

MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
JOHN BYRNE
SHERIDAN DAVIS
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TOWN OF ALTA
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May 23, 2023

**DETERMINATION REGARDING CONDUCTING TOWN OF ALTA PUBLIC MEETINGS
WITHOUT AN ANCHOR LOCATION**

The Mayor of the Town of Alta hereby determines that conducting a meeting with an anchor location presents a substantial risk to the health and safety of those who may be present at the anchor location pursuant to Utah Code section 52-4-207(5) and Resolution 2020-R-12. The facts upon which this determination is based include: The percent and number of positive COVID-19 cases in Utah has been significant since May 27, 2020. The seven-day average for cases on May 17, 2023 was 64.7, with 37.6% of the state's cases in Salt Lake County. As of May 18, 2023 there have been 5,374 deaths reported in Utah due to COVID-19.

The June 7, 2023 Budget Committee meeting and June 21, 2023 Work Session, Public Hearings, and Town Council Meeting will not have a physical anchor location. All attendees will connect remotely. Attendees may join the webinar by registering for the meeting through the Town website www.townofalta.com or the meeting can be watched on YouTube. Additionally, comments may be emailed to the Town Clerk jen@townofalta.com.

This determination will expire in 30 days on June 22, 2023.

BY:

Mayor Roger Bourke

ATTEST:

Jen Clancy, Town Clerk

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.
- 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.

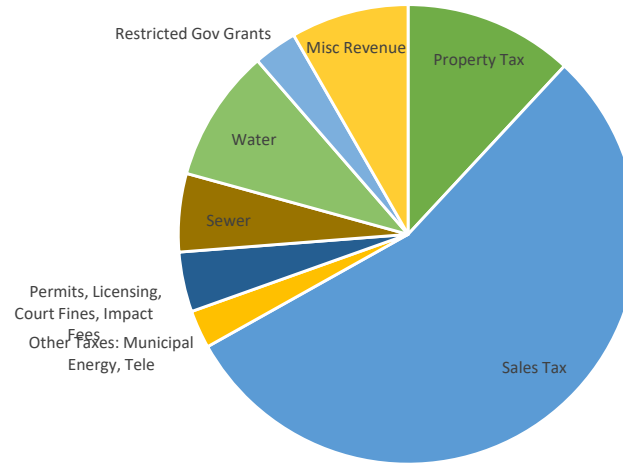
FY 2023 - 2024 Tentative Combined Fund Budget

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

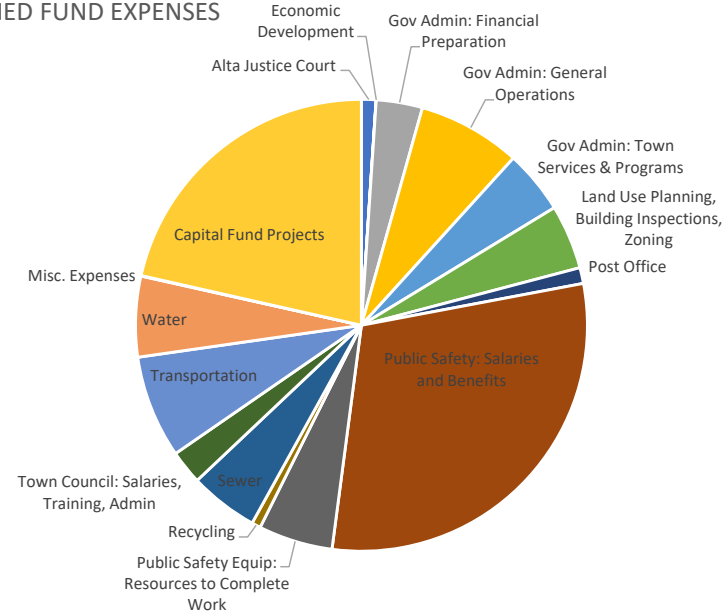
REVENUE		%
Property Tax	\$ 405,000	12%
Sales Tax	\$ 1,868,000	55%
Other Taxes: Municipal Energy, Tele	\$ 91,150	3%
Town Services:		
Permits, Licensing, Court Fines, Impact Fees	\$ 143,475	4%
Sewer	\$ 187,000	6%
Water	\$ 318,142	9%
Restricted Gov Grants	\$ 104,250	3%
Misc Revenue	\$ 282,000	8%
Total Revenue	\$ 3,399,017	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	5%
Land Use Planning, Building Inspections, Zoning	\$ 175,581	5%
Post Office	\$ 42,820	1%
Public Safety: Salaries and Benefits	\$ 1,142,767	30%
Public Safety Equip: Resources to Complete Work	\$ 201,900	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	\$ 815,944	21%
Total Expenses	\$ 3,801,759	100%

COMBINED FUND REVENUE



COMBINED FUND EXPENSES



		2021-22 Prior year YTD	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		282,025	265,918	93%	285,568	257,339		405,000	
Sales Tax		1,670,029	1,857,712	134%	1,391,460	1,943,466		1,868,000	
Other Taxes: Municipal Energy, Tele		76,251	95,140	117%	81,489	96,489		91,150	
Town Services:									
Permits, Licensing, Court Fines, Impact Fees		200,913	84,533	62%	135,650	143,850		143,475	
Sewer		94,732	153,030	103%	148,258	159,431		187,000	
Water		203,659	308,866	106%	292,407	316,789		318,142	
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)		109,483	108,743	72%	151,010	154,283		104,250	
Misc Revenue		76,143	163,065	146%	111,350	163,798		282,000	
	Total Revenue	2,713,236	3,037,008	117%	2,597,192	3,235,445		3,399,017	
EXPENSES									
Alta Justice Court		27,689	19,947	52%	38,051	31,725		39,422	
Economic Development		21,438	0		31,719	0		400	
Government Administration									
Financial Preparation		85,924	88,462	84%	105,729	116,435		125,717	
General Operations		194,204	204,905	88%	233,074	258,589		280,543	
Town Services & Programs		110,359	123,132	61%	200,915	211,694		172,929	
Land Use Planning, Building Inspections, Zoning		137,194	125,126	75%	166,639	168,275		175,581	
Post Office		31,213	36,749	100%	36,851	42,114		42,820	
Public Safety									
Employees: Salaries and Benefits		700,504	796,417	78%	1,019,285	980,816		1,142,767	
Equipment: Resources to Complete Work		91,564	122,058	91%	134,650	155,150		201,900	
Recycling		15,213	17,964	82%	21,800	21,800		24,300	
Sewer		76,783	107,071	72%	148,258	159,333		187,000	
Town Council: Salaries, Training, Admin		58,579	65,473	87%	75,492	81,432		92,472	
Transportation		30,467	76,811	72%	106,000	114,000		279,570	
Water		156,043	87,808	47%	188,707	198,691		219,195	
Misc. Expenses		0	0		1,200	1,200		1,200	
	Total Expenses (w/o CapEx Projects)	1,737,173	1,871,924	75%	2,508,370	2,541,254		2,985,815	
Capital Fund Projects		93,040	95,403	12%	813,774	243,758		815,944	
	Total Expenses	1,830,213	1,967,327		3,322,144	2,785,012		3,801,759	
COMBINED BUDGET SUMMARY									
Net Difference		976,063	1,165,084	1312%	88,822	694,190		413,202	
NET "GRAND" TOTAL - ALL 4 FUNDS - Must = Zero		887,022.64	1,069,680.56	-	-	(0.26)	-	1	copied from the end of 4 fund budgets

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Account Number	Account Title								
GENERAL FUND REVENUE									
TAXES									
10-31-100	CURRENT YEAR PROPERTY TAXES	279,549	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	0		-	
10-31-200	PRIOR YEAR PROPERTY TAXES	2,476	14,147	254%	5,568	5,568		5,000	
10-31-300	SALES AND USE TAXES	1,670,029	1,857,712	134%	1,391,460	1,943,466	calculated	1,868,000	highest year (1.8), 0.1% Resort Tax (68k)
10-31-310	4th .25 TAX	44,974	48,536	116%	42,000	42,000		39,200	avg of previous 3 years
10-31-400	ENERGY SALES AND USE TAX	70,708	89,603	119%	75,000	90,000		85,000	
10-31-410	TELEPHONE USE TAX	5,543	5,537	85%	6,489	6,489		6,150	avg of previous 3 years
Total TAXES:		2,073,279	2,267,306	126%	1,800,517	2,339,294		2,403,350	
LICENSES AND PERMITS									
10-32-100	BUSINESS LICENSES AND PERMITS	18,808	20,511	77%	26,500	20,500	invoice error	20,500	need to reduce, invoice issue jen can explain
10-32-150	LIQUOR LICENSES	5,600	5,675	101%	5,600	5,675		5,675	
10-32-210	BUILDING PERMITS	68,735	9,394	29%	32,000	49,000	avg of previous 3 years	49,000	avg of previous 3 years
10-32-220	PARKING PERMITS	14,500	14,375	115%	12,500	14,375		14,000	
10-32-250	ANIMAL LICENSES	14,515	14,485	103%	14,000	14,000		14,000	
Total LICENSES AND PERMITS:		122,158	64,440	71%	90,600	103,550		103,175	
INTERGOVERNMENTAL REVENUE									
10-33-100	WFRC MATCHING GRANT	0	0		0	0		-	
10-33-200	SALT LAKE CITY	4,000	0		0	0		-	
10-33-275	SLC TRAILS	507	9,323	34%	27,493	27,493	complete in FY23	-	should complete in FY23
10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0	0		0	0		-	
10-33-350	COUNTY - TRANSPORTATION	0	0		0	0		-	
10-33-375	COUNTY - ZAP	0	0		0	0		-	
10-33-400	STATE GRANTS	6,589	0		19,767	19,767	trails related	-	
10-33-450	FEDERAL GRANTS	0	0		0	0		-	
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	13,439	13,682	91%	15,000	15,000		15,000	
10-33-580	STATE LIQUOR FUND ALLOTMENT	4,945	5,073	104%	4,900	5,073		5,100	
10-33-600	SISK	3,000	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	20,029	92%	21,850	21,850		21,850	
10-33-700	UDOT	12,000	0		16,000	8,000	renegotiating contract	8,000	plus \$15k UDOT/Tom Moore toilet ?
Total INTERGOVERNMENTAL REVENUE:		64,510	48,107	45%	108,010	100,183		52,950	
CHARGES FOR SERVICES									
10-34-240	REVEGETATION BONDS	4,000	0		2,000	2,000		2,000	
10-34-430	PLAN CHECK FEES	35,135	0		15,000	15,000		15,000	
10-34-550	PLANNING COMM REVIEW FEES	150	0		300	300		300	
10-34-600	GLASS RECYCLING	0	0		0	0		-	
10-34-760	FACILITY CENTER USE FEES	0	0		750	0		-	
10-34-810	IMPACT FEES	4,000	0		2,000	2,000		2,000	
Total CHARGES FOR SERVICES:		43,285	0		20,050	19,300		19,300	

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FINES AND FORFEITURES									
10-35-100	COURT FINES	35,470	20,093	80%	25,000	21,000	reduced	21,000	reduced
Total FINES AND FORFEITURES:		35,470	20,093	80%	25,000	21,000		21,000	
MISCELLANEOUS REVENUE									
10-36-100	INTEREST EARNINGS	6,083	72,126	240%	30,000	61,098		40,000	
10-36-300	OTHER FINANCING SOURCES	0	0		0	0		-	
10-36-400	SALE OF FIXED ASSETS	54,149	21,700	100%	21,700	21,700	sale 2013 tacoma	16,000	sale 2015 tacoma, ATV
10-36-620	MISCELLANEOUS	0	50,000	100%	50,000	50,000	UTA in lieu bus \$	204,000	Alta Resort Shuttle (\$65k ACVB, \$50k UTA, \$44k ASL/lodging
10-36-700	CONTRIB FROM PRIVATE SOURCES	4,000	0		0	8,000	ranger program (FOA, ASL)	8,000	ranger program (FOA, ASL)
10-36-800	DONATIONS	50	0		50	0		-	
10-36-810	METERING	0	12,100	#DIV/0!	0	12,100		12,100	ski areas split, town issues payments
10-36-820	4x4 ENFORCEMENT	0	0		1,000	0		-	
10-36-900	SUNDRY REVENUES	9,483	1,710	43%	4,000	4,000		4,000	
10-36-910	REFUNDABLE SALES TAX	0	0		100	0		-	
Total MISCELLANEOUS REVENUE:		73,765	157,636	148%	106,850	156,898		284,100	
TRANSFERS INTO GENERAL FUND									
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0		65,378	0		-	
10-39-250	USE OF RESERVED FUNDS	0	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	0		-	
10-39-410	TRANSFERS FROM IMPACT FUND	0	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	0		-	
10-39-430	TRANSFERS FROM WATER FUND	0	0		0	0		-	
Total TRANSFERS INTO GENERAL FUND:		0	0		65,378	40,797		8,250	
GENERAL FUND Revenue Total:		2,416,466	2,557,583	119%	2,151,027	2,748,225		2,883,875	
GENERAL FUND Transfer IN Total:		0	0		65,378	40,797		8,250	
CASH AVAILABLE FOR GENERAL FUND		2,416,466	2,557,583	115%	2,216,405	2,789,022		2,892,125	

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Account Number	Account Title								
GENERAL FUND EXPENSES									
LEGISLATIVE									
10-41-110	SALARIES - MAYOR AND COUNCIL	11,600	16,500	92%	18,000	18,000		18,000	
10-41-120	REMUNERATION	0	0		0	0		-	
10-41-130	EMPLOYEE BENEFITS	0	0		100	0		100	
10-41-131	EMPLOYER TAXES	787	1,312	101%	1,300	1,300		1,500	
10-41-230	TRAVEL	296	0		500	1,500		1,000	
10-41-280	TELECOM	0	0		200	200		-	
10-41-330	EDUCATION AND TRAINING	200	1,531	766%	200	1,500	mid-year conf st george	4,000	
10-41-620	MISCELLANEOUS	0	27	11%	250	250		250	
Total LEGISLATIVE:		12,883	19,370	94%	20,550	22,750		24,850	
COURT									
10-42-110	SALARIES AND WAGES	13,323	11,828	57%	20,740	15,000	Judge and 15% DTC	20,722	Judge and 15% DTC
10-42-130	EMPLOYEE BENEFITS	54	109	87%	125	125		125	
10-42-131	EMPLOYER TAXES	962	640	40%	1,586	1,000	reduced	1,825	
10-42-230	TRAVEL	0	100	17%	600	600		750	updated
10-42-240	OFFICE SUPPLIES AND EXPENSE	161	20	4%	500	500		500	
10-42-280	TELEPHONE	0	0		0	0		-	
10-42-310	PROFESSIONAL & TECHNICAL	0	0		100	100		100	
10-42-330	EDUCATION & TRAINING	0	125	25%	500	500		1,500	2 conferences
10-42-480	INDIGENT DEFENSE SVCS	0	0		2,400	2,400		2,400	
10-42-481	VICTIM REPARATION SURCHARGE	12,968	6,611	60%	11,000	11,000		11,000	
10-42-620	MISCELLANEOUS SERVICES	221	514	103%	500	500		500	
Total COURT:		27,689	19,947	52%	38,051	31,725		39,422	

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ADMINISTRATIVE									
10-43-110	SALARIES AND WAGES	221,779	239,687	86%	278,000	278,000		277,469	Interim Manager, No ATA for first Q
10-43-111	PERFORMANCE BONUS	9,000	4,600	100%	4,600	4,600		4,600	
10-43-130	EMPLOYEE BENEFITS	1,582	753	38%	2,000	2,000		2,000	
10-43-131	EMPLOYER TAXES	18,443	18,324	85%	21,500	22,240	updated	22,198	
10-43-132	INSUR BENEFITS	64,933	47,754	64%	75,180	75,180		78,187	4% increase
10-43-133	URS CONTRIBUTIONS	41,371	43,823	84%	51,904	51,904		69,000	
10-43-140	TERMINATION BENEFITS	0	28,047	#DIV/0!	0	36,297	JHG, special fund	8,250	JHG, special fund
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	6,021	3,202	94%	3,400	3,400		3,500	
10-43-220	PUBLIC NOTICES	0	0		2,000	0	not needed	2,000	TNT
10-43-230	TRAVEL	929	1,426	89%	1,600	1,600		3,000	
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,942	1,712	34%	5,000	4,000		4,000	
10-43-245	IT SUPPLIES & MAINT	15,694	14,444	90%	16,000	16,000		17,600	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	3,268	132	3%	4,800	3,500		4,800	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0		0	0		-	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	16	#DIV/0!	0	0		-	move to building maintenance dept
10-43-265	VEHICLE LEASE PAYMENTS	0	0		0	0		-	
10-43-270	UTILITIES	0	0		0	0		-	
10-43-280	TELEPHONE	3,271	4,107	89%	4,600	4,600		4,600	
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	3,743	7,770	78%	10,000	10,000		10,000	
10-43-315	PROF CONSULTANT SERVICES	6,000	0		0	5,500	JHG contract	40,000	2/3 JHG (other 1/3 water)
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	6,270	3,848	38%	10,000	10,000		10,000	
10-43-325	PROF SERVICES - LEGAL	38,211	58,370	167%	35,000	75,000	attorneys are heavily relied on	60,000	attorneys are heavily relied on
10-43-330	EDUCATION & TRAINING	740	1,693	339%	500	2,500	ULCT, UMCA, Bus Lic, ULCT Mid-Year	3,000	
10-43-350	ELECTIONS	2,000	0		500	500		2,500	
10-43-440	BANK CHARGES	1,973	2,652	106%	2,500	3,000	new protections	3,500	new protections
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0		0	0		-	
10-43-510	INSURANCE AND SURETY BONDS	4,370	4,450	87%	5,100	5,100		5,100	
10-43-515	WORKERS COMPENSATION INS	1,698	1,676	93%	1,800	2,000		2,400	
10-43-610	MISCELLANEOUS SUPPLIES	367	216	14%	1,500	1,000		1,500	
10-43-620	MISCELLANEOUS SERVICES	1,812	1,720	49%	3,500	2,500	\$20K fraud all recovered	3,500	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total ADMINISTRATIVE:		455,414	490,423	91%	540,984	620,421		642,705	

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MUNICIPAL BUILDINGS									
10-45-110	SALARIES AND WAGES	12,383	8,169	34%	24,000	15,000	updated	48,706	exhance project execution
10-45-111	PERFORMANCE BONUS	600	250	100%	250	250		250	
10-45-130	EMPLOYEE BENEFITS	0	30	15%	200	200		200	
10-45-131	EMPLOYER TAXES	691	655	82%	800	1,200		3,896	
10-45-132	INSUR BENEFITS	4,945	0		5,000	0		-	
10-45-133	URS CONTRIBUTIONS	2,305	221	7%	3,000	300		-	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	0	58	#DIV/0!	0	0		-	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	3,474	3,538	88%	4,000	4,000		5,000	modifications to first floor entry
10-45-265	TOM MOORE BLDG/MNTNCE	0	0		0	0		-	moved to cap ex
10-45-270	UTILITIES	4,112	4,284	96%	4,450	4,600		4,600	
10-45-510	INSURANCE AND SURETY BONDS	1,828	1,084	43%	2,500	2,500		2,500	
10-45-610	MISCELLANEOUS SUPPLIES	0	0		500	500		500	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	18,485	0		0	0		-	
Total MUNICIPAL BUILDINGS:		48,824	18,289	41%	44,700	28,550		65,653	
NON-DEPARTMENTAL									
10-50-330	TOWN EVENTS	0	0		2,000	2,500	Canyon Clean UP	3,500	Canyon clean up, costs increasing
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	100%	15,000	15,000		15,000	
10-50-350	SLC COMM RENEWABLE ENERGY PROG	438	0		219	0	we already pd in FY22	400	our portion of customer mailer
10-50-610	MISCELLANEOUS SUPPLIES	0	0		1,200	1,200		1,200	
10-50-620	AUDIT	10,000	10,000	91%	11,000	10,000		10,000	
10-50-640	MISC SERVICES	0	51	5%	1,000	1,000		1,000	
10-50-650	INSURANCE CLAIMS	0	0		0	0		-	
10-50-910	REFUNDABLE SALES TAX PAID	0	0		0	0		-	
Total NON-DEPARTMENTAL:		25,438	25,051	82%	30,419	29,700		31,100	
TRANSPORTATION									
10-51-325	PROF & TECH SERVICES - LEGAL	21,599	3,790	38%	10,000	10,000		5,000	contract renewal parking
10-51-630	WFRC MATCHING GRANT FUNDS	0	0		0			-	
10-51-631	TRAILHEAD PROJECTS	0	0		10,000	10,000		-	
10-51-635	MEDIAN	23	0		1,000	1,000		1,000	
10-51-636	EXPANDED UTA BUS SERVICE	0	55,000	100%	55,000	55,000		-	
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	70	0		0	0		-	
10-51-638	TRAFFIC MANAGEMENT	215	22	1%	3,000	3,000		5,000	new road signs,
10-51-640	MISCELLANEOUS	0	0		0	0		-	
10-51-645	ALTA RESORT SHUTTLE	6,000	9,000	100%	9,000	9,000		230,470	\$82k Resort, \$41k Night, \$107k Town
10-51-700	PARKING PERMITS	2,561	8,999	450%	2,000	10,000	permits and plowing	10,000	
10-51-810	METERING	0	0		0	0		12,100	cost covered by ASL/SB in 10-36-810
Total TRANSPORTATION:		30,467	76,811	85%	90,000	98,000		263,570	

		2021-22 Prior year YTD	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
PLANNING AND ZONING									
10-53-120	COMMISSION REMUNERATION	975	0		4,500	375		2,000	if meet every other month
10-53-220	PUBLIC NOTICES	0	0		250	0		250	
10-53-230	TRAVEL	22	0		1,000	500		1,000	
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	0		150	150		150	
10-53-310	PROFESSIONAL & TECHNICAL	2,000	1,500	30%	5,000	5,000		5,000	
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0		0	0		-	
10-53-325	PROF & TECH SERVICES - LEGAL	4,955	6,471	36%	18,000	10,000		10,000	
10-53-330	EDUCATION AND TRAINING	20	0		400	400		500	
10-53-510	INSURANCE & SURETY BONDS	3,565	3,565	94%	3,800	3,800		3,800	
10-53-610	MISCELLANEOUS SUPPLIES	237	0		300	300		300	
10-53-620	MISCELLANEOUS SERVICES	0	63	21%	300	300		300	
Total PLANNING AND ZONING:		11,774	11,598	34%	33,700	20,825		23,300	
POLICE DEPARTMENT									
10-54-110	SALARIES AND WAGES	456,838	543,306	79%	690,897	650,000	reduced with room if emergency	768,147	
10-54-111	PERFORMANCE BONUS	14,250	11,970	100%	11,970	11,970		11,970	
10-54-130	EMPLOYEE BENEFITS	6,233	10,488	108%	9,719	13,000	updated	15,000	updated
10-54-131	EMPLOYER TAXES	36,919	42,160	80%	52,853	52,000	updated	61,450	updated
10-54-132	INSUR BENEFITS	117,584	108,298	77%	140,000	140,000		158,000	
10-54-133	URS CONTRIBUTIONS	68,680	80,196	70%	113,846	113,846		128,200	
10-54-140	TERMINATION BENEFITS	0	0		0	0		-	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	7,621	524	52%	1,000	1,000		12,500	taser membership, Lexipol
10-54-230	TRAVEL	0	623	125%	500	750		1,000	
10-54-240	OFFICE SUPPLIES AND EXPENSE	513	406	20%	2,000	2,000		1,500	
10-54-245	IT SUPPLIES AND MAINT	13,246	12,860	107%	12,000	15,000	more demand	13,500	disptach console, computers
10-54-250	EQUIP/SUPPLIES & MNTNCE	2,316	2,250	94%	2,400	2,400		2,500	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	9,516	13,712	55%	25,000	25,000		25,000	
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	14,259	27,658	184%	15,000	32,000	snow removal	62,500	ring doorbell system \$5k window replacemnt, \$3k deck suppl
10-54-265	VEHICLE LEASE PAYMENTS	0	60	#DIV/0!	0	0		-	
10-54-270	UTILITIES	6,759	7,751	103%	7,500	8,000		8,000	
10-54-280	TELEPHONE	5,208	8,167	109%	7,500	8,250		8,000	
10-54-310	PROFESS/TECHNICAL SERVICES	0	0		2,000	2,000		2,000	
10-54-325	PROF & TECH SERVICES - LEGAL	5,004	4,479	45%	10,000	10,000		10,000	
10-54-330	EDUCATION AND TRAINING	1,706	4,259	45%	9,500	9,500		10,000	police 1, armour school
10-54-470	UNIFORMS	3,099	1,980	57%	3,500	3,500		4,500	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	5,169	4,927	49%	10,000	10,000	vehicle gun mounts, body armour, taser memb	10,000	optics conversion2k
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	0		500	500		500	
10-54-510	INSURANCE AND SURETY BONDS	11,993	12,136	87%	14,000	1,400		1,400	
10-54-515	WORKERS COMPENSATION INS	3,396	3,356	79%	4,250	4,250		5,000	
10-54-610	MISCELLANEOUS SUPPLIES	61	278	11%	2,500	2,500		2,500	
10-54-620	MISCELLANEOUS SERVICES	1,699	4,531	101%	4,500	5,000		9,500	includes weather forecasting
10-54-740	CAPITAL OUTLAY - EQUIPMENT	49,074	7,127	36%	20,000	7,127	2022 tacoma setup	-	
10-54-810	METERING	0	12,100	#DIV/0!	0	12,100	alta/bird split	12,000	assuming continue next year
10-54-820	4x4 ENFORCEMENT	0	0		1,000	0		-	
Total POLICE DEPARTMENT:		841,141	925,602	79%	1,173,935	1,143,093		1,344,667	

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ECONOMIC DEVELOPMENT									
10-55-230	TRAVEL	0	0		0	0		-	
10-55-310	ACVB CONTRIBUTION	21,000	0		31,500	0	ACVB dissolving	-	consider placemaking budget?
10-55-480	ACVB Matching Grant Funds	0	0		0	0		-	
Total ECONOMIC DEVELOPMENT:		21,000	0		31,500	0		0	
POST OFFICE									
10-56-110	SALARIES AND WAGES	21,612	24,994	95%	26,245	26,245		29,249	
10-56-111	PERFORMANCE BONUS	850	700	100%	700	700		700	
10-56-130	EMPLOYEE BENEFITS	283	180	60%	300	300		300	
10-56-131	EMPLOYER TAXES	1,688	1,907	83%	2,300	2,300		2,340	updated
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0		0	0		-	
10-56-230	TRAVEL	0	0		100	100		100	
10-56-240	OFFICE SUPPLIES & EXPENSE	548	351	117%	300	375		400	
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,040	943	94%	1,000	1,000		1,000	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	834	3,935	328%	1,200	5,000	part snowblower, carpet cleaning, snow remov	2,500	roof patch, shelving improvements
10-56-270	UTILITIES	1,930	2,400	120%	2,000	3,000		3,000	
10-56-280	TELEPHONE	1,375	1,550	111%	1,400	1,800		1,900	
10-56-440	BANK CHARGES - Alta CPO Acct	0	0		0	0		-	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	26	5	5%	100	100		100	
10-56-510	INSURANCE & SURETY BONDS	666	594	98%	606	594		606	
10-56-515	WORKERS COMPENSATION INS	314	310	77%	400	400		425	
10-56-620	MISCELLANEOUS SERVICES	0	42	21%	200	200		200	
10-56-630	OVERAGE & SHORT	0	0		0	0		-	
10-56-635	POST OFFICE INVENTORY	46	-1,161	#DIV/0!	0	0		-	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total POST OFFICE:		31,213	36,749	100%	36,851	42,114		42,820	
FIRE PROTECTION									
10-57-310	PROFESS/TECHNICAL SERVICES	0	0		0	0		-	
Total FIRE PROTECTION:		0	0		0	0		0	

		2021-22 Prior year YTD	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
BUILDING INSPECTION									
10-58-110	SALARIES AND WAGES	0	0		0	0		-	
10-58-120	PLAN CHECKS	465	2,211	63%	3,500	3,500		3,500	
10-58-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0		0	0		-	
10-58-230	TRAVEL	0	0		0	0		-	
10-58-280	TELEPHONE	0	0		0	0		-	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	14,755	7,623	76%	10,000	10,000		10,000	
10-58-325	PROF SERVICES - LEGAL	0	420	84%	500	500		600	
10-58-330	EDUCATION AND TRAINING	0	0		0	0		-	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-58-481	BUILDING PERMIT - SURCHARGES	185	559	186%	300	750		500	
10-58-510	INSURANCE & SURETY BONDS	631	631	79%	800	800		950	
Total BUILDING INSPECTION:		16,037	11,444	76%	15,100	15,550		15,550	
STREETS - C ROADS									
10-60-110	SALARIES AND WAGES	0	0		0	0		-	
10-60-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0		0	0		-	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0		4,000	4,000		4,000	
10-60-265	FLAGSTAFF LOT PAVING	0	0		0	0		-	
10-60-310	PROFESS/TECHNICAL SERVICES	0	0		12,000	12,000		12,000	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
Total STREETS - C ROADS:		0	0		16,000	16,000		16,000	
RECYCLING									
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0		0	0		-	
10-62-230	TRAVEL	0	0		0	0		-	
10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0		0	0		-	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	713	1,493	100%	1,500	1,500		1,500	
10-62-310	CONTRACT SERVICES cardboard	14,500	16,471	82%	20,000	20,000		22,500	increase per agreement
10-62-315	CONTRACT SERVICES GLASS ONLY	0	0		0	0		-	
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-62-610	MISCELLANEOUS SUPPLIES	0	0		300	300		300	
Total RECYCLING:		15,213	17,964	82%	21,800	21,800		24,300	

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HOMELAND SECURITY GRANT									
10-65-110	SALARIES AND WAGES	0	0		0	0		-	
10-65-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-65-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	0	0		0	0		-	
10-65-250	EQUIP/SUPPLIES/MNTNCE	1,339	0		0	0		-	
10-65-255	VEHICLE SUPPLIES & MAINTENANCE	0	0		0	0		-	
10-65-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0		0	0		-	
10-65-310	PROFESSIONAL & TECHNICAL	0	0		0	0		-	
10-65-330	EDUCATION AND TRAINING	0	0		0	0		-	
10-65-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-65-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total HOMELAND SECURITY GRANT:		1,339	0		0	0		0	
GIS									
10-66-110	SALARIES AND WAGES	0	0		2,000	0	move to consultants	-	exp moved below, hire consutants
10-66-111	PERFORMANCE BONUS	0	0		0	0		-	
10-66-130	EMPLOYEE BENEFITS	0	0		130	0		-	
10-66-131	EMPLOYER TAXES	0	0		153	0		-	
10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0		1,500	500		500	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0		0	0		-	
10-66-310	PROFESS/TECHNICAL SERVICES	0	0		0	2,000		2,000	hire consultants for work
10-66-330	EDUCATION AND TRAINING	0	0		0	0		-	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total GIS:		0	0		3,783	2,500		2,500	
SUMMER PROGRAM									
10-70-110	SALARIES AND WAGES	456	743	17%	4,500	4,000	updated	4,965	4% increase
10-70-111	PERFORMANCE BONUS	125	150	100%	150	150		150	
10-70-130	EMPLOYEE BENEFITS	70	40	67%	60	60		70	
10-70-131	EMPLOYER TAXES	64	63	16%	400	320	updated	400	
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,426	2,303	77%	3,000	6,000	park toilet	6,000	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	443	498	50%	1,000	1,000		1,000	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	3,372	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	0		-	
10-70-310	PROFESSIONAL & TECHNICAL	0	0		0	0		-	
10-70-320	USFS RANGER	8,000	0		12,000	12,000		12,000	TOA contributes \$4k net, other \$8k from FOA/SLC
10-70-470	TRAILS	3,247	17,974	78%	23,000	23,000		-	
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	0		100	100		100	
10-70-510	INSURANCE AND SURETY BONDS	217	395	99%	400	400		400	
10-70-515	WORKERS COMPENSATION INS	0	0		400	400		400	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0		20,000	20,000		-	
Total SUMMER PROGRAM:		18,421	24,893	36%	68,382	70,802		30,485	

		2021-22 Prior year YTD	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
IMPACT FEE									
10-72-110	SALARIES AND WAGES	508	0		0	0		-	
10-72-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0		0	0		-	
10-72-280	TELEPHONE	0	0		0	0		-	
10-72-310	PROFESS/TECHNICAL SERVICES	10,000	0		0	4,500	community center feasibility study	-	
10-72-325	PROF & TECH SERVICES - LEGAL	0	0		0	0		-	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-72-620	MISCELLANEOUS SERVICES	0	0		0	0		-	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total IMPACT:		10,508	0		0	4,500		0	
LIBRARY - COMMUNITY CENTER									
10-75-110	SALARIES AND WAGES	0	0		0	0		-	covered in BM
10-75-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-75-250	EQUIP-SUPPLIES/MNTNCE	0	0		500	500		500	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,558	1,637	23%	7,000	7,000		7,000	
10-75-270	UTILITIES	2,423	2,968	124%	2,400	2,500		3,600	
10-75-280	TELEPHONE	0	0		0	0		-	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
10-75-510	INSURANCE & SURETY BONDS	566	1,427	220%	650	1,427		1,500	
10-75-620	MISCELLANEOUS SERVICES	0	0		100	100		100	
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0		15,000	10,500		-	
Total LIBRARY - COMMUNITY CENTER:		4,547	6,032	24%	25,650	22,027		12,700	
COMMUNITY DEVELOPMENT									
10-78-110	SALARIES AND WAGES	0	0		0	0		-	
10-78-130	EMPLOYEE BENEFITS	0	0		0	0		-	
10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0		0	0		-	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0		0	0		-	Placemaking?
10-78-310	PROGRESS/TECHNICAL SERVICES	0	0		0	0		-	
10-78-620	MISCELLANEOUS SERVICES	0	0		0	0		-	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0		0	0		-	
Total COMMUNITY DEVELOPMENT:		0	0		0	0		0	

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TRANSFERS OUT OF GENERAL FUND									
10-90-510	TRANSFER TO WATER FUND	0	0		0	0		-	
10-90-520	TRANSFER TO SEWER FUND	0	0		0	0		-	
10-90-530	TRANSFER TO DEBT SERVICE	0	0		0	0		-	
10-90-540	TRANS TO GENERAL FUND RESERVE	0	0		0	0			
10-90-550	TRANS TO CAPITAL PROJECT FUND	0	0		25,000	598,665		297,504	
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0		0	0		15,000	
Total TRANSFERS OUT OF GENERAL FUND:		0	0		25,000	598,665		312,504	
GENERAL FUND Expenditure Total:		1,571,906	1,684,172	77%	2,191,405	2,190,357		2,579,621	
GENERAL FUND TRANSFER OUT Total:		0	0		25,000	598,665		312,504	
GENERAL FUND BUDGET		1,571,906	1,684,172	76%	2,216,405	2,789,022		2,892,125	
GENERAL FUND SUMMARY									
GENERAL FUND Revenue & Transfer IN Total:		2,416,466	2,557,583	115%	2,216,405	2,789,022		2,892,125	
GENERAL FUND Expenditure & Transfer OUT Total:		1,571,906	1,684,172	76%	2,216,405	2,789,022		2,892,125	
Net Total GENERAL FUND:		844,560	873,411	#DIV/0!	0	0		0	

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Account Number	Account Title								
CAPITAL PROJECT FUND REVENUE									
INTERGOVERNMENTAL REVENUE									
45-33-400	STATE GRANT	0	0		0	0		-	
Total INTERGOVERNMENTAL REVENUE:		0	0		0	0		0	
MISCELLANEOUS REVENUE									
45-36-100	INTEREST	2,378	17,529	319%	5,500	19,000		10,000	
Total MISCELLANEOUS REVENUE:		2,378	17,529	319%	5,500	19,000		10,000	
TRANSFERS INTO CAPITAL PROJECT FUND									
45-39-100	TRANSFER FROM GENERAL FUND	0	0		0	598,665	from GF	297,504	from GF
45-39-250	USE OF RESERVED FUNDS	0	0		119,832	19,364		104,000	
Total TRANSFERS INTO CAPITAL PROJECT FUND:		0	0		119,832	618,029		401,504	
CAPITAL PROJECT FUND EXPENSE									
MUNICIPAL BUILDINGS									
45-45-740	TOWN OFFICE	0	6,332	100%	6,332	6,332	windows	-	
45-45-750	LIBRARY - COMMUNITY CENTER	0	9,032	24%	38,000	14,567	garage vent, ladder	75,000	tom moore toilets, comm center fesibility study
Total EXPENDITURE:		0	15,364	35%	44,332	20,899	0	75,000	
POLICE DEPT									
45-54-741	BUILDINGS	0	0		20,000	0		33,000	security cameras, inventory closet
45-54-742	VEHICLES	0	0		0	0		61,000	truck 43 + setup 7, ATV 11
45-54-743	EQUIPMENT	0	3,808	7%	56,000	13,808	defihb, livescan	45,000	disptach console, radios
Total EXPENDITURE:		0	3,808	5%	76,000	13,808	0	139,000	
OTHER EXPENDITURES									
45-70-740	SUMMER PROGRAM	0	0		5,000	5,000	playground improv	-	
Total EXPENDITURE:		0	0		5,000	5,000	0	0	
TRANSFERS OUT OF CAPITAL PROJECTS FUND									
45-90-200	CONTRIB TO FUND BALANCE	0	0		0	597,322		197,504	
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0		0	0		-	
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	0		0	597,322	0	197,504	
CAPITAL PROJECT FUND Revenue & Transfer Total:		2,378	17,529	14%	125,332	637,029	0	411,504	
CAPITAL PROJECT FUND Expenditure Total:		0	19,172	15%	125,332	637,029	0	411,504	
Net Total CAPITAL PROJECT FUND:		2,378	-1,643	#DIV/0!	0	0	0	0	

		2021-22 Prior year YTD	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								
WATER FUND REVENUE									
CHARGES FOR SERVICES									
51-34-100	WATER SALES	163,435	248,815	97%	255,331	255,331		286,066	~ 16% increase
51-34-101	WATER SALES - OVERAGE	23,326	34,668	287%	12,076	34,668		12,076	
51-34-102	WATER SALES - OTHER	14,011	14,990	150%	10,000	14,990		10,000	
51-34-200	CONNECTION FEES	0	0		0	0		-	
Total CHARGES FOR SERVICES:		200,772	298,474	108%	277,407	304,989		308,142	
MISCELLANEOUS REVENUE									
51-36-100	INTEREST EARNINGS	1,173	10,392	208%	5,000	11,800	updated	10,000	updated
51-36-200	BOND PROCEEDS	0	0		0	0		-	
51-36-300	OTHER FINANCING SOURCES	1,715	0		10,000	0	portion BOR grant forfeited	-	
51-36-800	DONATIONS	0	0		0	0		-	
51-36-810	IMPACT FEES	0	0		0	0		-	
51-36-820	AMERICAN RECOVERY ACT	0	0		0	0		-	
51-36-900	MISCELLANEOUS	0	0		0	0		-	
Total MISCELLANEOUS REVENUE:		2,887	10,392	69%	15,000	11,800		10,000	
TRANSFERS INTO WATER FUND									
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0		0	0		-	
51-39-200	USE OF WATER RESERVE/PTIF BAL	0	0		564,742	78,728		502,997	CapEx and JHG
Total TRANSFERS INTO WATER FUND:		0	0		564,742	78,728		502,997	

		2021-22 Prior year YTD	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	6,498	5,609	86%	6,515	6,515	updated	4,805	4% clerk, 3% DTC
51-40-111	PERFORMANCE BONUS	213	100	100%	100	100		-	
51-40-130	EMPLOYEE BENEFITS	0	0		1,500	0		60	
51-40-131	EMPLOYER TAXES	89	444	74%	600	444		385	
51-40-132	INSUR BENEFITS	0	685		0	685		710	
51-40-133	URS CONTRIBUTIONS	0	755		0	755		890	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	594	775	129%	600	900		700	
51-40-230	TRAVEL	181	0		200	200		-	
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0		100	100		-	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	890	1,633	41%	4,000	4,000		4,000	
51-40-250	EQUIP-SUPPLIES/MNTNCE	4,691	57	1%	6,000	6,000		6,000	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0		500	500		-	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,771	4,547	162%	2,800	5,000	plowing	3,000	generator maint plan \$932,
51-40-265	VEHICLE LEASE PAYMENTS	0	0		0	0		-	
51-40-270	UTILITIES	14,670	14,085	83%	17,000	17,000		17,000	
51-40-280	TELEPHONE	2,248	2,325	106%	2,200	2,400		2,400	
51-40-305	WATER COSTS	6,945	7,414	99%	7,500	7,500		7,500	
51-40-310	PROFESS/TECHNICAL SERVICES	29,856	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	34,113	0		0	0		-	
51-40-320	ENGINEERING/WATER PROJECTS	1,115	10,344	69%	15,000	15,000		15,000	
51-40-325	PROF & TECH SERVICES - LEGAL	590	2,278	76%	3,000	3,000		3,000	
51-40-330	EDUCATION AND TRAINING	675	0		650	650		650	
51-40-475	SUPPLIES/WATER PROJECTS	0	786	#DIV/0!	0	1,000		-	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0		500	0		503	
51-40-490	WATER TESTS	3,977	8,491	154%	5,500	10,000		12,000	
51-40-495	WATER TREATMENT SUPPLIES	39,262	349	2%	22,192	22,192		22,192	media
51-40-510	INSURANCE AND SURETY BONDS	4,865	4,970	95%	5,250	5,250		5,250	
51-40-515	WORKERS COMPENSATION INS	566	566	94%	600	600		-	
51-40-610	MISCELLANEOUS SUPPLIES	0	226	113%	200	200		500	
51-40-620	MISCELLANEOUS SERVICES	3,351	1,583	38%	4,200	4,200		4,200	
51-40-630	BAD DEBT EXPENSE	0	0		0	0		-	
51-40-650	DEPRECIATION	0	0		58,000	58,000		58,000	
51-40-740	CAPITAL OUTLAY	8,601	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	0		-	
51-40-820	DEBT SERVICE - INTEREST	0	0		0	0		-	
51-40-830	INFRASTRUCTURE REPLACEMENT	15,765	409	0%	100,000	103,098		83,947	
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0		0	0		-	
Total EXPENDITURES:		181,524	156,913	18%	857,149	395,517		821,139	
WATER FUND Revenue & Transfer Total:		203,659	308,866	36%	857,149	395,517	0	821,139	
WATER FUND Expenditure Total:		181,524	156,913	18%	857,149	395,517	0	821,139	
Net Total WATER FUND:		22,135	151,953	#DIV/0!	0	0	0	0	

		2021-22 Prior year YTD	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								
SEWER FUND REVENUE									
CHARGES FOR SERVICES									
52-34-100	SEWER SERVICES	93,073	139,544	97%	144,431	144,431		175,000	
52-34-200	CONNECTION FEES	0	0		0			-	
Total CHARGES FOR SERVICES:		93,073	139,544	97%	144,431	144,431		175,000	
MISCELLANEOUS REVENUE									
52-36-100	INTEREST EARNINGS	1,659	13,486	352%	3,827	15,000		12,000	
52-36-300	OTHER FINANCING SOURCES	0	0		0	0		-	
52-36-900	MISCELLANEOUS	0	0		0	0		-	
Total MISCELLANEOUS REVENUE:		1,659	13,486	352%	3,827	15,000	0	12,000	
TRANSFERS INTO SEWER FUND									
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0		0	0		-	
52-39-200	USE OF SEWER RESERVE/PTIF	0	0		0	0		-	
Total TRANSFERS INTO SEWER FUND:		0	0		0	0		0	
SEWER FUND EXPENDITURES									
52-40-110	SALARIES AND WAGES	5,370	4,196	58%	7,175	5,000		6,622	
52-40-111	PERFORMANCE BONUS	213	100	100%	100	100		100	
52-40-130	EMPLOYEE BENEFITS	100	60	50%	120	120		120	
52-40-131	EMPLOYER TAXES	361	127	23%	550	550		530	
52-40-132	INSUR BENEFITS	0	0		0			500	
52-40-133	URS CONTRIBUTIONS	0	0		0			590	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	0		100	100		100	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	979	1,633	41%	4,000	3,000		4,300	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	0		200	200		215	
52-40-265	VEHICLE LEASE PAYMENTS	0	0		0	0		-	
52-40-305	DISPOSAL COSTS	62,264	95,248	90%	105,750	120,000		135,000	
52-40-310	PROFESS/TECHNICAL SERVICES	1,018	0		2,000	2,000		8,968	no hard plan yet, for improvements
52-40-325	PROF & TECH SERVICES - LEGAL	660	0		1,000	1,000		1,000	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0		0	0		-	
52-40-510	INSURANCE AND SURETY BONDS	3,282	3,282	82%	4,000	4,000		4,000	
52-40-515	WORKERS COMPENSATION INS	314	310	77%	400	400		400	
52-40-610	MISCELLANEOUS SUPPLIES	0	0		300	300		300	
52-40-620	MISCELLANEOUS SERVICES	2,224	2,115	106%	2,000	2,000		2,150	
52-40-630	BAD DEBT EXPENSE	0	0		0	0		-	
52-40-650	DEPRECIATION	0	0		20,563	20,563		22,105	
52-40-740	CAPITAL OUTLAY	0	0		0	0		-	
52-40-810	DEBT SERVICE - PRINCIPAL	0	0		0	0		-	
52-40-820	DEBT SERVICE - INTEREST	0	0		0	0		-	
52-40-830	INFRASTRUCTURE REPLACEMENT	0	0		0	98			
52-40-910	TRANSFERS TO OTHER FUNDS	0	0		0	0		-	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0		0	0		-	
Total EXPENDITURES:		76,783	107,071	72%	148,258	159,431		187,000	
SEWER FUND Revenue & Transfers Total:		94,732	153,030	103%	148,258	159,431	0	187,000	
SEWER FUND Expenditure Total:		76,783	107,071	72%	148,258	159,431	0	187,000	
Net Total SEWER FUND:		17,949	45,959	#DIV/0!	0	0	0	0	
NET "GRAND" TOTAL - ALL 4 FUNDS - Must = Zero		887,023	1,069,681		0	0		1	

Alta Town Council

Staff Report



To: Budget Committee, Town Council

From: Chris Cawley, Interim Town Manager

Re: Projects Tracking Document, June 5 update

Date: June 5, 2023

Attachments: Summary and Expanded Views of Projects Tracking Document

****June 5 Update****

The staff report below and the attached projects plan document is the same material included in the packets for the May 2023 budget committee and town council meetings. However, staff anticipates making a few changes to the FY 24 Town of Alta Projects Plan prior to finalizing and presenting the proposed FY 24 budget to the town council:

- Alta Central Deck Replacement maintenance project scope and budget may increase
- Proposed Community Center Feasibility Study scope and budget may increase
- Alta Central Generator Replacement Project, currently listed as a future project, may be proposed in FY 24 as replacing the existing generator has recently appeared to be more urgent.
- The playground equipment upgrade project will not be completed before June 30th since the snowmelt has not advanced far enough for staff to purchase and install new equipment.

Projects Tracking

The Capital Projects Committee has developed a new document to track and forecast expenses toward capital projects. This document will replace the capital projects plan the Town of Alta has used in the past to allocate funds in the Town of Alta Capital Projects Account to specific uses. Below are key changes and updates to the new document format:

- Projects across Town of Alta funds – The previous capital projects plan included only projects funded by the capital projects account. The new document includes projects funded by the general fund, the capital projects fund, the water fund, and the sewer fund.
- Projects broken out by “decision level” – The new document separates projects into various categories. The spreadsheet format allows funding allocation per category to be viewed in summary, and then in an expanded view with individual project listings:
 - *Maintenance* projects are small repairs on Town of Alta buildings
 - *Approved 23* projects were approved by the council in 2023 and we expect to complete them before June 30

- *Rollover 24* projects were approved by the council for completion in 2023, will not be completed before June, and are proposed for approval and completion in 2024
- *Decision 24* projects are new projects that are proposed for approval in FY 24
- *Future* projects are conceptual projects we are not ready to propose
- *Removed* projects are approved projects we've decided not to complete
- 10 Fiscal Year Projection Timeline – This is a work in progress, intended to allow the Town to project capital expenses further into the future than it has in the past.
- Project Descriptions: Removed – The previous capital projects plan document included project descriptions. These were visually overwhelming and crowded out other important details. We are contemplating other ways to include project descriptions in a projects tracking document.
- Future Community Center Phase 2 Project Listing – The previous format of the Town of Alta Capital Projects Plan used a formula to calculate funding allocated to the design and construction of a new community center. The formula was based on the Capital Projects Fund balance, and the value was the remainder of the fund balance less the total cost of all other projects on the plan, but it did not reflect any actual projected cost for a project.

In the updated document, we project spending \$3 million in FY 25 on a new community center. This amount reflects an updated rough cost estimate provided by the architect who developed a [schematic design for a new community center building](#) on the location of the existing facility in 2003. The architect used current, regional construction costs to estimate the cost to build a similar facility in 2023. The Town has engaged the same architect to produce a more detailed cost estimate for a fee of \$4500 and we anticipate the work being completed by June 30, 2023.

TOWN OF ALTA

FY24 Tax Program Summary

June 5, 2023

Contents

Section 1. Summary of Tax Options

Section 2. Property Tax Information

Section 3. Section 3: Sales Tax Information

Section 1. Summary of Tax Options

The following table shows 3 tax programs the council and budget committee have requested information on to consider for this budget cycle. If implemented, this chart shows the additional (new) revenue that is estimated for each program for FY24 as compared with FY23.

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

The 0.1% Resort Tax (RR) could be adopted via a resolution and could become effective July 1. The 1% Municipal Room Tax (TM) requires an ordinance be passed, resulting in a delay in the collection of that tax (it would become effective October 1, 2023). The Tentative Budget only anticipates the adoption of the 0.1% RR, but the 1% TM has been included here for consideration.

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 total increase to wages (inclusive of OT etc.) across all departments. The council should be aware that the latest budget numbers include a salary for the Interim Town Manager that is less than the posted salary range for the Town Manager and we expect there to be a 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.

Options		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	

Section 2. Property Tax Information

The Town of Alta is considering a property tax increase to support its FY24 budget. The following chart shows a comparison of the current tax rate breakdown for Alta against the draft FY24 rate and some comparable communities in SL County. We are still waiting to receive the tax rate valuation from SL County (middle of June) so the proposed tax rate may be different from the draft rate below. As currently drafted, the tax rate increase would be an additional \$361 per million in valuation.

Taxing Entity	Alta (FY23)	Alta (FY24 draft)	Sandy City	Cottonwood Heights	Brighton	Snowbird (Unincorp SL Co.)
<u>Local Government Levy</u>	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 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 currently and how it would rank compared with these examples if the taxing options are imposed.

Sales Tax				
<u>CURRENT ALTA SALES TAX RATES</u>		Retail Sales (Non-Food)	Food (restaurant)	Transient Room / Lodging
<i>Misc. State and County</i>		6.15%	7.15%	11.22%
<i>Alta</i>				
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>		Retail Sales (Non-Food)	Food (restaurant)	Transient Room / Lodging
<i>Misc. State and County</i>		6.15%	7.15%	11.22%
<i>Alta</i>				
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>		Retail Sales (Non-Food)	Food (restaurant)	Transient Room / Lodging
Brighton		8.35%	9.35%	14.42%
Cottonwood Heights		7.25%	8.25%	13.32%
Moab		8.85%	9.85%	14.92%
Park City		9.05%	10.05%	13.37%
Sandy City		7.25%	8.25%	13.82%
Snowbird (Unincorporated SL County)		7.25%	8.25%	12.32%

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