			2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	Account Number	Account Title					
	GENERAL FUND REVENUE						
	TAXES						
1	10-31-100	CURRENT YEAR PROPERTY TAXES	238,968	400,523	400,165	400,165	
1	10-31-101	TAX INCREMENT - CRA	0	0	0	-	
1	10-31-200	PRIOR YEAR PROPERTY TAXES	14,147	208	5,000	5,000	
2	10-31-300	SALES AND USE TAXES	1,984,166	1,194,289	1,868,000	1,890,000	sales (1.8M), 0.1% RR (90k)
8	10-31-310	4th .25 TAX	52,010	30,751	39,200	45,197	~avg of previous 3 years
3	10-31-400	ENERGY SALES AND USE TAX	107,367	70,306	85,000	87,329	~avg of previous 3 years
3	10-31-410	TELEPHONE USE TAX	5,975	4,308	6,150	5,968	~avg of previous 3 years
	Total TAXES:		2,402,633	1,700,385	2,403,515	2,433,659	
	LICENSES AND PERMITS						
5	10-32-100	BUSINESS LICENSES AND PERMITS	20,476	19,409	20,500	19,350	
5	10-32-150	LIQUOR LICENSES	5,900	5,325	5,800	5,325	
5	10-32-210	BUILDING PERMITS	19,961	15,759	49,000	80,000	
5	10-32-220	PARKING PERMITS	19,010	14,375	14,000	14,000	
5	10-32-250	ANIMAL LICENSES	14,765	12,535	14,000	14,000	
	Total LICENSES AND PERMITS:		80,112	67,402	103,300	132,675	
	INTERGOVERNMENTAL REVENUE						
8	10-33-100	WFRC MATCHING GRANT	0	0	0	-	
8	10-33-200	SALT LAKE CITY	0	0	0	-	
8	10-33-275	SLC TRAILS	17,311	0	0	-	
8	10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0	0	0	-	
8	10-33-350	COUNTY - TRANSPORTATION	0	0	0	-	
8	10-33-375	COUNTY - ZAP	0	0	0	-	
8	10-33-400	STATE GRANTS	8,874	0	0	-	
8	10-33-450	FEDERAL GRANTS	0	0	0	-	
8	10-33-560	CLASS C" ROAD FUND ALLOTMENT"	14,080	12,790	15,000	15,000	
8	10-33-580	STATE LIQUOR FUND ALLOTMENT	5,073	5,554	5,100	5,000	
8	10-33-600	SISK	3,000	3,000	3,000	3,000	FS help with summer rd patrol
8	10-33-650	POST OFFICE	21,850	16,387	21,850	21,850	$1,820/mo.
8	10-33-700	UDOT	8,000	8,000	8,000	8,000	facility use (Tom Moore toilet $?)
	Total INTERGOVERNMENTAL REVENUE:		78,188	45,731	52,950	52,850	
	CHARGES FOR SERVICES						
5	10-34-240	REVEGETATION BONDS	0	0	2,000	2,000	
5	10-34-430	PLAN CHECK FEES	10,979	9,998	15,000	52,000	65% of building permit fee
5	10-34-550	PLANNING COMM REVIEW FEES	0	300	300	300	
5	10-34-600	GLASS RECYCLING	0	0	0	-	N/A
5	10-34-760	FACILITY CENTER USE FEES	0	450	0	500	
5	10-34-810	IMPACT FEES	2,000	0	2,000	2,000	study required to collect
	Total CHARGES FOR SERVICES:		12,979	10,748	19,300	56,800	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	FINES AND FORFEITURES						
5	10-35-100	COURT FINES	20,478	13,004	21,000	10,000	
5	10-35-101	CIVIL CODE ENFORCEMENT		0	0	5,000	new program
	Total FINES AND FORFEITURES:		20,478	13,004	21,000	15,000	
	MISCELLANEOUS REVENUE						
9	10-36-100	INTEREST EARNINGS	83,673	107,483	125,000	100,000	
9	10-36-300	OTHER FINANCING SOURCES	0	0	0	30,700	Water Fund debt to GF
9	10-36-400	SALE OF FIXED ASSETS	21,700	34,418	16,000	-	
9	10-36-620	MISCELLANEOUS	51,868	1,677	2,500	2,500	
9	10-36-700	CONTRIB FROM PRIVATE SOURCES	8,000	0	8,000	8,000	ranger program (FOA, ASL)
9	10-36-800	DONATIONS	0	0	0	-	
8	10-36-810	METERING	12,100	0	12,100	12,000	ski areas split, town issues payments
8	10-36-820	4x4 ENFORCEMENT	0	0	0	-	
5	10-36-830	TOWN SHUTTLE	0	198,259	205,695	84,000	Resort $44k, Town$40k
9	10-36-900	SUNDRY REVENUES	1,720	1,560	4,000	2,000	
9	10-36-910	SALES TAX	0	658	0	250	
	Total MISCELLANEOUS REVENUE:		179,061	344,056	373,295	239,450	
	TRANSFERS INTO GENERAL FUND						
28	10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	-	use of available cash
28	10-39-250	USE OF RESERVED FUNDS	0	0	8,250	-	
28	10-39-400	TRANSFERS FROM CAP PROJ FUND	0	0	0	-	
28	10-39-410	TRANSFERS FROM IMPACT FUND	0	0	0	-	
28	10-39-420	TRANSFERS FROM SEWER FUND	0	0	0	-	
28	10-39-430	TRANSFERS FROM WATER FUND	0	0	0	-	
	Total TRANSFERS INTO GENERAL FUND:		0	0	8,250	-	
		GENERAL FUND Revenue Total:	**2,773,451**	**2,181,326**	**2,973,360**	**2,930,434**	
		GENERAL FUND Transfer IN Total:	**0**	**0**	**8,250**	**-**	
		CASH AVAILABLE FOR GENERAL FUND	**2,773,451**	**2,181,326**	**2,981,610**	**2,930,434**	

			2022-23	2023-24	2023-24	2024-25	2024-25
			Prior year	Current year	Approved	DRAFT	NOTES
	Account Number	Account Title	YTD Actual	YTD Actual	Budget	Budget	Year-End Amendment
			6/30/2023	4/30/2024	6/30/2024	6/30/2025	6/30/2025
	GENERAL FUND EXPENSES						
	LEGISLATIVE						
24	10-41-110	SALARIES - MAYOR AND COUNCIL	18,000	15,000	18,000	18,000	status quo
24	10-41-120	REMUNERATION	0	0	0	-	
24	10-41-130	EMPLOYEE BENEFITS	0	0	100	100	
24	10-41-131	EMPLOYER TAXES	1,431	1,193	1,500	1,500	
24	10-41-230	TRAVEL	0	0	1,000	1,000	
24	10-41-280	TELECOM	0	0	0	-	
24	10-41-330	EDUCATION AND TRAINING	1,531	970	4,000	4,000	ULCT conference
24	10-41-620	MISCELLANEOUS	27	38	250	350	
	Total LEGISLATIVE:		20,989	17,200	24,850	24,950	
	COURT						
10	10-42-110	SALARIES AND WAGES	16,331	15,439	20,722	18,423	Judge and 15% DTC
10	10-42-130	EMPLOYEE BENEFITS	109	0	125	133	
10	10-42-131	EMPLOYER TAXES	1,247	1,204	1,825	1,409	
10	10-42-133	URS CONTRIBUTIONS				3,132	
10	10-42-230	TRAVEL	100	222	750	750	
10	10-42-240	OFFICE SUPPLIES AND EXPENSE	20	21	500	500	
10	10-42-280	TELEPHONE	0	0	0	240	
10	10-42-310	PROFESSIONAL & TECHNICAL	0	0	100	500	
10	10-42-330	EDUCATION & TRAINING	125	250	1,500	1,500	ULGT conferences
10	10-42-480	INDIGENT DEFENSE SVCS	0	0	2,400	2,500	
10	10-42-481	VICTIM REPARATION SURCHARGE	6,816	3,600	11,000	6,000	
10	10-42-620	MISCELLANEOUS SERVICES	542	206	500	500	
	Total COURT:		25,290	20,942	39,422	35,587	
	ADMINISTRATIVE						
13	10-43-110	SALARIES AND WAGES	249,976	182,798	277,469	337,433	some staff time allocated to other depts
13	10-43-111	PERFORMANCE BONUS	6,100	2,100	4,600	4,600	
13	10-43-130	EMPLOYEE BENEFITS	834	1,241	2,000	2,120	
13	10-43-131	EMPLOYER TAXES	22,924	14,966	22,198	26,874	
13	10-43-132	INSUR BENEFITS	52,387	20,154	78,187	42,000	less senior staff
13	10-43-133	URS CONTRIBUTIONS	46,582	29,237	69,000	59,719	
13	10-43-140	TERMINATION BENEFITS	38,065	8,250	8,250	-	
13	10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	3,625	4,601	3,500	5,000	
24	10-43-220	PUBLIC NOTICES	0	1,033	2,000	1,500	
13	10-43-230	TRAVEL	1,445	610	3,000	3,000	
13	10-43-240	OFFICE SUPPLIES AND EXPENSE	1,938	2,992	4,000	4,000	
13	10-43-245	IT SUPPLIES & MAINT	15,995	13,786	20,000	25,000	
13	10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	132	117	4,800	5,000	
13	10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	-	
13	10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	16	75	0	5,000	town office upgrades
13	10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	-	
13	10-43-270	UTILITIES	0	0	0	-	
13	10-43-280	TELEPHONE	5,318	3,177	4,600	4,600	
13	10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	8,518	3,598	10,000	8,500	website mainenance
13	10-43-315	PROF CONSULTANT SERVICES	6,400	48,400	65,500	5,500	$5500 retreat
14	10-43-320	PROF/TECH/SERVICES/ACCOUNTING	3,848	5,058	10,000	10,000	
13	10-43-325	PROF SERVICES - LEGAL	65,408	28,002	60,000	55,000	
13	10-43-330	EDUCATION & TRAINING	1,693	2,329	3,000	4,000	
24	10-43-350	ELECTIONS	0	2,500	2,500	-	no local election 2024
14	10-43-440	BANK CHARGES	2,539	3,231	3,500	5,500	online pymt system
13	10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	-	
13	10-43-510	INSURANCE AND SURETY BONDS	4,450	4,299	5,100	5,500	
13	10-43-515	WORKERS COMPENSATION INS	1,783	1,440	2,400	2,400	
13	10-43-610	MISCELLANEOUS SUPPLIES	216	295	1,500	1,000	
13	10-43-620	MISCELLANEOUS SERVICES	1,862	3,588	3,500	5,000	
11	10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total ADMINISTRATIVE:		542,054	387,878	670,604	628,246	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	MUNICIPAL BUILDINGS						
13	10-45-110	SALARIES AND WAGES	9,673	12,348	48,706	22,210	
13	10-45-111	PERFORMANCE BONUS	450	0	250	250	
13	10-45-130	EMPLOYEE BENEFITS	169	90	200	212	
13	10-45-131	EMPLOYER TAXES	800	981	3,896	1,718	
13	10-45-132	INSUR BENEFITS	0	0	0	-	
13	10-45-133	URS CONTRIBUTIONS	218	0	0	-	
13	10-45-255	VEHICLE SUPPLIES & MAINTENANCE	58	614	1,000	1,000	
13	10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	4,643	5,188	5,000	6,000	
13	10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0		moved to cap ex for now
13	10-45-270	UTILITIES	4,805	4,875	4,600	5,000	
13	10-45-510	INSURANCE AND SURETY BONDS	1,084	1,141	2,500	2,500	
13	10-45-610	MISCELLANEOUS SUPPLIES	0	42	500	1,000	
11	10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	-	
	Total MUNICIPAL BUILDINGS:		21,899	25,278	66,652	39,890	
	NON-DEPARTMENTAL						
16	10-50-330	TOWN EVENTS	2,039	98	3,500	4,000	Canyon clean up, costs increasing
17	10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	15,000	
12	10-50-350	SLC COMM RENEWABLE ENERGY PROG	0	0	400	400	our portion of customer mailer
27	10-50-610	MISCELLANEOUS SUPPLIES	0	-473	1,200	1,200	
13	10-50-620	AUDIT	10,000	10,000	10,000	10,000	
13	10-50-640	MISC SERVICES	51	0	1,000	1,000	
13	10-50-650	INSURANCE CLAIMS	0	0	0	-	
13	10-50-910	SALES TAX RECEIVED	0	657	0	250	
	Total NON-DEPARTMENTAL:		27,090	25,281	31,100	31,850	
	TRANSPORTATION						
25	10-51-325	PROF & TECH SERVICES - LEGAL	3,790	265	5,000	1,000	contract renewal parking
25	10-51-630	WFRC MATCHING GRANT FUNDS	0	0	0	-	
25	10-51-631	TRAILHEAD PROJECTS	4,461	0	0	-	
25	10-51-635	MEDIAN	0	0	1,000	250	
25	10-51-636	EXPANDED UTA BUS SERVICE	55,000	0	0	-	
25	10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0	0	0	-	
25	10-51-638	TRAFFIC MANAGEMENT	22	62	5,000	10,000	new road signs, weather forcasting
25	10-51-640	MISCELLANEOUS	0	1,575	0	5,000	misc. signage
25	10-51-645	ALTA RESORT SHUTTLE	9,000	225,089	232,920	230,000	$82k Resort, $41k Night, $107k Town
25	10-51-700	PARKING PERMITS	10,696	6,267	10,000	11,000	
25	10-51-810	METERING	0	0	12,100	12,100	cost covered by ASL/SB in 10-36-810
	Total TRANSPORTATION:		82,968	233,257	266,020	269,350	
	CIVIL CODE ENFORCEMENT - new						
10	10-52-310	PROFESSIONAL & TECHNICAL - new		0	0	3,000	Admin Law Judge
10	10-52-240	OFFICE SUPPLIES AND EXPENSE - new		0	0	1,000	software for mang tracking
10	10-52-640	MISCELLANEOUS - new		0	0	500	Citations
	Total CIVIL CODE ENFORCEMENT:			0	0	4,500	

			2022-23	2023-24	2023-24	2024-25	2024-25
			Prior year	Current year	Approved	DRAFT	NOTES
	Account Number	**Account Title**	YTD Actual	YTD Actual	Budget	Budget	Year-End Amendment
			6/30/2023	4/30/2024	6/30/2024	6/30/2025	6/30/2025
	PLANNING AND ZONING						
17	10-53-120	COMMISSION REMUNERATION	0	1,050	2,000	2,000	if meet every other month
17	10-53-220	PUBLIC NOTICES	0	0	250	250	
17	10-53-230	TRAVEL	0	0	1,000	1,000	
17	10-53-240	OFFICE SUPPLIES AND EXPENSE	0	0	150	150	
17	10-53-310	PROFESSIONAL & TECHNICAL	1,500	0	5,000	35,000	contract service planning, zoning, building permit review
17	10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	-	
17	10-53-325	PROF & TECH SERVICES - LEGAL	8,611	16,706	10,000	10,000	
17	10-53-330	EDUCATION AND TRAINING	0	0	500	1,500	need to invest in members
17	10-53-510	INSURANCE & SURETY BONDS	3,565	3,534	3,800	3,800	
17	10-53-610	MISCELLANEOUS SUPPLIES	0	18	300	300	
17	10-53-620	MISCELLANEOUS SERVICES	63	48	300	300	
	Total PLANNING AND ZONING:		13,738	21,356	23,300	54,300	
	POLICE DEPARTMENT						
20	10-54-110	SALARIES AND WAGES	584,292	526,625	768,147	869,500	no 5th deputy
20	10-54-111	PERFORMANCE BONUS	16,070	6,375	11,970	11,970	
20	10-54-112	WAGE CORRECTION		135,686	135,686	-	
20	10-54-130	EMPLOYEE BENEFITS	11,465	2,243	15,000	5,000	
20	10-54-131	EMPLOYER TAXES	48,329	50,806	69,290	67,433	
20	10-54-132	INSUR BENEFITS	118,284	101,043	158,000	145,000	
20	10-54-133	URS CONTRIBUTIONS	87,378	74,029	144,140	190,000	transition 4 deputies to public safety
20	10-54-140	TERMINATION BENEFITS	0	0	0	-	
21	10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	5,246	3,971	12,500	14,000	taser membership, Lexipol, Axon, early intervention
21	10-54-230	TRAVEL	623	90	1,000	1,000	
21	10-54-240	OFFICE SUPPLIES AND EXPENSE	406	302	1,500	1,500	
21	10-54-245	IT SUPPLIES AND MAINT	14,311	11,434	13,500	18,000	
21	10-54-250	EQUIP/SUPPLIES & MNTNCE	2,250	-224	2,500	2,500	
21	10-54-255	VEHICLE SUPPLIES & MAINTENANCE	15,149	24,097	25,000	27,000	vms maint.
21	10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	31,605	22,082	59,500	30,000	
21	10-54-265	VEHICLE LEASE PAYMENTS	60	0	0	-	
21	10-54-270	UTILITIES	9,061	7,096	8,000	10,000	Stalker VMS wireless signal,
21	10-54-280	TELEPHONE	9,427	8,914	8,000	9,000	
21	10-54-310	PROFESS/TECHNICAL SERVICES	0	0	2,000	2,000	
21	10-54-325	PROF & TECH SERVICES - LEGAL	4,884	3,554	10,000	10,000	
21	10-54-330	EDUCATION AND TRAINING	4,809	4,855	11,500	11,500	police 1, armour school, eforce, sexual assault investigations
21	10-54-470	UNIFORMS	2,160	2,663	4,500	4,500	
21	10-54-480	SPECIAL DEPARTMENT SUPPLIES	9,308	1,530	12,000	10,000	shield, firearms w optics holsters mag pouches
21	10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	500	500	
21	10-54-510	INSURANCE AND SURETY BONDS	12,136	12,147	12,500	12,500	
21	10-54-515	WORKERS COMPENSATION INS	3,571	2,881	5,000		
21	10-54-610	MISCELLANEOUS SUPPLIES	477	802	47,500	5,000	animal control
21	10-54-620	MISCELLANEOUS SERVICES	5,295	1,311	9,500	4,500	weather forecasting move to transportation
11	10-54-740	CAPITAL OUTLAY - EQUIPMENT	7,127	0	0	-	
21	10-54-810	METERING	12,100	0	12,000	12,000	assuming continue next year
21	10-54-820	4x4 ENFORCEMENT	0	0	0	-	
	Total POLICE DEPARTMENT:		1,015,826	1,004,312	1,560,733	1,474,403	

			2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	Account Number	Account Title					
	ECONOMIC DEVELOPMENT						
12	10-55-230	TRAVEL	0	0	0	-	
12	10-55-310	ACVB CONTRIBUTION	0	0	0	-	consider placemaking budget?
12	10-55-480	ACVB Matching Grant Funds	0	0	0	-	
	Total ECONOMIC DEVELOPMENT:		0	0	0	-	
	POST OFFICE						
18	10-56-110	SALARIES AND WAGES	26,907	21,754	29,249	27,033	
18	10-56-111	PERFORMANCE BONUS	1,100	500	700	700	
18	10-56-130	EMPLOYEE BENEFITS	240	160	300	300	
18	10-56-131	EMPLOYER TAXES	1,532	1,769	2,340	2,122	
18	10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	-	
18	10-56-230	TRAVEL	0	0	100	100	
18	10-56-240	OFFICE SUPPLIES & EXPENSE	351	352	400	500	
18	10-56-245	IT SUPPLIES AND MAINT	36	18	500	500	
18	10-56-250	EQUIP/SUPPLIES AND MNTNCE	943	666	1,000	1,000	
18	10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	4,244	1,951	2,500	2,500	roof patch, shelving improvements
18	10-56-270	UTILITIES	2,521	1,821	3,000	3,000	
18	10-56-280	TELEPHONE	1,691	1,100	1,900	1,500	
18	10-56-440	BANK CHARGES - Alta CPO Acct	0	0	0	-	
18	10-56-480	SPECIAL DEPARTMENT SUPPLIES	5	0	100	100	
18	10-56-510	INSURANCE & SURETY BONDS	694	612	612	615	
18	10-56-515	WORKERS COMPENSATION INS	329	267	425	425	
18	10-56-620	MISCELLANEOUS SERVICES	42	0	200	200	
18	10-56-630	OVERAGE & SHORT	0	0	0	-	
18	10-56-635	POST OFFICE INVENTORY	-888	1,938	1,000	1,000	
11	10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total POST OFFICE:		39,747	32,907	44,326	41,595	
	FIRE PROTECTION						
	10-57-310	PROFESS/TECHNICAL SERVICES	0	0	0	-	
	Total FIRE PROTECTION:		0	0	0	-	
	BUILDING INSPECTION						
17	10-58-110	SALARIES AND WAGES	0	0	0	-	
17	10-58-120	PLAN CHECKS	2,211	-724	3,500	3,500	
17	10-58-130	EMPLOYEE BENEFITS	0	0	0	-	
17	10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	-	
17	10-58-230	TRAVEL	0	0	0	-	
17	10-58-280	TELEPHONE	0	0	0	-	
17	10-58-310	PROFESS/TECHNICAL INSPECTIONS	8,587	12,415	10,000	10,000	
17	10-58-325	PROF SERVICES - LEGAL	460	0	600	600	
17	10-58-330	EDUCATION AND TRAINING	0	0	0	-	
17	10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
17	10-58-481	BUILDING PERMIT - SURCHARGES	739	115	500	500	
17	10-58-510	INSURANCE & SURETY BONDS	631	757	950	950	
	Total BUILDING INSPECTION:		12,628	12,564	15,550	15,550	
	STREETS - C ROADS						
25	10-60-110	SALARIES AND WAGES	0	0	0	-	
25	10-60-130	EMPLOYEE BENEFITS	0	0	0	-	
25	10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	-	
25	10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	8,000	8,000	
25	10-60-265	FLAGSTAFF LOT PAVING	0	0	0	-	
25	10-60-310	PROFESS/TECHNICAL SERVICES	0	12,526	24,000	14,500	
25	10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
	Total STREETS - C ROADS:		0	12,526	32,000	22,500	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	RECYCLING						
22	10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	-	
22	10-62-230	TRAVEL	0	0	0	-	
22	10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	-	
22	10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,629	1,238	1,500	1,500	
22	10-62-310	CONTRACT SERVICES cardboard	20,042	14,895	28,500	30,000	3% increase at calendar year
22	10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
22	10-62-610	MISCELLANEOUS SUPPLIES	0	0	300	-	
	Total RECYCLING:		21,671	16,132	30,300	31,500	
	GIS						
17	10-66-110	SALARIES AND WAGES	0	0	0	-	exp moved below, hire consutants
17	10-66-111	PERFORMANCE BONUS	0	0	0	-	
17	10-66-130	EMPLOYEE BENEFITS	0	0	0	-	
17	10-66-131	EMPLOYER TAXES	0	0	0	-	
17	10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0	500	500	
17	10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	-	
17	10-66-310	PROFESS/TECHNICAL SERVICES	0	0	2,000	2,000	hire consultants for work
17	10-66-330	EDUCATION AND TRAINING	0	0	0	-	
17	10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
11	10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total GIS:		0	0	2,500	2,500	
	SUMMER PROGRAM						
16	10-70-110	SALARIES AND WAGES	973	1,842	4,965	2,500	
16	10-70-111	PERFORMANCE BONUS	150	0	150	150	
16	10-70-130	EMPLOYEE BENEFITS	40	0	70	70	
16	10-70-131	EMPLOYER TAXES	85	216	400	200	
16	10-70-250	EQUIP-SUPPLIES/MNTNCE	2,486	3,399	6,000	6,000	
16	10-70-255	VEHICLE SUPPLIES & MAINTENANCE	498	715	1,000	1,000	
16	10-70-260	BLDGS/GROUNDS-STORAGE UNIT	2,909	4,009	5,000	5,000	
16	10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	-	
16	10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	-	
16	10-70-320	USFS RANGER	12,000	0	12,000	12,000	TOA contributes $4k net, other $8k from FOA/SLC
16	10-70-470	TRAILS	26,654	0	0	-	
16	10-70-480	SPECIAL DEPARTMENT SUPPLIES	11	0	100	100	
16	10-70-510	INSURANCE AND SURETY BONDS	395	398	400	420	
16	10-70-515	WORKERS COMPENSATION INS	0	0	400	400	
16	10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total SUMMER PROGRAM:		46,202	10,579	30,485	27,840	
	IMPACT FEE						
17	10-72-110	SALARIES AND WAGES	0	0	0	-	
17	10-72-130	EMPLOYEE BENEFITS	0	0	0	-	
17	10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	-	
17	10-72-280	TELEPHONE	0	0	0	-	
17	10-72-310	PROFESS/TECHNICAL SERVICES	4,500	0	0	10,000	study
17	10-72-325	PROF & TECH SERVICES - LEGAL	0	0	0	-	
17	10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
17	10-72-620	MISCELLANEOUS SERVICES	0	0	0	-	
17	10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total IMPACT:		4,500	0	0	10,000	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	LIBRARY - COMMUNITY CENTER						
16	10-75-110	SALARIES AND WAGES	0	0	0	-	covered in BM
16	10-75-130	EMPLOYEE BENEFITS	0	0	0	-	
16	10-75-250	EQUIP-SUPPLIES/MNTNCE	0	0	500	500	
16	10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,902	4,031	10,000	5,000	
16	10-75-270	UTILITIES	3,278	2,472	3,600	3,600	
16	10-75-280	TELEPHONE	0	0	0	-	
16	10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	-	
16	10-75-510	INSURANCE & SURETY BONDS	1,427	1,369	1,500	1,500	
16	10-75-620	MISCELLANEOUS SERVICES	0	0	100	100	
16	10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total LIBRARY - COMMUNITY CENTER:		7,608	7,872	15,700	10,700	
	COMMUNITY DEVELOPMENT						
16	10-78-110	SALARIES AND WAGES	0	0	0	-	
16	10-78-130	EMPLOYEE BENEFITS	0	0	0	-	
16	10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	-	
16	10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	0	-	Placemaking?
16	10-78-310	PROGESS/TECHNICAL SERVICES	0	0	0	-	
16	10-78-620	MISCELLANEOUS SERVICES	0	0	0	-	
16	10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	-	
	Total COMMUNITY DEVELOPMENT:		0	0	0	-	
	TRANSFERS OUT OF GENERAL FUND						
29	10-90-510	TRANSFER TO WATER FUND	0	0	0	-	
29	10-90-520	TRANSFER TO SEWER FUND	0	0	0	-	
29	10-90-530	TRANSFER TO DEBT SERVICE	0	0	0	-	
29	10-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	-	
29	10-90-550	TRANS TO CAPITAL PROJECT FUND	680,000	0	113,068	205,174	
29	10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	15,000	-	
	Total TRANSFERS OUT OF GENERAL FUND:		680,000	0	128,068	205,174	
		GENERAL FUND Expenditure Total:	**1,882,209**	**1,828,086**	**2,853,542**	**2,725,260**	
		GENERAL FUND TRANSFER OUT Total:	**680,000**	**0**	**128,068**	**205,174**	
		GENERAL FUND BUDGET	**2,562,209**	**1,828,086**	**2,981,610**	**2,930,434**	
	GENERAL FUND SUMMARY						
	GENERAL FUND Revenue & Transfer IN Total:		**2,773,451**	**2,181,326**	**2,981,610**	**2,930,434**	
	GENERAL FUND Expenditure & Transfer OUT Total:		**2,562,209**	**1,828,086**	**2,981,610**	**2,930,434**	
	Net Total GENERAL FUND:		**211,242**	**353,240**	**0**	**0**	**Must equal zero**

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	CAPITAL PROJECT FUND REVENUE						
	INTERGOVERNMENTAL REVENUE						
8	45-33-400	STATE GRANT	0	0	0	-	
	Total INTERGOVERNMENTAL REVENUE:		0	0	0	-	
	MISCELLANEOUS REVENUE						
9	45-36-100	INTEREST	23,801	43,074	40,000	40,000	
	Total MISCELLANEOUS REVENUE:		23,801	43,074	40,000	40,000	
	TRANSFERS INTO CAPITAL PROJECT FUND						
28	45-39-100	TRANSFER FROM GENERAL FUND	680,000	0	113,068	205,174	
28	45-39-250	USE OF RESERVED FUNDS	0	0	312,969		
	Total TRANSFERS INTO CAPITAL PROJECT FUND:		680,000	0	426,037	205,174	
	CAPITAL PROJECT FUND EXPENSE						
	MUNICIPAL BUILDINGS						
11	45-45-740	TOWN OFFICE	6,332	0	0	15,000	website
11	45-45-750	LIBRARY - COMMUNITY CENTER	15,511	0	10,000	95,000	PO roof, facilities plan
	Total EXPENDITURE:		21,843	0	10,000	110,000	
	POLICE DEPT						
11	45-54-741	BUILDINGS	0	14,209	33,000	13,000	cameras phase 2
11	45-54-742	VEHICLES	0	50,827	61,000	-	
11	45-54-743	EQUIPMENT	3,808	93,406	126,248	38,000	deputy terminals, speed trailer
	Total EXPENDITURE:		3,808	158,442	220,248	51,000	
	OTHER EXPENDITURES						
11	45-70-740	SUMMER PROGRAM	0	0	0	5,000	playground improv
	Total EXPENDITURE:		0	0	0	5,000	
	TRANSFERS OUT OF CAPITAL PROJECTS FUND						
29	45-90-200	CONTRIB TO FUND BALANCE	0	0	235,789	79,174	net amt saving
29	45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	-	
	Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	0	235,789	79,174	
	CAPITAL PROJECT FUND Revenue & Transfer Total:		**703,801**	**43,074**	**466,037**	**245,174**	
	CAPITAL PROJECT FUND Expenditure Total:		**25,651**	**158,442**	**466,037**	**245,174**	
	Net Total CAPITAL PROJECT FUND:		**678,151**	**-115,369**	**0**	**-**	**Must equal zero**

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	WATER FUND REVENUE						
	CHARGES FOR SERVICES						
7	51-34-100	WATER SALES	252,802	276,214	286,066	330,036	~ 15% increase
7	51-34-101	WATER SALES - OVERAGE	34,668	53,205	12,076	12,076	
7	51-34-102	WATER SALES - OTHER	14,990	0	10,000	5,000	
7	51-34-200	CONNECTION FEES	0	0	0	-	
	Total CHARGES FOR SERVICES:		302,461	329,419	308,142	347,112	
	MISCELLANEOUS REVENUE						
7	51-36-100	INTEREST EARNINGS	13,217	19,124	20,000	10,500	reduced balance
7	51-36-200	BOND PROCEEDS	0	0	0	-	
7	51-36-300	OTHER FINANCING SOURCES	0	0	0	-	
7	51-36-800	DONATIONS	0	0	0	-	
7	51-36-810	IMPACT FEES	0	0	0	-	
7	51-36-820	AMERICAN RECOVERY ACT	0	0	0	-	
7	51-36-900	MISCELLANEOUS	342	0	0	-	
	Total MISCELLANEOUS REVENUE:		13,559	19,124	20,000	10,500	
	TRANSFERS INTO WATER FUND						
28	51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	-	
28	51-39-200	USE 0F WATER RESERVE/PTIF BAL	0	0	545,997	115,066	
	Total TRANSFERS INTO WATER FUND:		0	0	545,997	115,066	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	WATER FUND EXPENDITURES						
26	51-40-110	SALARIES AND WAGES	5,551	9,755	10,000	15,545	4% TC, 3% DTC, 5% TM, 5% ATM
26	51-40-111	PERFORMANCE BONUS	100	0	0	-	
26	51-40-130	EMPLOYEE BENEFITS	0	0	60	-	
26	51-40-131	EMPLOYER TAXES	439	746	385	1,190	
26	51-40-132	INSUR BENEFITS	685	1,206	1,210	1,400	
26	51-40-133	URS CONTRIBUTIONS	755	1,802	890	2,643	
26	51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	775	442	700	700	
26	51-40-230	TRAVEL	0	0	0	-	
26	51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	-	
26	51-40-245	IT/ACCTG SOFTWARE SUPPORT	1,733	1,000	4,000	2,400	
26	51-40-250	EQUIP-SUPPLIES/MNTNCE	57	345	6,000	6,300	
26	51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0		
26	51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	4,646	956	3,000	3,150	generator maint plan $932,
26	51-40-265	VEHICLE LEASE PAYMENTS	0	0	0		
26	51-40-270	UTILITIES	15,465	11,134	17,000	17,850	
26	51-40-280	TELEPHONE	2,539	1,902	2,400	2,520	
26	51-40-305	WATER COSTS	8,462	5,962	7,500	7,875	
26	51-40-310	PROFESS/TECHNICAL SERVICES	38,795	28,150	65,450	68,725	$45,450 SA3($3k/mo base)
26	51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0		
11	51-40-320	ENGINEERING/WATER PROJECTS	10,344	4,784	31,000	15,750	
26	51-40-325	PROF & TECH SERVICES - LEGAL	2,278	566	3,000	3,150	
26	51-40-330	EDUCATION AND TRAINING	0	0	650		
26	51-40-475	SUPPLIES/WATER PROJECTS	786	0	0		
26	51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	503	530	
26	51-40-490	WATER TESTS	8,919	4,768	12,000	12,600	
26	51-40-495	WATER TREATMENT SUPPLIES	349	22,566	41,000	23,302	up 5%
26	51-40-510	INSURANCE AND SURETY BONDS	4,970	1,427	5,250	5,513	
26	51-40-515	WORKERS COMPENSATION INS	602	4,014	0		
26	51-40-610	MISCELLANEOUS SUPPLIES	226	0	500	525	
26	51-40-620	MISCELLANEOUS SERVICES	1,629	1,252	4,200	4,410	
26	51-40-630	BAD DEBT EXPENSE	0	0	0		
26	51-40-650	DEPRECIATION	64,978	0	58,000	60,900	
11	51-40-740	CAPITAL OUTLAY	42,829	435,722	545,997	85,000	$60k meters, $25k study
26	51-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	30,700	Water Fund debt to GF
26	51-40-820	DEBT SERVICE - INTEREST	0	0	0		
11	51-40-830	INFRASTRUCTURE REPLACEMENT	409	0	53,444	100,000	
26	51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0		
	Total EXPENDITURES:		218,320	538,497	874,139	472,678	
	WATER FUND Revenue & Transfer Total:		**316,020**	**348,543**	**874,139**	**472,678**	
	WATER FUND Expenditure Total:		**218,320**	**538,497**	**874,139**	**472,678**	
	Net Total WATER FUND:		**97,700**	**-189,954**	**0**	**-**	**Must equal zero**

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	SEWER FUND REVENUE						
	CHARGES FOR SERVICES						
6	52-34-100	SEWER SERVICES	142,815	171,731	185,000	230,977	25% increase
6	52-34-200	CONNECTION FEES	0	0	0	-	
	Total CHARGES FOR SERVICES:		142,815	171,731	185,000	230,977	
	MISCELLANEOUS REVENUE						
6	52-36-100	INTEREST EARNINGS	15,833	20,724	20,000	10,000	recalculated
6	52-36-300	OTHER FINANCING SOURCES	0	0	0	-	
6	52-36-900	MISCELLANEOUS	0	0	0	-	
	Total MISCELLANEOUS REVENUE:		15,833	20,724	20,000	10,000	
	TRANSFERS INTO SEWER FUND						
28	52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	-	
28	52-39-200	USE OF SEWER RESERVE/PTIF	0	0	8,492	25,500	note use of reserves CIP projects
	Total TRANSFERS INTO SEWER FUND:		0	0	8,492	25,500	

	Account Number	Account Title	2022-23 Prior year YTD Actual 6/30/2023	2023-24 Current year YTD Actual 4/30/2024	2023-24 Approved Budget 6/30/2024	2024-25 DRAFT Budget 6/30/2025	2024-25 NOTES Year-End Amendment 6/30/2025
	SEWER FUND EXPENDITURES						
23	52-40-110	SALARIES AND WAGES	4,150	8,132	11,572	13,759	2% TC, 3% DTC, 5% TM, 5% ATM
23	52-40-111	PERFORMANCE BONUS	100	0	100		
23	52-40-130	EMPLOYEE BENEFITS	60	0	120	200	
23	52-40-131	EMPLOYER TAXES	124	622	530	1,053	
23	52-40-132	INSUR BENEFITS	0	1,005	1,010	1,200	
23	52-40-133	URS CONTRIBUTIONS	0	1,502	590	2,339	
23	52-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	100	120	
23	52-40-245	IT/ACCTG SOFTWARE SUPPORT	1,733	1,000	4,300	2,400	
23	52-40-250	EQUIP-SUPPLIES/MNTNCE	0	0	215	230	
23	52-40-265	VEHICLE LEASE PAYMENTS	0	0	0		
23	52-40-305	DISPOSAL COSTS	132,471	123,665	135,000	175,500	30% increase
23	52-40-310	PROFESS/TECHNICAL SERVICES	0	309	30,000	4,500	$4.5k sewer operator
23	52-40-325	PROF & TECH SERVICES - LEGAL	0	0	1,000	1,156	
23	52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0		
23	52-40-510	INSURANCE AND SURETY BONDS	3,282	3,282	4,000	4,623	
23	52-40-515	WORKERS COMPENSATION INS	329	267	400	500	
23	52-40-610	MISCELLANEOUS SUPPLIES	0	0	300	300	
23	52-40-620	MISCELLANEOUS SERVICES	2,137	688	2,150	2,300	
23	52-40-630	BAD DEBT EXPENSE	0	0	0	-	
23	52-40-650	DEPRECIATION	19,283	0	22,105	23,763	
11	52-40-740	CAPITAL OUTLAY	0	0	0	25,500	$25.5k sewer study
23	52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	-	
23	52-40-820	DEBT SERVICE - INTEREST	0	0	0	-	
11	52-40-830	INFRASTRUCTURE REPLACEMENT	0	0	0	7,034	
23	52-40-910	TRANSFERS TO OTHER FUNDS	0	0	0	-	
23	52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	-	
	Total EXPENDITURES:		163,670	140,472	213,492	266,477	
	SEWER FUND Revenue & Transfers Total:		**158,648**	**192,455**	**213,492**	**266,477**	
	SEWER FUND Expenditure Total:		**163,670**	**140,472**	**213,492**	**266,477**	
	Net Total SEWER FUND:		**-5,022**	**51,983**	**0**	**0**	**Must equal zero**
	NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**982,071**	**99,901**	**0**	**0**	**Must Equal Zero**

Combined Capital Project Budget / Account Balances - Summary by Fund

PROJECT BUDGET EXPENSE TOTALS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Capital Projects Fund Plan	$ 230,248	$ 166,000	$ 170,000	$ 80,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -
Water	$ 604,385	$ 85,000	$ 750,000	$ -	$ 300,000	$ -	$ 200,000	$ -	$ 500,000	$ 300,000
Sewer	$ 25,500		$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Spend	**$ 860,133**	**$ 251,000**	**$ 920,000**	**$ 580,000**	**$ 7,800,000**	**$ -**	**$ 200,000**	**$ -**	**$ 500,000**	**$ 300,000**

ACCOUNT BALANCES	July 1, 2023	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031	Future / Unknown date
Capital Projects Fund	$ 644,556									
Water	$ 694,693									
Sewer	$ 580,789									

FY 2024 Capital Project Plan Summary

Capital Projects Fund - Projects	Budget	YTD: 3/31/2024	Status
Alta Central Generator	$ 64,238	$ 64,238	Complete
New AMO Truck	$ 50,000	$ 38,978	Complete
Marshals Office Phase 2 Radio upgrade	$ 30,000	$ 29,168	almost complete
Marshals Office Inventory Management	$ 20,000	$ 14,188	almost complete
Alta Central Dispatch Console Upgrade	$ 15,000	$ -	On hold pending VECC transition to comp. aided dispatch
Marshals Office Security Cameras	$ 13,000	$ 21	Installing
New AMO ATV	$ 11,000	$ 11,849	Complete
Tom Moore Historic Structure Stabilizati	$ 10,000	$ -	Scoping, rollinto facilities plan?
Livescan	$ 17,010	$ -	ordered in April
Town Park Playground Improvements	$ -	$ -	
Total	**$ 230,248**	**$ 158,442**	

Water Fund - Projects	Budget	YTD: 3/31/2024	Status
Peruvian West Water Line	$ 337,997	$ 280,207	Complete
Remote Water Meter Reading	$ 83,000	$ 6,152	Phase II installs in Grizzly complete, planning for phase III
Shrontz Estate - water line payment	$ 50,000	$ 50,000	Complete
Grizzly Gulch Water Line Completion	$ 92,388	$ 92,388	Complete
Water System Study Update	$ 25,000	$ -	Developing RFP
Grizzly Gulch Communication System	$ 10,000	$ 6,975	Complete
Source Water Protection Plan	$ 6,000	$ -	Complete
Total	**$ 604,385**	**$ 435,722**	

Sewer Fund - Projects	Budget	YTD: 3/31/2024	Status
Sewer Study	$ 25,500	$ -	Developing RFP
Total	**$ 25,500**	**$ -**	

Capital Projects Fund Plan
Fund Balance: March 31, 2024
$ 1,240,525

Fund Balance	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**	**Future / Unknown date**
As of July 1 (start) of the fiscal year	644,556	-	-	-	-	-	-	-	-	-

GL Code	**Project Name**	**FY 2024 YTD**	**FY 2024 Budget**	**FY 2025 Budget**	**FY 2026 Budget**	**FY 2027 Budget**	**FY 2028 Budget**	**FY 2029 Budget**	**FY 2030 Budget**	**FY 2031 Budget**	**FY 2032 Budget**	**Future / Unknown date**
45-45-740	Town Website			15,000								
45-45-750	Tom Moore Historic Structrure Feasibility	-	~~10,000~~									
45-45-750	Replace a Building						7,500,000					
45-45-750	Facilities Master Plan			75,000								
45-45-750	Facilities Planning Phase 2				75,000							
~~45-45-750~~	~~Re-roof the post office~~			~~20,000~~								
45-45-750	Tom Moore Historic Structure Stabilization*				25,000							
45-54-741	Marshals Office Inventory Management	14,188	20,000									
45-54-741	Marshals Office Security Cameras	21	13,000	13,000								
45-54-742	New AMO Truck	38,978	50,000		55,000							
45-54-742	New AMO ATV	11,849	11,000									
45-54-743	Alta Central Generator	64,238	64,238									
45-54-743	AMO Mobile Data Terminals			25,000								
45-54-743	Marshals Office Phase 2 Radio upgrade	29,168	30,000									
45-54-743	Alta Central Dispatch Console Upgrade	-	~~15,000~~		15,000							
45-54-743	Livescan	-	17,010									
45-54-743	Centracom Phase 2					30,000						
45-54-743	Speed Trailer #3			13,000								
~~45-70-740~~	~~Town Park Playground Improvements~~			~~5,000~~								
45-70-740	Trailhead-Style Public Restroom 24/7*					50,000						
	Total Projects	**158,442**	**230,248**	**166,000**	**170,000**	**80,000**	**7,500,000**	**-**	**-**	**-**	**-**	**-**

** Items in red are proposed, not approved.*

Budgeted Total 2025 - 2035 **8,146,248**

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

Water Fund Projects

Fund Balance: March 31, 2024

$ 289,417

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	694,693	-	-	-	-	-	-	-	-	-

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
51-40-740	Peruvian West Water Line Replacements	280,207	337,997									
51-40-740	Remote Water Meter Reading	6,152	83,000	60,000								
51-40-740	Shrontz Estate - water line payment	50,000	50,000									
51-40-740	Grizzly Gulch Water Line Completion	92,388	92,388									
51-40-740	Grizzly Gulch Communication System	6,975	10,000									
51-40-320	Water System Study Update	-	~~25,000~~	25,000								
51-40-320	Source Water Protection Plan	-	6,000									
51-40-740	Albion to Wildcat Loop				750,000							
51-40-740	Hellgate 8" Loop						300,000					
51-40-740	Westward Ho 10" Loop								200,000			
51-40-740	Replace Pipe in Road (hellgate/bypass)										500,000	
51-40-740	Alta Central 8" Line											300,000
	Total Projects	**435,722**	**604,385**	**85,000**	**750,000**	**-**	**300,000**	**-**	**200,000**	**-**	**500,000**	**300,000**

** Items in red are proposed, not approved (for years 2026 - 3032 #'s are twice what was in the 2014 CIP plan)*

Sewer Fund Projects
Fund Balance: March 31, 2024
$ 553,833

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	580,789	-	-	-	-	-	-	-	-	#REF!

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
52-40-310	Sewer Study		~~25,500~~	25,500								
52-40-310	GMD's to Peruvian Line Upgrade					500,000						
	Total Projects	-	**25,500**	**25,500**	-	**500,000**	-	-	-	-	-	-

** Items in red are proposed, not approved.*

Town of Alta

April 29, 2024
Budget Committee Meeting #3

Today’s Agenda

<u>FY25 Budget Development</u>

- High level review of budgets (the 4 funds)
- Projects
  - Capital Projects Plan
- Water Fund and Sewer Fund
- Next Steps – Committee Feedback ?

FY24 Budgets vs FY25 Draft Budgets: Revenue

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

Assumptions

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

Estimating Sales Tax

FY 2025 Draft Budget $1,890,000

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

FY 2024 Budget $1,868,000

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

<u>Actuals</u>

FY 2024 YTD 3/31/2024	$1,194,289
FY 2023	$1,984,166
FY 2022	$1,890,675

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

$24k diff vs. draft FY25 budget

FY24 Budgets vs FY25 Draft Budgets: Expenses

Expense Comparison	FY 2024 Budget	FY 25 Budget	Difference	% Diff
Alta Justice Court, Code Enforcement	$ 39,422	$ 40,087	$ 665	2%
Economic Development	$ 400	$ 400	$ -	0%
Government Administration	$ 603,574	$ 548,205	$ (55,369)	-9%
Land Use Planning, Building Inspections, Zoning	$ 180,494	$ 209,956	$ 29,462	16%
Post Office	$ 44,326	$ 41,595	$ (2,731)	-6%
Public Safety	$ 1,560,733	$ 1,474,403	$ (86,330)	-6%
Recycling	$ 30,300	$ 31,500	$ 1,200	4%
Sewer	$ 213,492	$ 233,943	$ 20,451	10%
Town Council: Salaries, Training, Admin	$ 95,073	$ 86,065	$ (9,008)	-9%
Transportation	$ 298,020	$ 291,850	$ (6,170)	-2%
Water	$ 243,698	$ 271,928	$ 28,230	12%
Misc. Expenses	$ 1,200	$ 1,200	$ -	0%
	$ 3,310,732	**$ 3,231,131**	**$ (79,601)**	

- Includes all 4 Town funds: General, Capital Projects, Water, Sewer
- No longer includes a 5th full-time deputy

Significant Cost Drivers: General Fund

- Town Shuttle Program:
  - FY24: TOA collected $65k from ACVB – one time contribution
  - FY24: $50k from UTA that we are not yet budgeting to receive
  - FY25: TOA contribution increasing from $26k (FY24) to $145k (FY25) to fill the gap
- Compensation:
  - Phase 2 wage study implementation: bring TOA emps up to appropriate point in range given time in position, performance
  - Transition of full-time AMO deputies from Non-contributory to Public Safety tier of Utah Retirement System (URS). This expense will go from roughly 17% to 36% of applicable wages.
- Contribution to the Capital Projects Fund: $205k for FY 25

Projects

Requests for Proposal and Other Projects

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

Preview: Capital Projects Fund

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
45-45-740	Town Website			15,000								
45-45-750	Tom Moore Historic Structrure Feasibility	-	~~10,000~~									
45-45-750	Replace a Building						7,500,000					
45-45-750	Facilities Master Plan			75,000								
45-45-750	Facilities Planning Phase 2				75,000							
~~45-45-750~~	~~Re-roof the post office~~			~~20,000~~								
45-45-750	Tom Moore Historic Structure Stabilization*				25,000							
45-54-741	Marshals Office Inventory Management	14,188	20,000									
45-54-741	Marshals Office Security Cameras	21	13,000	13,000								
45-54-742	New AMO Truck	38,978	50,000		55,000							
45-54-742	New AMO ATV	11,849	11,000									
45-54-743	Alta Central Generator	64,238	64,238									
45-54-743	AMO Mobile Data Terminals			25,000								
45-54-743	Marshals Office Phase 2 Radio upgrade	29,168	30,000									
45-54-743	Alta Central Dispatch Console Upgrade	-	~~15,000~~		15,000							
45-54-743	Livescan	-	17,010									
45-54-743	Upgrade Centracom Phase 2					30,000						
45-54-743	Speed Trailer #3			13,000								
~~45-70-740~~	~~Town Park Playground Improvements~~	~~-~~		~~5,000~~								
45-70-740	Trailhead-Style Public Restroom 24/7*					50,000						
	Total Projects	**158,442**	**230,248**	**166,000**	**170,000**	**80,000**	**7,500,000**	**-**	**-**	**-**	**-**	**-**
** Items in red are proposed, not approved.*								**Budgeted Total 2025 - 2035**				**8,146,248**
* Projects or programs toward which the Town collects revenue from other sources. Amounts indicated are net Town of Alta expenses.												

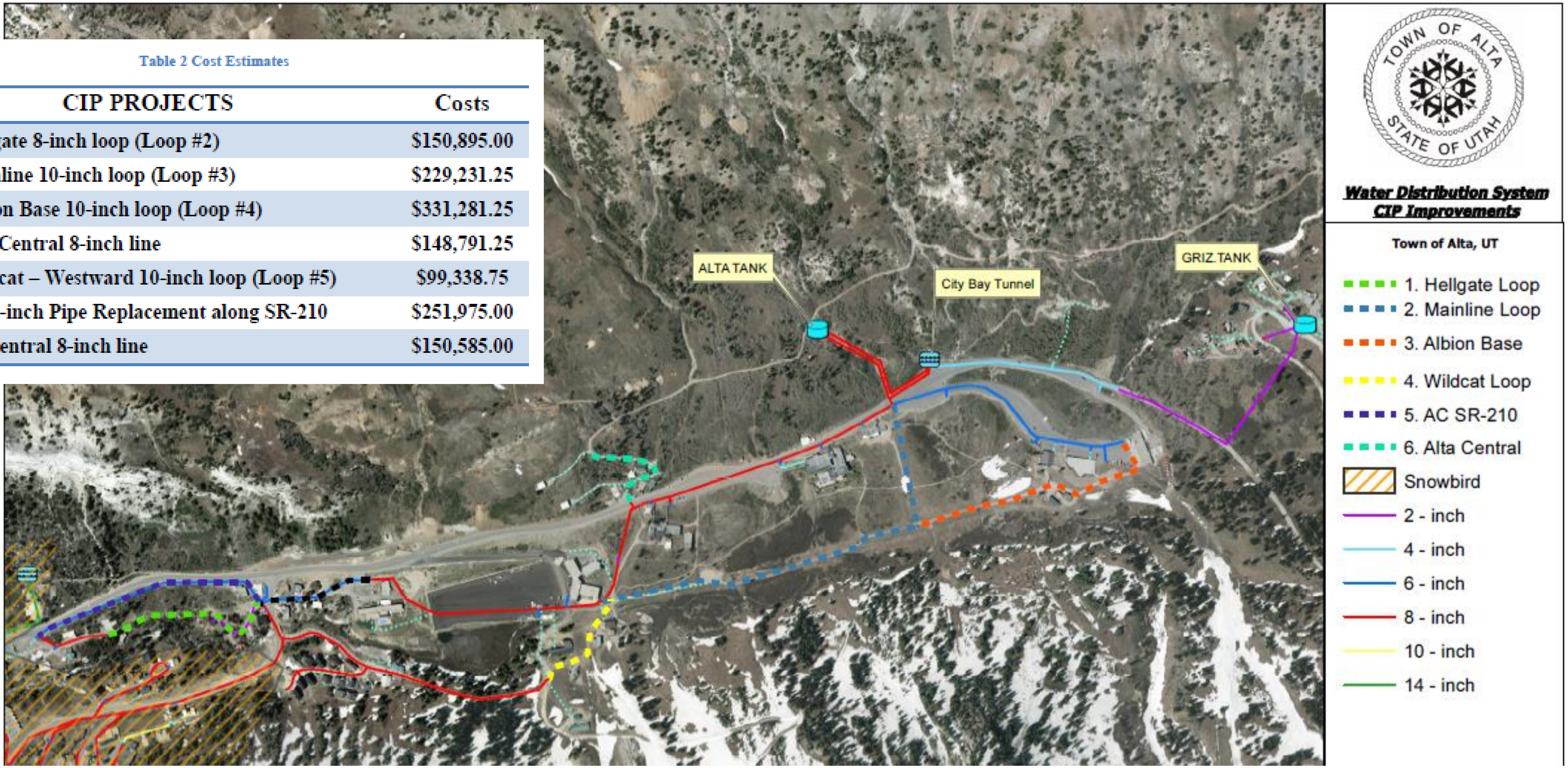
- *A new community center or other building is most likely more than $3,000,000. Should we be saving more before we have a concrete plan and cost estimates?*
- *“Facilities Planning Phase 2 is a design project for a new facility*

Water System 2014 Capital Improvements Analysis

Basis for proposed future year water projects, current cost estimates are double 2014 #s and are pending further analysis…

Table 2 Cost Estimates

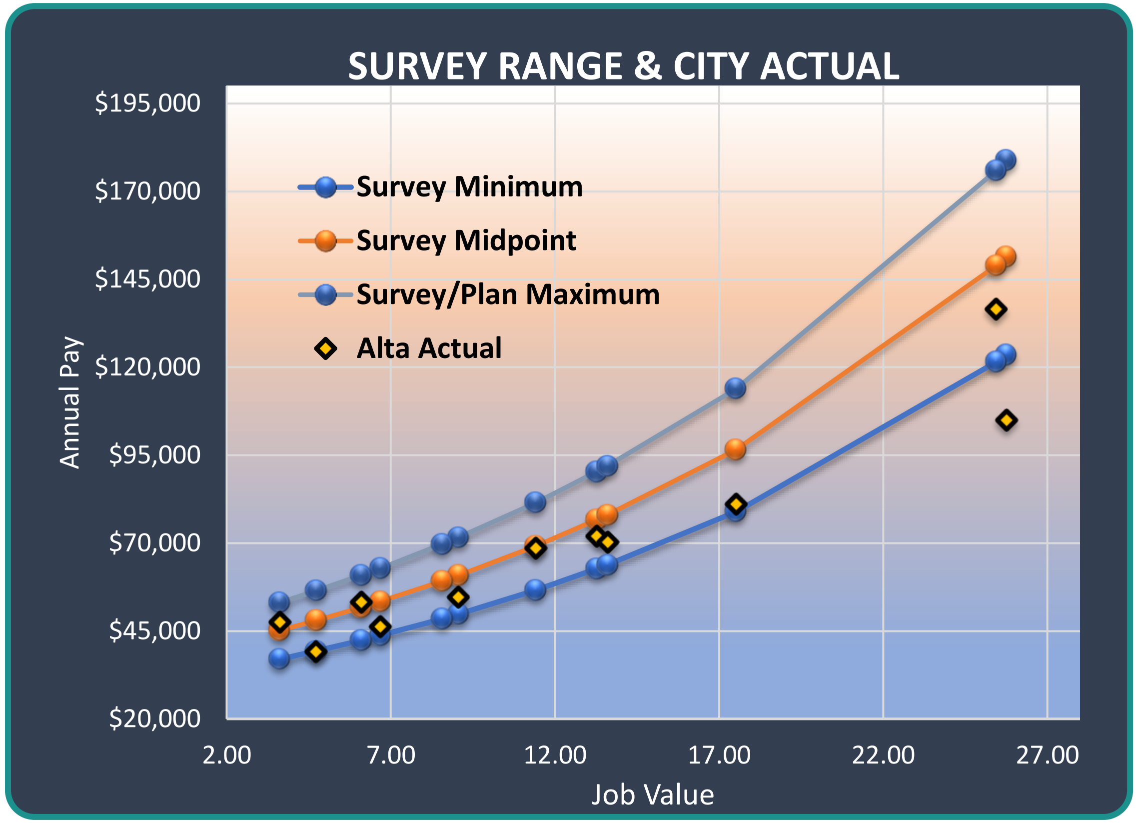
CIP PROJECTS	Costs
1. Hellgate 8-inch loop (Loop #2)	$150,895.00
2. Mainline 10-inch loop (Loop #3)	$229,231.25
3. Albion Base 10-inch loop (Loop #4)	$331,281.25
4. Alta Central 8-inch line	$148,791.25
5. Wildcat – Westward 10-inch loop (Loop #5)	$99,338.75
6. AC 8-inch Pipe Replacement along SR-210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



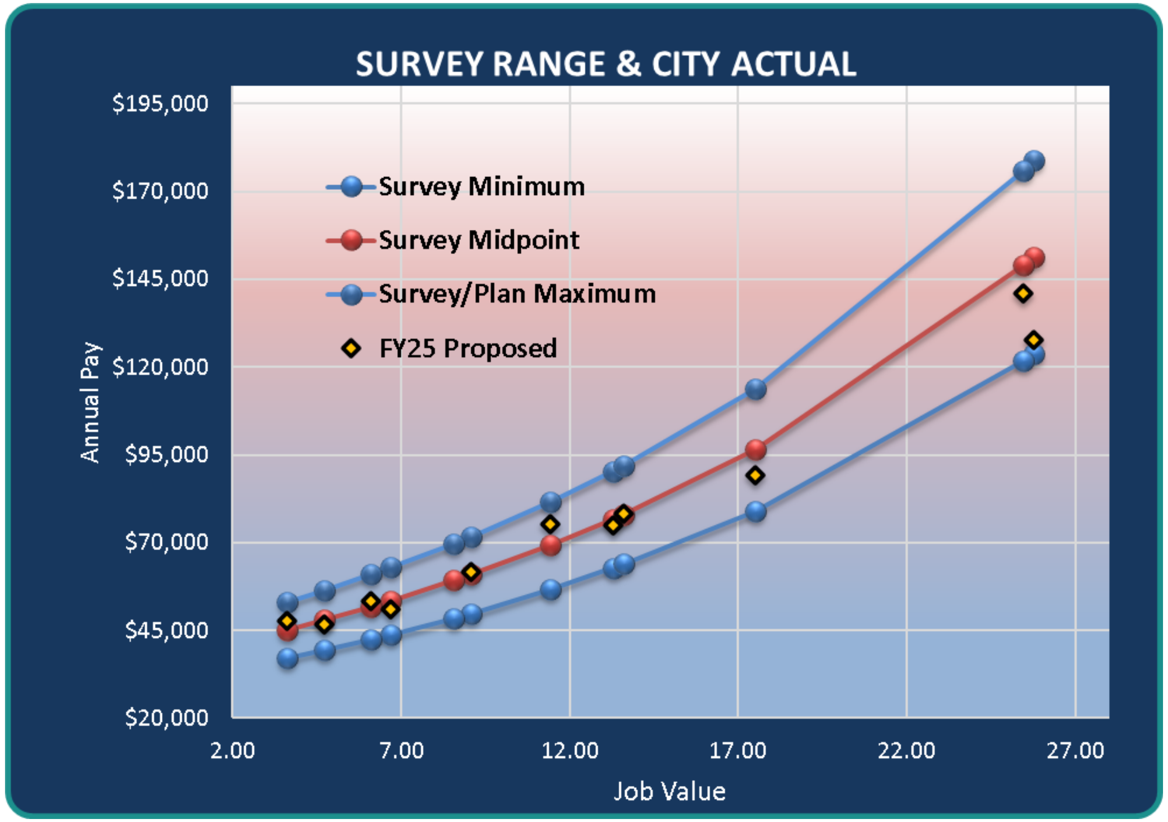
Compensation and wages

Wages

FY 2024 Result



Proposed for FY 2025



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

Alta Marshal's Office - 5th Deputy

- Wages and expenses to hire a 5th officer have been removed from this draft of the FY25 Budget
- Pursuing grant: COPS Hiring Program (CHP)
  - Funds 74% of entry level wages for new hire plus fringe benefits for 3 years
  - Application due June 2024, recipients notified in August 2024
  - Have 5 years to use the funds
- We are not ready to add a 5th officer on July 1, 2024
- This approach provides some time to plan for the addition of a 5th deputy, shooting for the start of FY26. If we are ready earlier, we will come to the council for a potential budget amendment.

Wages by Department

FY 24 - By Department	FY 24 Base Wage	FY 24 Budget	FY 24 Difference
Alta Marshal's Department*	$ 622,380	$ 780,117	$ 157,737
Town Office	$ 268,710	$ 282,069	$ 13,359
Building Maintenance	$ 42,353	$ 48,956	$ 6,603
Post Office	$ 26,590	$ 29,949	$ 3,359
Court	$ 16,967	$ 20,722	$ 3,755
Sewer	$ 6,622	$ 11,572	$ 4,950
Water	$ 4,805	$ 10,000	$ 5,195
Summer Program, Parks Rec	$ 3,972	$ 5,115	$ 1,143
TOTAL	$ 992,399	$ 1,188,500	$ 196,101

**AMO budget does not include $135K in wage corrections*

FY 25 - By Department	FY 25 Base Wages	FY 25 Budget	FY 25 Difference	FY 24 vs FY 25 Budget Difference
Alta Marshal's Department	$ 701,352	$ 881,470	$180,118	13%
Town Office	$ 314,873	$ 342,033	$27,160	21%
Building Maintenance	$ 26,998	$ 22,460	($4,538)	-54%
Post Office	$ 32,400	$ 27,733	($4,667)	-7%
Court	$ 18,423	$ 18,423	$0	-11%
Sewer	$ 13,759	$ 13,759	($0)	19%
Water	$ 15,545	$ 15,545	$0	55%
Summer Program, Parks Rec	$ 2,591	$ 1,733	($858)	-66%
TOTAL	$ 1,125,941	$ 1,323,156	$197,215	11%

Budget #'s include performance bonuses ($17,770 for both FY 24 and FY25)

Base Wages

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

Budget

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

No 5th full-time deputy

Water and Sewer Funds

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

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

Questions ?

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

Town of Alta

April 29, 2024
Budget Committee Meeting #3

Today’s Agenda

FY25 Budget Development

- High level review of budgets (the 4 funds)
  - Combined Funds, General Fund
- Projects
  - Capital Projects Plan
- Water Fund and Sewer Fund
- Next Steps – Committee Feedback ?

Combined Budgets

Revenue: FY24 Budgets vs FY25 Draft Budgets

Revenue Comparison	FY 2024 Budget	FY 25 Budget	FY 25 % of Budget	Difference FY24 vs FY 25	% Diff FY24 vs FY25
Property Tax	$ 405,165	$ 405,165	11%	$ -	0%
Sales Tax	$ 1,868,000	$ 1,890,000	53%	$ 22,000	1%
Other Taxes: Municipal Energy, Tele	$ 91,150	$ 93,297	3%	$ 2,147	2%
Town Services:	$ 882,437	$ 887,064	25%	$ 4,627	1%
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)	$ 104,250	$ 110,047	3%	$ 5,797	6%
Misc Revenue	$ 195,500	$ 183,450	5%	$ (12,050)	-6%
Total Revenue	**$ 3,546,502**	**$ 3,569,023**		**$ 22,521**	

Assumptions

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

Revenue: FY25 Draft Budgets

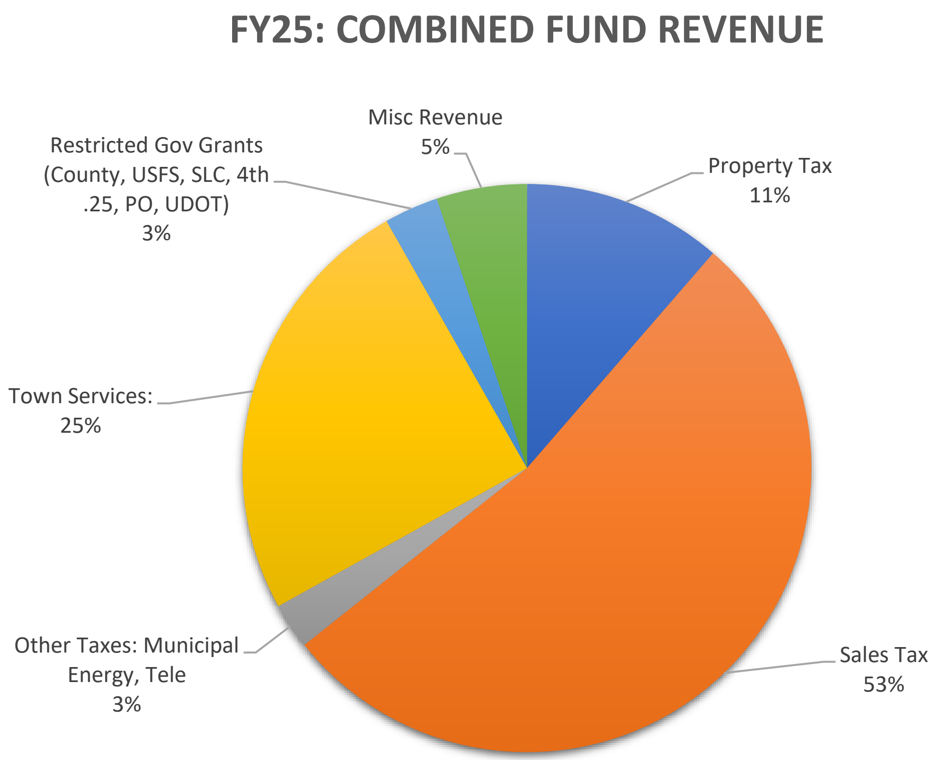
Revenue Comparison		FY 25 Budget
Property Tax	$	405,165
Sales Tax	$	1,890,000
Other Taxes: Municipal Energy, Tele	$	93,297
Town Services:	$	887,064
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)	$	110,047
Misc Revenue	$	183,450
Total Revenue	**$**	**3,569,023**

This chart includes all 4 funds:

1. General Fund
2. Capital Projects Fund
3. Water
4. Sewer

Town Services = permits, licensing, fines and fees, shuttle, sewer, water

Misc = interest earnings, contributions from private sources, metering, sundry revenue



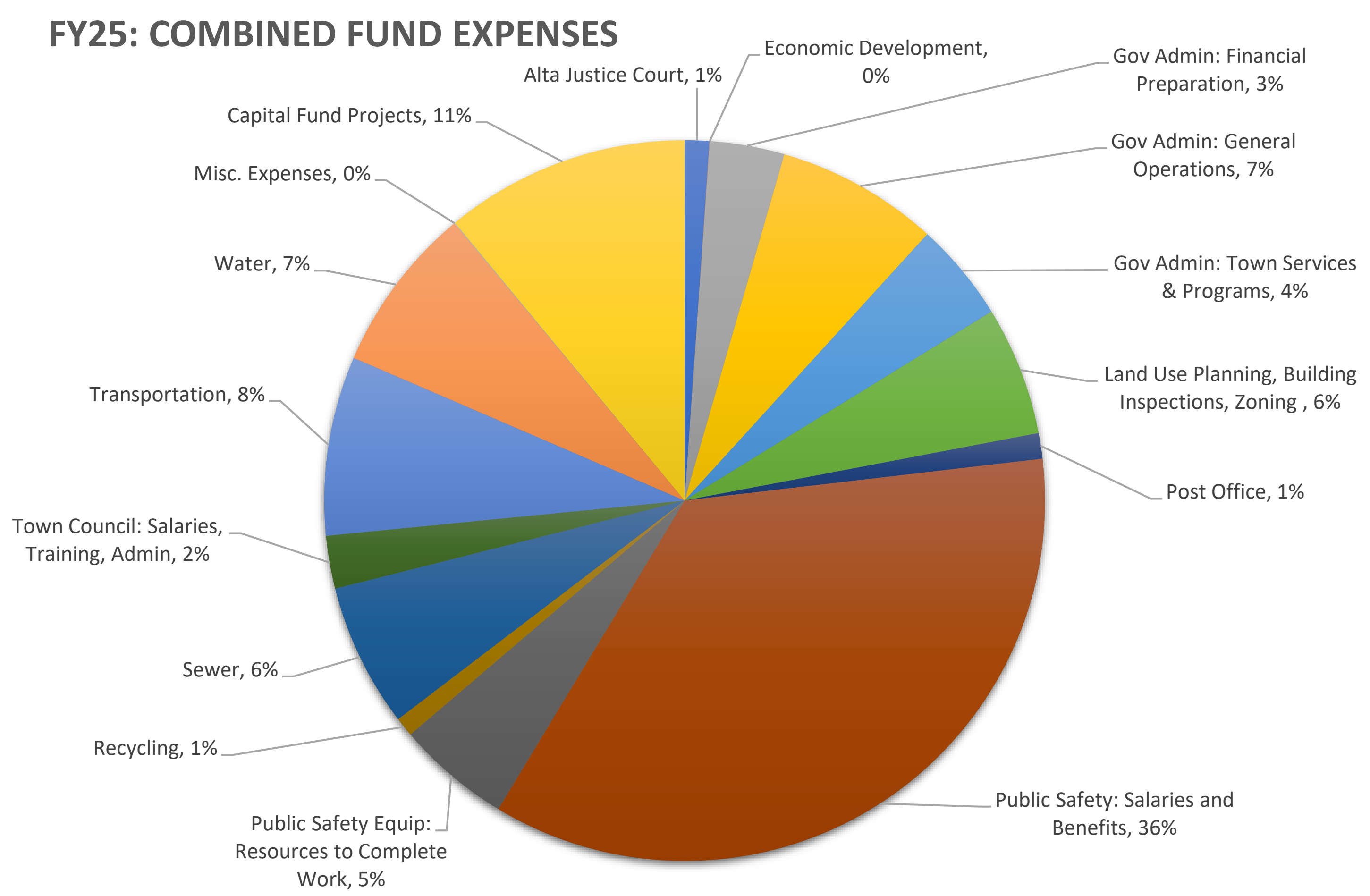
Expenses: FY24 Budgets vs FY25 Draft Budgets

Expense Comparison	FY 2024 Budget	FY 25 Budget	FY 25 % of Budget	Difference FY24 vs FY 25	% Diff FY24 vs FY25
Alta Justice Court, Code Enforc	$ 39,422	$ 40,087	1%	$ 665	2%
Economic Development	$ 400	$ 400	0%	$ -	0%
Government Administration	$ 603,574	$ 548,205	17%	$ (55,369)	-9%
Land Use Planning, Building In	$ 180,494	$ 209,956	6%	$ 29,462	16%
Post Office	$ 44,326	$ 41,595	1%	$ (2,731)	-6%
Public Safety	$ 1,560,733	$ 1,474,403	46%	$ (86,330)	-6%
Recycling	$ 30,300	$ 31,500	1%	$ 1,200	4%
Sewer	$ 213,492	$ 233,943	7%	$ 20,451	10%
Town Council: Salaries, Trainir	$ 95,073	$ 86,065	3%	$ (9,008)	-9%
Transportation	$ 298,020	$ 291,850	9%	$ (6,170)	-2%
Water	$ 243,698	$ 271,928	8%	$ 28,230	12%
Misc. Expenses	$ 1,200	$ 1,200	0%	$ -	0%
	$ 3,310,732	**$ 3,231,131**		**$ (79,601)**	

- Includes all 4 Town funds: General, Capital Projects, Water, Sewer
- No longer includes a 5th full-time deputy

FY25 Draft Budgets: Expenses

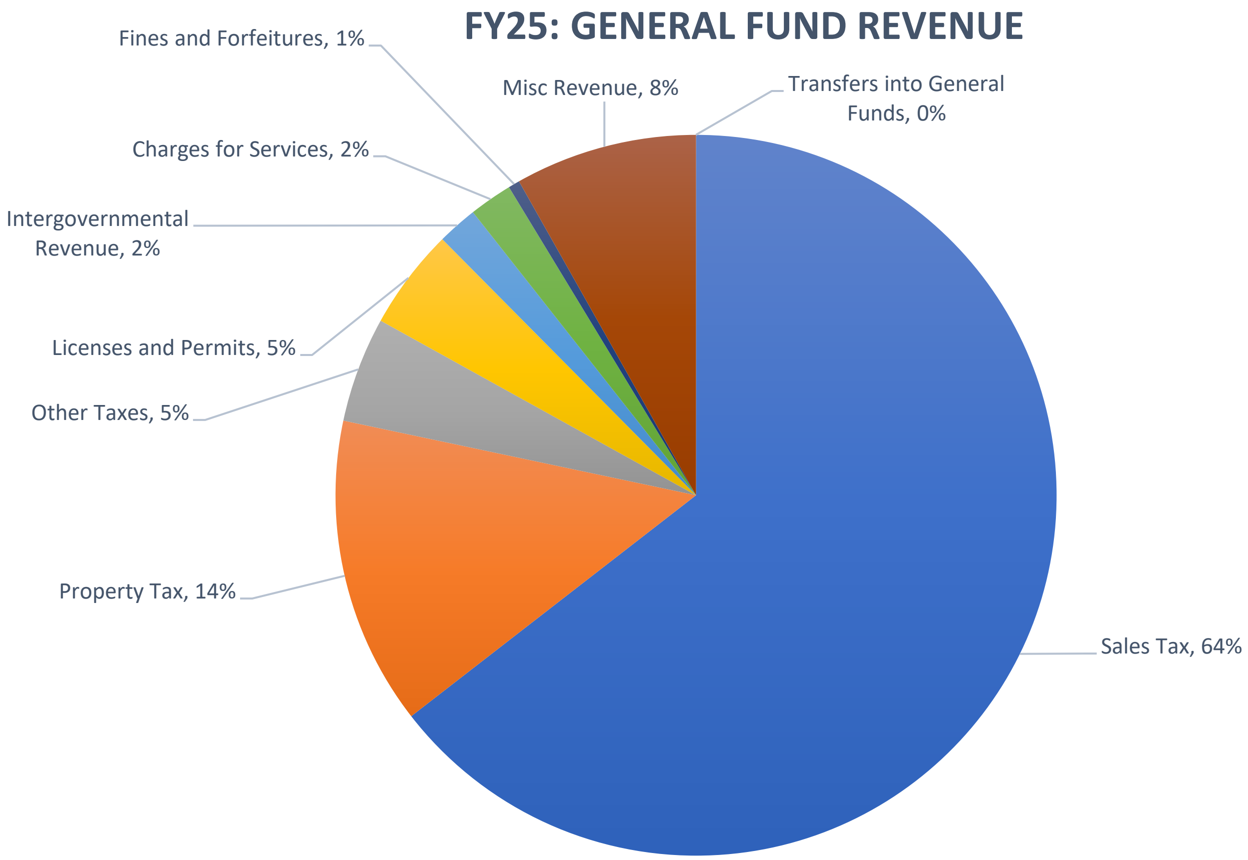
Expense Comparison	FY 25 Budget	
Alta Justice Court, Code Enforcement	$	40,087
Economic Development	$	400
Government Administration	$	548,205
Land Use Planning, Building Inspectior	$	209,956
Post Office	$	41,595
Public Safety	$	1,474,403
Recycling	$	31,500
Sewer	$	233,943
Town Council: Salaries, Training, Admi	$	86,065
Transportation	$	291,850
Water	$	271,928
Misc. Expenses	$	1,200
	$	**3,231,131**



General Fund Budget

Revenue: FY25 General Fund

General Fund Revenue	FY 25 Budget	
Sales Tax	$	1,890,000
Property Tax	$	405,165
Other Taxes	$	138,494
Licenses and Permits	$	132,675
Intergovernmental Revenue	$	52,850
Charges for Services	$	56,800
Fines and Forfeitures	$	15,000
Misc Revenue	$	239,450
Transfers into General Funds	$	-
	$	**2,930,434**



Estimating Sales Tax

FY 2025 Draft Budget $1,890,000

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

FY 2024 Budget $1,868,000

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

Actuals

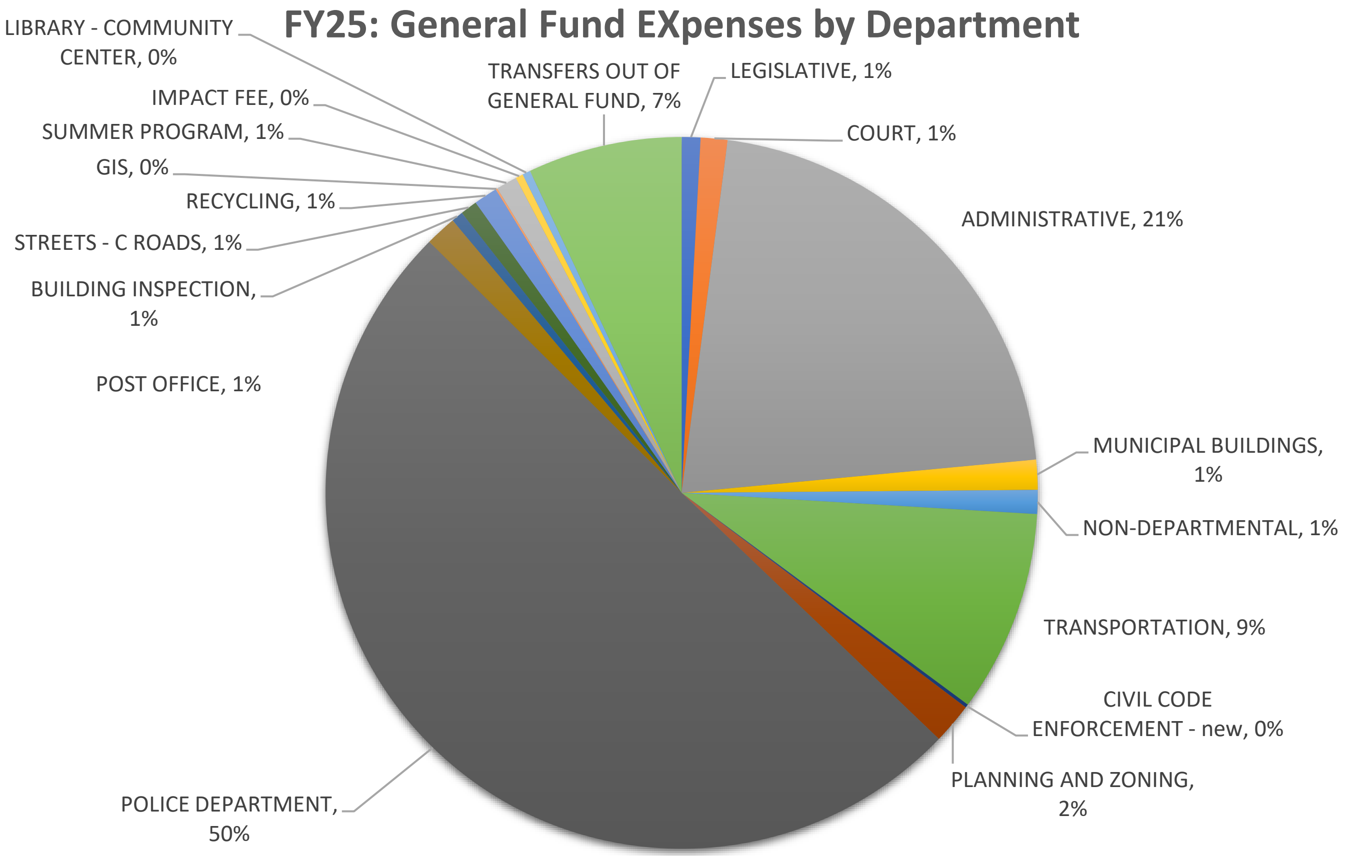
FY 2024 YTD 3/31/2024	$1,194,289
FY 2023	$1,984,166
FY 2022	$1,890,675

Average of: FY24 Budget, FY23 Actual, & FY22 Actual = $1,914,280

$24k diff vs. draft FY25 budget number

Expenses: FY25 General Fund

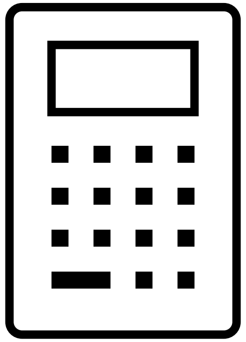
General Fund Expenses by Department	FY 25 Budget	
LEGISLATIVE	$	24,950
COURT	$	35,587
ADMINISTRATIVE	$	628,246
MUNICIPAL BUILDINGS	$	39,890
NON-DEPARTMENTAL	$	31,850
TRANSPORTATION	$	269,350
CIVIL CODE ENFORCEMENT - new	$	4,500
PLANNING AND ZONING	$	54,300
POLICE DEPARTMENT	$	1,474,403
POST OFFICE	$	41,595
BUILDING INSPECTION	$	15,550
STREETS - C ROADS	$	22,500
RECYCLING	$	31,500
GIS	$	2,500
SUMMER PROGRAM	$	27,840
IMPACT FEE	$	10,000
LIBRARY - COMMUNITY CENTER	$	10,700
TRANSFERS OUT OF GENERAL FUND	$	205,174
	$	**2,930,434**



Significant Cost Drivers: General Fund

- Town Shuttle Program:
  - FY24: TOA collected $65k from ACVB – one time contribution, 50k from UTA that we are not yet budgeting to receive
  - FY25: TOA contribution increasing from $26k (FY24) to $145k (FY25) to fill the gap
- Compensation:
  - Phase 2 wage study implementation: bring TOA emps up to appropriate point in range given time in position, performance
  - *Transition of full-time AMO deputies from Non-contributory to Public Safety tier of Utah Retirement System (URS). This expense will go from roughly 17% to 36% of applicable wages.* – New as of current draft FY 25 budget
- Contribution to the Capital Projects Fund: $205k for FY 25

Preview - Projecting Year-End Balances: FY24



GENERAL FUND		**Starting Balance 7/1/2024**	**Projected YE Balance 6/30/2025**
		$ 2,489,447	**$ 2,489,447**
Starting Account Balances			
01-11610	PTIF - General Fund	$ 2,661,446	
10-12640	PTIF - C Road Funds (restricted)	$ 69,389	
10-12690	PTIF - Impact Fee (restricted)	$ 24,237	
10-12700	PTIF - Beer Fund (restricted)	$ 25,536	
10-12710	PTIF - Post-Employment (restricted)	$ 97,864	
01-11110	KeyBank	$ 282,216	
01-11215	Keybank PO	$ 2,009	
	FY24 Starting General Fund Balance	**$ 3,162,697**	
Year-End Balance Projection		In	Out
	FY24 Budgetted Revenue	$ 2,973,360	
	FY24 Budgetted Expenses		$ 2,853,542
	FY23 Transfer to Capital Projects Fund		$ 680,000
	FY24 Transfer to Capital Projects Fund		$ 113,068
	Totals	$ 2,973,360	$ 3,646,610
Projected June 2024 Fund Balance			**$ 2,489,447**
FY 2024 General Fund Budget			$ 2,981,610
Projected YE Balance as a % of Annual Budget			83%

Projects

Requests for Proposal and Other Projects

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

Preview: Capital Projects Fund

GL Code	Project Name	FY 2024 YTD	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
45-45-740	Town Website			15,000								
45-45-750	Tom Moore Historic Structrure Feasibility	-	~~10,000~~									
45-45-750	Replace a Building						7,500,000					
45-45-750	Facilities Master Plan			75,000								
45-45-750	Facilities Planning Phase 2				75,000							
~~45-45-750~~	~~Re-roof the post office~~			~~20,000~~								
45-45-750	Tom Moore Historic Structure Stabilization*				25,000							
45-54-741	Marshals Office Inventory Management	14,188	20,000									
45-54-741	Marshals Office Security Cameras	21	13,000	13,000								
45-54-742	New AMO Truck	38,978	50,000		55,000							
45-54-742	New AMO ATV	11,849	11,000									
45-54-743	Alta Central Generator	64,238	64,238									
45-54-743	AMO Mobile Data Terminals			25,000								
45-54-743	Marshals Office Phase 2 Radio upgrade	29,168	30,000									
45-54-743	Alta Central Dispatch Console Upgrade	-	~~15,000~~		15,000							
45-54-743	Livescan	-	17,010									
45-54-743	Upgrade Centracom Phase 2					30,000						
45-54-743	Speed Trailer #3			13,000								
~~45-70-740~~	~~Town Park Playground Improvements~~	~~-~~		~~5,000~~								
45-70-740	Trailhead-Style Public Restroom 24/7*					50,000						
	Total Projects	**158,442**	**230,248**	**166,000**	**170,000**	**80,000**	**7,500,000**	**-**	**-**	**-**	**-**	**-**
** Items in red are proposed, not approved.*								**Budgeted Total 2025 - 2035**				**8,146,248**

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

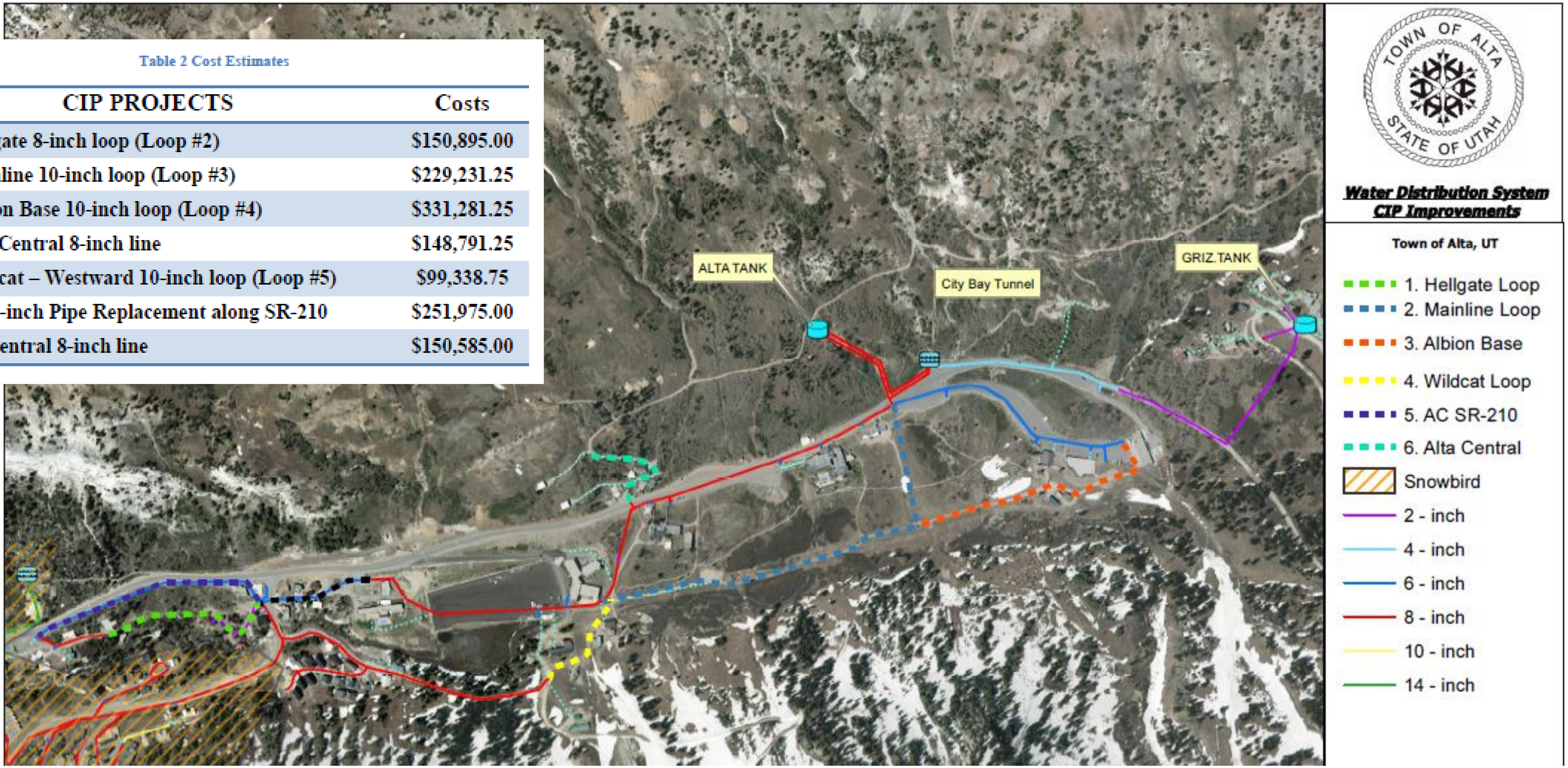
- *"Facilities Planning Phase 2 is a design project for a new facility, to follow ASAP on Facilities Master Plan, pending decision on "which facility"*

Water System 2014 Capital Improvements Analysis

Basis for proposed future year water projects, current cost estimates are double 2014 #s and are pending further analysis…

Table 2 Cost Estimates

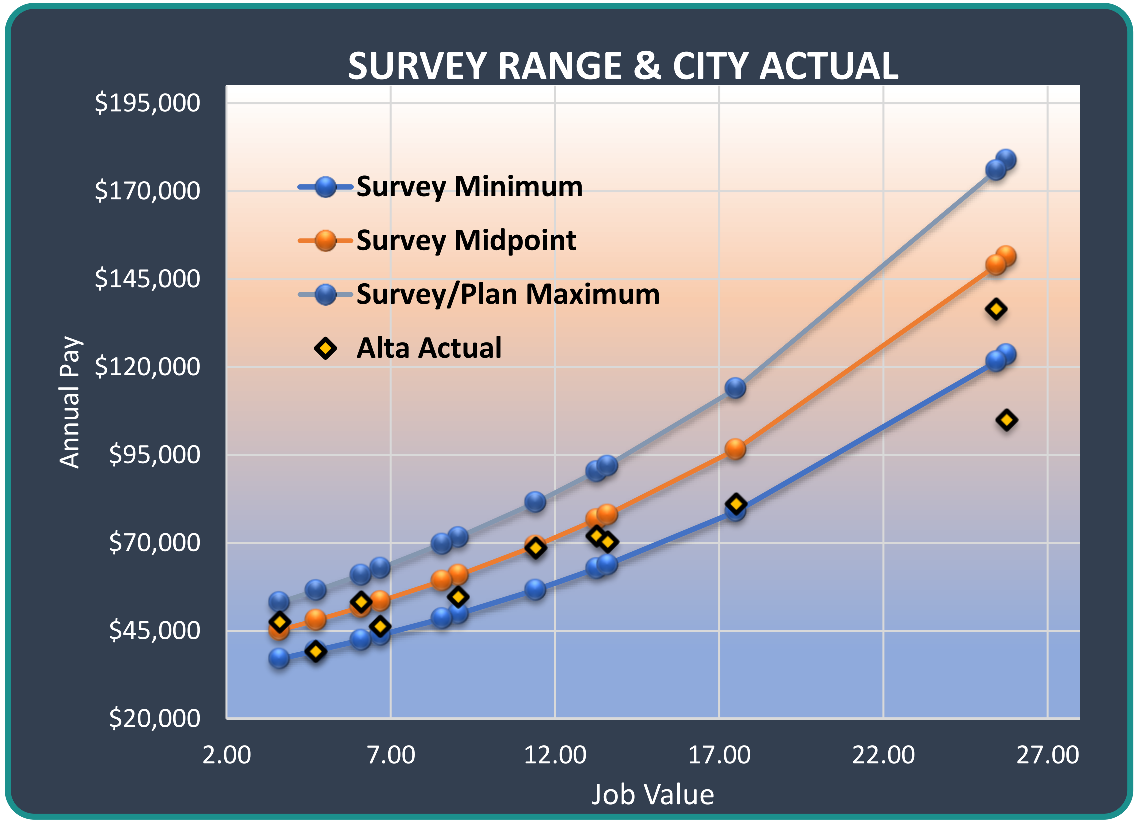
CIP PROJECTS	Costs
1. Hellgate 8-inch loop (Loop #2)	$150,895.00
2. Mainline 10-inch loop (Loop #3)	$229,231.25
3. Albion Base 10-inch loop (Loop #4)	$331,281.25
4. Alta Central 8-inch line	$148,791.25
5. Wildcat – Westward 10-inch loop (Loop #5)	$99,338.75
6. AC 8-inch Pipe Replacement along SR-210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



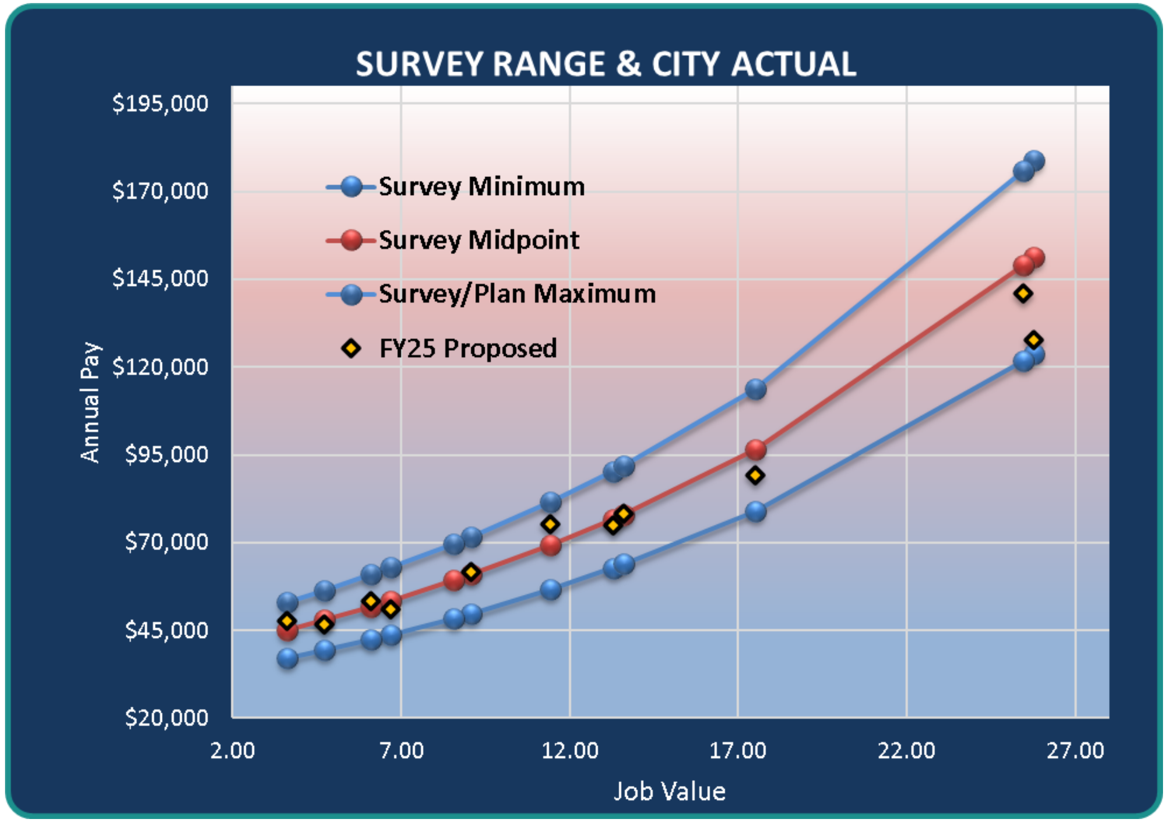
Compensation and Wages

Wages

FY 2024 Result



Proposed for FY 2025



"Alta Actual" data in some cases represents the average wage for multiple employees with the same job title

Alta Marshal's Office - 5th Deputy

- Wages and expenses to hire a 5th officer have been removed from this draft of the FY25 Budget
- Pursuing grant: COPS Hiring Program (CHP)
  - Funds 74% of entry level wages for new hire plus fringe benefits for 3 years
  - Application due June 2024, recipients notified in August 2024
  - Have 5 years to use the funds
- We are not ready to add a 5th officer on July 1, 2024
- This approach provides some time to plan for the addition of a 5th deputy, shooting for the start of FY26. If we are ready earlier, we will come to the council for a potential budget amendment.

Wages by Department

FY 24 - By Department	FY 24 Base Wage	FY 24 Budget	FY 24 Difference
Alta Marshal's Department*	$ 622,380	$ 780,117	$ 157,737
Town Office	$ 268,710	$ 282,069	$ 13,359
Building Maintenance	$ 42,353	$ 48,956	$ 6,603
Post Office	$ 26,590	$ 29,949	$ 3,359
Court	$ 16,967	$ 20,722	$ 3,755
Sewer	$ 6,622	$ 11,572	$ 4,950
Water	$ 4,805	$ 10,000	$ 5,195
Summer Program, Parks Rec	$ 3,972	$ 5,115	$ 1,143
TOTAL	$ 992,399	$ 1,188,500	$ 196,101

**AMO budget does not include $135K in wage corrections*

FY 25 - By Department	FY 25 Base Wages	FY 25 Budget	FY 25 Difference	FY 24 vs FY 25 Budget Difference
Alta Marshal's Department	$ 701,352	$ 881,470	$180,118	13%
Town Office	$ 314,873	$ 342,033	$27,160	21%
Building Maintenance	$ 26,998	$ 22,460	($4,538)	-54%
Post Office	$ 32,400	$ 27,733	($4,667)	-7%
Court	$ 18,423	$ 18,423	$0	-11%
Sewer	$ 13,759	$ 13,759	($0)	19%
Water	$ 15,545	$ 15,545	$0	55%
Summer Program, Parks Rec	$ 2,591	$ 1,733	($858)	-66%
TOTAL	$ 1,125,941	$ 1,323,156	$197,215	11%

Budget #'s include performance bonuses ($17,770 for both FY 24 and FY25)

<u>Base Wages</u>

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

<u>Budget</u>

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

No 5th full-time deputy

Water and Sewer Funds

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

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

Questions ?

- **Assuming no tax for FY 25, but:**
  - Updated Capital Plan to show $7.5M “new facility” project in FY 28. Projected FY 24 year-end capital fund balance = **$1,247,376**

  Will the Town save, borrow, or receive philanthropically? Hope to develop more information, identify strategies during facilities master plan project
  - Need to improve medium-term expense projection to justify decisions to raise revenue
- **Future of pay progression**
  - What is the Town’s compensation policy?
  - Town manager performance review and compensation: Cawley to propose discussion in May council meeting
- **Medium term planning and projection**
  - Wage growth, future staffing, capital costs, impacts from transportation projects?
- **Upcoming Meetings**
  - Town Council: May 8 tentative budget adoption, June 19th final budget adoption

WHAT ADDITIONAL INFORMATION DOES THE COMMITTEE RECOMMEND WE PROVIDE TO THE TOWN COUNCIL WITH TENTATIVE BUDGET PRESENTATION?