reduced	21,000	reduced
Total FINES AND FORFEITURES:		20,093	80%	25,000	21,000		21,000	

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MISCELLANEOUS REVENUE								
10-36-100	INTEREST EARNINGS	72,126	240%	30,000	61,098		40,000	
10-36-300	OTHER FINANCING SOURCES	0		0	0		-	
10-36-400	SALE OF FIXED ASSETS	21,700	100%	21,700	21,700	sale 2013 tacoma	16,000	sale 2015 tacoma, ATV
10-36-620	MISCELLANEOUS	50,000	100%	50,000	50,000	UTA in lieu bus \$	204,000	Alta Resort Shuttle (\$65k ACVB, \$50k UTA, \$44k ASL/lodging pa
10-36-700	CONTRIB FROM PRIVATE SOURCES	8,000	#DIV/0!	0	8,000	ranger program (FOA, ASL)	8,000	ranger program (FOA, ASL)
10-36-800	DONATIONS	0		50	0		-	
10-36-810	METERING	12,100	#DIV/0!	0	12,100		12,100	ski areas split, town issues payments
10-36-820	4x4 ENFORCEMENT	0		1,000	0		-	
10-36-900	SUNDRY REVENUES	1,710	43%	4,000	4,000		4,000	
10-36-910	REFUNDABLE SALES TAX	0		100	0		-	
Total MISCELLANEOUS REVENUE:		165,636	155%	106,850	156,898		284,100	
TRANSFERS INTO GENERAL FUND								
10-39-200	USE OF UNRESERVED FUND BALANCE	0		65,378	0		-	
10-39-250	USE OF RESERVED FUNDS	0		0	36,297	Post Employment Fund: JHG	8,250	Post Employment Fund: JHG
10-39-400	TRANSFERS FROM CAP PROJ FUND	0		0	0		-	
10-39-410	TRANSFERS FROM IMPACT FUND	0		0	4,500	Impact to GF for Craig Elliot study 10-75-740		moved back to FY23
10-39-420	TRANSFERS FROM SEWER FUND	0		0	0		-	
10-39-430	TRANSFERS FROM WATER FUND	0		0	0		-	
Total TRANSFERS INTO GENERAL FUND:		0		65,378	40,797		8,250	
GENERAL FUND Revenue Total:		2,573,611	120%	2,151,027	2,732,306		3,028,355	
GENERAL FUND Transfer IN Total:		0		65,378	40,797		8,250	
CASH AVAILABLE FOR GENERAL FUND		2,573,611	116%	2,216,405	2,773,103		3,036,605	

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Account Number	Account Title							
GENERAL FUND EXPENSES								
LEGISLATIVE								
10-41-110	SALARIES - MAYOR AND COUNCIL	16,500	92%	18,000	18,000		18,000	
10-41-120	REMUNERATION	0		0	0		-	
10-41-130	EMPLOYEE BENEFITS	0		100	0		100	
10-41-131	EMPLOYER TAXES	1,312	101%	1,300	1,300		1,500	
10-41-230	TRAVEL	0		500	1,500		1,000	
10-41-280	TELECOM	0		200	200		-	
10-41-330	EDUCATION AND TRAINING	1,531	766%	200	1,500	mid-year conf st george	4,000	
10-41-620	MISCELLANEOUS	27	11%	250	250		250	
Total LEGISLATIVE:		19,370	94%	20,550	22,750		24,850	
COURT								
10-42-110	SALARIES AND WAGES	11,828	57%	20,740	15,000	Judge and 15% DTC	20,722	Judge and 15% DTC
10-42-130	EMPLOYEE BENEFITS	109	87%	125	125		125	
10-42-131	EMPLOYER TAXES	640	40%	1,586	1,000	reduced	1,825	
10-42-230	TRAVEL	100	17%	600	600		750	updated
10-42-240	OFFICE SUPPLIES AND EXPENSE	20	4%	500	500		500	
10-42-280	TELEPHONE	0		0	0		-	
10-42-310	PROFESSIONAL & TECHNICAL	0		100	100		100	
10-42-330	EDUCATION & TRAINING	125	25%	500	500		1,500	2 conferences
10-42-480	INDIGENT DEFENSE SVCS	0		2,400	2,400		2,400	
10-42-481	VICTIM REPARATION SURCHARGE	6,611	60%	11,000	11,000		11,000	
10-42-620	MISCELLANEOUS SERVICES	514	103%	500	500		500	
Total COURT:		19,947	52%	38,051	31,725		39,422	

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ADMINISTRATIVE								
10-43-110	SALARIES AND WAGES	239,687	86%	278,000	278,000		277,469	Interim Manager, No ATA for first Q
10-43-111	PERFORMANCE BONUS	4,600	100%	4,600	6,100	\$1.5k for year-end bonus	4,600	
10-43-130	EMPLOYEE BENEFITS	753	38%	2,000	2,000		2,000	
10-43-131	EMPLOYER TAXES	18,324	85%	21,500	22,240	updated	22,198	
10-43-132	INSUR BENEFITS	47,754	64%	75,180	75,180		78,187	4% increase
10-43-133	URS CONTRIBUTIONS	43,823	84%	51,904	51,904		69,000	
10-43-140	TERMINATION BENEFITS	28,047	#DIV/0!	0	36,297	JHG, special fund	8,250	JHG, special fund
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	3,202	94%	3,400	3,400		3,500	
10-43-220	PUBLIC NOTICES	0		2,000	0	not needed	2,000	TNT
10-43-230	TRAVEL	1,426	89%	1,600	1,600		3,000	
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,712	34%	5,000	4,000		4,000	
10-43-245	IT SUPPLIES & MAINT	14,444	90%	16,000	16,000		17,600	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	132	3%	4,800	3,500		4,800	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0		0	0		-	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	16	#DIV/0!	0	0		-	move to building maintenance dept
10-43-265	VEHICLE LEASE PAYMENTS	0		0	0		-	
10-43-270	UTILITIES	0		0	0		-	
10-43-280	TELEPHONE	4,107	89%	4,600	4,600		4,600	
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	7,770	78%	10,000	10,000		10,000	
10-43-315	PROF CONSULTANT SERVICES	0		0	5,500	JHG contract	40,000	2/3 JHG (other 1/3 water)
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	3,848	38%	10,000	10,000		10,000	
10-43-325	PROF SERVICES - LEGAL	58,370	167%	35,000	75,000	attorneys are heavily relied on	60,000	attorneys are heavily relied on
10-43-330	EDUCATION & TRAINING	1,693	339%	500	2,500	ULCT, UMCA, Bus Lic, ULCT Mid-Year	3,000	
10-43-350	ELECTIONS	0		500	500		2,500	
10-43-440	BANK CHARGES	2,652	106%	2,500	3,000	new protections	3,500	new protections
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0		0	0		-	
10-43-510	INSURANCE AND SURETY BONDS	4,450	87%	5,100	5,100		5,100	
10-43-515	WORKERS COMPENSATION INS	1,676	93%	1,800	2,000		2,400	
10-43-610	MISCELLANEOUS SUPPLIES	216	14%	1,500	1,000		1,500	
10-43-620	MISCELLANEOUS SERVICES	1,720	49%	3,500	2,500	\$20K fraud all recovered	3,500	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total ADMINISTRATIVE:		490,423	91%	540,984	621,921		642,705	
MUNICIPAL BUILDINGS								
10-45-110	SALARIES AND WAGES	8,169	34%	24,000	15,000	updated	48,706	exhance project execution
10-45-111	PERFORMANCE BONUS	250	100%	250	450	\$200 year-end bonus	250	
10-45-130	EMPLOYEE BENEFITS	30	15%	200	200		200	
10-45-131	EMPLOYER TAXES	655	82%	800	1,200		3,896	
10-45-132	INSUR BENEFITS	0		5,000	0		-	
10-45-133	URS CONTRIBUTIONS	221	7%	3,000	300		-	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	58	#DIV/0!	0	0		-	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	3,538	88%	4,000	4,000		5,000	modifications to first floor entry
10-45-265	TOM MOORE BLDG/MNTNCE	0		0	0		-	moved to cap ex
10-45-270	UTILITIES	4,284	96%	4,450	4,600		4,600	
10-45-510	INSURANCE AND SURETY BONDS	1,084	43%	2,500	2,500		2,500	
10-45-610	MISCELLANEOUS SUPPLIES	0		500	500		500	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0		0	0		-	
Total MUNICIPAL BUILDINGS:		18,289	41%	44,700	28,750		65,653	

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NON-DEPARTMENTAL								
10-50-330	TOWN EVENTS	0		2,000	2,500	Canyon Clean UP. \$1.2k t shirts	3,500	Canyon clean up, costs increasing
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	100%	15,000	15,000		15,000	
10-50-350	SLC COMM RENEWABLE ENERGY PROG	0		219	0	we already pd in FY22	400	our portion of customer mailer
10-50-610	MISCELLANEOUS SUPPLIES	0		1,200	1,200		1,200	
10-50-620	AUDIT	10,000	91%	11,000	10,000		10,000	
10-50-640	MISC SERVICES	51	5%	1,000	1,000		1,000	
10-50-650	INSURANCE CLAIMS	0		0	0		-	
10-50-910	REFUNDABLE SALES TAX PAID	0		0	0		-	
Total NON-DEPARTMENTAL:		25,051	82%	30,419	29,700		31,100	
TRANSPORTATION								
10-51-325	PROF & TECH SERVICES - LEGAL	3,790	38%	10,000	10,000		5,000	contract renewal parking
10-51-630	WFRC MATCHING GRANT FUNDS	0		0			-	
10-51-631	TRAILHEAD PROJECTS	0		10,000	12,290	kiosk	-	
10-51-635	MEDIAN	0		1,000	1,000		1,000	
10-51-636	EXPANDED UTA BUS SERVICE	55,000	100%	55,000	55,000		-	
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0		0	0		-	
10-51-638	TRAFFIC MANAGEMENT	22	1%	3,000	3,000		5,000	new road signs,
10-51-640	MISCELLANEOUS	0		0	0		-	
10-51-645	ALTA RESORT SHUTTLE	9,000	100%	9,000	9,000		230,470	\$82k Resort, \$41k Night, \$107k Town
10-51-700	PARKING PERMITS	8,999	450%	2,000	10,000	permits and plowing	10,000	
10-51-810	METERING	0		0	0		12,100	cost covered by ASL/SB in 10-36-810
Total TRANSPORTATION:		76,811	85%	90,000	100,290		263,570	
PLANNING AND ZONING								
10-53-120	COMMISSION REMUNERATION	0		4,500	375		2,000	if meet every other month
10-53-220	PUBLIC NOTICES	0		250	0		250	
10-53-230	TRAVEL	0		1,000	500		1,000	
10-53-240	OFFICE SUPPLIES AND EXPENSE	0		150	150		150	
10-53-310	PROFESSIONAL & TECHNICAL	1,500	30%	5,000	5,000		5,000	
10-53-315	PROF & TECH SERVICES - LAWSUIT	0		0	0		-	
10-53-325	PROF & TECH SERVICES - LEGAL	6,471	36%	18,000	10,000		10,000	
10-53-330	EDUCATION AND TRAINING	0		400	400		500	
10-53-510	INSURANCE & SURETY BONDS	3,565	94%	3,800	3,800		3,800	
10-53-610	MISCELLANEOUS SUPPLIES	0		300	300		300	
10-53-620	MISCELLANEOUS SERVICES	63	21%	300	300		300	
Total PLANNING AND ZONING:		11,598	34%	33,700	20,825		23,300	

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POLICE DEPARTMENT								
10-54-110	SALARIES AND WAGES	543,306	79%	690,897	650,000	reduced with room if emergency	768,147	
10-54-111	PERFORMANCE BONUS	11,970	100%	11,970	16,070	\$4.1k year-end bonus	11,970	
10-54-130	EMPLOYEE BENEFITS	10,488	108%	9,719	13,000	updated	15,000	updated
10-54-131	EMPLOYER TAXES	42,160	80%	52,853	52,000	updated	61,450	updated
10-54-132	INSUR BENEFITS	108,298	77%	140,000	140,000		158,000	
10-54-133	URS CONTRIBUTIONS	80,196	70%	113,846	113,846		128,200	
10-54-140	TERMINATION BENEFITS	0		0	0		-	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	524	52%	1,000	1,000		12,500	taser membership, Lexipol
10-54-230	TRAVEL	623	125%	500	750		1,000	
10-54-240	OFFICE SUPPLIES AND EXPENSE	406	20%	2,000	2,000		1,500	
10-54-245	IT SUPPLIES AND MAINT	12,860	107%	12,000	15,000	more demand	13,500	disptach console, computers
10-54-250	EQUIP/SUPPLIES & MNTNCE	2,250	94%	2,400	2,400		2,500	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	13,712	55%	25,000	25,000		25,000	
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	27,658	184%	15,000	32,000	snow removal	59,500	ring doorbell system \$5k window replacemnt
10-54-265	VEHICLE LEASE PAYMENTS	60	#DIV/0!	0	0		-	
10-54-270	UTILITIES	7,751	103%	7,500	8,000		8,000	
10-54-280	TELEPHONE	8,167	109%	7,500	8,250		8,000	
10-54-310	PROFESS/TECHNICAL SERVICES	0		2,000	2,000		2,000	
10-54-325	PROF & TECH SERVICES - LEGAL	4,479	45%	10,000	10,000		10,000	
10-54-330	EDUCATION AND TRAINING	4,259	45%	9,500	9,500		10,000	police 1, armour school
10-54-470	UNIFORMS	1,980	57%	3,500	3,500		4,500	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	4,927	49%	10,000	11,000	vehicle gun mounts, body armour, taser membership, ammo	10,000	optics converstion2k
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0		500	500		500	
10-54-510	INSURANCE AND SURETY BONDS	12,136	87%	14,000	1,400		1,400	
10-54-515	WORKERS COMPENSATION INS	3,356	79%	4,250	4,250		5,000	
10-54-610	MISCELLANEOUS SUPPLIES	278	11%	2,500	2,500		2,500	
10-54-620	MISCELLANEOUS SERVICES	4,531	101%	4,500	5,000		9,500	includes weather forecasting
10-54-740	CAPITAL OUTLAY - EQUIPMENT	7,127	36%	20,000	7,127	2022 tacoma setup	-	
10-54-810	METERING	12,100	#DIV/0!	0	12,100	alta/bird split	12,000	assuming continue next year
10-54-820	4x4 ENFORCEMENT	0		1,000	0		-	
Total POLICE DEPARTMENT:		925,602	79%	1,173,935	1,148,193		1,341,667	
ECONOMIC DEVELOPMENT								
10-55-230	TRAVEL	0		0	0		-	
10-55-310	ACVB CONTRIBUTION	0		31,500	0	ACVB dissolving	-	consider placemaking budget?
10-55-480	ACVB Matching Grant Funds	0		0	0		-	
Total ECONOMIC DEVELOPMENT:		0		31,500	0		0	

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POST OFFICE								
10-56-110	SALARIES AND WAGES	24,994	95%	26,245	26,245		29,249	
10-56-111	PERFORMANCE BONUS	700	100%	700	1,100	\$400 year-end bonus	700	
10-56-130	EMPLOYEE BENEFITS	180	60%	300	300		300	
10-56-131	EMPLOYER TAXES	1,907	83%	2,300	2,300		2,340	updated
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0		0	0		-	
10-56-230	TRAVEL	0		100	100		100	
10-56-240	OFFICE SUPPLIES & EXPENSE	351	117%	300	375		400	
10-56-245	IT SUPPLIES AND MAINT	0		0	200	software upgrades	500	office software
10-56-250	EQUIP/SUPPLIES AND MNTNCE	943	94%	1,000	1,000		1,000	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	3,935	328%	1,200	5,000	part snowblower, carpet cleaning, snow removal	2,500	roof patch, shelving improvements
10-56-270	UTILITIES	2,400	120%	2,000	3,000		3,000	
10-56-280	TELEPHONE	1,550	111%	1,400	1,800		1,900	
10-56-440	BANK CHARGES - Alta CPO Acct	0		0	0		-	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	5	5%	100	100		100	
10-56-510	INSURANCE & SURETY BONDS	594	98%	606	594		606	
10-56-515	WORKERS COMPENSATION INS	310	77%	400	400		425	
10-56-620	MISCELLANEOUS SERVICES	42	21%	200	200		200	
10-56-630	OVERAGE & SHORT	0		0	0		-	
10-56-635	POST OFFICE INVENTORY	-1,161	#DIV/0!	0	0		-	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total POST OFFICE:		36,749	100%	36,851	42,714		43,320	
FIRE PROTECTION								
10-57-310	PROFESS/TECHNICAL SERVICES	0		0	0		-	
Total FIRE PROTECTION:		0		0	0		0	
BUILDING INSPECTION								
10-58-110	SALARIES AND WAGES	0		0	0		-	
10-58-120	PLAN CHECKS	2,211	63%	3,500	3,500		3,500	
10-58-130	EMPLOYEE BENEFITS	0		0	0		-	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0		0	0		-	
10-58-230	TRAVEL	0		0	0		-	
10-58-280	TELEPHONE	0		0	0		-	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	7,623	76%	10,000	10,000		10,000	
10-58-325	PROF SERVICES - LEGAL	420	84%	500	500		600	
10-58-330	EDUCATION AND TRAINING	0		0	0		-	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-58-481	BUILDING PERMIT - SURCHARGES	559	186%	300	750		500	
10-58-510	INSURANCE & SURETY BONDS	631	79%	800	800		950	
Total BUILDING INSPECTION:		11,444	76%	15,100	15,550		15,550	

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Tentative FY24 Budget

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
STREETS - C ROADS								
10-60-110	SALARIES AND WAGES	0		0	0		-	
10-60-130	EMPLOYEE BENEFITS	0		0	0		-	
10-60-250	EQUIP/SUPPLIES/MNTNCE	0		0	0		-	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0		4,000	4,000		4,000	
10-60-265	FLAGSTAFF LOT PAVING	0		0	0		-	
10-60-310	PROFESS/TECHNICAL SERVICES	0		12,000	12,000		12,000	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
Total STREETS - C ROADS:		0		16,000	16,000		16,000	
RECYCLING								
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0		0	0		-	
10-62-230	TRAVEL	0		0	0		-	
10-62-250	EQUIP/SUPPLIES/MNTNCE	0		0	0		-	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,493	100%	1,500	1,500		1,500	
10-62-310	CONTRACT SERVICES cardboard	16,471	82%	20,000	20,000		22,500	increase per agreement
10-62-315	CONTRACT SERVICES GLASS ONLY	0		0	0		-	
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-62-610	MISCELLANEOUS SUPPLIES	0		300	300		300	
Total RECYCLING:		17,964	82%	21,800	21,800		24,300	
HOMELAND SECURITY GRANT								
10-65-110	SALARIES AND WAGES	0		0	0		-	
10-65-130	EMPLOYEE BENEFITS	0		0	0		-	
10-65-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	0		0	0		-	
10-65-250	EQUIP/SUPPLIES/MNTNCE	0		0	0		-	
10-65-255	VEHICLE SUPPLIES & MAINTENANCE	0		0	0		-	
10-65-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0		0	0		-	
10-65-310	PROFESSIONAL & TECHNICAL	0		0	0		-	
10-65-330	EDUCATION AND TRAINING	0		0	0		-	
10-65-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-65-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total HOMELAND SECURITY GRANT:		0		0	0		0	
GIS								
10-66-110	SALARIES AND WAGES	0		2,000	0	move to consultants	-	exp moved below, hire consultants
10-66-111	PERFORMANCE BONUS	0		0	0		-	
10-66-130	EMPLOYEE BENEFITS	0		130	0		-	
10-66-131	EMPLOYER TAXES	0		153	0		-	
10-66-240	OFFICE SUPPLIES AND EXPENSE	0		1,500	500		500	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0		0	0		-	
10-66-310	PROFESS/TECHNICAL SERVICES	0		0	2,000		2,000	hire consultants for work
10-66-330	EDUCATION AND TRAINING	0		0	0		-	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total GIS:		0		3,783	2,500		2,500	

TOWN OF ALTA

Budget Worksheet

Tentative FY24 Budget

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
SUMMER PROGRAM								
10-70-110	SALARIES AND WAGES	743	17%	4,500	4,000	updated	4,965	4% increase
10-70-111	PERFORMANCE BONUS	150	100%	150	150		150	
10-70-130	EMPLOYEE BENEFITS	40	67%	60	60		70	
10-70-131	EMPLOYER TAXES	63	16%	400	320	updated	400	
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,303	77%	3,000	6,000	park toilet	6,000	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	498	50%	1,000	1,000		1,000	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	2,727	81%	3,372	3,372	flower pots, storage unit	5,000	30% increase for storage unit
10-70-265	VEHICLE LEASE PAYMENTS	0		0	0		-	
10-70-310	PROFESSIONAL & TECHNICAL	0		0	0		-	
10-70-320	USFS RANGER	0		12,000	12,000		12,000	TOA contributes \$4k net, other \$8k from FOA/SLC
10-70-470	TRAILS	17,974	78%	23,000	14,752	secret lake	-	
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0		100	100		100	
10-70-510	INSURANCE AND SURETY BONDS	395	99%	400	400		400	
10-70-515	WORKERS COMPENSATION INS	0		400	400		400	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0		20,000	20,000		-	
Total SUMMER PROGRAM:		24,893	36%	68,382	62,554		30,485	
IMPACT FEE								
10-72-110	SALARIES AND WAGES	0		0	0		-	
10-72-130	EMPLOYEE BENEFITS	0		0	0		-	
10-72-250	EQUIP-SUPPLIES/MNTNCE	0		0	0		-	
10-72-280	TELEPHONE	0		0	0		-	
10-72-310	PROFESS/TECHNICAL SERVICES	0		0	4,500	community center feasibility study	-	
10-72-325	PROF & TECH SERVICES - LEGAL	0		0	0		-	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-72-620	MISCELLANEOUS SERVICES	0		0	0		-	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total IMPACT:		0		0	4,500		0	
LIBRARY - COMMUNITY CENTER								
10-75-110	SALARIES AND WAGES	0		0	0		-	covered in BM
10-75-130	EMPLOYEE BENEFITS	0		0	0		-	
10-75-250	EQUIP-SUPPLIES/MNTNCE	0		500	500		500	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,637	23%	7,000	7,000		7,000	
10-75-270	UTILITIES	2,968	124%	2,400	2,500		3,600	
10-75-280	TELEPHONE	0		0	0		-	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
10-75-510	INSURANCE & SURETY BONDS	1,427	220%	650	1,427		1,500	
10-75-620	MISCELLANEOUS SERVICES	0		100	100		100	
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0		15,000	10,500		-	
Total LIBRARY - COMMUNITY CENTER:		6,032	24%	25,650	22,027		12,700	

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
COMMUNITY DEVELOPMENT								
10-78-110	SALARIES AND WAGES	0		0	0		-	
10-78-130	EMPLOYEE BENEFITS	0		0	0		-	
10-78-250	EQUIP-SUPPLIES/MNTNCE	0		0	0		-	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0		0	0		-	Placemaking?
10-78-310	PROGESS/TECHNICAL SERVICES	0		0	0		-	
10-78-620	MISCELLANEOUS SERVICES	0		0	0		-	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0		0	0		-	
Total COMMUNITY DEVELOPMENT:		0		0	0		0	
TRANSFERS OUT OF GENERAL FUND								
10-90-510	TRANSFER TO WATER FUND	0		0	0		-	
10-90-520	TRANSFER TO SEWER FUND	0		0	0		-	
10-90-530	TRANSFER TO DEBT SERVICE	0		0	0		-	
10-90-540	TRANS TO GENERAL FUND RESERVE	0		0	0		-	
10-90-550	TRANS TO CAPITAL PROJECT FUND	0		25,000	581,303		444,484	
10-90-560	TRANS TO POST EMPLOYMENT FUND	0		0	0		15,000	
Total TRANSFERS OUT OF GENERAL FUND:		0		25,000	581,303		459,484	
GENERAL FUND Expenditure Total:		1,684,172	77%	2,191,405	2,191,800		2,577,121	
GENERAL FUND TRANSFER OUT Total:		0		25,000	581,303		459,484	
GENERAL FUND BUDGET		1,684,172	76%	2,216,405	2,773,103		3,036,605	
GENERAL FUND SUMMARY								
GENERAL FUND Revenue & Transfer IN Total:		2,573,611	116%	2,216,405	2,773,103		3,036,605	
GENERAL FUND Expenditure & Transfer OUT Total:		1,684,172	76%	2,216,405	2,773,103		3,036,605	
Net Total GENERAL FUND:		889,439	#DIV/0!	0	0		0	

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
Account Number	Account Title							
CAPITAL PROJECT FUND REVENUE								
INTERGOVERNMENTAL REVENUE								
45-33-400	STATE GRANT	0		0	0		-	
Total INTERGOVERNMENTAL REVENUE:		0		0	0		0	
MISCELLANEOUS REVENUE								
45-36-100	INTEREST	17,529	319%	5,500	19,000		10,000	
Total MISCELLANEOUS REVENUE:		17,529	319%	5,500	19,000		10,000	
TRANSFERS INTO CAPITAL PROJECT FUND								
45-39-100	TRANSFER FROM GENERAL FUND	0		0	581,303	from GF	444,484	from GF
45-39-250	USE OF RESERVED FUNDS	0		119,832	19,364		104,000	
Total TRANSFERS INTO CAPITAL PROJECT FUND:		0		119,832	600,667		548,484	
CAPITAL PROJECT FUND EXPENSE								
MUNICIPAL BUILDINGS								
45-45-740	TOWN OFFICE	6,332	100%	6,332	6,332	windows	-	
45-45-750	LIBRARY - COMMUNITY CENTER	9,032	24%	38,000	14,567	garage vent, ladder	100,000	tom moore toilets, comm center fesibility study
Total EXPENDITURE:		15,364	35%	44,332	20,899		100,000	
POLICE DEPT								
45-54-741	BUILDINGS	0		20,000	0		53,000	security cameras, inventory closet, AC deck
45-54-742	VEHICLES	0		0	0		61,000	truck 43 + setup 7, ATV 11
45-54-743	EQUIPMENT	3,808	7%	56,000	3,808	defihb	80,000	generator, disptach console, radios, livescan
Total EXPENDITURE:		3,808	5%	76,000	3,808		194,000	
OTHER EXPENDITURES								
45-70-740	SUMMER PROGRAM	0		5,000	0		5,000	playground improv
Total EXPENDITURE:		0		5,000	0		5,000	
TRANSFERS OUT OF CAPITAL PROJECTS FUND								
45-90-200	CONTRIB TO FUND BALANCE	0		0	594,960		259,484	
45-90-540	TRANS TO GENERAL FUND RESERVE	0		0	0		-	
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0		0	594,960		259,484	
CAPITAL PROJECT FUND Revenue & Transfer Total:		17,529	14%	125,332	619,667		558,484	
CAPITAL PROJECT FUND Expenditure Total:		19,172	15%	125,332	619,667		558,484	
Net Total CAPITAL PROJECT FUND:		-1,643	#DIV/0!	0	0		0	

TOWN OF ALTA

Budget Worksheet

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Account Number	Account Title							
WATER FUND REVENUE								
CHARGES FOR SERVICES								
51-34-100	WATER SALES	248,815	97%	255,331	255,331		286,066	~ 16% increase
51-34-101	WATER SALES - OVERAGE	34,668	287%	12,076	34,668		12,076	
51-34-102	WATER SALES - OTHER	14,990	150%	10,000	14,990		10,000	
51-34-200	CONNECTION FEES	0		0	0		-	
Total CHARGES FOR SERVICES:		298,474	108%	277,407	304,989		308,142	
MISCELLANEOUS REVENUE								
51-36-100	INTEREST EARNINGS	10,392	208%	5,000	11,800	updated	10,000	updated
51-36-200	BOND PROCEEDS	0		0	0		-	
51-36-300	OTHER FINANCING SOURCES	0		10,000	0	portion BOR grant forfeited	-	
51-36-800	DONATIONS	0		0	0		-	
51-36-810	IMPACT FEES	0		0	0		-	
51-36-820	AMERICAN RECOVERY ACT	0		0	0		-	
51-36-900	MISCELLANEOUS	0		0	0		-	
Total MISCELLANEOUS REVENUE:		10,392	69%	15,000	11,800		10,000	
TRANSFERS INTO WATER FUND								
51-39-100	CONTRIBUTIONS - GENERAL FUND	0		0	0		-	
51-39-200	USE OF WATER RESERVE/PTIF BAL	0		564,742	78,728		502,997	CapEx and JHG
Total TRANSFERS INTO WATER FUND:		0		564,742	78,728		502,997	

TOWN OF ALTA

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Tentative FY24 Budget

		2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
WATER FUND EXPENDITURES								
51-40-110	SALARIES AND WAGES	5,609	86%	6,515	6,515	updated	4,805	4% clerk, 3% DTC
51-40-111	PERFORMANCE BONUS	100	100%	100	100		-	
51-40-130	EMPLOYEE BENEFITS	0		1,500	0		60	
51-40-131	EMPLOYER TAXES	444	74%	600	444		385	
51-40-132	INSUR BENEFITS	685		0	685		710	
51-40-133	URS CONTRIBUTIONS	755		0	755		890	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	775	129%	600	900		700	
51-40-230	TRAVEL	0		200	200		-	
51-40-240	OFFICE SUPPLIES AND EXPENSE	0		100	100		-	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	1,633	41%	4,000	4,000		4,000	
51-40-250	EQUIP-SUPPLIES/MNTNCE	57	1%	6,000	6,000		6,000	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0		500	500		-	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	4,547	162%	2,800	5,000	plowing	3,000	generator maint plan \$932,
51-40-265	VEHICLE LEASE PAYMENTS	0		0	0		-	
51-40-270	UTILITIES	14,085	83%	17,000	17,000		17,000	
51-40-280	TELEPHONE	2,325	106%	2,200	2,400		2,400	
51-40-305	WATER COSTS	7,414	99%	7,500	7,500		7,500	
51-40-310	PROFESS/TECHNICAL SERVICES	30,130	77%	39,000	41,500	\$39K SA3, \$2.5k JHG	65,450	\$45,450 SA3(\$3k/mo base), \$20K JHG
51-40-315	OTHER SERVICES/WATER PROJECTS	0		0	0		-	
51-40-320	ENGINEERING/WATER PROJECTS	10,344	69%	15,000	15,000		15,000	
51-40-325	PROF & TECH SERVICES - LEGAL	2,278	76%	3,000	3,000		3,000	
51-40-330	EDUCATION AND TRAINING	0		650	650		650	
51-40-475	SUPPLIES/WATER PROJECTS	786	#DIV/0!	0	1,000		-	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0		500	0		503	
51-40-490	WATER TESTS	8,491	154%	5,500	10,000		12,000	
51-40-495	WATER TREATMENT SUPPLIES	349	2%	22,192	22,192		22,192	media
51-40-510	INSURANCE AND SURETY BONDS	4,970	95%	5,250	5,250		5,250	
51-40-515	WORKERS COMPENSATION INS	566	94%	600	600		-	
51-40-610	MISCELLANEOUS SUPPLIES	226	113%	200	200		500	
51-40-620	MISCELLANEOUS SERVICES	1,583	38%	4,200	4,200		4,200	
51-40-630	BAD DEBT EXPENSE	0		0	0		-	
51-40-650	DEPRECIATION	0		58,000	58,000		58,000	
51-40-740	CAPITAL OUTLAY	58,352	11%	553,442	78,728	done: \$50k GMD hydrant, engineering (\$22k water meters) (remaining - \$20k gas line, \$351k peruvian est, \$50k Shrontz Est, \$32k GG line)=\$ 553k	502,997	\$50k meters, \$20k gas line, \$351k peruvian est, \$50k Shrontz Est, \$32k GG line =\$ 503k
51-40-810	DEBT SERVICE - PRINCIPAL	0		0	0		-	
51-40-820	DEBT SERVICE - INTEREST	0		0	0		-	
51-40-830	INFRASTRUCTURE REPLACEMENT	409	0%	100,000	103,098		83,947	
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0		0	0		-	
Total EXPENDITURES:		156,913	18%	857,149	395,517		821,139	
WATER FUND Revenue & Transfer Total:		308,866	36%	857,149	395,517	0	821,139	
WATER FUND Expenditure Total:		156,913	18%	857,149	395,517	0	821,139	
Net Total WATER FUND:		151,953	#DIV/0!	0	0	0	0	

Account Number	Account Title	2022-23 Current year YTD Actual	2022-23 Current Year Percent Used	2022-23 Approved Budget	2022-23 Estimated YE Amen. Budget	2022-23 NOTES Budget	2023-24 Future Year Proposed Budget	2023-24 NOTES Budget
SEWER FUND REVENUE								
CHARGES FOR SERVICES								
52-34-100	SEWER SERVICES	139,544	97%	144,431	144,431		185,000	
52-34-200	CONNECTION FEES	0		0			-	
Total CHARGES FOR SERVICES:		139,544	97%	144,431	144,431		185,000	
MISCELLANEOUS REVENUE								
52-36-100	INTEREST EARNINGS	13,486	352%	3,827	15,000		12,000	
52-36-300	OTHER FINANCING SOURCES	0		0	0		-	
52-36-900	MISCELLANEOUS	0		0	0		-	
Total MISCELLANEOUS REVENUE:		13,486	352%	3,827	15,000	0	12,000	
TRANSFERS INTO SEWER FUND								
52-39-100	CONTRIBUTIONS - GENERAL FUND	0		0	0		-	
52-39-200	USE OF SEWER RESERVE/PTIF	0		0	0			
Total TRANSFERS INTO SEWER FUND:		0		0	0		0	
SEWER FUND EXPENDITURES								
52-40-110	SALARIES AND WAGES	4,196	58%	7,175	5,000		6,622	
52-40-111	PERFORMANCE BONUS	100	100%	100	100		100	
52-40-130	EMPLOYEE BENEFITS	60	50%	120	120		120	
52-40-131	EMPLOYER TAXES	127	23%	550	550		530	
52-40-132	INSUR BENEFITS	0		0			500	
52-40-133	URS CONTRIBUTIONS	0		0			590	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0		100	100		100	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	1,633	41%	4,000	3,000		4,300	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0		200	200		215	
52-40-265	VEHICLE LEASE PAYMENTS	0		0	0		-	
52-40-305	DISPOSAL COSTS	95,248	90%	105,750	120,000		135,000	
52-40-310	PROFESS/TECHNICAL SERVICES	0		2,000	2,000		8,968	no hard plan yet, for improvements
52-40-325	PROF & TECH SERVICES - LEGAL	0		1,000	1,000		1,000	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0		0	0		-	
52-40-510	INSURANCE AND SURETY BONDS	3,282	82%	4,000	4,000		4,000	
52-40-515	WORKERS COMPENSATION INS	310	77%	400	400		400	
52-40-610	MISCELLANEOUS SUPPLIES	0		300	300		300	
52-40-620	MISCELLANEOUS SERVICES	2,115	106%	2,000	2,000		2,150	
52-40-630	BAD DEBT EXPENSE	0		0	0		-	
52-40-650	DEPRECIATION	0		20,563	20,563		22,105	
52-40-740	CAPITAL OUTLAY	0		0	0		-	
52-40-810	DEBT SERVICE - PRINCIPAL	0		0	0		-	
52-40-820	DEBT SERVICE - INTEREST	0		0	0		-	
52-40-830	INFRASTRUCTURE REPLACEMENT	0		0	98		10,000	
52-40-910	TRANSFERS TO OTHER FUNDS	0		0	0		-	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0		0	0		-	
Total EXPENDITURES:		107,071	72%	148,258	159,431		197,000	
SEWER FUND Revenue & Transfers Total:		153,030	103%	148,258	159,431	0	197,000	
SEWER FUND Expenditure Total:		107,071	72%	148,258	159,431	0	197,000	
Net Total SEWER FUND:		45,959	#DIV/0!	0	0	0	0	

This is a preview of how the fraud risk assessment has been filled out - it assumes the council adopts an ethical pledge and conflict of interest policy.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are (original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?)	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".			✓	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".			✓	
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?			✓	
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Fraud Risk Assessment

Continued

*Total Points Earned: 305 / 395 *Risk Level: Very Low > 355 Low 316-355 Moderate 276-315 High 200-275 Very High < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓ 200	200
2. Does the entity have governing body adopted written policies in the following areas:	/	
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	/	5
e. Travel?	/	5
f. Credit/Purchasing cards (where applicable)?	/	5
g. Personal use of entity assets?	/	5
h. IT and computer security?	/	5
i. Cash receipting and deposits?	/	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	/	20
8. Does the entity have a formal internal audit function?	/	20
9. Does the entity have a formal audit committee?	/	20

*Entity Name: Town of Alta

*Completed for Fiscal Year Ending: FY 2023 *Completion Date: _____

*CAO Name: Chris Cowley *CFO Name: Jen Clancy

*CAO Signature: _____ *CFO Signature: _____

*Required

MINUTES
BUDGET COMMITTEE VIRTUAL MEETING
ALTA TOWN COUNCIL VIRTUAL MEETING
Wednesday, May 10, 2023, 3:00 PM
Alta Community Center (virtual), 10351 E. Highway 210, Alta, Utah

BUDGET COMMITTEE MEETING

BUDGET COMMITTEE: Mayor Roger Bourke
Councilmember John Byrne
Councilmember Elise Morgan
Treasurer, Craig Heimark

STAFF PRESENT: John Guldner, Town Administrator
Mike Morey, Town Marshal
Chris Cawley, Assistant Town Administrator
Jen Clancy, Town Clerk
Molly Austin, Deputy Clerk

ALSO PRESENT: Councilmember Sheridan Davis

1. **CALL THE BUDGET COMMITTEE MEETING TO ORDER AND DECLARATION**

00:00:00

Mayor Bourke called the Budget Committee meeting to order pursuant to his May 2, 2023 determination. Mayor Bourke said that it is in the community's best interest to hold this meeting virtually without an anchor location.

2. **APPROVAL OF THE APRIL 12, 2023 BUDGET COMMITTEE MEETING MINUTES**

00:00:26

MOTION: Mayor Bourke motioned to approve the April 12, 2023 budget committee meeting minutes. Craig Heimark seconded.

VOTE: All in favor. The April 12, 2023 budget committee meeting minutes were unanimously approved.

3. **BUDGET DISCUSSION FY24**

00:01:10

Craig Heimark said that the budget was being approached using three categories of spend, which are 1) outsourced contracts with outside vendors 2) salary and personnel budgets and 3) projects. Earlier in the year we spent time on outsourced contracts and there isn't much change there. The bulk of the last budget committee meeting focused on the salaries. He added that we have now completed the project

review and Chris Cawley would be walking us through that today. He called out that there is a new format and feedback is welcomed.

Chris Cawley explained that until the December 2022 amended budget, that we have accompanied budget documents with a Capital Projects Plan (CPP). The purpose of that plan was to allocate funds in the Capital Project Fund to specific projects. Over the last couple months, the budget committee has been working on a new document that will replace the old CPP. The new format shows all project expenses funded by the General Fund, Capital Project Fund, Sewer Fund, and Water Fund. The document summarizes the total projects by fund and has a 10-year outlook. Chris walked through the grouping of projects based on decision levels.

Chris said they were proposing the Town spend a net of \$26k on the Resort Shuttle program in FY24. Chris reviewed the three shuttle program services including the operations and funding structure for each respective service in detail. Chris said the proposal for next year is to fund all three service programs through a contract with a transportation company (Town will go out to bid). For budgeting purposes, the assumed cost per hour is \$76 with the total projected cost for all three services in FY24 being \$230k. Chris explained the uncertainties with future UTA service. Craig highlighted that the total cost to provide the shuttle service was about \$230k funded by a combination of sources including the Town, local businesses, residence, and ACVB. He noted that the ACVB contribution will not be available in the future. Mayor Bourke highlighted Tom Schneider's report that 12,000 riders per month had used these services and that was a good indicator of the great value of these services to the community.

Jen Clancy walked through the FY23 Budget as compared with estimated FY23 year-end totals. On the revenue side, she said interest and sales tax offered the greatest variance, and on the expense side the change was due to rolling over a substantial portion of the water projects from FY23 to FY24. Jen indicated that, she and Craig have been working to report on similar categories as to what the audited statement uses. Jen walked through a comparison of the FY22 actuals, estimated FY23 year-end numbers, and proposed FY24 budget. She called out the proposed \$120k property tax increase and higher projected sales tax revenue. Jen further explained that on the expense side the biggest variances are due to personnel increases and rollover projects from FY23. She summarized the truth in taxation process as well as assumptions made for both revenue and expenses in the FY24 proposed budgets.

Craig highlighted the total spend for projects in the proposed FY24 budgets is a significant increase mainly due to project readiness. He also mentioned he feels the Town needs to spend more on infrastructure to address the increased use of the canyon and demands on the Town's infrastructure.

4. MOTION TO ADJOURN

00:54:45

MOTION: Craig Heimark motioned to adjourn, and Mayor Bourke seconded.

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

TOWN COUNCIL MEETING

PRESENT: Mayor Roger Bourke
 Councilmember John Byrne
 Councilmember Sheridan Davis
 Councilmember Elise Morgan (joined at 4:15pm)

STAFF PRESENT: John Guldner, Town Administrator
 Mike Morey, Town Marshal
 Chris Cawley, Assistant Town Administrator
 Jen Clancy, Town Clerk
 Molly Austin, Deputy Clerk

ALSO PRESENT: Polly McLean, Legal Counsel
 Cameron Platt, Legal Counsel
 Craig Heimark, Treasurer

NOT PRESENT: Councilmember Carolyn Anctil

1. CALL THE REGULAR TOWN COUNCIL MEETING TO ORDER AND DECLARATION

00:54:50

Mayor Bourke called the regular meeting of the Alta Town Council to order for May 10, 2023. Pursuant to his May 2, 2023 determination, Mayor Bourke said that it is in the community's best interest to hold this meeting virtually without an anchor location.

2. CITIZEN INPUT

00:57:45

Cliff Curry said he wanted to make a comment about the current budget proposal. He reflected that there had been an hour-long budget meeting presentation but no conversation amongst the council members regarding some of the proposed revenue items. He feels the idea of a 1% transient room tax increase is outrageous. He said, Alta's lodging sales tax is already about a half percent higher than Park City which directly affects the competitiveness of the lodging properties that support this community and already contribute the lion's share of the town's revenues. The good news is there is no need to do this, he is sure with the rate increases that the lodges have made, are making, and will be making in combination with the ski area's increases it will make it so the revenue will take care of themselves. He assured the council that if they keep the current tax rate it will all work out.

Jen Clancy reported there was no written comment.

3. ALTA SKI AREA UPDATE – MIKE MAUGHAN

01:00:20

Mike Maughan did not attend the meeting.

4. **APPROVAL OF CONSENT AGENDA: APRIL 12, 2023 MEETING MINUTES, STAFF AND FINANCE REPORTS**

01:01:10

MOTION: Mayor Bourke motioned to approve the consent agenda including the April 12, 2023 meeting minutes, the staff, and financial reports. John Byrne seconded.

VOTE: All in favor. The consent agenda including the March 8, 2023 meeting minutes, and the staff and financial reports were unanimously approved.

5. **QUESTIONS REGARDING DEPARTMENTAL REPORTS**

01:04:30

Jen Clancy reported that there is a municipal election coming up on November 7, 2023. The filing period will be from June 1 – 7 and candidates must come to the Town Office in person and file a declaration of candidacy. She also announced that the town would be sending out letters to water customers shortly regarding the remote water meter program installation. She also said there would be some public hearings coming up in June before the council meeting on the budgets and encouraged the public to participate. She also reminded everyone of the truth in taxation public hearing on August 9 regarding the proposed certified tax rate.

Mike Morey reflected on Alta Ski Area's closing day, commenting that it was a record setting day with 7,500 skiers. He added that the marshal's department staffed up with folks from UPD and the state to help monitor the parking lot festivities. He is happy to report the day ended without incident. Mike thanked the ski area and Trainor Mahon from Goldminer's for their efforts.

6. **MAYOR'S REPORT**

01:10:16

Mayor Bourke said the weather continues to be unprecedented, 75 feet (900") of snow is a bit over the top. He reported warmer spring temperature resulted in wet slides and mud slides causing the road to be closed. He expressed kudos to all those responsible for keeping everyone safe on the road and in the Town. Fortunately, the Governor is going to recognize people in public safety and transportation by holding an event to thank them at the Governor's mansion.

The Little Cottonwood Canyon road committee meeting was held May 2. Chris Cawley arranged for 1,000 sandbags (not all filled) to be delivered to the wildcat lot. The Mayor encouraged people that need them to take them and asked that others not needing them, not take them. Mayor Bourke reported he met with District Ranger Bekee Hotze. She reported the Forest Service was expecting more funding to hire staff, they would employ a summer ranger in Alta, and that there is a wildfire landscape project happening to reduce fuel. Additionally, that same day a UTA ski bus service planning meeting was held. UTA will not return to previous year's schedules but do the same reduced service as this past season (2022/23).

Mayor Bourke expressed there will be more damage that surfaces as the snow retreats. He encouraged folks to check and repair structures in the coming months. He's not aware of any building collapses in Alta but is aware of some in Big Cottonwood Canyon. Mayor Bourke reflected the unexpected

emergency events come along in the form of rain, snow, fire, earthquakes or whatever. The Town is going to pull together an emergency drill this summer with the help of various agencies.

Mayor Bourke reiterated that there are two town council positions expiring this year. With no criticism of the current office holders, he encourage people to run so that voter could have a choice. Jen would be at the Town Office from June 1 – 7 for people to declare their candidacy.

Mayor Bourke reported the Town Manager hiring committee is recommending an offer be made, but he is aware he needs Town Council authority to do that. Craig Elliot, who was one of the architects for the 2003 community center proposal has been working on an update including a cost estimate. Mayor Bourke also shared that the Town’s bank account had been hacked again by cyber criminals and that the Town was taking steps to remedy the situation. He reported a dog drawing had recently taken place in a transparent process for two annual licenses. He finally reported that the town has a contract with Salt Lake County that allows us to apply for CDBG funding. The next meeting would be held June 21, on the summer solstice.

7. DISCUSSION AND POSSIBLE ACTION TO ADOPT 2023-R-7 FIREWORKS

01:21:25

Cameron Platt stated this was an annual resolution that state law requires to prohibit fireworks before and after the July holidays. A resolution has to be passed annually before June 1, and we need to provide maps to county and fire service to designate the areas hat are restricted.

MOTION: Elise Morgan motioned to adopt Resolution 2023-R-6 and Sheridan Davis seconded.

VOTE: All in favor. Resolution 2023-R-5 was unanimously adopted.

8. DISCUSSION AND POSSIBLE ACTION TO ADOPT THE TOWN COUNCIL MEETING SCHEDULE FOR FY 23/24

01:26:00

Mayor Bourke said Jen Clancy had drafted a tentative meeting schedule with all the meetings starting at 3:00 pm.

MOTION: Mayor Bourke motioned to adopt the FY23/24 meeting schedule and Sheridan Davis seconded.

VOTE: All in favor. The FY23/24 Town Council meeting schedule was unanimously adopted.

There was a conversation about changing the time of the June 21, 2023 meeting so that John Byrne could attend. The other council members all said an earlier time would work for them.

MOTION: Mayor Bourke motioned to change the June 21st town council meeting to start at 10:00 am and John Byrne seconded.

VOTE: All in favor. The June 21st Town Council meeting was unanimously rescheduled for 10am.

9. **DISCUSSION AND POSSIBLE ACTION TO ADOPT THE 2023-2024 TENTATIVE BUDGETS**

01:33:00

Craig Heimark reported the purpose of today's meeting was to present information and allow for questions. If issues are raised, we can start that discussion. He suggested comments might be made regarding the budget increases we have suggested and/ or any expenses they don't feel we should be authorizing. Craig asked what questions the council members have. Mayor Bourke commented that while the property tax increase seems large, it would only have a roughly 1% increase on an individual property owners tax liability which would be swamped out by the reassessments of the property values. John Byrne inquired about being able to afford the budget and commented he looks forward to seeing starting and ending account balances to make these decisions better informed. Sheridan Davis said she would like to continue looking at the three options for increasing tax revenue and that she was extremely hesitant to think about going forward with the Town Shuttle program. She doesn't feel it's in the Town's best interest to take over the program. She added she joined John Byrne in being concerned there isn't much wiggle room in the budget for a bad sales tax year.

MOTION: Mayor Bourke motioned to adopt the 2023-2024 Tentative Budgets as published, and John Byrne seconded.

VOTE: All in favor. The 2023/24 Tentative Budgets were unanimously adopted.

10. **DISCUSSION ABOUT OFFICIALS ETHICS POLICY AND CONFLICT OF INTEREST DISCLOSURE FORM**

01:48:30

Mayor Bourke asked Polly McLean to speak to why we need these policies. Polly responded that it's good government to have an ethical and conflict of interest policy. She said we are obligated to follow the policies under state law and added that it helps with our audit rankings. Jen Clancy said that the edits to the policies are to reflect state code. John Byrne said the state code is readable and is in depth enough. He reflected that elected officials are already subject to the state code, so it's not an added burden, and formalize one's pledge to honor the state code. John said it's the conflict of interest policy that he has the most issues with, and that it was his intention when he sent in the suggested edits to refer to state code that we would drop the old policy. Jen articulated that council could provide direction to the Mayor and that the Mayor could adopt new policies.

The Mayor brought up the concept of changing the language in #5 on the conflict of interest policy to say will instead of may - "When a conflict of interest exists, the officer shall publicly declare the nature of the conflict and will recuse him or herself." Polly informed the Mayor that we could do that but state law doesn't require it. Sheridan Davis questioned why the Town should vary and be more restrictive in setting its policies compared with the state. The Mayor said he preferred a more restrictive ethics code and that it would reflect positively on us. Sheridan reflected that there were a number of votes that would have ended differently had council members been required to recuse themselves. She added it is also reflective of Alta and that it's almost impossible in a small town to not have conflicts. Elise Morgan supported copying state code. She also reflected it was her understanding that based on state

code, a councilmember discloses when there is a conflict of interest and then makes a personal decision about where to participate in the discussion and vote on a specific matter.

Mayor Bourke reflected that the consensus is that we adopt policies referring to state code. The Mayor requested that the conflict of interest could be a sworn statement (using state language) and not be notarized as it follows the state code. John Byrne requested that the full code language be printed with the forms to increase the readership.

11. NEW BUSINESS

02:24:15

John Byrne suggested there is a lot of room for improvement and that the council should prioritize review the Fraud Risk Assessment and compliance with more sections. John suggested adding an audit committee. Jen Clancy reflected that the council had considered an audit committee a few years ago but it wasn't adopted; she said she would find the proposal and share it with Craig to start the discussion process.

Sheridan Davis asked if she could present on substantive on the ground ideas on how we might work on affordable housing.

Craig Heimark said Friends of Alta and some other organizations are thanking UTA and UDOT at an upcoming event at Golden Hills Park. He encouraged people to attend and share appreciation.

12. MOTION TO ADJOURN

02:31:40

MOTION: John Byrne motioned to adjourn, and Sheridan Davis seconded.

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

Passed this 21st day of June, 2023

Jen Clancy, Town Clerk