

MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
JOHN BYRNE
SHERIDAN DAVIS
ELISE MORGAN



TOWN OF ALTA
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ALTA, UTAH 84092

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December 2, 2022

**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 December 1, 2022 was 630, with 37.5% of the state's cases in Salt Lake County. As of December 2, 2022, there have been 5,127 deaths reported in Utah due to COVID-19.

The December 14, 2022 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 December 31, 2022.

BY:

Mayor Roger Bourke

ATTEST:

Jen Clancy, Town Clerk

Alta Town Council

FY23 December Budget Amendment



To: Town Council

From: Jen Clancy, Town Clerk

Date Written: December 13, 2022

Key Highlights:

Notes have been added to each line item with a proposed change. While short, I hope they help you understand the reason for the change.

Historically, projects that are part of the Capital Projects Plan have been included in the General Fund Budget (GF). You have viewed and approved this plan as a separate excel document. The inclusion of Capital Fund Plan Projects within the General Fund Budget caused for numerous transfers that made the budget hard to track. In this proposed budget, all Capital Project Plan expenses have been removed from the GF and placed in the Capital Projects Fund (page 13). In the past this Fund was namely just transfers, now it matches the document Chris has produced. There is still some clean up to the formatting of the Capital Project Fund (a handful of unused account names with lots of zeros) to be done. I have made notes alongside each line item in the proposed budget amendment so you can easily follow each line items movement.

On the next page you will find a summary of what amendments are being proposed for the GF budget. This excludes the movement of the Capital Plan Projects expenses.

12/13/2022 – Update

Since the proposed December Budget Amendment was sent to the council we have received information related to 3 situations that we would like to address with updated numbers.

1. Water Fund - The Mayor and staff have met with SLCo Service Area #3 (SA3) regarding our contract with them to serve as our water operator. In January, the council will be presented with an update from SA3 including an updated contract. We anticipate the monthly fee (40 or less hours) to increase from \$2,300 to \$3,000, and the rate for any hours worked over 40 to increase from \$55 to \$60/ hours.
2. Ranger Program - The USFS has asked the Ranger Program partners to double their contributions from \$2,000 to \$4,000 each for summer 2023 to enhance the program.
3. Capital Projects – the correct amount of capital project funds was removed from the general fund budget but I mistakenly included a few projects that are slated for FY2024. Please note that the Capital Project Fund Expenditure amount on page 14 now aligns with the \$125,332 total in Chris's proposed FY23 Capital Project Plan.

GENERAL FUND

December Budget Amendment Highlights

	2021-22 Previous year actual	2022-23 Current year actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	
REVENUE						
10-32-100 Business Licenses and Permits	\$ 16,799.87	\$ 25,963.42	\$ 19,440.00	\$ 26,500.00	\$ 7,060.00	Update due to revenue
10-33-200 Salt Lake City	\$ 4,000.00	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	pass thru, SLC will pay USFS directly for ranger program
10-33-275 SLC Trails	\$ 507.40	\$ -	\$ 28,000.00	\$ 27,492.60	\$ (507.40)	10-33-276 merged, updated figures
10-33-400 State Grants	\$ 8,821.54	\$ -	\$ 22,000.00	\$ 19,767.46	\$ (2,232.54)	reflects actual amt available for request (trail signs)
10-36-100 Interest Earnings	\$ 8,042.91	\$ 20,447.44	\$ 7,500.00	\$ 30,000.00	\$ 22,500.00	conservative update est. per Craigs recommendation
10-36-400 Sale of Fixed Assets	\$ 54,149.28	\$ 21,700.00	\$ 21,000.00	\$ 21,700.00	\$ 700.00	sale 2013 tacoma
10-36-620 Miscellaneous	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	FILO UTA bus stop
10-39-100 Contrib from Private Sources	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	Rangerprogram funds from ASL, FOA, \$4k each
10-39-200 Use of Unreserved Fund Balance	\$ -	\$ -	\$ 59,878.00	\$ 75,377.94	\$ 15,499.94	Use of unbudgetted cash to balance budget
Net Difference					\$ 95,020.00	
EXPENSES						
10-41-620 Miscellaneous	\$ 367.40	\$ 26.69	\$ -	\$ 250.00	\$ 250.00	needed for odds and ends
10-41-630 Mayor's Discretion	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	Mayor's request
10-43-111 Performance Bonus	\$ 9,000.00	\$ -	\$ 6,000.00	\$ 4,600.00	\$ (1,400.00)	updated bonus formula, even distribution
10-43-325 Prof Services legal	\$ 44,867.33	\$ 11,608.60	\$ 30,000.00	\$ 35,000.00	\$ 5,000.00	correction post admin transfer for wage study
10-45-111 Performance Bonus	\$ 600.00	\$ -	\$ 500.00	\$ 250.00	\$ (250.00)	updated bonus formula, even distribution
10-51-636 Expanded UTA Bus Service	\$ -	\$ -	\$ -	\$ 55,000.00	\$ 55,000.00	Town shuttle in lieu UTA bus
10-54-111 Performance Bonus	\$ 14,250.00	\$ -	\$ 10,000.00	\$ 11,970.00	\$ 1,970.00	updated bonus formula, even distribution
10-54-210 Books/Subscription/Memberships	\$ 11,993.92	\$ 200.00	\$ -	\$ 1,000.00	\$ 1,000.00	memberships to local orgs needed
10-54-260 Vehicles Supplies & Maintenance	\$ 11,567.70	\$ 11,646.51	\$ 15,000.00	\$ 25,000.00	\$ 10,000.00	gas increases, and 2 gas payment cycles
10-54-330 Education and Training	\$ 2,509.00	\$ 2,763.93	\$ 5,000.00	\$ 9,500.00	\$ 4,500.00	Lexipol, Eforce, Taser were adequately budgetted
10-54-480 Special Department Supplies	\$ 5,169.03	\$ 18.05	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	added expense for lockable gun mounts for trucks
10-66-111 Performance Bonus	\$ -	\$ -	\$ 50.00	\$ -	\$ (50.00)	updated bonus formula, even distribution
10-70-320 USFS Ranger	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 12,000.00	\$ 4,000.00	\$4k each ASL, FOA, TOA
Net Difference					\$ 95,020.00	

TOWN OF ALTA

RESOLUTION No. 2022-R-20

**A RESOLUTION AMENDING THE 2022-2023 FISCAL BUDGETS
FOR THE TOWN OF ALTA**

WHEREAS, the Town Council finds it necessary to amend certain departmental budgets in the Town of Alta General Fund for the fiscal year 2022-2023,

WHEREAS, the Town Council finds that there are unencumbered or unexpended revenues sufficient to meet all departmental expenditures, and

WHEREAS, the Town Council desires to appropriate such revenues for those uses.

NOW THEREFORE BE IT RESOLVED that in conformity with chapter 5 Title 10 of Utah Code Annotated, the General Fund budget for the Town of Alta for fiscal year 2023 is amended as follows: Exhibit “A” – Amended Budget for the Town of Alta: 2022-2023.

ADOPTED THIS 14th day of December, 2022.

Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk

Report Criteria:

Budget note year end periods: Current year
 Print Fund Titles
 Page and Total by Fund
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
GENERAL FUND							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	245,871.79	105,750.51	280,000.00	280,000.00	.00	
10-31-101	TAX INCREMENT - CRA	.00	.00	.00	.00	.00	
10-31-200	PRIOR YEAR PROPERTY TAXES	2,475.97	.00	5,568.00	5,568.00	.00	
10-31-300	SALES AND USE TAXES	1,890,674.78	246,862.06	1,391,460.00	1,391,460.00	.00	
10-31-310	4th .25 TAX	49,535.22	6,925.95	42,000.00	42,000.00	.00	
10-31-400	ENERGY SALES AND USE TAX	82,552.56	15,873.56	75,000.00	75,000.00	.00	
10-31-410	TELEPHONE USE TAX	5,800.27	2,527.59	6,489.00	6,489.00	.00	
Total TAXES:		2,276,910.59	377,939.67	1,800,517.00	1,800,517.00	.00	
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	16,799.87	25,963.42	19,440.00	26,500.00	7,060.00	~2023 updated due to revenue
10-32-150	LIQUOR LICENSES	5,600.00	5,675.00	5,600.00	5,600.00	.00	
10-32-210	BUILDING PERMITS	70,301.52	7,443.56	32,000.00	32,000.00	.00	
10-32-220	PARKING PERMITS	14,500.00	.00	12,500.00	12,500.00	.00	
10-32-250	ANIMAL LICENSES	15,375.00	3,400.00	14,000.00	14,000.00	.00	
Total LICENSES AND PERMITS:		122,576.39	42,481.98	83,540.00	90,600.00	7,060.00	
INTERGOVERNMENTAL REVENUE							
10-33-100	WFRC MATCHING GRANT	.00	.00	.00	.00	.00	
10-33-200	SALT LAKE CITY	4,000.00	.00	2,000.00	.00	2,000.00-	~2023 \$2k pass thru for ranger program, SLC paying USFS directly.
10-33-275	SLC TRAILS	507.40	.00	28,000.00	27,492.60	507.40-	~2023 10-33-276 merged - just one SLC trails related code
10-33-300	COUNTY - COMMUNITY DEVELOPME	.00	.00	.00	.00	.00	
10-33-350	COUNTY - TRANSPORTATION	.00	.00	.00	.00	.00	
10-33-375	COUNTY - ZAP	.00	.00	.00	.00	.00	

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10-33-400	STATE GRANTS	8,821.54	.00	22,000.00	19,767.46	2,232.54-	~2023 reflects actual amt available for request
10-33-450	FEDERAL GRANTS	.00	.00	.00	.00	.00	
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	13,567.78	7,043.03	15,000.00	15,000.00	.00	
10-33-580	STATE LIQUOR FUND ALLOTMENT	4,945.19	.00	4,900.00	4,900.00	.00	
10-33-600	SISK	3,000.00	.00	3,000.00	3,000.00	.00	
10-33-650	POST OFFICE	21,849.96	10,924.98	21,850.00	21,850.00	.00	
10-33-700	UDOT	12,000.00	.00	8,000.00	8,000.00	.00	
Total INTERGOVERNMENTAL REVENUE:		68,691.87	17,968.01	104,750.00	100,010.06	4,739.94-	
CHARGES FOR SERVICES							
10-34-240	REVEGETATION BONDS	.00	.00	2,000.00	2,000.00	.00	
10-34-430	PLAN CHECK FEES	35,134.95	.00	15,000.00	15,000.00	.00	
10-34-550	PLANNING COMM REVIEW FEES	150.00	.00	300.00	300.00	.00	
10-34-600	GLASS RECYCLING	.00	.00	.00	.00	.00	
10-34-760	FACILITY CENTER USE FEES	.00	.00	750.00	750.00	.00	
10-34-810	IMPACT FEES	4,000.00	.00	2,000.00	2,000.00	.00	
Total CHARGES FOR SERVICES:		39,284.95	.00	20,050.00	20,050.00	.00	
FINES AND FORFEITURES							
10-35-100	COURT FINES	36,870.00	9,182.82	25,000.00	25,000.00	.00	
Total FINES AND FORFEITURES:		36,870.00	9,182.82	25,000.00	25,000.00	.00	
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNINGS	8,042.91	20,447.44	7,500.00	30,000.00	22,500.00	~2023 conservative updated estimate per Craigs recommendation
10-36-200	CARES ACT REIMBURSED EXPENSES	.00	.00	.00	.00	.00	
10-36-210	AMERICAN RESCUE PLAN ACT	.00	22,427.50	.00	.00	.00	
10-36-400	SALE OF FIXED ASSETS	54,149.28	21,700.00	21,000.00	21,700.00	700.00	~2023 2013 tacoma sealed bid price
10-36-620	MISCELLANEOUS	.00	50,000.00	.00	50,000.00	50,000.00	~2023 Funds in Lieu UTA bus stop, correlating exp 10-51-636
10-36-800	DONATIONS	100.00	.00	50.00	50.00	.00	
10-36-810	METERING	.00	.00	.00	.00	.00	
10-36-820	4x4 ENFORCEMENT	.00	.00	1,000.00	1,000.00	.00	
10-36-900	SUNDRY REVENUES	9,527.86	145.00	4,000.00	4,000.00	.00	
10-36-910	REFUNDABLE SALES TAX	.00	.00	100.00	100.00	.00	
Total MISCELLANEOUS REVENUE:		71,820.05	114,719.94	33,650.00	106,850.00	73,200.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
CONTRIBUTIONS AND TRANSFERS							
10-39-100	CONTRIB FROM PRIVATE SOURCES	4,000.00	.00	4,000.00	8,000.00	4,000.00	~2023 ASL, FOA each contrib \$4k Ranger Program
10-39-200	USE OF UNRESERVED FUND BALANC	.00	.00	59,878.00	75,377.94	15,499.94	~2023 Use of unbudgetted cash to balance budget
10-39-250	USE OF RESERVED FUNDS	.00	.00	.00	.00	.00	
10-39-300	OTHER FINANCING SOURCES	.00	.00	.00	.00	.00	
10-39-400	TRANSFERS FROM CAP PROJ FUND	52,212.09	.00	122,000.00	.00	122,000.00-	~2023 All Cap-Ex projects moved to Cap Ex Fund, transfer NA
10-39-410	TRANSFERS FROM IMPACT FUND	.00	.00	.00	.00	.00	
10-39-420	TRANSFERS FROM SEWER FUND	.00	.00	.00	.00	.00	
10-39-430	TRANSFERS FROM WATER FUND	.00	.00	.00	.00	.00	
Total CONTRIBUTIONS AND TRANSFERS:		56,212.09	.00	185,878.00	83,377.94	102,500.06-	
LEGISLATIVE							
10-41-110	SALARIES - MAYOR AND COUNCIL	12,100.00	7,500.00	18,000.00	18,000.00	.00	
10-41-120	REMUNERATION	.00	.00	.00	.00	.00	
10-41-130	EMPLOYEE BENEFITS	.00	.00	100.00	100.00	.00	
10-41-131	EMPLOYER TAXES	826.75	596.25	1,300.00	1,300.00	.00	
10-41-230	TRAVEL	296.10	.00	500.00	500.00	.00	
10-41-280	TELECOM	.00	.00	200.00	200.00	.00	
10-41-330	EDUCATION AND TRAINING	200.00	485.00	200.00	200.00	.00	
10-41-620	MISCELLANEOUS	367.40	26.69	.00	250.00	250.00	~2023 needed for odds and ends
10-41-630	MAYORS DISCRETION	.00	.00	.00	10,000.00	10,000.00	~2023 Mayor's request
Total LEGISLATIVE:		13,790.25	8,607.94	20,300.00	30,550.00	10,250.00	
COURT							
10-42-110	SALARIES AND WAGES	14,054.07	3,657.50	20,740.00	20,740.00	.00	
10-42-130	EMPLOYEE BENEFITS	54.38	.00	125.00	125.00	.00	
10-42-131	EMPLOYER TAXES	1,020.30	290.75	1,586.00	1,586.00	.00	
10-42-230	TRAVEL	32.06	.00	600.00	600.00	.00	
10-42-240	OFFICE SUPPLIES AND EXPENSE	160.99	.00	500.00	500.00	.00	
10-42-280	TELEPHONE	.00	.00	.00	.00	.00	
10-42-310	PROFESSIONAL & TECHNICAL	.00	.00	100.00	100.00	.00	
10-42-330	EDUCATION & TRAINING	.00	.00	500.00	500.00	.00	
10-42-480	INDIGENT DEFENSE SVCS	.00	.00	2,400.00	2,400.00	.00	
10-42-481	VICTIM REPARATION SURCHARGE	13,490.90	3,423.14	11,000.00	11,000.00	.00	
10-42-620	MISCELLANEOUS SERVICES	248.04	150.83	500.00	500.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
Total COURT:		29,060.74	7,522.22	38,051.00	38,051.00	.00	
ADMINISTRATIVE							
10-43-110	SALARIES AND WAGES	250,669.75	113,171.52	278,000.00	278,000.00	.00	
10-43-111	PERFORMANCE BONUS	9,000.00	.00	6,000.00	4,600.00	1,400.00	~2023 updated bonus formula, even distribution to all emps
10-43-130	EMPLOYEE BENEFITS	2,420.72	1,427.18	2,000.00	2,000.00	.00	
10-43-131	EMPLOYER TAXES	20,889.56	8,577.56	21,500.00	21,500.00	.00	
10-43-132	INSUR BENEFITS	69,391.38	21,149.90	75,180.00	75,180.00	.00	
10-43-133	URS CONTRIBUTIONS	46,876.98	20,849.60	51,904.00	51,904.00	.00	
10-43-140	TERMINATION BENEFITS	.00	.00	.00	.00	.00	
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIP	6,199.98	203.00	3,400.00	3,400.00	.00	
10-43-220	PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.00	
10-43-230	TRAVEL	947.50	445.83	1,600.00	1,600.00	.00	
10-43-240	OFFICE SUPPLIES AND EXPENSE	2,227.39	870.52	5,000.00	5,000.00	.00	
10-43-245	IT SUPPLIES & MAINT	13,434.07	6,307.21	16,000.00	16,000.00	.00	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	3,361.28	45.46	4,800.00	4,800.00	.00	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	.00	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	15.77	.00	.00	.00	
10-43-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	.00	
10-43-270	UTILITIES	.00	.00	.00	.00	.00	
10-43-280	TELEPHONE	3,764.80	1,850.56	4,600.00	4,600.00	.00	
10-43-310	PROFESSIONAL/TECHNICAL/SERVIC	4,241.25	5,612.50	10,000.00	10,000.00	.00	~2023 \$5k wage study included via admin transfer 11/9/22
10-43-315	PROF CONSULTANT SERVICES	6,000.00	.00	.00	.00	.00	
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	7,647.50	.00	10,000.00	10,000.00	.00	
10-43-325	PROF SERVICES - LEGAL	44,867.33	19,617.30	30,000.00	35,000.00	5,000.00	~2023 correction post admin transfer - wage study
10-43-330	EDUCATION & TRAINING	740.00	1,044.04	500.00	500.00	.00	
10-43-350	ELECTIONS	2,000.00	.00	500.00	500.00	.00	
10-43-440	BANK CHARGES	2,083.50	784.43	2,500.00	2,500.00	.00	
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	.00	.00	.00	.00	.00	
10-43-510	INSURANCE AND SURETY BONDS	4,369.74	4,335.32	5,100.00	5,100.00	.00	
10-43-515	WORKERS COMPENSATION INS	1,697.86	1,168.01	1,800.00	1,800.00	.00	
10-43-610	MISCELLANEOUS SUPPLIES	931.39	183.30	1,500.00	1,500.00	.00	
10-43-620	MISCELLANEOUS SERVICES	1,984.15	29,516.14	3,500.00	3,500.00	.00	~2023 \$29k Fraud should be reversed
10-43-740	CAPITAL OUTLAY - EQUIPMENT	5,809.98	.00	.00	.00	.00	
Total ADMINISTRATIVE:		511,556.11	237,175.15	537,384.00	540,984.00	3,600.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
MUNICIPAL BUILDINGS							
10-45-110	SALARIES AND WAGES	13,145.43	2,214.52	24,000.00	24,000.00	.00	
10-45-111	PERFORMANCE BONUS	600.00	.00	500.00	250.00	250.00-	~2023 updated bonus formula, even distribution to all emps
10-45-130	EMPLOYEE BENEFITS	.00	.00	200.00	200.00	.00	
10-45-131	EMPLOYER TAXES	746.61	188.53	800.00	800.00	.00	
10-45-132	INSUR BENEFITS	4,945.00	.00	5,000.00	5,000.00	.00	
10-45-133	URS CONTRIBUTIONS	2,311.09	143.42	3,000.00	3,000.00	.00	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	.00	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	4,089.50	1,730.88	4,000.00	4,000.00	.00	
10-45-265	TOM MOORE BLDG/MNTNCE	.00	.00	25,000.00	.00	25,000.00-	~2023 moved to Cap-Ex Fund budget 45-45-740
10-45-270	UTILITIES	4,764.70	1,312.80	4,450.00	4,450.00	.00	
10-45-510	INSURANCE AND SURETY BONDS	1,827.64	1,083.76	2,500.00	2,500.00	.00	
10-45-610	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.00	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	18,485.33	.00	6,000.00	.00	6,000.00-	~2023 moved to Cap-Ex Fund budget 45-45-740
Total MUNICIPAL BUILDINGS:		50,915.30	6,673.91	75,950.00	44,700.00	31,250.00-	
NON-DEPARTMENTAL							
10-50-330	TOWN EVENTS	2,213.96	.00	2,000.00	2,000.00	.00	
10-50-340	CENTRAL WASATCH COMM / CWC	15,000.00	15,000.00	15,000.00	15,000.00	.00	
10-50-350	SLC COMM RENEWABLE ENERGY PR	437.86	.00	219.00	219.00	.00	
10-50-610	MISCELLANEOUS SUPPLIES	.00	.00	1,200.00	1,200.00	.00	
10-50-620	AUDIT	10,000.00	.00	11,000.00	11,000.00	.00	
10-50-640	MISC SERVICES	.00	.00	1,000.00	1,000.00	.00	
10-50-650	INSURANCE CLAIMS	.00	.00	.00	.00	.00	
10-50-910	REFUNDABLE SALES TAX PAID	.00	.00	.00	.00	.00	
Total NON-DEPARTMENTAL:		27,651.82	15,000.00	30,419.00	30,419.00	.00	
TRANSPORTATION							
10-51-325	PROF & TECH SERVICES - LEGAL	21,598.88	827.65	10,000.00	10,000.00	.00	
10-51-630	WFRC MATCHING GRANT FUNDS	.00	.00	.00	.00	.00	
10-51-631	TRAILHEAD PROJECTS	.00	.00	10,000.00	10,000.00	.00	~2023 merged into one Trailhead code: 10-51-632/633
10-51-635	MEDIAN	23.00	.00	1,000.00	1,000.00	.00	
10-51-636	EXPANDED UTA BUS SERVICE	.00	.00	.00	55,000.00	55,000.00	~2023 Town Shuttle in Lieu UTA Bus
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	69.69	.00	.00	.00	.00	
10-51-638	TRAFFIC MANAGEMENT	214.52	21.87	3,000.00	3,000.00	.00	
10-51-640	MISCELLANEOUS	.00	.00	.00	.00	.00	
10-51-645	ALTA RESORT SHUTTLE	6,000.00	.00	9,000.00	9,000.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
10-51-700	PARKING PERMITS	2,560.58	414.26	2,000.00	2,000.00	.00	
10-51-810	METERING TOA SHARE	.00	.00	.00	.00	.00	
Total TRANSPORTATION:		30,466.67	1,263.78	35,000.00	90,000.00	55,000.00	
PLANNING AND ZONING							
10-53-120	COMMISSION REMUNERATION	1,650.00	.00	4,500.00	4,500.00	.00	
10-53-220	PUBLIC NOTICES	.00	.00	250.00	250.00	.00	
10-53-230	TRAVEL	22.46	.00	1,000.00	1,000.00	.00	
10-53-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	150.00	150.00	.00	
10-53-310	PROFESSIONAL & TECHNICAL	2,000.00	.00	5,000.00	5,000.00	.00	
10-53-315	PROF & TECH SERVICES - LAWSUIT	.00	.00	.00	.00	.00	
10-53-325	PROF & TECH SERVICES - LEGAL	5,615.00	1,750.00	18,000.00	18,000.00	.00	
10-53-330	EDUCATION AND TRAINING	20.00	.00	400.00	400.00	.00	
10-53-510	INSURANCE & SURETY BONDS	3,564.59	3,564.59	3,800.00	3,800.00	.00	
10-53-610	MISCELLANEOUS SUPPLIES	237.02	.00	300.00	300.00	.00	
10-53-620	MISCELLANEOUS SERVICES	282.40	62.77	300.00	300.00	.00	
Total PLANNING AND ZONING:		13,391.47	5,377.36	33,700.00	33,700.00	.00	
POLICE DEPARTMENT							
10-54-110	SALARIES AND WAGES	529,451.29	241,165.51	690,897.00	690,897.00	.00	
10-54-111	PERFORMANCE BONUS	14,250.00	.00	10,000.00	11,970.00	1,970.00	~2023 updated bonus formula, even distribution to all emps
10-54-130	EMPLOYEE BENEFITS	7,134.63	750.88	9,719.00	9,719.00	.00	
10-54-131	EMPLOYER TAXES	42,432.51	18,722.07	52,853.00	52,853.00	.00	
10-54-132	INSUR BENEFITS	127,655.66	48,955.30	140,000.00	140,000.00	.00	
10-54-133	URS CONTRIBUTIONS	80,500.20	37,798.94	113,846.00	113,846.00	.00	
10-54-140	TERMINATION BENEFITS	.00	.00	.00	.00	.00	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	11,993.92	200.00	.00	1,000.00	1,000.00	~2023 memberships to local orgs needed
10-54-230	TRAVEL	.00	623.48	500.00	500.00	.00	
10-54-240	OFFICE SUPPLIES AND EXPENSE	712.49	192.64	2,000.00	2,000.00	.00	
10-54-245	IT SUPPLIES AND MAINT	14,754.18	5,602.78	12,000.00	12,000.00	.00	
10-54-250	EQUIP/SUPPLIES & MNTNCE	2,395.78	2,249.95	2,400.00	2,400.00	.00	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	11,567.70	11,646.51	15,000.00	25,000.00	10,000.00	~2023 increased gas costs, expect another charge by YE.
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	15,577.46	5,938.87	15,000.00	15,000.00	.00	
10-54-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	.00	
10-54-270	UTILITIES	7,764.75	1,988.34	7,500.00	7,500.00	.00	
10-54-280	TELEPHONE	5,782.56	5,307.16	7,500.00	7,500.00	.00	
10-54-310	PROFESS/TECHNICAL SERVICES	.00	.00	2,000.00	2,000.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
10-54-325	PROF & TECH SERVICES - LEGAL	5,293.15	1,451.66	10,000.00	10,000.00	.00	
10-54-330	EDUCATION AND TRAINING	2,509.00	2,763.93	5,000.00	9,500.00	4,500.00	~2023 Lexipol, EForce, Taser - budget short anticipated expenses
10-54-470	UNIFORMS	3,279.36	900.00	3,500.00	3,500.00	.00	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	5,169.03	18.05	5,000.00	10,000.00	5,000.00	~2023 lockable gun mounts for trucks
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	.00	.00	500.00	500.00	.00	
10-54-510	INSURANCE AND SURETY BONDS	11,992.76	12,136.34	14,000.00	14,000.00	.00	
10-54-515	WORKERS COMPENSATION INS	3,395.72	2,340.56	4,250.00	4,250.00	.00	
10-54-610	MISCELLANEOUS SUPPLIES	838.43	102.61	2,500.00	2,500.00	.00	
10-54-620	MISCELLANEOUS SERVICES	2,033.63	1,752.37	4,500.00	4,500.00	.00	
10-54-740	CAPITAL OUTLAY - EQUIPMENT	91,895.99	7,127.20	73,000.00	20,000.00	53,000.00-	~2023 Cap Ex projects moved to Cap-Ex Fund 45-54-741/43
10-54-810	METERING	.00	.00	.00	.00	.00	
10-54-820	4x4 ENFORCEMENT	.00	.00	1,000.00	1,000.00	.00	
Total POLICE DEPARTMENT:		998,380.20	409,735.15	1,204,465.00	1,173,935.00	30,530.00-	
ECONOMIC DEVELOPMENT							
10-55-310	ACVB CONTRIBUTION	29,000.00	.00	31,500.00	31,500.00	.00	
10-55-480	ACVB Matching Grant Funds	.00	.00	.00	.00	.00	
Total ECONOMIC DEVELOPMENT:		29,000.00	.00	31,500.00	31,500.00	.00	
POST OFFICE							
10-56-110	SALARIES AND WAGES	24,712.35	10,822.58	26,245.00	26,245.00	.00	
10-56-111	PERFORMANCE BONUS	850.00	.00	700.00	700.00	.00	~2023 updated bonus formula, even distribution to all emps
10-56-130	EMPLOYEE BENEFITS	342.90	60.00	300.00	300.00	.00	
10-56-131	EMPLOYER TAXES	2,573.97	860.43	2,300.00	2,300.00	.00	
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	.00	.00	.00	.00	.00	
10-56-230	TRAVEL	.00	.00	100.00	100.00	.00	
10-56-240	OFFICE SUPPLIES & EXPENSE	548.43	150.10	300.00	300.00	.00	
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,040.25	443.94	1,000.00	1,000.00	.00	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	833.83	1,422.44	1,200.00	1,200.00	.00	
10-56-270	UTILITIES	2,092.25	442.74	2,000.00	2,000.00	.00	
10-56-280	TELEPHONE	1,515.40	711.50	1,400.00	1,400.00	.00	
10-56-440	BANK CHARGES - Alta CPO Acct	.00	.00	.00	.00	.00	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	25.64	.00	100.00	100.00	.00	
10-56-510	INSURANCE & SURETY BONDS	665.62	593.71	606.00	606.00	.00	
10-56-515	WORKERS COMPENSATION INS	314.47	215.47	400.00	400.00	.00	
10-56-620	MISCELLANEOUS SERVICES	169.44	6.00	200.00	200.00	.00	
10-56-630	OVERAGE & SHORT	.00	.00	.00	.00	.00	

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10-56-635	POST OFFICE INVENTORY	975.80	220.40-	.00	.00	.00	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total POST OFFICE:		36,660.35	15,508.51	36,851.00	36,851.00	.00	
FIRE PROTECTION							
10-57-310	PROFESS/TECHNICAL SERVICES	.00	.00	.00	.00	.00	
Total FIRE PROTECTION:		.00	.00	.00	.00	.00	
BUILDING INSPECTION							
10-58-110	SALARIES AND WAGES	.00	.00	.00	.00	.00	
10-58-120	PLAN CHECKS	465.00	760.00	3,500.00	3,500.00	.00	
10-58-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBER	.00	.00	.00	.00	.00	
10-58-230	TRAVEL	.00	.00	.00	.00	.00	
10-58-280	TELEPHONE	.00	.00	.00	.00	.00	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	17,901.50	4,682.50	10,000.00	10,000.00	.00	
10-58-325	PROF SERVICES - LEGAL	.00	360.00	500.00	500.00	.00	
10-58-330	EDUCATION AND TRAINING	.00	.00	.00	.00	.00	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-58-481	BUILDING PERMIT - SURCHARGES	185.13	459.85	300.00	300.00	.00	
10-58-510	INSURANCE & SURETY BONDS	631.13	631.13	800.00	800.00	.00	
Total BUILDING INSPECTION:		19,182.76	6,893.48	15,100.00	15,100.00	.00	
STREETS - C ROADS							
10-60-110	SALARIES AND WAGES	.00	.00	.00	.00	.00	
10-60-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-60-250	EQUIP/SUPPLIES/MNTNCE	.00	.00	.00	.00	.00	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	4,000.00	4,000.00	.00	
10-60-265	FLAGSTAFF LOT PAVING	25,000.00	.00	.00	.00	.00	
10-60-310	PROFESS/TECHNICAL SERVICES	11,445.82	.00	12,000.00	12,000.00	.00	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
Total STREETS - C ROADS:		36,445.82	.00	16,000.00	16,000.00	.00	
RECYCLING							
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	.00	.00	.00	.00	.00	

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10-62-230	TRAVEL	.00	.00	.00	.00	.00	
10-62-250	EQUIP/SUPPLIES/MNTNCE	.00	.00	.00	.00	.00	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	713.43	200.10	1,500.00	1,500.00	.00	
10-62-310	CONTRACT SERVICES cardboard	17,605.00	7,775.00	20,000.00	20,000.00	.00	
10-62-315	CONTRACT SERVICES GLASS ONLY	.00	.00	.00	.00	.00	
10-62-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-62-610	MISCELLANEOUS SUPPLIES	.00	.00	300.00	300.00	.00	
Total RECYCLING:		18,318.43	7,975.10	21,800.00	21,800.00	.00	
HOMELAND SECURITY GRANT							
10-65-110	SALARIES AND WAGES	.00	.00	.00	.00	.00	
10-65-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-65-210	BOOKS, SUBSCRIPT & MEMBERSHIP	.00	.00	.00	.00	.00	
10-65-250	EQUIP/SUPPLIES/MNTNCE	1,338.74	.00	.00	.00	.00	
10-65-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	.00	
10-65-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	.00	.00	.00	
10-65-310	PROFESSIONAL & TECHNICAL	.00	.00	.00	.00	.00	
10-65-330	EDUCATION AND TRAINING	.00	.00	.00	.00	.00	
10-65-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-65-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total HOMELAND SECURITY GRANT:		1,338.74	.00	.00	.00	.00	
GIS							
10-66-110	SALARIES AND WAGES	.00	.00	2,000.00	2,000.00	.00	
10-66-111	PERFORMANCE BONUS	.00	.00	50.00	.00	50.00-	~2023 updated bonus formula, even distribution to all emps
10-66-130	EMPLOYEE BENEFITS	.00	.00	130.00	130.00	.00	
10-66-131	EMPLOYER TAXES	.00	.00	153.00	153.00	.00	
10-66-240	OFFICE SUPPLIES AND EXPENSE	1,189.99	.00	1,500.00	1,500.00	.00	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	.00	.00	.00	.00	.00	
10-66-310	PROFESS/TECHNICAL SERVICES	.00	.00	.00	.00	.00	
10-66-330	EDUCATION AND TRAINING	.00	.00	.00	.00	.00	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total GIS:		1,189.99	.00	3,833.00	3,783.00	50.00-	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
SUMMER PROGRAM							
10-70-110	SALARIES AND WAGES	456.27	742.75	4,500.00	4,500.00	.00	
10-70-111	PERFORMANCE BONUS	125.00	.00	150.00	150.00	.00	~2023 updated bonus formula, even distribution to all emps
10-70-130	EMPLOYEE BENEFITS	70.00	30.00	60.00	60.00	.00	
10-70-131	EMPLOYER TAXES	90.84	59.18	400.00	400.00	.00	
10-70-250	EQUIP-SUPPLIES/MNTNCE	3,298.02	5,029.62	3,000.00	3,000.00	.00	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	443.41	498.24	1,000.00	1,000.00	.00	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	3,372.00	.00	3,372.00	3,372.00	.00	
10-70-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	.00	
10-70-310	PROFESSIONAL & TECHNICAL	.00	.00	.00	.00	.00	
10-70-320	USFS RANGER	8,000.00	.00	8,000.00	12,000.00	4,000.00	~2023 \$4k each: ASL, FOA, TOA
10-70-470	TRAILS	3,247.34	.00	23,000.00	23,000.00	.00	~2023 merged trail codes: 10-70-474, 10-70-475
10-70-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	100.00	100.00	.00	
10-70-510	INSURANCE AND SURETY BONDS	216.67	394.52	400.00	400.00	.00	
10-70-515	WORKERS COMPENSATION INS	.00	.00	400.00	400.00	.00	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	20,000.00	20,000.00	.00	
Total SUMMER PROGRAM:		19,319.55	6,754.31	64,382.00	68,382.00	4,000.00	
IMPACT							
10-72-110	SALARIES AND WAGES	507.60	.00	.00	.00	.00	
10-72-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-72-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	.00	.00	.00	
10-72-280	TELEPHONE	.00	.00	.00	.00	.00	
10-72-310	PROFESS/TECHNICAL SERVICES	10,000.00	.00	.00	.00	.00	
10-72-325	PROF & TECH SERVICES - LEGAL	.00	.00	.00	.00	.00	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-72-620	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total IMPACT:		10,507.60	.00	.00	.00	.00	
LIBRARY - COMMUNITY CENTER							
10-75-110	SALARIES AND WAGES	.00	.00	.00	.00	.00	
10-75-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-75-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	500.00	500.00	.00	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	2,469.25	351.92	7,000.00	7,000.00	.00	
10-75-270	UTILITIES	2,750.12	632.05	2,400.00	2,400.00	.00	
10-75-280	TELEPHONE	.00	.00	.00	.00	.00	

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10-75-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	
10-75-510	INSURANCE & SURETY BONDS	565.61	1,426.79	650.00	650.00	.00	
10-75-620	MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.00	
10-75-740	CAPITAL OUTLAY - EQUIPMENT	.00	9,031.59	53,000.00	15,000.00	38,000.00-	~2023 moved to Cap-Ex Fund budget 45-75-740
Total LIBRARY - COMMUNITY CENTER:		5,784.98	11,442.35	63,650.00	25,650.00	38,000.00-	
COMMUNITY DEVELOPMENT							
10-78-110	SALARIES AND WAGES	.00	.00	.00	.00	.00	
10-78-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	
10-78-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	.00	.00	.00	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	.00	.00	.00	
10-78-310	PROGRESS/TECHNICAL SERVICES	.00	.00	.00	.00	.00	
10-78-620	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total COMMUNITY DEVELOPMENT:		.00	.00	.00	.00	.00	
TRANSFERS							
10-90-510	TRANSFER TO WATER FUND	.00	.00	.00	.00	.00	
10-90-520	TRANSFER TO SEWER FUND	.00	.00	.00	.00	.00	
10-90-530	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00	.00	
10-90-540	TRANS TO GENERAL FUND RESERVE	.00	.00	.00	.00	.00	
10-90-550	TRANS TO CAPITAL PROJECT FUND	100,000.00	.00	25,000.00	25,000.00	.00	
10-90-560	TRANS TO POST EMPLOYMENT FUND	.00	.00	.00	.00	.00	
Total TRANSFERS:		100,000.00	.00	25,000.00	25,000.00	.00	
GENERAL FUND Revenue Total:		2,672,365.94	562,292.42	2,253,385.00	2,226,405.00	26,980.00-	
GENERAL FUND Expenditure Total:		1,952,960.78	739,929.26	2,253,385.00	2,226,405.00	26,980.00-	
Net Total GENERAL FUND:		719,405.16	177,636.84-	.00	.00	.00	

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DEBT SERVICE FUND							
Source: 38							
30-38-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	
Total Source: 38:		.00	.00	.00	.00	.00	
EXPENDITURES							
30-40-510	PRINCIPAL PAY - FIRE TRUCK	.00	.00	.00	.00	.00	
30-40-520	INTEREST PAYMENTS - FIRE TRUCK	.00	.00	.00	.00	.00	
30-40-910	TRANSFERS TO GENERAL FUND	.00	.00	.00	.00	.00	
Total EXPENDITURES:		.00	.00	.00	.00	.00	
DEBT SERVICE FUND Revenue Total:		.00	.00	.00	.00	.00	
DEBT SERVICE FUND Expenditure Total:		.00	.00	.00	.00	.00	
Net Total DEBT SERVICE FUND:		.00	.00	.00	.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
CAPITAL PROJECT FUND							
INTERGOVERNMENTAL REVENUE							
45-33-400	STATE GRANT	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	.00	.00	
MISCELLANEOUS REVENUE							
45-36-100	INTEREST	2,920.00	2,805.23	1,800.00	5,500.00	3,700.00	~2023 conservative increase
Total MISCELLANEOUS REVENUE:		2,920.00	2,805.23	1,800.00	5,500.00	3,700.00	
CONTRIBUTIONS AND TRANSFERS							
45-39-100	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	
45-39-250	USE OF RESERVED FUNDS	100,000.00	.00	122,000.00	119,832.00	2,168.00-	~2023 Use of Cap-Ex Fund Balance
Total CONTRIBUTIONS AND TRANSFERS:		100,000.00	.00	122,000.00	119,832.00	2,168.00-	
EXPENDITURES							
45-40-250	EQUIP/SUPPLIES & MNTNCE	.00	.00	.00	.00	.00	
45-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	.00	.00	.00	
45-40-310	PROFESS/TECHNICAL SERVICES	.00	.00	.00	.00	.00	
45-40-550	ENGINEERING	.00	.00	.00	.00	.00	
45-40-555	PAYOFF-TAX ANTICIPATION NOTE	.00	.00	.00	.00	.00	
45-40-560	CONSTRUCTION - IMPROVEMENTS	.00	.00	.00	.00	.00	
45-40-620	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	
45-40-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.00	
Total EXPENDITURES:		.00	.00	.00	.00	.00	
EXPENDITURE							
45-45-740	MUNICIPAL BUILDINGS	.00	6,332.00	.00	6,332.00	6,332.00	~2023 Town Office Windows
Total EXPENDITURE:		.00	6,332.00	.00	6,332.00	6,332.00	
EXPENDITURE							
45-54-741	POLICE DEPT BUILDINGS	.00	.00	.00	20,000.00	20,000.00	~2023 Inventory Mang Closet
45-54-742	POLICE DEPT VEHICLES	.00	.00	.00	.00	.00	
45-54-743	POLICE DEPT EQUIPMENT	.00	.00	.00	56,000.00	56,000.00	~2023 security cameras, livescan, AEDs, radios

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
Total EXPENDITURE:		.00	.00	.00	76,000.00	76,000.00	
EXPENDITURE							
45-70-740	SUMMER PROGRAM	.00	.00	.00	5,000.00	5,000.00	~2023 Playground Improvements
Total EXPENDITURE:		.00	.00	.00	5,000.00	5,000.00	
EXPENDITURE							
45-75-740	LIBRARY - COMMUNITY CENTER	.00	.00	.00	38,000.00	38,000.00	~2023 Rood Access, Garage Heater Vent, Rear-Yard, AV
Total EXPENDITURE:		.00	.00	.00	38,000.00	38,000.00	
Department: 90							
45-90-200	CONTRIB TO FUND BALANCE	.00	.00	1,800.00	.00	1,800.00-	~2023 Not needed
45-90-540	TRANS TO GENERAL FUND RESERVE	52,212.09	.00	122,000.00	.00	122,000.00-	~2023 Not needed anymore
Total Department: 90:		52,212.09	.00	123,800.00	.00	123,800.00-	
CAPITAL PROJECT FUND Revenue Total:		102,920.00	2,805.23	123,800.00	125,332.00	1,532.00	
CAPITAL PROJECT FUND Expenditure Total:		52,212.09	6,332.00	123,800.00	125,332.00	1,532.00	
Net Total CAPITAL PROJECT FUND:		50,707.91	3,526.77-	.00	.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
WATER FUND							
CHARGES FOR SERVICES							
51-34-100	WATER SALES	225,241.51	120,316.04	255,331.00	255,331.00	.00	
51-34-101	WATER SALES - OVERAGE	23,326.17	10,234.23	12,076.00	12,076.00	.00	
51-34-102	WATER SALES - OTHER	14,010.78	.00	10,000.00	10,000.00	.00	
51-34-200	CONNECTION FEES	.00	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		262,578.46	130,550.27	277,407.00	277,407.00	.00	
MISCELLANEOUS REVENUE							
51-36-100	INTEREST EARNINGS	1,429.13	3,121.61	1,000.00	5,000.00	4,000.00	~2023 conservative update
51-36-200	BOND PROCEEDS	.00	.00	.00	.00	.00	
51-36-800	DONATIONS	.00	.00	.00	.00	.00	
51-36-810	IMPACT FEES	.00	.00	.00	.00	.00	
51-36-900	MISCELLANEOUS	.00	.00	.00	.00	.00	
Total MISCELLANEOUS REVENUE:		1,429.13	3,121.61	1,000.00	5,000.00	4,000.00	
Source: 38							
51-38-800	DONATIONS	.00	.00	.00	.00	.00	
51-38-810	IMPACT FEES	.00	.00	.00	.00	.00	
51-38-820	AMERICAN RECOVERY ACT	44,855.00	.00	.00	.00	.00	
51-38-900	MISCELLANEOUS	.00	.00	.00	.00	.00	
Total Source: 38:		44,855.00	.00	.00	.00	.00	
CONTRIBUTIONS AND TRANSFERS							
51-39-100	CONTRIBUTIONS - GENERAL FUND	.00	.00	.00	.00	.00	
51-39-200	USE OF WATER RESERVE/PTIF BAL	.00	.00	481,442.00	564,742.00	83,300.00	~2023 use reserve to fund 51-40-740
51-39-300	OTHER FINANCING SOURCES	1,714.62	.00	10,000.00	10,000.00	.00	
Total CONTRIBUTIONS AND TRANSFERS:		1,714.62	.00	491,442.00	574,742.00	83,300.00	
EXPENDITURES							
51-40-110	SALARIES AND WAGES	6,712.88	1,233.00	6,515.00	6,515.00	.00	
51-40-111	PERFORMANCE BONUS	212.50	.00	200.00	100.00	100.00	~2023 updated bonus formula, even distribution to all emps
51-40-130	EMPLOYEE BENEFITS	.00	.00	1,500.00	1,500.00	.00	
51-40-131	EMPLOYER TAXES	106.55	98.02	600.00	600.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	594.00	254.04	600.00	600.00	.00	
51-40-230	TRAVEL	181.44	.00	200.00	200.00	.00	
51-40-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	100.00	100.00	.00	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	979.00	641.62	4,000.00	4,000.00	.00	
51-40-250	EQUIP-SUPPLIES/MNTNCE	5,044.58	56.79	6,000.00	6,000.00	.00	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	.00	.00	500.00	500.00	.00	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	1,770.58	1,394.05	2,800.00	2,800.00	.00	
51-40-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	.00	
51-40-270	UTILITIES	16,249.35	5,150.86	17,000.00	17,000.00	.00	
51-40-280	TELEPHONE	2,455.85	1,049.00	2,200.00	2,200.00	.00	
51-40-305	WATER COSTS	8,853.46	2,550.98	7,500.00	7,500.00	.00	
51-40-310	PROFESS/TECHNICAL SERVICES	32,756.25	14,690.00	33,600.00	39,000.00	5,400.00	~2023 new rate in 2023. \$3k/mo, \$60 over 40 hrs.
51-40-315	OTHER SERVICES/WATER PROJECTS	34,112.50	.00	.00	.00	.00	~2023
51-40-320	ENGINEERING/WATER PROJECTS	9,807.50	10,343.50	15,000.00	15,000.00	.00	
51-40-325	PROF & TECH SERVICES - LEGAL	990.00	2,218.39	3,000.00	3,000.00	.00	
51-40-330	EDUCATION AND TRAINING	675.00	.00	650.00	650.00	.00	
51-40-475	SUPPLIES/WATER PROJECTS	.00	.00	.00	.00	.00	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	500.00	500.00	.00	
51-40-490	WATER TESTS	4,152.00	5,021.00	5,500.00	5,500.00	.00	
51-40-495	WATER TREATMENT SUPPLIES	39,446.76	349.00	22,192.00	22,192.00	.00	~2023 Chlorine, 1/2 cost media
51-40-510	INSURANCE AND SURETY BONDS	4,864.88	4,969.83	5,250.00	5,250.00	.00	
51-40-515	WORKERS COMPENSATION INS	565.99	396.83	600.00	600.00	.00	
51-40-610	MISCELLANEOUS SUPPLIES	.00	225.63	200.00	200.00	.00	
51-40-620	MISCELLANEOUS SERVICES	3,388.34	23,292.23	4,200.00	4,200.00	.00	~2023 \$1200 + \$3k source protection plan, \$22k fraud to be reverse
51-40-630	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	
51-40-650	DEPRECIATION	65,787.62	.00	58,000.00	58,000.00	.00	
51-40-740	CAPITAL OUTLAY	.00	52,664.00	471,442.00	553,442.00	82,000.00	~2023 GMD hydrants, gas line, peruvian estates, shrontz est, GG lin
51-40-810	DEBT SERVICE - PRINCIPAL	.00	.00	.00	.00	.00	
51-40-820	DEBT SERVICE - INTEREST	.00	.00	.00	.00	.00	
51-40-830	INFRASTRUCTURE REPLACEMENT	49,642.18	409.41	100,000.00	100,000.00	.00	~2023 savings for future infrastructure projects
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	.00	.00	.00	.00	.00	
Total EXPENDITURES:		289,349.21	127,008.18	769,849.00	857,149.00	87,300.00	
WATER FUND Revenue Total:		310,577.21	133,671.88	769,849.00	857,149.00	87,300.00	
WATER FUND Expenditure Total:		289,349.21	127,008.18	769,849.00	857,149.00	87,300.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
	Net Total WATER FUND:	21,228.00	6,663.70	.00	.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
SEWER FUND							
CHARGES FOR SERVICES							
52-34-100	SEWER SERVICES	124,662.31	67,329.35	144,431.00	144,431.00	.00	
52-34-200	CONNECTION FEES	.00	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		124,662.31	67,329.35	144,431.00	144,431.00	.00	
MISCELLANEOUS REVENUE							
52-36-100	INTEREST EARNINGS	2,032.14	4,211.48	1,515.00	3,827.00	2,312.00	~2023 conservative update
Total MISCELLANEOUS REVENUE:		2,032.14	4,211.48	1,515.00	3,827.00	2,312.00	
Source: 38							
52-38-800	AMERICAN RECOVERY ACT	.00	.00	.00	.00	.00	
52-38-900	MISCELLANEOUS	.00	.00	.00	.00	.00	
Total Source: 38:		.00	.00	.00	.00	.00	
CONTRIBUTIONS AND TRANSFERS							
52-39-100	CONTRIBUTIONS - GENERAL FUND	.00	.00	.00	.00	.00	
52-39-200	USE OF SEWER RESERVE/PTIF	.00	.00	2,412.00	.00	2,412.00-	~2023 not needed
52-39-300	OTHER FINANCING SOURCES	.00	.00	.00	.00	.00	
Total CONTRIBUTIONS AND TRANSFERS:		.00	.00	2,412.00	.00	2,412.00-	
EXPENDITURES							
52-40-110	SALARIES AND WAGES	5,782.66	1,412.84	7,175.00	7,175.00	.00	
52-40-111	PERFORMANCE BONUS	212.50	.00	200.00	100.00	100.00-	~2023 updated bonus formula, even distribution to all emps
52-40-130	EMPLOYEE BENEFITS	130.00	30.00	120.00	120.00	.00	
52-40-131	EMPLOYER TAXES	393.38	112.34	550.00	550.00	.00	
52-40-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	100.00	100.00	.00	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	1,068.00	641.69	4,000.00	4,000.00	.00	
52-40-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	200.00	200.00	.00	
52-40-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	.00	
52-40-305	DISPOSAL COSTS	79,752.75	17,072.19	105,750.00	105,750.00	.00	
52-40-310	PROFESS/TECHNICAL SERVICES	1,017.50	.00	2,000.00	2,000.00	.00	
52-40-325	PROF & TECH SERVICES - LEGAL	759.84	.00	1,000.00	1,000.00	.00	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	

Formatted Account Number	Account Title	2021-22 Previous year Actual	2022-23 Current year Actual	2022-23 Current Budget Adopted 8/10/22	2022-22 Proposed December Amendment	2022-23 Difference	Budget Notes
52-40-510	INSURANCE AND SURETY BONDS	3,281.85	3,281.85	4,000.00	4,000.00	.00	
52-40-515	WORKERS COMPENSATION INS	314.35	215.51	400.00	400.00	.00	
52-40-610	MISCELLANEOUS SUPPLIES	.00	.00	300.00	300.00	.00	
52-40-620	MISCELLANEOUS SERVICES	2,583.23	10,421.09-	2,000.00	2,000.00	.00	~2023 bank error, this will resolve itself next month
52-40-630	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	
52-40-650	DEPRECIATION	19,553.61	.00	20,563.00	20,563.00	.00	
52-40-740	CAPITAL OUTLAY	.00	.00	.00	.00	.00	
52-40-810	DEBT SERVICE - PRINCIPAL	.00	.00	.00	.00	.00	
52-40-820	DEBT SERVICE - INTEREST	.00	.00	.00	.00	.00	
52-40-830	INFRASTRUCTURE REPLACEMENT	.00	.00	.00	.00	.00	
52-40-910	TRANSFERS TO OTHER FUNDS	.00	.00	.00	.00	.00	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	.00	.00	.00	.00	.00	
Total EXPENDITURES:		114,849.67	12,345.33	148,358.00	148,258.00	100.00-	
SEWER FUND Revenue Total:		126,694.45	71,540.83	148,358.00	148,258.00	100.00-	
SEWER FUND Expenditure Total:		114,849.67	12,345.33	148,358.00	148,258.00	100.00-	
Net Total SEWER FUND:		11,844.78	59,195.50	.00	.00	.00	
Net Grand Totals:		803,185.85	115,304.41-	.00	.00	.00	

Report Criteria:

Budget note year end periods: Current year
 Print Fund Titles
 Page and Total by Fund
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks

Town of Alta
Financial Statements
June 30, 2022



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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Town of Alta, Utah (the Town), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta, as of June 30, 2022 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
December 8, 2022

As management of the Town of Alta, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022.

History and Background of Government

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

The Town of Alta's total general fund expenditures were \$1,852,961. A majority of the operating revenue in the general fund is generated from sales tax, property tax and energy taxes. Other types of revenue include Class C Road Funds; State Liquor Funds; State Grants; business, liquor and animal licenses; and building permit fees, to name a few. The Town provides the following services within the community: administrative, planning and zoning, police services, fire protection under contract, recycling, parks and summer program, plan review and building inspection, judicial court, contract Post Office, library and community center, road improvements and community and economic development. The Town also operates fully approved sewer and culinary water systems.

Financial Highlights

During the course of the fiscal year ending June 30, 2022, the Town of Alta's overall increase to its net position of \$992,784 (change in net position) compared to the change in position reported in the prior year of \$561,823.

Having been involved for several years in Mountain Accord, a regional, interagency planning initiative focused on transportation, recreation, economy, and environment in the Wasatch Mountains, the Town of Alta remains committed to supporting an outgrowth of Mountain Accord known as the Central Wasatch Commission (CWC). CWC is an interlocal agency incorporated under the Utah Interlocal Cooperation Act with the goal of implementing the agreements reached between partners in the Mountain Accord effort.

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

Overview of the Financial Statements

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

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

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

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

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

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

The government-wide financial statements can be found on pages 9 and 10.

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

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, for accounting and reporting purposes, governmental fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, a reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliations are provided on pages 12 and 14.

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

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

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

Other information: Required supplemental information and supplemental information can be found starting on page 38 of this report.

Government-wide Financial Analysis

The tables provided hereafter show net position, changes in net position, capital assets, and debt activity for the year ended June 30, 2022. Data for the year ended June 30, 2021 (the 2021 fiscal year) is also provided for comparative purposes. The Town's net position, may serve over time, as a useful indicator of a local government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by \$6,447,485 (net position) at June 30, 2022. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,454,701 at June 30, 2021. \$2,430,117, or 38% of The Town's net position at the 2022 fiscal year end (45% at the 2021 fiscal year end) reflects its net investment in capital assets (e.g. land, buildings, machinery, equipment, and related improvements), less any related debt and accumulated depreciation. The Town uses these capital assets to house the operations of the Town such as administration, public safety, community center/library and culinary water system departments. Other assets include water and sewer transmission lines and vehicles necessary for the daily operation of various departments; consequently, these assets are not available for future spending.

The following table describes the Town's net position as of June 30, 2022 and 2021:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 3,865,232	\$ 2,798,626	\$ 900,153	\$ 739,122	\$ 4,765,385	\$ 3,537,748
Capital assets, net	1,384,487	1,329,514	1,045,630	1,122,371	2,430,117	2,451,885
Total assets	5,249,719	4,128,140	1,945,783	1,861,493	7,195,502	5,989,633
Deferred outflows of resources	123,662	86,953	-	-	123,662	86,953
Current and other liabilities	126,326	98,837	64,390	13,173	190,716	112,010
Long-term liabilities	65,222	85,274	-	-	65,222	85,274
Total liabilities	191,548	184,111	64,390	13,173	255,938	197,284
Deferred inflows of resources	615,741	424,601	-	-	615,741	424,601
Net position:						
Net investment in capital assets	1,384,487	1,329,514	1,045,630	1,122,371	2,430,117	2,451,885
Restricted:						
Roads	19,896	42,774	-	-	19,896	42,774
Impact fees	25,150	36,549	-	-	25,150	36,549
Unrestricted	3,136,559	2,197,544	835,763	725,949	3,972,322	2,923,493
Total net position	\$ 4,566,092	\$ 3,606,381	\$ 1,881,393	\$ 1,848,320	\$ 6,447,485	\$ 5,454,701

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

The Town's net position increased during 2022 by \$992,784 and increased in 2021 by \$561,823. The increase in fiscal year 2022 is primarily due to increased intergovernmental revenues of \$568,805 over the previous year, and minor increases in expenses of \$137,844 over the previous year. Expense reductions from the previous year were more notable in the Fire Department (\$79,164) and Library and Community Center (\$64,408) function. More detail on the actual expenditures in these departments is provided in the section titled "Budgetary Highlights".

Town of Alta
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

The elements of the increase in net position for the 2022 and 2021 fiscal years are as follows:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 194,732	\$ 145,140	\$ 387,241	\$ 329,825	\$ 581,973	\$ 474,965
Operating grants and contributions	45,895	180,631	46,570	34,634	92,465	215,265
Capital grants and contributions	30,897	34,260	-	-	30,897	34,260
General revenues:						
Property taxes	248,348	408,741	-	-	248,348	408,741
General sales and use tax	1,940,210	1,261,929	-	-	1,940,210	1,261,929
Energy sales and use tax	82,552	72,068	-	-	82,552	72,068
Telephone use tax	5,800	6,128	-	-	5,800	6,128
Other	9,528	6,550	-	-	9,528	6,550
Unrestricted investment earnings	10,963	7,527	3,461	4,108	14,424	11,635
Gain on sale of assets	54,149	-	-	-	54,149	-
Total revenues	2,623,074	2,122,974	437,272	368,567	3,060,346	2,491,541
Expenses:						
Legislative	13,790	17,714	-	-	13,790	17,714
Municipal building	46,225	40,604	-	-	46,225	40,604
Economic development	29,000	-	-	-	29,000	-
Judicial court	29,060	17,507	-	-	29,060	17,507
Administration	455,850	424,543	-	-	455,850	424,543
Non-departmental	28,112	26,242	-	-	28,112	26,242
Transportation	30,468	2,171	-	-	30,468	2,171
Planning and zoning	13,391	19,464	-	-	13,391	19,464
Police department	857,634	810,195	-	-	857,634	810,195
Post office	38,130	34,573	-	-	38,130	34,573
Fire department	350	79,514	-	-	350	79,514
Building inspection	19,183	19,681	-	-	19,183	19,681
Streets	36,446	9,498	-	-	36,446	9,498
Recycling	18,318	21,029	-	-	18,318	21,029
Geographic information systems	925	875	-	-	925	875
Parks	27,367	24,175	-	-	27,367	24,175
Library and community center	17,055	81,463	-	-	17,055	81,463
Homeland security	2,059	180	-	-	2,059	180
Water	-	-	289,350	190,463	289,350	190,463
Sewer	-	-	114,849	109,827	114,849	109,827
Total expenses	1,663,363	1,629,428	404,199	300,290	2,067,562	1,929,718
Change in net position	959,711	493,546	33,073	68,277	992,784	561,823
Net position - beginning	3,606,381	3,112,835	1,848,320	1,780,043	5,454,701	4,892,878
Net position - ending	\$ 4,566,092	\$ 3,606,381	\$ 1,881,393	\$ 1,848,320	\$ 6,447,485	\$ 5,454,701

Budgetary Highlights

During the fiscal year, the Town amended the general fund budget as a result of better-than-expected sales and use tax revenues. Overall the revenues budget was increased by \$100,367. The Town also amended the budget to increase expenditures by \$93,530 while also approving a transfer to the Town's capital projects fund of \$100,000.

Capital Assets

The Town's investment in capital assets, net of accumulated depreciation, amounted to \$2,430,117 as of June 30, 2022 and \$2,451,885 as of June 30, 2021. The investment includes land, buildings and related improvements, machinery and equipment, autos and trucks, and municipal utility distribution systems. The significant asset activity of the Town consisted of new dispatch system, police vehicle, and a gas conversion project.

Town of Alta
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

For the 2022 and 2021 fiscal years, capital asset activity is summarized as follows:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 899,000	\$ 899,000	\$ -	\$ -	\$ 899,000	\$ 899,000
Construction in process	-	-	-	-	-	-
Buildings and other improvements	954,526	954,526			954,526	954,526
Sewer system	-	-	848,218	848,218	848,218	848,218
Water system	-	-	2,038,842	2,030,241	2,038,842	2,030,241
Machinery and equipment	417,712	385,542	17,923	17,923	435,635	403,465
Autos and trucks	279,935	288,245	-	-	279,935	288,245
Total	<u>2,551,173</u>	<u>2,527,313</u>	<u>2,904,983</u>	<u>2,896,382</u>	<u>5,456,156</u>	<u>5,423,695</u>
Less accumulated depreciation	(1,166,686)	(1,197,799)	(1,859,353)	(1,774,011)	(3,026,039)	(2,971,810)
Total capital assets, net	<u>\$ 1,384,487</u>	<u>\$ 1,329,514</u>	<u>\$ 1,045,630</u>	<u>\$ 1,122,371</u>	<u>\$ 2,430,117</u>	<u>\$ 2,451,885</u>

Long-Term Debt

At June 30, 2022 the Town had \$108,222 in long term debt for governmental activities and \$0 for business-type activities. At June 30, 2021 the Town had \$126,274 in long term debt for governmental activities and \$0 for business-type activities. Remaining obligations consisted of termination benefits, compensated absences, and net pension obligation. The following table illustrates the debt activity over the year.

	Balance June 30, 2021	Incurred or Issued	Satisfied or Matured	Balance June 30, 2022
Governmental activities:				
Termination benefits	\$ 50,771	\$ 6,950	\$ -	\$ 57,721
Compensated absences	51,685	49,866	(51,050)	50,501
Net pension liability	23,818	-	(23,818)	-
Total governmental activities	126,274	56,816	(74,868)	108,222
Business-type activities:	-	-	-	-
Total obligations	<u>\$ 126,274</u>	<u>\$ 56,816</u>	<u>\$ (74,868)</u>	<u>\$ 108,222</u>

Next Year's Budget

The budget for the fiscal year ending June 30, 2023 was prepared using conservative expenditure/expense while still being cautious regarding the unknowns related to the local economy. As a result, the Town budgeted for decreased revenues and expenditures.

Requests for Information

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

Government-wide Financial Statements

Town of Alta
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 2,822,616	\$ 1,175,519	\$ 3,998,135
Accounts receivable			
Service fees	-	93,050	93,050
Property tax	245,490	-	245,490
Due from other governments	112,660	-	112,660
Other	386	-	386
Internal balances	368,416	(368,416)	-
Restricted cash and cash equivalents	45,046	-	45,046
Total current assets	3,594,614	900,153	4,494,767
Long-term assets			
Capital assets, net of accumulated depreciation	1,384,487	1,045,630	2,430,117
Net pension asset	270,618	-	270,618
Total long-term assets	1,655,105	1,045,630	2,700,735
Total Assets	5,249,719	1,945,783	7,195,502
Deferred outflows of resources related to pensions	123,662	-	123,662
Total assets and deferred outflows of resources	\$ 5,373,381	\$ 1,945,783	\$ 7,319,164
Liabilities, Deferred Inflows of Resources, and Net Position			
Current Liabilities			
Accounts payable	\$ 40,832	\$ 64,390	\$ 105,222
Wages and payroll taxes payable	20,007	-	20,007
Accrued expenses	2,727	-	2,727
Deposits	19,760	-	19,760
Compensated absences, current portion	43,000	-	43,000
Total current liabilities	126,326	64,390	190,716
Long-term Liabilities			
Termination benefits	57,721	-	57,721
Compensated absences	7,501	-	7,501
Net pension liability	-	-	-
Total long-term liabilities	65,222	-	65,222
Total Liabilities	191,548	64,390	255,938
Deferred Inflows of Resources			
Unavailable revenue - property tax	243,323	-	243,323
Pensions	372,418	-	372,418
Total Deferred Inflows of Resources	615,741	-	615,741
Net Position			
Nonspendable - prepaid			
Net investment in capital assets	1,384,487	1,045,630	2,430,117
Restricted			
Roads	19,896	-	19,896
Impact fees	25,150	-	25,150
Unrestricted	3,136,559	835,763	3,972,322
Total net position	4,566,092	1,881,393	6,447,485
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,373,381	\$ 1,945,783	\$ 7,319,164

Town of Alta
Statement of Activities
Year Ended June 30, 2022

Function/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions		Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
Legislative	\$ 13,790	\$ -	\$ -	\$ -	\$ (13,790)	\$ -	\$ (13,790)
Municipal building	46,225	-	-	-	(46,225)	-	(46,225)
Judicial court	29,060	36,870	-	-	7,810	-	7,810
Administration	455,850	22,400	-	4,000	(429,450)	-	(429,450)
Non-departmental	28,112	-	-	-	(28,112)	-	(28,112)
Transportation	30,468	-	-	-	(30,468)	-	(30,468)
Planning and zoning	13,391	150	-	-	(13,241)	-	(13,241)
Police department	857,634	15,375	24,045	-	(818,214)	-	(818,214)
Post office	38,130	-	21,850	-	(16,280)	-	(16,280)
Fire protection	350	-	-	-	(350)	-	(350)
Building inspection	19,183	105,437	-	-	86,254	-	86,254
Streets	36,446	14,500	-	13,568	(8,378)	-	(8,378)
Recycling	18,318	-	-	-	(18,318)	-	(18,318)
Geographic information systems	925	-	-	-	(925)	-	(925)
Parks	27,367	-	-	13,329	(14,038)	-	(14,038)
Library and community center	17,055	-	-	-	(17,055)	-	(17,055)
Homeland security	2,059	-	-	-	(2,059)	-	(2,059)
Total governmental activities	<u>1,663,363</u>	<u>194,732</u>	<u>45,895</u>	<u>30,897</u>	<u>(1,391,839)</u>	<u>-</u>	<u>(1,391,839)</u>
Business-type activities							
Water	289,350	262,579	46,570	-	-	19,799	19,799
Sewer	114,849	124,662	-	-	-	9,813	9,813
Total business-type activities	<u>404,199</u>	<u>387,241</u>	<u>46,570</u>	<u>-</u>	<u>-</u>	<u>29,612</u>	<u>29,612</u>
Total primary government	<u>\$ 2,067,562</u>	<u>\$ 581,973</u>	<u>\$ 92,465</u>	<u>\$ 30,897</u>	<u>(1,391,839)</u>	<u>29,612</u>	<u>(1,362,227)</u>
General Revenues:							
Property taxes					248,348	-	248,348
General sales and use tax					1,940,210	-	1,940,210
Energy sales and use tax					82,552	-	82,552
Telephone use tax					5,800	-	5,800
Gain on sale of assets					54,149	-	54,149
Other					9,528	-	9,528
Investment earnings					10,963	3,461	14,424
Total general revenues					<u>2,351,550</u>	<u>3,461</u>	<u>2,355,011</u>
Change in net position					959,711	33,073	992,784
Net position - beginning					<u>3,606,381</u>	<u>1,848,320</u>	<u>5,454,701</u>
Net position - ending					\$ 4,566,092	\$ 1,881,393	\$ 6,447,485

See Notes to Financial Statements

Governmental Fund Financial Statements

Town of Alta
Balance Sheet
Governmental Funds
June 30, 2022

		<u>Nonmajor Fund</u>	
		Capital	
	<u>General Fund</u>	<u>Projects Fund</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 2,173,925	\$ 648,691	\$ 2,822,616
Accounts receivable			
Property tax	245,490	-	245,490
Due from other governments	112,660	-	112,660
Other	386	-	386
Due from other funds	368,416	-	368,416
Restricted cash and cash equivalents	45,046	-	45,046
Total assets	<u>\$ 2,945,923</u>	<u>\$ 648,691</u>	<u>\$ 3,594,614</u>
Liabilities			
Accounts payable	\$ 40,832	\$ -	\$ 40,832
Wages and payroll taxes payable	20,007	-	20,007
Accrued expenses	2,727	-	2,727
Deposits	19,760	-	19,760
Total liabilities	<u>83,326</u>	<u>-</u>	<u>83,326</u>
Deferred Inflows of Resources			
Unavailable revenue - property tax	243,323	-	243,323
Total Deferred Inflows of Resources	<u>243,323</u>	<u>-</u>	<u>243,323</u>
Fund Balances			
Restricted:			
Roads	19,896	-	19,896
Impact fees	25,150	-	25,150
Committed to termination benefits	100,000	-	100,000
Assigned to capital projects	-	648,691	648,691
Unassigned	2,474,228	-	2,474,228
Total fund balances	<u>2,619,274</u>	<u>648,691</u>	<u>3,267,965</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,945,923</u>	<u>\$ 648,691</u>	<u>\$ 3,594,614</u>

Town of Alta
Reconciliation of the Governmental Fund Balance Sheet
To the Statement of Net Position
June 30, 2022

Total fund balances - Governmental Funds	\$ 3,267,965
Amounts reported for governmental activities in the statement of net position is difference because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	1,384,487
Net pension asset balance is not a current financial resource and therefore are not reported in the governmental funds.	270,618
Deferred outflows of resources related to pension are not applicable to the current period and therefore, are not reported in the governmental funds.	123,662
Long-term liabilities, including capital leases, termination benefits, compensated absences, and the net pension liability are not payable in the current period and therefore, are not reported in the governmental funds.	
Termination benefits	(57,721)
Compensated absences	(50,501)
Deferred inflows of resources related to pensions are not applicable to the current period and therefore, are not reported in the governmental funds.	(372,418)
Total Net Position - Governmental Activities	<u>\$ 4,566,092</u>

Town of Alta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

		Nonmajor Fund Capital	
	General Fund	Projects Fund	Total
Revenues			
Taxes	\$ 2,276,910	\$ -	\$ 2,276,910
Licenses and permits	122,577	-	122,577
Intergovernmental	68,692	-	68,692
Charges for services	35,285	-	35,285
Fines and forfeitures	36,870	-	36,870
Contributions	4,100	-	4,100
Interest income	8,043	2,920	10,963
Impact fees	4,000	-	4,000
Miscellaneous	9,528	-	9,528
Total revenues	<u>2,566,005</u>	<u>2,920</u>	<u>2,568,925</u>
Expenditures			
Current:			
Legislative	13,790	-	13,790
Municipal building	32,059	-	32,059
Economic development	29,000	-	29,000
Judicial court	29,060	-	29,060
Administration	498,621	-	498,621
Non-departmental	27,652	-	27,652
Transportation	30,468	-	30,468
Planning and zoning	13,391	-	13,391
Police department	908,566	-	908,566
Post office	36,659	-	36,659
Building inspection	19,183	-	19,183
Streets	36,446	-	36,446
Recycling	18,318	-	18,318
Geographic information systems	195	-	195
Parks	19,319	-	19,319
Library and community center	16,293	-	16,293
Homeland security	1,339	-	1,339
Capital outlay:			
Administration	12,935	-	12,935
Municipal building	18,857	-	18,857
Police department	89,815	-	89,815
Geographic information systems	995	-	995
Total expenditures	<u>1,852,961</u>	<u>-</u>	<u>1,852,961</u>
Revenues over (under) expenditures	<u>713,044</u>	<u>2,920</u>	<u>715,964</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	54,149	-	54,149
Transfers in	52,212	100,000	152,212
Transfers out	(100,000)	(52,212)	(152,212)
Total other financing sources	<u>6,361</u>	<u>47,788</u>	<u>54,149</u>
Net Change in Fund Balance	719,405	50,708	770,113
Fund balance - Beginning of Year	<u>1,899,869</u>	<u>597,983</u>	<u>2,497,852</u>
Fund Balance - End of Year	<u>\$ 2,619,274</u>	<u>\$ 648,691</u>	<u>\$ 3,267,965</u>

Town of Alta
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of the Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds	\$	770,113
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Amounts reported for governmental activities in the statement of activities are different because:

The governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current year, these amounts were as follows:

Acquisition of capital assets		122,602
Depreciation expense		(67,629)

The governmental funds report activity related to long-term liabilities as revenues and expenditures when incurred, however, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred. These adjustments reflect the changes from entering into a new lease, making payments on those leases, and changes in the termination benefit and compensated absence balances:

Change in termination benefits		(6,950)
Change in compensated absences		1,184

Pension expense is not reported at the governmental fund level but is reported in the statement of activities.		140,391
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Change in Net Position of Governmental Activities	\$	959,711
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Proprietary Fund Financial Statements

Town of Alta
Statement of Net Position
Proprietary Funds
June 30, 2022

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 576,928	\$ 598,591	\$ 1,175,519
Accounts receivable	31,411	61,639	93,050
Total current assets	608,339	660,230	1,268,569
Long-term assets			
Capital assets			
Sewer system	848,218	-	848,218
Water system	-	2,038,841	2,038,841
Other machinery and equipment	-	17,923	17,923
Accumulated depreciation	(668,863)	(1,190,489)	(1,859,352)
Total long-term assets	179,355	866,275	1,045,630
Total Assets	787,694	1,526,505	2,314,199
Liabilities			
Current Liabilities			
Accounts payable	17,966	46,424	64,390
Due to other funds	10,046	358,370	368,416
Total liabilities	28,012	404,794	432,806
Net Position			
Net investment in capital assets	179,355	866,275	1,045,630
Unrestricted	580,327	255,436	835,763
Total net position	\$ 759,682	\$ 1,121,711	\$ 1,881,393

Town of Alta
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
June 30, 2022

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Revenues			
Service fees	\$ 124,662	\$ 262,579	\$ 387,241
Total operating revenues	124,662	262,579	387,241
Operating Expenses			
Sewage disposal	79,753	-	79,753
Water costs	-	8,853	8,853
Depreciation	19,554	65,788	85,342
Personnel services	6,518	7,033	13,551
Materials, supplies and services	9,024	207,676	216,700
Total operating expenses	114,849	289,350	404,199
Operating Income	9,813	(26,771)	(16,958)
Non-Operating Revenue			
Intergovernmental	-	46,570	46,570
Interest income	2,032	1,429	3,461
Net non-operating revenue	2,032	47,999	50,031
Change in Net Position	11,845	21,228	33,073
Net Position, Beginning of Year	747,837	1,100,483	1,848,320
Net Position, End of Year	\$ 759,682	\$ 1,121,711	\$ 1,881,393

Town of Alta
Statement of Cash Flow
Proprietary Funds
Year Ended June 30, 2022

	Sewer Enterprise Fund	Water Enterprise Fund	Total
Operating Activities			
Receipts from customers	\$ 124,657	\$ 247,036	\$ 371,693
Payments to suppliers	(83,703)	(170,384)	(254,087)
Payments to employees	(6,518)	(7,033)	(13,551)
Net Cash from Operating Activities	<u>34,436</u>	<u>69,619</u>	<u>104,055</u>
Non-Capital Financing Activities			
Payments on internal balances	(7,011)	(43,824)	(50,835)
Intergovernmental revenues	-	46,570	46,570
Net Cash used for Non-Capital Financing Activities	<u>(7,011)</u>	<u>2,746</u>	<u>(4,265)</u>
Capital Financing Activities			
Purchase of capital assets	-	(8,601)	(8,601)
Net Cash used for Capital Financing Activities	<u>-</u>	<u>(8,601)</u>	<u>(8,601)</u>
Investment Activities			
Interest earned on cash and cash equivalents	2,030	1,429	3,459
Net Change in Cash and Cash Equivalents	29,455	65,193	94,648
Cash and Cash Equivalents, Beginning of Year	547,473	533,398	1,080,871
Cash and Cash Equivalents, End of Year	<u>\$ 576,928</u>	<u>\$ 598,591</u>	<u>\$ 1,175,519</u>
Reconciliation of Operating Income (loss) to Net Cash from (used by) Operating Activities			
Operating Income	\$ 9,813	\$ (26,771)	\$ (16,958)
Adjustments to reconcile operating gain to net cash from operating activities:			
Depreciation	19,554	65,788	85,342
Changes in assets and liabilities:			
Accounts receivable	(3)	(15,543)	(15,546)
Accounts payable	5,072	46,145	51,217
Net Cash from (used by) Operating Activities	<u>\$ 34,436</u>	<u>\$ 69,619</u>	<u>\$ 104,055</u>

Notes to the Financial Statements

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

B. Basis of Accounting

Basis of Presentation

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

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

As per the above criteria, the Town's General, Water, and Sewer funds are major funds. The only nonmajor fund is the Capital Projects fund.

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

Governmental Fund Types

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

Aggregate Remaining Fund Information – The Town's only nonmajor fund is the Capital Projects fund. The fund is established to account for resources devoted to major capital projects other than those financed by the proprietary funds.

Proprietary Fund Types

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

D. Reconciliation of Government-wide and Fund Financial Statements

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

E. Use of Estimates

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

F. Cash and Investments (Cash Equivalents)

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

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

G. Fund Balances – General Fund

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

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

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

H. Capital Assets

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

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

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

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

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

I. Pensions

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

J. Deferred Outflows of Resources and Deferred Inflows of Resources

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

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

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

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

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

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

L. Sales and Related Taxes – Revenue

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

M. Interfund Receivables and Payables

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

N. Budgetary Basis

Budgets are prepared by the Town on the modified accrual basis of accounting, the same basis which is used for financial reporting. The budget presented was first adopted by the Town in June 2021. The Council held a public meeting to officially amend the budget in June 2022. Appropriations may not legally be made in excess of budgeted amounts by department.

O. Risk Management

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

NOTE 2: Cash Deposits and Investments (Cash Equivalents)

Cash Deposits – At year end, the Town’s cash balances on deposit were \$748,482 in total within two different banking institutions. \$248,481 of the Town’s cash deposits exceeded the federal depository insurance limit. No deposits are collateralized. The carrying value of the Town’s cash deposits were \$661,558.

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

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

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

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

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

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

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

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

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

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

Level 3: Unobservable inputs.

At June 30, 2022, the Town had \$3,381,623 in the Utah State Public Treasurers' Investment Fund. The fair value of these investments were \$3,367,652 and valued by applying the June 30, 2022 fair value factor, as determined by the Utah State Treasurer, to the Town's average daily balance in the Fund. Such valuation is considered a Level 2 valuation for GASB 72 purposes.

	June 30 2022	Fair Value Measurements		
		Level 1	Level 2	Level 3
Public Treasurer's Investment Fund	\$ 3,367,652	\$ -	\$ 3,367,652	\$ -
Total investments by fair value	\$ 3,367,652	\$ -	\$ 3,367,652	\$ -

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

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

Cash and Cash Equivalents

Cash	\$ 661,558
Utah Public Treasurer's Investment Fund	<u>3,381,623</u>
Cash and cash equivalents (fair value)	<u><u>\$ 4,043,181</u></u>

As Reported on the Statement of Net Position:

Cash and cash equivalents	\$ 3,998,135
Restricted cash and cash equivalents	<u>45,046</u>
Total cash and cash equivalents	<u><u>\$ 4,043,181</u></u>

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

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

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

NOTE 3: Capital Assets

The following two tables summarize the changes in capital assets for governmental and business-type activities during the year ended June 30, 2022:

	Balance June 30, 2021	Additions	Transfers or Deletions	Balance June 30, 2022
Governmental activities				
Capital assets not being depreciated				
Land acquisition costs	\$ 899,000	\$ -	\$ -	\$ 899,000
Construction in process	-	13,559	(13,559)	-
Total capital assets not being depreciated	899,000	13,559	(13,559)	899,000
Capital assets being depreciated				
Buildings and other improvements	954,526	-	-	954,526
Machinery and equipment	385,542	67,222	(35,052)	417,712
Autos and trucks	288,245	55,380	(63,690)	279,935
Total capital assets being depreciated	1,628,313	122,602	(98,742)	1,652,173
Accumulated depreciation				
Buildings and other improvements	(727,757)	(16,991)	-	(744,748)
Machinery and equipment	(299,640)	(16,492)	35,052	(281,080)
Autos and trucks	(170,402)	(34,146)	63,690	(140,858)
Total accumulated depreciation	(1,197,799)	(67,629)	98,742	(1,166,686)
Total capital assets being depreciated, net	430,514	54,973	-	485,487
Governmental activities capital assets, net	<u>\$ 1,329,514</u>	<u>\$ 68,532</u>	<u>\$ (13,559)</u>	<u>\$ 1,384,487</u>
Business-type activities				
Capital assets being depreciated				
Sewer system	\$ 848,218	\$ -	\$ -	\$ 848,218
Water system	2,030,241	8,601	-	2,038,842
Other machinery and equipment	17,923	-	-	17,923
Total capital assets being depreciated	2,896,382	8,601	-	2,904,983
Accumulated depreciation				
Sewer system	(649,309)	(19,554)	-	(668,863)
Water system	(1,109,913)	(65,076)	-	(1,174,989)
Other machinery and equipment	(14,789)	(712)	-	(15,501)
Total accumulated depreciation	(1,774,011)	(85,342)	-	(1,859,353)
Total capital assets being depreciated, net	1,122,371	(76,741)	-	1,045,630
Business-type activities capital assets, net	<u>\$ 1,122,371</u>	<u>\$ (76,741)</u>	<u>\$ -</u>	<u>\$ 1,045,630</u>

NOTE 3: Capital Assets (Continued)

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

	Depreciation Expense
Governmental activities:	
Municipal building	\$ 14,166
Administration	1,334
Non-departmental	460
Police department	39,588
Post office	1,471
Fire protection	350
Geographic information systems	730
Parks	8,048
Library and community center	762
Homeland security	720
Total depreciation expense - governmental activities	<u>\$ 67,629</u>
Business-type activities:	
Sewer	19,554
Water	65,788
Total depreciation expense - business-type activities	<u>\$ 85,342</u>

NOTE 4: Obligations Payable

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

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Governmental activities					
Termination benefits	\$ 50,771	\$ 6,950	\$ -	\$ 57,721	\$ -
Compensated absences	51,685	49,866	(51,050)	50,501	43,000
Net pension liability	23,818	-	(23,818)	-	-
Total governmental activities	<u>126,274</u>	<u>56,816</u>	<u>(74,868)</u>	<u>108,222</u>	<u>43,000</u>
Business-type activities	-	-	-	-	-
Total long-term liabilities	<u>\$ 126,274</u>	<u>\$ 56,816</u>	<u>\$ (74,868)</u>	<u>\$ 108,222</u>	<u>\$ 43,000</u>

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

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

NOTE 4: Obligations Payable (Continued)

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

NOTE 5: Contingencies

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

NOTE 6: Employee Retirement Systems and Pension Plans

Plan Description

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

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employee's System) is a multiple employer cost sharing public employee retirement system;

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

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

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

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

Benefits Provided

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

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2022 are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	N/A	16.07%	0.62%
Noncontributory System			
15 Local Government Div - Tier 1	N/A	18.47%	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.69%	10.00%

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

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

For fiscal year ended June 30, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 77,296	N/A
Tier 2 Public Employees System	29,256	-
Tier 2 DC Only System	3,022	N/A
Total Contributions	\$ 109,574	\$ -

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

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

At June 30, 2022, we reported a net pension asset of \$270,618 and a net pension liability of \$0.

	(Measurement Date): December 31, 2021				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2020	Change (Decrease)
Noncontributory System	\$ 267,624	\$ -	0.0467294%	0.0445883%	0.0021411%
Tier 2 Public Employees System	\$ 2,994	\$ -	0.0070729%	0.0065831%	0.0004898%
Total	\$ 270,618	\$ -			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2022, we recognized pension expense of (\$30,847).

At June 30, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	\$ 29,485	\$ 386
Changes in assumptions	27,909	1,755
Net difference between projected and actual earnings	-	367,717
Changes in proportion and differences between contributions and proportionate share of contributions	10,648	2,560
Contributions subsequent to the measurement date	55,620	-
	<u>\$ 123,662</u>	<u>\$ 372,418</u>

\$55,620 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (57,731)
2023	(101,272)
2024	(88,249)
2025	(60,593)
2026	601
Thereafter	2,868

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

For the year ended June 30, 2022, we recognized pension expense of (\$41,262).

At June 30, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	\$ 28,031	\$ -
Changes in assumptions	25,118	1,727
Net difference between projected and actual earnings	-	360,320
Changes in proportion and differences between contributions and proportionate share of contributions	8,743	2,560
Contributions subsequent to the measurement date	37,308	-
	<u>\$ 99,200</u>	<u>\$ 364,607</u>

\$37,308 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (56,361)
2023	(99,510)
2024	(86,976)
2025	(59,868)
2026	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2022, we recognized pension expense of \$10,414.

At June 30, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	\$ 1,454	\$ 386
Changes in assumptions	2,791	28
Net difference between projected and actual earnings	-	7,397
Changes in proportion and differences between contributions and proportionate share of contributions	1,905	-
Contributions subsequent to the measurement date	18,312	-
	<u>\$ 24,462</u>	<u>\$ 7,811</u>

\$18,312 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (1,370)
2023	(1,762)
2024	(1,273)
2025	(725)
2026	601
Thereafter	2,868

Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 – 9.75 percent, average, including inflation
Investment Rate of Return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

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

The actuarial assumptions used in the January 1, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	37.00%	6.58%	2.43%
Debt securities	20.00%	-0.28%	-0.06%
Real assets	15.00%	5.77%	0.87%
Private equity	12.00%	9.85%	1.18%
Absolute return	16.00%	2.91%	0.47%
Cash and cash equivalents	0.00%	-1.01%	0.00%
Totals	100.00%		4.89%
Inflation			2.50%
Expected arithmetic nominal return			7.39%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

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

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 143,910	\$ (267,624)	\$ (610,969)
Tier 2 Public Employees System	17,836	(2,994)	(18,986)
Total	\$ 161,746	\$ (270,618)	\$ (629,955)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The town of Alta participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30th were as follows:

	2022	2021	2020
401(k) Plan			
Employer Contributions	\$ 21,390	\$ 19,560	\$ 19,480
Employee Contributions	52,098	33,147	30,102
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 10,315	\$ 11,373	\$ 13,808

NOTE 7: Interfund Balances and Transfers

The Town has interfund balances relating to amounts advanced from/to other funds. As of June 30, 2022, these internal balances consisted of the following:

	<u>Due from other funds</u>	<u>Due to other funds</u>
Governmental fund:		
General fund	\$ 368,416	\$ -
Proprietary funds		
Sewer fund	-	10,046
Water fund	-	358,370
Totals	<u>\$ 368,416</u>	<u>\$ 368,416</u>

As of June 30, 2022 transfers between funds consisted of the following:

	<u>Transfers in</u>	<u>Transfers out</u>
Governmental funds:		
General fund	\$ 52,212	\$ 100,000
Capital Projects fund	100,000	52,212
Totals	<u>\$ 152,212</u>	<u>\$ 152,212</u>

These amounts were transferred to help fund future projects of the Town.

Required Supplementary Information

Town of Alta
Schedule of the Proportionate Share of the Net Pension Liability
Measurement Date of December 31, 2021
June 30, 2022
Last 10 Years*

Measurement Date December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2021	0.0467294%	\$ (267,624)	\$ 449,830	(59.49%)	108.7%
2020	0.0445883%	22,871	426,736	5.36%	99.2%
2019	0.0426131%	160,603	410,144	39.16%	93.7%
2018	0.0466123%	343,240	465,103	73.80%	87.0%
2017	0.0465996%	204,167	460,096	44.37%	90.2%
2016	0.0484515%	311,118	475,177	65.47%	87.3%
2015	0.0452258%	255,910	424,927	60.22%	87.8%
2014	0.0445358%	193,385	420,073	46.04%	90.2%
Tier 2 Public Employees Systems					
2021	0.0070729%	\$ (2,994)	\$ 131,012	(2.29%)	103.8%
2020	0.0065831%	947	105,287	0.90%	98.3%
2019	0.0073132%	1,645	101,651	1.62%	96.5%
2018	0.0044984%	1,927	52,327	3.68%	90.8%
2017	0.0041451%	365	40,561	0.90%	97.4%
2016	0.0051166%	571	41,960	1.36%	95.1%
2015	0.0061727%	(13)	39,880	(0.03%)	100.2%
2014	0.0091622%	(278)	45,043	(0.62%)	103.5%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the district will present information for those years for which information is available.

Town of Alta
Schedule of Contributions
Year Ended June 30, 2022
Last 10 Fiscal Years*

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2022	\$ 77,296	\$ 77,296	\$ -	\$ 457,974	16.88%
2021	73,484	73,484	-	431,474	17.03%
2020	71,199	71,199	-	416,704	17.09%
2019	70,922	70,922	-	442,266	16.04%
2018	78,304	78,304	-	478,487	16.36%
2017	75,067	75,067	-	461,238	16.28%
2016	73,495	73,495	-	448,477	16.39%
2015	67,158	67,158	-	409,786	16.39%
2014	70,781	70,781	-	454,178	15.58%
Tier 2 Public Employees System**					
2022	\$ 29,256	\$ 29,256	-	\$ 182,056	16.07%
2021	16,518	16,518	-	104,547	15.80%
2020	16,547	16,547	-	105,662	15.66%
2019	12,572	12,572	-	80,902	15.54%
2018	6,458	6,458	-	42,741	15.11%
2017	6,149	6,149	-	41,240	14.91%
2016	6,069	6,069	-	40,706	14.91%
2015	7,047	7,047	-	47,172	14.94%
2014	2,832	2,832	-	20,242	13.99%
Tier 2 Public Employees DC Only**					
2022	\$ 3,022	\$ 3,022	-	\$ 45,177	6.69%
2021	2,477	2,477	-	37,025	6.69%
2020	2,456	2,456	-	36,718	6.69%
2019	2,436	2,436	-	36,408	6.69%
2018	2,447	2,447	-	36,573	6.69%
2017	2,249	2,249	-	33,620	6.69%
2016	2,190	2,190	-	32,729	6.69%
2015	1,301	1,301	-	19,362	6.72%
2014	-	-	-	-	0.00%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the district will present information for those years for which information is available.

** Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created July 1, 2011.

NOTE 1: Changes in Assumptions

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

Town of Alta
Budgetary Comparison – General Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Taxes	\$ 1,610,906	\$ 1,620,906	\$ 2,276,910	\$ 656,004
Licenses and permits	46,100	94,740	122,577	27,837
Intergovernmental	79,558	81,147	68,692	(12,455)
Charges for services	9,390	23,050	35,285	12,235
Fines and forfeitures	23,000	25,000	36,870	11,870
Contributions	4,000	4,050	4,100	50
Interest income	7,500	7,500	8,043	543
Impact fees	2,000	4,000	4,000	-
Miscellaneous	24,100	46,528	9,528	(37,000)
Total revenues	1,806,554	1,906,921	2,566,005	659,084
Expenditures				
Current:				
Legislative	20,300	20,300	13,790	6,510
Municipal building	68,750	50,750	32,059	18,691
Economic development	42,000	42,000	29,000	13,000
Judicial court	24,735	29,735	29,060	675
Administration	512,687	504,383	498,621	5,762
Non-departmental	30,519	30,519	27,652	2,867
Transportation	29,200	34,200	30,468	3,732
Planning and zoning	21,675	31,950	13,391	18,559
Police department	948,050	983,861	908,566	75,295
Post office	35,128	36,858	36,659	199
Building inspection	10,300	11,946	19,183	(7,237)
Streets	41,000	41,000	36,446	4,554
Recycling	21,800	21,800	18,318	3,482
Geographic information systems	3,833	2,333	195	2,138
Parks	54,510	54,882	19,319	35,563
Library and community center	31,650	31,650	16,293	15,357
Homeland security	-	-	1,339	(1,339)
Capital Outlay				
Municipal building	6,000	19,000	18,857	143
Administration	-	13,000	12,935	65
Police department	56,000	90,000	89,815	185
Geographic information systems	-	1,500	995	505
Total expenditures	1,958,137	2,051,667	1,852,961	198,706
Revenues over (under) expenditures	(151,583)	(144,746)	713,044	460,378
Other Financing Sources (uses)				
Proceeds from sale of capital assets	45,000	54,149	54,149	
Transfers from other funds	166,000	166,000	52,212	(113,788)
Transfers to other funds	(59,417)	(100,000)	(100,000)	-
Total other financing sources	151,583	120,149	6,361	(113,788)
Net Change in Fund Balance	\$ -	\$ (24,597)	719,405	\$ 346,590
Fund balance - Beginning of Year			1,899,869	
Fund Balance - End of Year			\$ 2,619,274	

Supplementary Information

Town of Alta

Budgetary Comparison – Nonmajor Fund: Capital Projects Fund

For the year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance of Final Budget
Revenues				
Interest income	\$ 500	\$ 500	\$ 2,920	\$ 2,420
Total revenues	500	500	2,920	2,420
Expenditures				
Current:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	500	500	2,920	2,420
Other Financing Sources (uses)				
Transfers from other funds	59,417	59,417	100,000	40,583
Transfers to other funds	(105,000)	(105,000)	(52,212)	52,788
Total other financing sources	(45,583)	(45,583)	47,788	93,371
Net Change in Fund Balance	<u>\$ (45,083)</u>	<u>\$ (45,083)</u>	50,708	<u>\$ 95,791</u>
Fund balance - Beginning of Year			597,983	
Fund Balance - End of Year			<u>\$ 648,691</u>	

**Reporting Required by *Government Auditing Standards*
and *State Compliance Audit Guide***



GILBERT & STEWART

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alta (the Town), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 8, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alta Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
December 8, 2022



GILBERT & STEWART

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE STATE COMPLIANCE AUDIT GUIDE

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

Report on Compliance

We have audited the Town of Alta's ("the Town") compliance with the applicable state compliance requirements described in the State Compliance Audit Guide, issued by the Office of the State Auditor, that could have a direct and material effect on the Town for the year ended June 30, 2022.

State compliance requirements were tested for the year ended June 30, 2022 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fees
Restricted Taxes and Related Revenues
Cash Management
Utah Retirement System

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the Town's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the Town's compliance with those requirements.

Opinion on Compliance

In our opinion, the Town of Alta complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Sincerely,

Gilbert & Stewart

Gilbert & Stewart, CPA's
Provo, Utah
December 8, 2022



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December 14, 2022 Alta Town Council Meeting

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22 – 34	FY 2023 Budget YTD



Administrator's overview for the December 14,2022, Town Council meeting

- The construction season is essentially over for the winter. We ended up our year working on 22 new permits with a couple now on hold until spring. Stated value submitted for the projects is just over \$11,000,000.
- Grizzly Gulch Water Line, even though ASL kept summer road plowed far later than usual which would have facilitated work on the Grizzly Gulch water line, that line was not completed due to delays in response from the Shrontz Estate to our April 11th offer to pay for the line. We will restart that project next spring.
- The gas line to convert the emergency generator for the Grizzly system from propane to natural gas has been finished. The meter has been set and the Service Area has fabricated a custom meter cover box to meet Dominion Energy's specifications. Winter came on strong and final testing and inspection were not completed. That will be done next spring. The system is still reliable with the propane set up until the final conversion activities are completed. Dominion was not able to do the work to convert the mine entrance from electric to gas this year but plans to get an earlier start next year.
- Community Center, the above picture shows a proposal for the Community Center in the location of the current CC/Library/Post Office/Old Fire Station garages done in 2003. The complete study is on the town's website. The firm that did that study has disbanded, but I found one of the architects involved in the study. He will be updating the program and costs and will analyze the structure which looks like it would fit on the site to give us information and options on how we might proceed. That site, like the site of the recent Community Center study just to the west, is part of the land obtained from the Forest, fee free. It is time to move forward on either improving the existing structure or replacing it with a new one. Updates on costs and how the conceptual structure fits on our parcel will be provided as the information comes in.
- Dark Skies now is in the black box of Dr. Mendoza working with the Dark Sky Association to discover what the town needs to do to proceed toward certification. More information will be passed on to you as it is provided.
- Town Park, we have an on-slope slide and a swing set in storage. They were removed sometime in the past due to insurance concerns. The Utah Local Governments Trust has Certified Playground Inspectors that are now on standby to review our equipment to see if it can be reinstalled to satisfy safety standards.
- The town's bank accounts were hacked the day before Thanksgiving and on Friday December 2nd. We have followed up with the banks, scanned all our computers for spy or malware and changed access codes. The cyber criminals are getting better and better. We are still working on improvements and changes to the bank services to help prevent these hacks in the future.
- If any of you would like more details or have any questions on any of the above, never hesitate to call.

Alta Town Council



Staff Report:

December 14, 2022

To: Town Council

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

Date Written: December 7, 2022

Town Clerk – Jen

- Post Office – this holiday season, we will be offering extended hours. From 12/15 – 2/15/2023 the post office will be open Monday – Saturday from 9am until 2pm. In order to allow staff time to process incoming mail we encourage you to plan your daily PO trips a little later during this busy time.
- FY22 Audit work completed with Gilbert & Stewart
- Preparation for December Budget Amendment – separate highlights document.
- The Mayor approved the issuance of staff bonuses next pay period. All full-time employees will be getting the same amount and part-time staff will be getting a fraction based on hours worked.
- During bank reconciliations some fraudulent activity was discovered coming out of our water checking account with Zions. John is working with the bank to recover about \$21,000 in funds that were electronically transferred on 11/29 (3 separate transactions). We are letting the bank go through its process and will keep you posted.

Deputy Town Clerk - Molly

- Business License Renewals are near complete.
- Dog Licenses – Annual Renewal forms sent on 12/1
- Council Meeting Dog License Reporting: Temporary dog licenses issued with a start date between 11/3/2022 and 12/2/2022.
 - Tobias Doeblner (1 day) 11/7/2022
 - Hugh Ferguson (8 days) 11/18/2022
 - Sophie Danforth (3 days) 11/18/2022
 - John Lafferty (26 days) 11/20/2022
 - Art Herman (5 days) 11/23/2022
 - Lara Herman (5 days) 11/23/2022
 - Tricia Petzold (30 days) 11/25/2022
 - Alison Gold (5 days) 11/29/2022
 - Penny Heatley (4 days) 12/2/2022

Alta Justice Court - Molly

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
 - Next court date – Thursday, December 15, 2022

Alta Town Council

Staff Report



To: Town Council

From: Chris Cawley, Assistant Town Administrator

Re: December 2022 Town Council Meeting

Date: December 5, 2022

Attachments:

Community Renewable Energy Program Updates

The Town of Alta continues to participate in the Community Renewable Energy Program (the Program) along with 18 other Utah communities that seek to obtain all their electricity from renewable sources by 2030. These communities represent more than 25% of Rocky Mountain Power's entire electric load in Utah.

A key milestone in the process of developing renewable energy resources to serve participating communities is for the Community Renewable Energy Agency and Rocky Mountain Power (RMP) to submit an application to the Utah Public Service Commission (PSC). At the December 5th meeting of the Agency Board, the Program Design Committee informed the board that RMP and the Agency would not be ready to submit the application by the end of December, which has been the Agency's goal. Instead, RMP and the Agency plan to submit an application by the end of March, and the PSC has indicated it could take between 3 and 6 months to review the application. This will delay the need for participating communities including Alta to adopt the model ordinance finalizing Alta's participation in the Program until the third quarter of 2023.

Also in the December Board meeting, the Board voted to adopt three programmatic strategies to mitigate bill impacts to low-income utility customers in participating communities. These strategies include the following:

- A monthly bill credit to help offset any increase in costs if Program resources are more expensive than the RMP "standard offer mix." Other participating customers would cover the cost to provide the bill credits, although this surcharge would not exceed \$0.70/month
- A waiver for termination fees that other participating customers will pay if they decide to opt out of the program after the first two billing cycles following Program launch

- The Board voted to ask RMP to explore creating an option for individual utility customers to donate additional amounts to the enhanced monthly bill credit

There are no RMP customers in Alta that qualify as low-income. However, applying these strategies may have modest impacts on the cost for other customers to participate in the Program.

North Side Parking, 22-23 Ski Season

The Town of Alta collected requests for North Side Parking permits from eligible residents, property owners, and local businesses in October and November. The Town and Alta Ski Area reviewed the requests for permits and decided to grant all of them. Some entities requested more permits than were issued last year, but the total number of permits requested was roughly equivalent to the number of parking spaces available on the north side of SR 210, between Our Lady of the Snows and the Grizzly Gulch parking area.

Interstate Parking is contacting permit holders to complete registration and take payment during the week of December 5th. The Town will be in touch with Interstate throughout the week to make sure we are able to contact all permit holders, so that everyone is in the system when permits are required beginning on December 16th.

UTA Ski Bus Service Changes and the “Alta Town and Resort Shuttle”

Due to driver shortages, the Utah Transit Authority (UTA) Ski Bus Service to Alta has been reduced to Route 994 only. Buses will run every 30 minutes. The only Alta bus stop in service this winter will be the Wildcat/Goldminer's Daughter Lodge Parking Lot via SR 210. Route 994 will not travel along the Alta Bypass Road unless the Hellgate-Superior section of SR 210 is closed. Service runs from December 11th through April 15, 2023.

Several local partners are contributing funding to supplement the Alta Resort Shuttle Service provided by Alta Shuttle. These partners include UTA, Alta Ski Area, Snowbird, the Snowpine Lodge, the Rustler Lodge, and the Alta Lodge. The “Alta Town and Resort Shuttle” is free of charge and will meet bus riders at the UTA Goldminer's Daughter bus stop to transport riders to the lodges and the Albion Base Area. The Shuttle will also bring bus riders back down-canyon from Albion base area to the UTA Goldminer's Daughter bus stop in order to catch the 994 to the Salt Lake Valley. The Alta Town and Resort Shuttle will service residents and guests on the Alta Bypass Road, stopping at the UTA Cliff Lodge bus stop as well as the old UTA stop along the Bypass Road.

The Shuttle will operate on a schedule that will be posted online and at the Wildcat and Albion bus stops.

[Click here for the UTA Route 994 Schedule](#)

[Click here for more information UTA Ski Bus Service for 2022-2023](#)



Alta Marshal's Office Monthly Reporting

The monthly staff report is a summary of incidents responded to by the Marshal's Office. It generally does not include investigative information and final disposition of incidents (for example, whether or not a citation was issued). The report is representative of a calendar month's activity.

Commonly asked questions:

Q- what is a Forest Service patrol?

A- the Marshal's Office is contracted by the Forest Service to spend a certain amount of time patrolling federal lands. Our database tracks time officers are in on the Albion Summer Road or in Albion Basin.

Q- what is included in a "Watershed Enforcement"?

A- violations include prohibited animals, illegal camping, off-road vehicles, and depositing waste materials onto a watershed area.

Q- why do you use the term "Mental Subject"?

A- this is a design function of the software we use and is not editable. Cases involving a mental health component are commonly classified in this manner.

Q- why don't you provide more details?

A- much of the information contained in the database is classified as a **Protected Record** under the Utah Government Records Access and Management Act. We do not release information about victims, juveniles, investigations, and suspects unless they are charged with a crime.

Please note that incidents are sometimes reclassified as an investigation moves forward. An example might be a trespassing report is taken but sometime later, property is discovered missing. The case could be updated to a burglary in the database but the original monthly report to the Town Council remains unchanged. These updates can appear in a report of annual activity.

Also, an incident may have multiple classifications, for example a road closure may also be an avalanche control event. Although displayed separately, they are a single record in the database.

Please contact Town Marshal Mike Morey at morey@townofalta.com to request information relating a specific incident.

Department Incident Activity Report

December 14, 2022

Consent Agenda - Alta Town Council

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Date Reported: 11/01/2022 - 11/30/2022 | Show Subclasses: True



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

Classification	Events Rptd	Unfounded	Actual	Clr Arrest	Clr Exception	Clr Juveniles	Total Clr	Percent Clr
AGENCY ASSIST	3	0	3	0	0	0	0	0.0
Assist Other Agency	3	0	3	0	0	0	0	0.0
AVALANCHE	3	0	3	0	0	0	0	0.0
CONTROL	3	0	3	0	0	0	0	0.0
FOREST SERVICE	1	0	1	0	0	0	0	0.0
PATROL	1	0	1	0	0	0	0	0.0
INTERLODGE	4	0	4	0	0	0	0	0.0
HELLGATE-SUPERIOR CLOSURE	2	0	2	0	0	0	0	0.0
TOA CLOSURE	1	0	1	0	0	0	0	0.0
VIOLATION	1	0	1	0	0	0	0	0.0
MEDICAL	1	0	1	0	0	0	0	0.0
EMERGENCY	1	0	1	0	0	0	0	0.0
MENTAL SUBJECT	1	0	1	0	0	0	0	0.0
Mental Subject	1	0	1	0	0	0	0	0.0
MISSING PERSON	1	0	1	0	0	0	0	0.0
Missing Person	1	0	1	0	0	0	0	0.0
MOTORIST	14	0	14	0	0	0	0	0.0
ASSIST	14	0	14	0	0	0	0	0.0
PROPERTY	7	0	7	0	0	0	0	0.0
CHECK	5	0	5	0	0	0	0	0.0
DAMAGE	1	0	1	0	0	0	0	0.0
Lost Property	1	0	1	0	0	0	0	0.0
ROAD CLOSURE	3	0	3	0	0	0	0	0.0
HELLGATE-SUPERIOR	2	0	2	0	0	0	0	0.0
SR-210 AT GATE B	1	0	1	0	0	0	0	0.0
THEFT	2	0	2	0	0	0	0	0.0
Larceny, From Yard/Land	1	0	1	0	0	0	0	0.0
Theft Other	1	0	1	0	0	0	0	0.0
TRAFFIC	5	0	5	0	0	0	0	0.0
VIOLATION	5	0	5	0	0	0	0	0.0
TRAFFIC ACCIDENT	2	0	2	0	0	0	0	0.0
Traffic Accident, Private Prop Damg	1	0	1	0	0	0	0	0.0
Traffic Accident, Vehicle Damage	1	0	1	0	0	0	0	0.0
TRAFFIC PROBLEM	3	0	3	0	0	0	0	0.0
Traffic Control	2	0	2	0	0	0	0	0.0
Traffic, Other	1	0	1	0	0	0	0	0.0
VANDALISM	1	0	1	0	0	0	0	0.0
Vandalism, Other Crime Damage	1	0	1	0	0	0	0	0.0

VOID	December 14, 2022	2	Consent Agenda - Alta Town Council	0	0	0	0	0.0
CREATED IN ERROR		2		0	0	0	0	0.0
WATERSHED OFFENSE		5		0	5	0	0	0.0
ANIMALS		3		0	3	0	0	0.0
CAMPING		2		0	2	0	0	0.0
WELFARE		1		0	1	0	0	0.0
CHECK		1		0	1	0	0	0.0
Event Totals		59	2	57	0	0	0	0.0



Alta Marshal's: Towing Service Update

The Town of Alta and the Alta Marshal's Office solicited proposals from local qualified towing companies interested in providing towing services to the Town on a contract basis and a non-preferential towing rotation bid for towing requests by other entities through the Town. We received about 9 applicants from qualified companies and expect to sign individual agreements with each company to be able to engage them as needed.



UNIFIED FIRE AUTHORITY

UFA Report December 2022

Retirement: Assistant Chief Stephen Higgs, after 45 years in the fire service, announced his retirement effective January 1, 2023. Chief Higgs started his career in 1977 with Salt Lake Fire. He became the youngest paramedic at SL Fire one year later and then promoted to lieutenant in 1984. Four later, he reached the rank of Captain and then Battalion Chief two years after that. In 1995 he was appointed as the Deputy Chief of Operations and then with 23 years of service with Salt Lake Fire, left in 2000 to become the fire chief for Midvale City. The first and last full-time person to hold that position. He served Midvale as Chief for 11 years before the department merged into Unified Fire Authority in 2011, where he took the position of Assistant Chief, and has served ever since. Chief Higgs is looking forward to spending more time with his wife, their three children and 12 grandchildren.

Upcoming Promotion: Operations Chief Dustin Dern will be promoted to Emergency Services Assistant Chief to replace Chief Higgs effective January 1. The ceremony to honor that promotion is scheduled for Monday, Jan. 9 at 6 p.m. at the ECC. Chief Dern has been with the Department since 2000 as a part-timer and joined full-time in 2002. He promoted to Captain in 2010, Battalion Chief in 2017 and has served in his current spot as the UFA Operations Chief since May of 2020.

Holiday Safety Message: It is Christmas tree season and UFA wants its communities to stay safe. Here are a few tips: Before placing the tree in the stand, cut two inches from the base of the trunk to allow the water to flow into the tree more efficiently. Make sure your tree is at least three feet away from any heat source. Ensure it is not blocking a walkway or exit. Add water daily to the tree stand.

- Facts:
1. More than one of every four home Christmas tree fires are caused by electrical problems.
 2. Although Christmas tree fires are not common, when they do occur, they are more likely to be serious.
 3. A heat source too close to the tree causes one in every four of those types of fires.

MINUTES
ALTA TOWN COUNCIL VIRTUAL MEETING
Wednesday, November 9, 2022, 4:00 PM
Alta Community Center (virtual), 10351 E. Highway 210, Alta, Utah

PRESENT: Mayor Bourke
Councilmember John Byrne
Councilmember Sheridan Davis
Councilmember Elise Morgan

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

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

NOT PRESENT: Councilmember Carolyn Anctil

TOWN COUNCIL MEETING

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

00:00:00

Mayor Bourke welcomed everyone to the Town Council meeting of November 9 at 4:00 pm. Pursuant to his October 27, 2022 determination Mayor Bourke said that it is in the community's best interest to hold this meeting virtually without an anchor location.

2. **CITIZEN INPUT**

00:00:20

There was no citizen input.

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

00:02:00

Mike Maughan reported an almost 60" base, which is probably the highest base they have had since the year 2000. The ski area will open November 18, 2022. He reported the new Sunnyside Lift installation is about a month behind schedule, they are hoping to have it online by Christmas but if the lift isn't ready then they will use Albion Lift through the Christmas holiday. They have not had any progress with Utah Transit Authority (UTA) regarding their reductions in bus service and decision to not service the wildcat lot. Mike reported they have added Fridays to the parking reservation system. The

reservation system is open and they are accepting reservations, which are required Friday, Saturday, Sundays and peak holiday weeks starting on December 16. The parking lots will be closed daily from midnight to 7:30am.

4. CENTRAL WASATCH COMMISSION

00:15:40

Jeff Silvestrini, the Mayor of Millcreek introduced himself and said he served on the Central Wasatch Commission (CWC) with Mayor Bourke. He said he was here with Blake Perez and Lindsey Nielsen to provide an update on the commission and answer any questions. It was critical for Alta to be involved because the commission deals with our front, back and side yards. Jeff proceeded to provide background information on the formation and work of the CWC, including reviewing their role to convene various stakeholders that cherish these mountains and to try and resolve conflict where they can and achieve cooperation. They also assist congressional and state leaders in deciding how to manage these mountains in a collaborative way.

Blake Perez reviewed the stakeholder's council and their role. He called out the Mountain Transportation System as a key piece of work that the CWC does, focusing on regional transportation systems including short and long-term planning initiatives. He also touched upon the Visitor-Use Study. Lindsey Nielson provided an update on the Environmental Dashboard which started as a one-time report card for environmental health but has evolved into website tool that has amassed existing data for five environmental elements (air quality and climate, geology and soil, vegetation, water, and wildlife) into one place. She reviewed the CWC short-term project grants as well as the Central Wasatch National Conservation and Recreation Area Act (CWNCRA).

Mayor Bourke offered that he is anxiously awaiting the results of the Visitor-use Study.

5. APPROVAL OF CONSENT AGENDA

00:46:20

MOTION: Elise Morgan moved to accept the consent agenda and minutes from the October 12, 2022 meeting and Sheridan Davis seconded the motion.

John Byrne commented that a prohibition of construction during the winter is not in the original PUD documents but that a winter prohibition is a viable option for HOA's to follow.

VOTE: All were in favor. The consent agenda and minutes from October 12, 2022 were approved.

6. QUESTIONS REGARDING DEPARTMENTAL REPORTS

00:51:00

There were no questions.

7. MAYOR'S REPORT

00:51:20

Mayor Bourke reported the reduction (to the tune of 70%) in UTA bus service and removal of wildcat bus stop is really a big deal for those coming to work and going skiing. He reported that he and Mike Maughan and others have been trying to compensate for this somehow. He has asked for a fraction of that money UTA would have used servicing the routes to provide for local service that we would fund. He has communicated with UTA executives but hasn't gotten anywhere. The issue is not the absence of money but inability to hire drivers.

The Mayor reported he and other Mayors have submitted letters to the CWC and UDOT opposing the gondola. He also had an opinion editorial piece included in the SL Tribune last month.

Mayor Bourke reported that the Howitzers on the top of Peruvian Ridge would be retired in a few years. He is working to acquire one of them for display due to its historical value to the community. The Mayor asked if any of the council members opposed the acquisition of a rifle as a historical artifact for display in town. No council members voiced concern and it was determined they were all in support of moving forward with the Army.

The Mayor has recently met with the chief of UFA regarding service. Salt Lake County has decided it won't contribute to the canyons subsidy for UFA and so there are concerns we won't be getting a 4th person at station 113 and property taxes may go up slightly. The Mayor shared a property tax pie chart showing a breakdown of taxes. He highlighted that the Town of Alta is about 7% of the total property tax bill. The Mayor added that an equivalently valued property at Snowbird had a property tax 15-20% higher than if it were in Alta.

Mayor Bourke noted that nearly all of us in Alta are built over granite that slowly emits radon a radioactive gas. He suggested that the community be aware of associated health hazards and encouraged radon testing and mitigation for the safety of inhabitants. Testing can be done by anyone and test kits are free.

The next meet will be on December 14, 2022 at 2pm. Prior to the council meeting there will be a budget meeting where the results of the FY22 audit would be presented. There will also be a public hearing regarding amendments to the FY23 budget.

8. DISCUSSION AND POSSIBLE ACTION ON 2022-O-6 REGARDING CIVIL CODE VIOLATIONS

01:16:00

Cameron Platt said this was the last part of the legislative action needed to designate Interstate to be the code enforcement officer for the Town. The updates allow parking to be enforced civilly.

MOTION: Roger Bourke motioned to adopt Ordinance 2022-O-6, and John Byrne seconded.

The Mayor noted that at the end of the ordinance there was a paragraph that had to do with bicycles on trails. This section was disconnected with the rest of this section of the ordinance in dealing with parking. He recommends that section 6-1-4: Bicycle Operation be deleted as indicated.

VOTE: All in favor. Ordinance 2022-O-6 was adopted with the modification to remove section 6-1-4: Bicycle Operation.

9. DISCUSSION AND POSSIBLE ACTION ON 2022-R-19 MEETING PROCEDURES

01:21:20

MOTION: Mayor motioned to adopted Resolution 2022-R-19 meeting procedures and John Byrne seconded the motion.

To clarify, John Byrne asked if abstaining counted as voting. Cameron responded that council members can vote, abstain, and recuse themselves, and that abstaining is considered a vote.

VOTE: All in favor. Resolution 2022-R-19 was adopted unanimously.

10. ADMINISTRATIVE BUDGET ADJUSTMENT FOR WAGE STUDY

01:24:00

Mayor Bourke explained that he didn't have a good sense if staff was being over or underpaid, although he had his suspicions. Craig Heimark has found a qualified contractor (Mike Swallow) to conduct a wage study for the Town for less than \$5,000.

Craig articulated that John Guldner had started the work before him, and he felt it was important to get the work done as quickly as possible. He explained the reasons it was important 1) under the previous Mayor a salary adjustment was made in the Marshal's department and not for the other departments 2) it's important for the Town to work toward multi-year frameworks especially for staff planning and career path discussions and 3) using an outsider helps because they don't have skin in the game and it's a best practice to base any salary revisions or career path revisions on data.

Jen Clancy identified that we didn't anticipate the wage study when passing the budget. She explained that the amount for the study doesn't reach a threshold within the Town's purchasing policy to require extra bids or council approval. She explained that this item is on the agenda in order to ask for support of an administrative transfer within the same fund (ie the General Fund). Jen explained she would transfer \$5,000 from GL Code 10-54-325 (legal exp) into 10-43-310 (professional service) in order to have the funds available for this study. She explained that the December budget amendment would bump 10-54-35 back up to \$35,000. She doesn't want this adjustment to come as a surprise to the council.

Craig reviewed an example work product with the council. He explained what's different about this contractor's study is that he specializes in municipalities and does not use for-profit company data which is good for comparables. Additionally, Mike's methodology adjusts for 4 factors 1) job knowledge 2) management responsibility 3) difficulty of work meaning judgement and deadlines, and 4) the work environment meaning hazards and physical exertion. Craig explained he felt Mike is uniquely qualified to do this study due to his database and his more detailed methodology. He went on to point out that in small organizations people wear multiple hats and this methodology appears to address that better than other studies he has seen.

Sheridan Davis expressed she was concerned because we are so unique in Alta. She added the institutional history and knowledge of our staff is so unique and she is curious how that will be valued. She would appreciate an expert opinion, but she isn't sure he's going to get it. Craig responded that this study is an input into the Town Council to make a decision about what they want to do with salaries.

The Mayor stated we would proceed with the study, and that the budget would be formalized to reflect the study's expense next month.

11. NEW BUSINESS

01:44:40

Sheridan Davis commented that the ballot box was quite full and asked if we needed a bigger one.

Sheridan also asked about public bathroom facilities. Jen reminded the council that the town office has public restroom when open and that the Deep Powder House has a restroom that's open to the public. The Mayor said he was working on better public restroom options at our trailheads.

Mike Morey asked that if property owners on the interlodge notification list had any changes to their contact information to make sure and update Alta Central.

12. MOTION TO ADJOURN

01:49:25

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

VOTE: All in favor. The meeting was adjourned.

Passed this 14th day of December, 2022

Jen Clancy, Town Clerk

TOWN OF ALTA
COMBINED CASH INVESTMENT
NOVEMBER 30, 2022

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	123,455.60
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	1,761.77
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	1,646,269.22
01-11710	CASH CLEARING -AR	(69,218.70)
	TOTAL COMBINED CASH	1,702,583.70
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(1,545,378.04)
	TOTAL UNALLOCATED CASH	157,205.66

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,940,398.57
45	ALLOCATION TO CAPITAL PROJECT FUND	14,052.57
51	ALLOCATION TO WATER FUND	(346,157.77)
52	ALLOCATION TO SEWER FUND	(62,915.33)
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,545,378.04
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(1,545,378.04)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2022

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	1,940,398.57	
10-12640	CASH IN PTIF - C ROAD FUND	60,981.99	
10-12690	IMPACT FEE FUND PTIF	23,587.46	
10-12700	BEER TAX FUNDS PTIF	19,788.76	
10-12710	POST EMPLOYMENT BENEFIT PTIF	130,748.79	
10-13110	ACCOUNTS RECEIVABLE	21,738.14	
10-13200	DUE FROM OTHER GOVERNMENTS	112,659.72	
10-13510	TAXES RECEIVABLE - CURRENT	2,167.22	
10-13700	PROP TAX RECEIVABLE - CURRENT	243,323.00	
10-14210	DUE FROM OTHER FUNDS	76,484.40	
	TOTAL ASSETS		2,631,878.05

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	3,261.87	
10-21500	WAGES PAYABLE	8,844.31	
10-22200	RETIREMENT PAYABLE	6,863.95	
10-22210	FICA PAYABLE	2,189.16	
10-22220	FEDERAL WITHHOLDING PAYABLE	1,322.88	
10-22230	STATE WITHHOLDING PAYABLE	564.44	
10-22500	HEALTH & DENTAL INS PAYABLE	233.62	
10-22555	FLEX/CAFETERIA WITHHOLDING	(150.18)	
10-22600	REVEGETATION DEPOSITS	19,760.00	
10-22700	DEFERRED REVENUE/PROPERTY TAX	243,323.00	
10-22725	EMPLOYEE 401K WITHHOLDING	2,727.71	
10-22755	EMPLOYEE ROTH IRA WITHHOLDING	158.93	
	TOTAL LIABILITIES		289,099.69

FUND EQUITY

10-27515	NONSPENDABLE	14,371.00	
10-27550	C-ROAD FUND RESERVE	10,154.12	
10-27570	RESERVE-POST EMPLOYMENT	30,000.00	
10-27640	ASSIGNED FUND BALANCE	38,574.00	
	UNAPPROPRIATED FUND BALANCE:		
10-29800	BALANCE - BEGINNING OF YEAR	2,526,175.32	
	REVENUE OVER EXPENDITURES - YTD	(162,911.14)	
	BALANCE - CURRENT DATE	2,363,264.18	
	TOTAL FUND EQUITY		2,456,363.30
	TOTAL LIABILITIES AND EQUITY		2,745,462.99

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2022

CAPITAL PROJECT FUND

ASSETS

45-10100	CASH - COMBINED FUND	14,052.57	
45-12100	RESTRICT CASH-CAPITAL IMPROVE	637,443.61	
	TOTAL ASSETS		651,496.18

LIABILITIES AND EQUITYFUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
45-29800	BEGINNING OF YEAR	648,690.95	
	REVENUE OVER EXPENDITURES - YTD	2,805.23	
	BALANCE - CURRENT DATE	651,496.18	
	TOTAL FUND EQUITY		651,496.18
	TOTAL LIABILITIES AND EQUITY		651,496.18

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2022

WATER FUND

ASSETS

51-10100	CASH - COMBINED FUND	(	346,157.77)	
51-11140	PTIF CAPITAL ACQUISITION-WATER		311,957.56	
51-11520	WATER CHECKING - ZION 4074		259,691.09	
51-13110	ACCOUNTS RECEIVABLE		96,785.39	
51-16310	WATER DISTRIBUTION SYSTEM		2,038,840.90	
51-16510	MACHINERY AND EQUIPMENT		17,922.82	
51-17500	ACCUMULATED DEPRECIATION	(	1,190,488.92)	
	TOTAL ASSETS			1,188,551.07

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE		995.91	
51-22610	DUE TO OTHER FUNDS		76,484.40	
	TOTAL LIABILITIES			77,480.31

FUND EQUITY

51-26520	NET INVESTMENT/CAPITAL ASSETS		1,068,497.00	
	UNAPPROPRIATED FUND BALANCE:			
51-29800	UNRESTRICTED NET POSITION		53,213.82	
	REVENUE OVER EXPENDITURES - YTD		33,714.08	
	BALANCE - CURRENT DATE		86,927.90	
	TOTAL FUND EQUITY			1,155,424.90
	TOTAL LIABILITIES AND EQUITY			1,232,905.21

TOWN OF ALTA
BALANCE SHEET
NOVEMBER 30, 2022

SEWER FUND

ASSETS

52-10100	CASH - COMBINED FUND	(	62,915.33)	
52-11120	SEWER CHECKING - ZION 7479		257,491.60	
52-11130	PTIF CASH RESTRICTED		398,192.38	
52-13110	ACCOUNTS RECEIVABLE		47,806.04	
52-16310	SEWER SYSTEM		848,217.93	
52-17500	ACCUMULATED DEPRECIATION	(	668,862.73)	
	TOTAL ASSETS			819,929.89

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	(	24.54)	
	TOTAL LIABILITIES			(24.54)

FUND EQUITY

52-26520	NET INVESTMENT/CAPITAL ASSESTS		290,453.00	
	UNAPPROPRIATED FUND BALANCE:			
52-29800	UNRESTRICTED NET POSITION		469,228.65	
	REVENUE OVER EXPENDITURES - YTD		59,539.36	
	BALANCE - CURRENT DATE		528,768.01	
	TOTAL FUND EQUITY			819,221.01
	TOTAL LIABILITIES AND EQUITY			819,196.47

TOWN OF ALTA

Finance Worksheet - Department Totals

Page: 1

Period: 12/22

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Report Criteria:

Print Fund Titles
 Page and Total by Fund
 Include Accounts: None
 Total by Source
 Total by Department
 All Segments Tested for Total Breaks

		2020-21	2021-21	2021-22	2022-22	2022-23
		Prior year 2	Prior year	Prior year	Current year	Current year
Account Number	Account Title	Actual	YTD Actual	Budget	YTD Actual	Budget
GENERAL FUND						
REVENUE	Total TAXES:	1,748,866.11	499,156.35	2,064,990.85	377,939.67	1,800,517.00
	Total LICENSES AND PERMITS:	87,252.31	54,391.04	122,642.85	42,481.98	90,600.00
	Total INTERGOVERNMENTAL REVENUE:	63,427.80	29,222.09	70,123.94	14,326.35	102,010.06
	Total CHARGES FOR SERVICES:	46,743.11	14,521.57	43,284.95	.00	20,050.00
	Total FINES AND FORFEITURES:	25,535.00	23,665.00	35,935.00	8,867.82	25,000.00
	Total MISCELLANEOUS REVENUE:	146,308.03	80,294.04	115,036.86	64,719.94	106,850.00
	Total CONTRIBUTIONS AND TRANSFERS:	4,000.00	.00	93,312.11	.00	77,377.94
EXPENSE	Total LEGISLATIVE:	19,341.80	9,028.00	19,796.10	8,607.94	30,550.00
	Total COURT:	17,507.03	12,459.08	33,385.00	7,522.22	38,051.00
	Total ADMINISTRATIVE:	450,619.85	262,704.36	525,383.00	192,847.62	540,984.00
	Total MUNICIPAL BUILDINGS:	27,136.16	21,164.19	58,250.00	12,976.79	44,700.00
	Total NON-DEPARTMENTAL:	25,781.63	25,218.93	30,650.00	15,000.00	30,419.00
	Total TRANSPORTATION:	2,170.56	701.68	37,050.00	860.01	90,000.00
	Total PLANNING AND ZONING:	19,463.63	9,943.57	28,200.00	5,257.36	33,700.00
	Total POLICE DEPARTMENT:	904,743.01	501,252.29	1,105,086.00	401,111.98	1,173,935.00
	Total ECONOMIC DEVELOPMENT:	.00	21,000.00	29,000.00	.00	31,500.00
	Total POST OFFICE:	32,213.61	16,759.81	36,829.00	15,508.51	36,851.00
	Total FIRE PROTECTION:	79,164.00	.00	.00	.00	.00
	Total BUILDING INSPECTION:	19,681.13	10,042.23	25,800.00	6,593.48	15,100.00
	Total STREETS - C ROADS:	9,497.52	.00	48,000.00	.00	16,000.00
	Total RECYCLING:	21,029.07	4,624.23	21,800.00	6,420.10	21,800.00
	Total HOMELAND SECURITY GRANT:	3,600.00	.00	1,338.74	.00	.00
	Total GIS:	.00	.00	3,502.00	.00	3,783.00
	Total SUMMER PROGRAM:	26,448.93	7,036.82	54,773.00	4,633.31	64,382.00
	Total IMPACT:	75,636.47	10,507.60	10,910.00	.00	.00
	Total LIBRARY - COMMUNITY CENTER:	5,066.01	2,940.85	10,450.00	11,442.35	25,650.00
	Total COMMUNITY DEVELOPMENT:	.00	.00	.00	.00	.00
	Total TRANSFERS:	422,997.00	.00	465,123.72	.00	25,000.00
	GENERAL FUND Revenue Total:	2,122,132.36	701,250.09	2,545,326.56	508,335.76	2,222,405.00
	GENERAL FUND Expenditure Total:	2,162,097.41	915,383.64	2,545,326.56	688,781.67	2,222,405.00
	Net Total GENERAL FUND:	39,965.05-	214,133.55-	.00	180,445.91-	.00

TOWN OF ALTA

Finance Worksheet - Current Year Actual w Prior YTD %

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Period: 12/22

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Report Criteria:

Exclude Funds: 30
 Print Fund Titles
 Page and Total by Fund
 Include Accounts: None
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks
 Account Termination date = {IS NULL}

Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
GENERAL FUND						
TAXES						
10-31-100	CURRENT YEAR PROPERTY TAXES	264,050.64	279,548.88	105,750.51	280,000.00	38%
10-31-101	TAX INCREMENT - CRA	.00	.00	.00	.00	
10-31-200	PRIOR YEAR PROPERTY TAXES	743.52	2,475.97	.00	5,568.00	
10-31-300	SALES AND USE TAXES	204,271.20	1,653,455.00	246,862.06	1,391,460.00	18%
10-31-310	4th .25 TAX	7,335.28	45,000.00	6,925.95	42,000.00	16%
10-31-400	ENERGY SALES AND USE TAX	19,779.65	78,000.00	15,873.56	75,000.00	21%
10-31-410	TELEPHONE USE TAX	2,976.06	6,511.00	2,527.59	6,489.00	39%
Total TAXES:		499,156.35	2,064,990.85	377,939.67	1,800,517.00	21%
LICENSES AND PERMITS						
10-32-100	BUSINESS LICENSES AND PERMITS	18,945.80	18,807.81	25,963.42	26,500.00	98%
10-32-150	LIQUOR LICENSES	5,600.00	5,600.00	5,675.00	5,600.00	101%
10-32-210	BUILDING PERMITS	17,235.24	68,735.04	7,443.56	32,000.00	23%
10-32-220	PARKING PERMITS	.00	14,500.00	.00	12,500.00	
10-32-250	ANIMAL LICENSES	12,610.00	15,000.00	3,400.00	14,000.00	24%
Total LICENSES AND PERMITS:		54,391.04	122,642.85	42,481.98	90,600.00	47%
INTERGOVERNMENTAL REVENUE						
10-33-100	WFRC MATCHING GRANT	.00	.00	.00	.00	
10-33-200	SALT LAKE CITY	.00	4,000.00	.00	2,000.00	
10-33-275	SLC TRAILS	.00	507.40	.00	27,492.60	
10-33-300	COUNTY - COMMUNITY DEVELOPME	.00	.00	.00	.00	
10-33-350	COUNTY - TRANSPORTATION	.00	.00	.00	.00	
10-33-375	COUNTY - ZAP	.00	.00	.00	.00	
10-33-400	STATE GRANTS	6,589.00	8,821.54	.00	19,767.46	
10-33-450	FEDERAL GRANTS	.00	.00	.00	.00	
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	6,762.92	15,000.00	7,043.03	15,000.00	47%
10-33-580	STATE LIQUOR FUND ALLOTMENT	4,945.19	4,945.00	.00	4,900.00	
10-33-600	SISK	.00	3,000.00	.00	3,000.00	
10-33-650	POST OFFICE	10,924.98	21,850.00	7,283.32	21,850.00	33%
10-33-700	UDOT	.00	12,000.00	.00	8,000.00	
Total INTERGOVERNMENTAL REVENUE:		29,222.09	70,123.94	14,326.35	102,010.06	14%
CHARGES FOR SERVICES						
10-34-240	REVEGETATION BONDS	2,000.00	4,000.00	.00	2,000.00	
10-34-430	PLAN CHECK FEES	10,521.57	35,134.95	.00	15,000.00	
10-34-550	PLANNING COMM REVIEW FEES	.00	150.00	.00	300.00	
10-34-600	GLASS RECYCLING	.00	.00	.00	.00	

TOWN OF ALTA

Finance Worksheet - Current Year Actual w Prior YTD %

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Period: 12/22

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
10-34-760	FACILITY CENTER USE FEES	.00	.00	.00	750.00	
10-34-810	IMPACT FEES	2,000.00	4,000.00	.00	2,000.00	
Total CHARGES FOR SERVICES:		14,521.57	43,284.95	.00	20,050.00	.00
FINES AND FORFEITURES						
10-35-100	COURT FINES	23,665.00	35,935.00	8,867.82	25,000.00	35%
Total FINES AND FORFEITURES:		23,665.00	35,935.00	8,867.82	25,000.00	35%
MISCELLANEOUS REVENUE						
10-36-100	INTEREST EARNINGS	2,213.06	6,500.00	20,447.44	30,000.00	68%
10-36-400	SALE OF FIXED ASSETS	54,149.28	54,149.00	21,700.00	21,700.00	100%
10-36-620	MISCELLANEOUS	.00	.00	.00	50,000.00	
10-36-800	DONATIONS	50.00	50.00	.00	50.00	
10-36-810	METERING	.00	.00	.00	.00	
10-36-820	4x4 ENFORCEMENT	.00	.00	.00	1,000.00	
10-36-900	SUNDRY REVENUES	1,454.20	9,482.86	145.00	4,000.00	4%
10-36-910	REFUNDABLE SALES TAX	.00	.00	.00	100.00	
Total MISCELLANEOUS REVENUE:		57,866.54	70,181.86	42,292.44	106,850.00	40%
CONTRIBUTIONS AND TRANSFERS						
10-39-100	CONTRIB FROM PRIVATE SOURCES	.00	4,000.00	.00	4,000.00	
10-39-200	USE OF UNRESERVED FUND BALANC	.00	.00	.00	73,377.94	
10-39-250	USE OF RESERVED FUNDS	.00	.00	.00	.00	
10-39-300	OTHER FINANCING SOURCES	.00	.00	.00	.00	
10-39-400	TRANSFERS FROM CAP PROJ FUND	.00	78,402.11	.00	.00	
10-39-410	TRANSFERS FROM IMPACT FUND	.00	10,910.00	.00	.00	
10-39-420	TRANSFERS FROM SEWER FUND	.00	.00	.00	.00	
10-39-430	TRANSFERS FROM WATER FUND	.00	.00	.00	.00	
Total CONTRIBUTIONS AND TRANSFERS:		.00	93,312.11	.00	77,377.94	.00
LEGISLATIVE						
10-41-110	SALARIES - MAYOR AND COUNCIL	8,400.00	12,100.00	7,500.00	18,000.00	42%
10-41-120	REMUNERATION	.00	.00	.00	.00	
10-41-130	EMPLOYEE BENEFITS	.00	100.00	.00	100.00	
10-41-131	EMPLOYER TAXES	628.00	1,000.00	596.25	1,300.00	46%
10-41-230	TRAVEL	.00	296.10	.00	500.00	
10-41-280	TELECOM	.00	100.00	.00	200.00	
10-41-330	EDUCATION AND TRAINING	.00	200.00	485.00	200.00	243%
10-41-620	MISCELLANEOUS	.00	6,000.00	26.69	250.00	11%
10-41-630	MAYORS DISCRETION	.00	.00	.00	10,000.00	
Total LEGISLATIVE:		9,028.00	19,796.10	8,607.94	30,550.00	28%
COURT						
10-42-110	SALARIES AND WAGES	2,428.57	14,115.00	3,657.50	20,740.00	18%
10-42-130	EMPLOYEE BENEFITS	.00	125.00	.00	125.00	
10-42-131	EMPLOYER TAXES	190.63	995.00	290.75	1,586.00	18%
10-42-230	TRAVEL	.00	100.00	.00	600.00	
10-42-240	OFFICE SUPPLIES AND EXPENSE	30.99	250.00	.00	500.00	
10-42-280	TELEPHONE	.00	.00	.00	.00	
10-42-310	PROFESSIONAL & TECHNICAL	.00	100.00	.00	100.00	
10-42-330	EDUCATION & TRAINING	.00	300.00	.00	500.00	

TOWN OF ALTA

Finance Worksheet - Current Year Actual w Prior YTD %

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Period: 12/22

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
10-42-480	INDIGENT DEFENSE SVCS	.00	2,400.00	.00	2,400.00	
10-42-481	VICTIM REPARATION SURCHARGE	9,808.89	14,500.00	3,423.14	11,000.00	31%
10-42-620	MISCELLANEOUS SERVICES	.00	500.00	150.83	500.00	30%
Total COURT:		12,459.08	33,385.00	7,522.22	38,051.00	20%
ADMINISTRATIVE						
10-43-110	SALARIES AND WAGES	124,032.18	257,503.00	113,171.52	278,000.00	41%
10-43-111	PERFORMANCE BONUS	7,600.00	9,000.00	.00	4,600.00	
10-43-130	EMPLOYEE BENEFITS	658.76	2,000.00	1,427.18	2,000.00	71%
10-43-131	EMPLOYER TAXES	9,983.91	21,189.00	8,577.56	21,500.00	40%
10-43-132	INSUR BENEFITS	34,702.60	71,600.00	21,149.90	75,180.00	28%
10-43-133	URS CONTRIBUTIONS	23,367.26	47,191.00	17,359.63	51,904.00	33%
10-43-140	TERMINATION BENEFITS	.00	.00	.00	.00	
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIP	3,053.56	6,500.00	203.00	3,400.00	6%
10-43-220	PUBLIC NOTICES	.00	1,000.00	.00	2,000.00	
10-43-230	TRAVEL	91.93	1,000.00	445.83	1,600.00	28%
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,055.00	3,500.00	870.52	5,000.00	17%
10-43-245	IT SUPPLIES & MAINT	10,604.43	16,000.00	5,815.54	16,000.00	37%
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	2,407.91	3,500.00	45.46	4,800.00	1%
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	15.77	.00	
10-43-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	
10-43-270	UTILITIES	.00	.00	.00	.00	
10-43-280	TELEPHONE	1,776.52	4,000.00	1,850.56	4,600.00	40%
10-43-310	PROFESSIONAL/TECHNICAL/SERVIC	2,592.50	5,000.00	2,112.50	10,000.00	21%
10-43-315	PROF CONSULTANT SERVICES	6,000.00	6,000.00	.00	.00	
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	6,080.00	10,000.00	.00	10,000.00	
10-43-325	PROF SERVICES - LEGAL	19,146.45	43,000.00	11,608.60	35,000.00	33%
10-43-330	EDUCATION & TRAINING	25.00	1,000.00	1,044.04	500.00	209%
10-43-350	ELECTIONS	2,000.00	2,500.00	.00	500.00	
10-43-440	BANK CHARGES	1,472.51	2,500.00	784.43	2,500.00	31%
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	.00	.00	.00	.00	
10-43-510	INSURANCE AND SURETY BONDS	4,219.74	5,500.00	4,335.32	5,100.00	85%
10-43-515	WORKERS COMPENSATION INS	957.32	1,900.00	1,168.01	1,800.00	65%
10-43-610	MISCELLANEOUS SUPPLIES	83.99	1,500.00	183.30	1,500.00	12%
10-43-620	MISCELLANEOUS SERVICES	792.79	2,500.00	678.95	3,500.00	19%
10-43-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total ADMINISTRATIVE:		262,704.36	525,383.00	192,847.62	540,984.00	36%
MUNICIPAL BUILDINGS						
10-45-110	SALARIES AND WAGES	5,046.84	17,000.00	2,214.52	24,000.00	9%
10-45-111	PERFORMANCE BONUS	600.00	600.00	.00	250.00	
10-45-130	EMPLOYEE BENEFITS	.00	500.00	.00	200.00	
10-45-131	EMPLOYER TAXES	156.66	1,200.00	188.53	800.00	24%
10-45-132	INSUR BENEFITS	.00	5,500.00	.00	5,000.00	
10-45-133	URS CONTRIBUTIONS	1,096.34	3,000.00	114.30	3,000.00	4%
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	2,228.40	4,000.00	1,730.88	4,000.00	43%
10-45-265	TOM MOORE BLDG/MNTNCE	.00	.00	.00	.00	
10-45-270	UTILITIES	1,608.86	4,450.00	1,312.80	4,450.00	30%
10-45-510	INSURANCE AND SURETY BONDS	1,827.64	2,500.00	1,083.76	2,500.00	43%
10-45-610	MISCELLANEOUS SUPPLIES	.00	500.00	.00	500.00	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	8,599.45	19,000.00	6,332.00	.00	

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
Total MUNICIPAL BUILDINGS:		21,164.19	58,250.00	12,976.79	44,700.00	29%
NON-DEPARTMENTAL						
10-50-330	TOWN EVENTS	.00	3,000.00	.00	2,000.00	
10-50-340	CENTRAL WASATCH COMM / CWC	15,000.00	15,000.00	15,000.00	15,000.00	100%
10-50-350	SLC COMM RENEWABLE ENERGY PR	218.93	450.00	.00	219.00	
10-50-610	MISCELLANEOUS SUPPLIES	.00	1,200.00	.00	1,200.00	
10-50-620	AUDIT	10,000.00	10,000.00	.00	11,000.00	
10-50-640	MISC SERVICES	.00	1,000.00	.00	1,000.00	
10-50-650	INSURANCE CLAIMS	.00	.00	.00	.00	
10-50-910	REFUNDABLE SALES TAX PAID	.00	.00	.00	.00	
Total NON-DEPARTMENTAL:		25,218.93	30,650.00	15,000.00	30,419.00	49%
TRANSPORTATION						
10-51-325	PROF & TECH SERVICES - LEGAL	.00	23,000.00	423.88	10,000.00	4%
10-51-630	WFRC MATCHING GRANT FUNDS	.00	.00	.00	.00	
10-51-631	TRAILHEAD PROJECTS	.00	.00	.00	10,000.00	
10-51-635	MEDIAN	23.00	2,200.00	.00	1,000.00	
10-51-636	EXPANDED UTA BUS SERVICE	.00	.00	.00	55,000.00	
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	.00	100.00	.00	.00	
10-51-638	TRAFFIC MANAGEMENT	.00	3,000.00	21.87	3,000.00	1%
10-51-640	MISCELLANEOUS	.00	.00	.00	.00	
10-51-645	ALTA RESORT SHUTTLE	.00	6,000.00	.00	9,000.00	
10-51-700	PARKING PERMITS	678.68	2,750.00	414.26	2,000.00	21%
10-51-810	METERING TOA SHARE	.00	.00	.00	.00	
Total TRANSPORTATION:		701.68	37,050.00	860.01	90,000.00	1%
PLANNING AND ZONING						
10-53-120	COMMISSION REMUNERATION	975.00	2,000.00	.00	4,500.00	
10-53-220	PUBLIC NOTICES	.00	250.00	.00	250.00	
10-53-230	TRAVEL	22.46	1,000.00	.00	1,000.00	
10-53-240	OFFICE SUPPLIES AND EXPENSE	.00	150.00	.00	150.00	
10-53-310	PROFESSIONAL & TECHNICAL	2,000.00	5,000.00	.00	5,000.00	
10-53-315	PROF & TECH SERVICES - LAWSUIT	.00	.00	.00	.00	
10-53-325	PROF & TECH SERVICES - LEGAL	3,355.00	15,000.00	1,630.00	18,000.00	9%
10-53-330	EDUCATION AND TRAINING	20.00	400.00	.00	400.00	
10-53-510	INSURANCE & SURETY BONDS	3,564.59	3,800.00	3,564.59	3,800.00	94%
10-53-610	MISCELLANEOUS SUPPLIES	6.52	300.00	.00	300.00	
10-53-620	MISCELLANEOUS SERVICES	.00	300.00	62.77	300.00	21%
Total PLANNING AND ZONING:		9,943.57	28,200.00	5,257.36	33,700.00	16%
POLICE DEPARTMENT						
10-54-110	SALARIES AND WAGES	230,222.05	581,800.00	241,165.51	690,897.00	35%
10-54-111	PERFORMANCE BONUS	14,250.00	14,850.00	.00	11,970.00	
10-54-130	EMPLOYEE BENEFITS	3,370.56	9,719.00	750.88	9,719.00	8%
10-54-131	EMPLOYER TAXES	18,996.65	43,614.00	18,722.07	52,853.00	35%
10-54-132	INSUR BENEFITS	69,366.03	146,986.00	48,955.30	140,000.00	35%
10-54-133	URS CONTRIBUTIONS	36,536.67	84,842.00	31,417.30	113,846.00	28%
10-54-140	TERMINATION BENEFITS	.00	.00	.00	.00	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	3,960.50	12,500.00	200.00	1,000.00	20%
10-54-230	TRAVEL	.00	500.00	623.48	500.00	125%
10-54-240	OFFICE SUPPLIES AND EXPENSE	463.63	2,500.00	192.64	2,000.00	10%

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
10-54-245	IT SUPPLIES AND MAINT	7,282.31	14,000.00	5,202.78	12,000.00	43%
10-54-250	EQUIP/SUPPLIES & MNTNCE	1,481.00	2,775.00	2,249.95	2,400.00	94%
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	8,760.99	14,450.00	11,646.51	25,000.00	47%
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	7,191.50	18,800.00	4,904.87	15,000.00	33%
10-54-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	
10-54-270	UTILITIES	2,575.13	7,500.00	1,988.34	7,500.00	27%
10-54-280	TELEPHONE	3,407.38	7,500.00	5,307.16	7,500.00	71%
10-54-310	PROFESS/TECHNICAL SERVICES	.00	500.00	.00	2,000.00	
10-54-325	PROF & TECH SERVICES - LEGAL	23,489.35	10,000.00	644.13	10,000.00	6%
10-54-330	EDUCATION AND TRAINING	375.00	5,000.00	2,763.93	9,500.00	29%
10-54-470	UNIFORMS	1,544.94	4,000.00	900.00	3,500.00	26%
10-54-480	SPECIAL DEPARTMENT SUPPLIES	4,277.55	5,500.00	18.05	10,000.00	
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	.00	500.00	.00	500.00	
10-54-510	INSURANCE AND SURETY BONDS	12,493.33	14,000.00	12,136.34	14,000.00	87%
10-54-515	WORKERS COMPENSATION INS	1,914.64	4,250.00	2,340.56	4,250.00	55%
10-54-610	MISCELLANEOUS SUPPLIES	33.82	2,500.00	102.61	2,500.00	4%
10-54-620	MISCELLANEOUS SERVICES	932.82	4,500.00	1,752.37	4,500.00	39%
10-54-740	CAPITAL OUTLAY - EQUIPMENT	48,326.44	92,000.00	7,127.20	20,000.00	36%
10-54-810	METERING	.00	.00	.00	.00	
10-54-820	4x4 ENFORCEMENT	.00	.00	.00	1,000.00	
Total POLICE DEPARTMENT:		501,252.29	1,105,086.00	401,111.98	1,173,935.00	34%
ECONOMIC DEVELOPMENT						
10-55-230	TRAVEL	.00	.00	.00	.00	
10-55-310	ACVB CONTRIBUTION	21,000.00	29,000.00	.00	31,500.00	
10-55-480	ACVB Matching Grant Funds	.00	.00	.00	.00	
Total ECONOMIC DEVELOPMENT:		21,000.00	29,000.00	.00	31,500.00	
POST OFFICE						
10-56-110	SALARIES AND WAGES	11,488.99	25,607.00	10,822.58	26,245.00	41%
10-56-111	PERFORMANCE BONUS	850.00	850.00	.00	700.00	
10-56-130	EMPLOYEE BENEFITS	100.00	300.00	60.00	300.00	20%
10-56-131	EMPLOYER TAXES	966.39	2,397.00	860.43	2,300.00	37%
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	.00	.00	.00	.00	
10-56-230	TRAVEL	.00	100.00	.00	100.00	
10-56-240	OFFICE SUPPLIES & EXPENSE	200.97	600.00	150.10	300.00	50%
10-56-250	EQUIP/SUPPLIES AND MNTNCE	466.33	1,200.00	443.94	1,000.00	44%
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	424.63	1,000.00	1,422.44	1,200.00	119%
10-56-270	UTILITIES	652.71	2,000.00	442.74	2,000.00	22%
10-56-280	TELEPHONE	684.44	1,400.00	711.50	1,400.00	51%
10-56-440	BANK CHARGES - Alta CPO Acct	.00	.00	.00	.00	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	25.64	100.00	.00	100.00	
10-56-510	INSURANCE & SURETY BONDS	565.62	675.00	593.71	606.00	98%
10-56-515	WORKERS COMPENSATION INS	177.31	400.00	215.47	400.00	54%
10-56-620	MISCELLANEOUS SERVICES	.00	200.00	6.00	200.00	3%
10-56-630	OVERAGE & SHORT	.00	.00	.00	.00	
10-56-635	POST OFFICE INVENTORY	156.78	.00	220.40-	.00	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total POST OFFICE:		16,759.81	36,829.00	15,508.51	36,851.00	42%
FIRE PROTECTION						
10-57-310	PROFESS/TECHNICAL SERVICES	.00	.00	.00	.00	

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
Total FIRE PROTECTION:		.00	.00	.00	.00	
BUILDING INSPECTION						
10-58-110	SALARIES AND WAGES	.00	.00	.00	.00	
10-58-120	PLAN CHECKS	465.00	8,500.00	760.00	3,500.00	22%
10-58-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBER	.00	.00	.00	.00	
10-58-230	TRAVEL	.00	.00	.00	.00	
10-58-280	TELEPHONE	.00	.00	.00	.00	
10-58-310	PROFESS/TECHNICAL INSPECTIONS	8,946.10	15,500.00	4,682.50	10,000.00	47%
10-58-325	PROF SERVICES - LEGAL	.00	500.00	60.00	500.00	12%
10-58-330	EDUCATION AND TRAINING	.00	.00	.00	.00	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-58-481	BUILDING PERMIT - SURCHARGES	.00	300.00	459.85	300.00	153%
10-58-510	INSURANCE & SURETY BONDS	631.13	1,000.00	631.13	800.00	79%
Total BUILDING INSPECTION:		10,042.23	25,800.00	6,593.48	15,100.00	44%
STREETS - C ROADS						
10-60-110	SALARIES AND WAGES	.00	.00	.00	.00	
10-60-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-60-250	EQUIP/SUPPLIES/MNTNCE	.00	.00	.00	.00	
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	4,000.00	.00	4,000.00	
10-60-265	FLAGSTAFF LOT PAVING	.00	32,000.00	.00	.00	
10-60-310	PROFESS/TECHNICAL SERVICES	.00	12,000.00	.00	12,000.00	
10-60-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
Total STREETS - C ROADS:		.00	48,000.00	.00	16,000.00	
RECYCLING						
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	.00	.00	.00	.00	
10-62-230	TRAVEL	.00	.00	.00	.00	
10-62-250	EQUIP/SUPPLIES/MNTNCE	.00	.00	.00	.00	
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	304.23	1,500.00	200.10	1,500.00	13%
10-62-310	CONTRACT SERVICES cardboard	4,320.00	20,000.00	6,220.00	20,000.00	31%
10-62-315	CONTRACT SERVICES GLASS ONLY	.00	.00	.00	.00	
10-62-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-62-610	MISCELLANEOUS SUPPLIES	.00	300.00	.00	300.00	
Total RECYCLING:		4,624.23	21,800.00	6,420.10	21,800.00	29%
HOMELAND SECURITY GRANT						
10-65-110	SALARIES AND WAGES	.00	.00	.00	.00	
10-65-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-65-210	BOOKS, SUBSCRIPT & MEMBERSHIP	.00	.00	.00	.00	
10-65-250	EQUIP/SUPPLIES/MNTNCE	.00	1,338.74	.00	.00	
10-65-255	VEHICLE SUPPLIES & MAINTENANCE	.00	.00	.00	.00	
10-65-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	.00	.00	
10-65-310	PROFESSIONAL & TECHNICAL	.00	.00	.00	.00	
10-65-330	EDUCATION AND TRAINING	.00	.00	.00	.00	
10-65-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-65-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total HOMELAND SECURITY GRANT:		.00	1,338.74	.00	.00	

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
GIS						
10-66-110	SALARIES AND WAGES	.00	2,000.00	.00	2,000.00	
10-66-111	PERFORMANCE BONUS	.00	1.00	.00	.00	
10-66-130	EMPLOYEE BENEFITS	.00	.00	.00	130.00	
10-66-131	EMPLOYER TAXES	.00	1.00	.00	153.00	
10-66-240	OFFICE SUPPLIES AND EXPENSE	.00	1,500.00	.00	1,500.00	
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	.00	.00	.00	.00	
10-66-310	PROFESS/TECHNICAL SERVICES	.00	.00	.00	.00	
10-66-330	EDUCATION AND TRAINING	.00	.00	.00	.00	
10-66-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-66-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total GIS:		.00	3,502.00	.00	3,783.00	
SUMMER PROGRAM						
10-70-110	SALARIES AND WAGES	456.27	4,500.00	742.75	4,500.00	17%
10-70-111	PERFORMANCE BONUS	125.00	150.00	.00	150.00	
10-70-130	EMPLOYEE BENEFITS	30.00	70.00	30.00	60.00	50%
10-70-131	EMPLOYER TAXES	57.39	400.00	59.18	400.00	15%
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,425.98	3,000.00	2,908.62	3,000.00	97%
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	353.51	1,000.00	498.24	1,000.00	50%
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	3,372.00	3,372.00	.00	3,372.00	
10-70-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	
10-70-310	PROFESSIONAL & TECHNICAL	.00	.00	.00	.00	
10-70-320	USFS RANGER	.00	8,000.00	.00	8,000.00	
10-70-470	TRAILS	.00	33,000.00	.00	23,000.00	
10-70-480	SPECIAL DEPARTMENT SUPPLIES	.00	100.00	.00	100.00	
10-70-510	INSURANCE AND SURETY BONDS	216.67	481.00	394.52	400.00	99%
10-70-515	WORKERS COMPENSATION INS	.00	700.00	.00	400.00	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	20,000.00	
Total SUMMER PROGRAM:		7,036.82	54,773.00	4,633.31	64,382.00	7%
IMPACT						
10-72-110	SALARIES AND WAGES	507.60	510.00	.00	.00	
10-72-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-72-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	.00	.00	
10-72-280	TELEPHONE	.00	.00	.00	.00	
10-72-310	PROFESS/TECHNICAL SERVICES	10,000.00	10,000.00	.00	.00	
10-72-325	PROF & TECH SERVICES - LEGAL	.00	.00	.00	.00	
10-72-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-72-620	MISCELLANEOUS SERVICES	.00	400.00	.00	.00	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total IMPACT:		10,507.60	10,910.00	.00	.00	
LIBRARY - COMMUNITY CENTER						
10-75-110	SALARIES AND WAGES	.00	.00	.00	.00	
10-75-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-75-250	EQUIP-SUPPLIES/MNTNCE	.00	500.00	.00	500.00	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	1,557.82	6,500.00	351.92	7,000.00	5%
10-75-270	UTILITIES	817.42	2,700.00	632.05	2,400.00	26%
10-75-280	TELEPHONE	.00	.00	.00	.00	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
10-75-510	INSURANCE & SURETY BONDS	565.61	650.00	1,426.79	650.00	220%
10-75-620	MISCELLANEOUS SERVICES	.00	100.00	.00	100.00	

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
10-75-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	9,031.59	15,000.00	60%
Total LIBRARY - COMMUNITY CENTER:		2,940.85	10,450.00	11,442.35	25,650.00	45%
COMMUNITY DEVELOPMENT						
10-78-110	SALARIES AND WAGES	.00	.00	.00	.00	
10-78-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	
10-78-250	EQUIP-SUPPLIES/MNTNCE	.00	.00	.00	.00	
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	.00	.00	.00	.00	
10-78-310	PROGRESS/TECHNICAL SERVICES	.00	.00	.00	.00	
10-78-620	MISCELLANEOUS SERVICES	.00	.00	.00	.00	
10-78-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	
Total COMMUNITY DEVELOPMENT:		.00	.00	.00	.00	
TRANSFERS						
10-90-510	TRANSFER TO WATER FUND	.00	44,855.00	.00	.00	
10-90-520	TRANSFER TO SEWER FUND	.00	.00	.00	.00	
10-90-530	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00	
10-90-540	TRANS TO GENERAL FUND RESERVE	.00	.00	.00	.00	
10-90-550	TRANS TO CAPITAL PROJECT FUND	.00	405,268.72	.00	25,000.00	
10-90-560	TRANS TO POST EMPLOYMENT FUND	.00	15,000.00	.00	.00	
Total TRANSFERS:		.00	465,123.72	.00	25,000.00	
GENERAL FUND Revenue Total:		678,822.59	2,500,471.56	485,908.26	2,222,405.00	22%
GENERAL FUND Expenditure Total:		915,383.64	2,545,326.56	688,781.67	2,222,405.00	31%
Net Total GENERAL FUND:		236,561.05-	44,855.00-	202,873.41-	.00	

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
CAPITAL PROJECT FUND						
INTERGOVERNMENTAL REVENUE						
45-33-400	STATE GRANT	.00	.00	.00	.00	
	Total INTERGOVERNMENTAL REVENUE:	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE						
45-36-100	INTEREST	1,009.64	2,000.00	2,805.23	5,500.00	51%
	Total MISCELLANEOUS REVENUE:	1,009.64	2,000.00	2,805.23	5,500.00	51%
CONTRIBUTIONS AND TRANSFERS						
45-39-100	TRANSFER FROM GENERAL FUND	.00	405,268.72	.00	.00	
45-39-250	USE OF RESERVED FUNDS	.00	78,402.11	.00	164,500.00	
	Total CONTRIBUTIONS AND TRANSFERS:	.00	483,670.83	.00	164,500.00	.00
EXPENDITURE						
45-45-740	MUNICIPAL BUILDINGS	.00	.00	.00	31,000.00	
	Total EXPENDITURE:	.00	.00	.00	31,000.00	
EXPENDITURE						
45-54-741	POLICE DEPT BUILDINGS	.00	.00	.00	25,000.00	
45-54-742	POLICE DEPT VEHICLES	.00	.00	.00	.00	
45-54-743	POLICE DEPT EQUIPMENT	.00	.00	.00	71,000.00	
	Total EXPENDITURE:	.00	.00	.00	96,000.00	
EXPENDITURE						
45-70-740	SUMMER PROGRAM	.00	.00	.00	5,000.00	
	Total EXPENDITURE:	.00	.00	.00	5,000.00	
EXPENDITURE						
45-75-740	LIBRARY - COMMUNITY CENTER	.00	.00	.00	38,000.00	
	Total EXPENDITURE:	.00	.00	.00	38,000.00	
Department: 90						
45-90-200	CONTRIB TO FUND BALANCE	.00	407,268.72	.00	.00	
45-90-540	TRANS TO GENERAL FUND RESERVE	.00	78,402.11	.00	.00	
	Total Department: 90:	.00	485,670.83	.00	.00	
	CAPITAL PROJECT FUND Revenue Total:	1,009.64	485,670.83	2,805.23	170,000.00	2%
	CAPITAL PROJECT FUND Expenditure Total:	.00	485,670.83	.00	170,000.00	
	Net Total CAPITAL PROJECT FUND:	1,009.64	.00	2,805.23	.00	

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Finance Worksheet - Current Year Actual w Prior YTD %

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
WATER FUND						
CHARGES FOR SERVICES						
51-34-100	WATER SALES	51,038.71	222,564.74	120,316.04	255,331.00	47%
51-34-101	WATER SALES - OVERAGE	6,015.81	23,326.00	10,234.23	12,076.00	85%
51-34-102	WATER SALES - OTHER	420.00	14,011.00	.00	10,000.00	
51-34-200	CONNECTION FEES	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		57,474.52	259,901.74	130,550.27	277,407.00	47%
MISCELLANEOUS REVENUE						
51-36-100	INTEREST EARNINGS	513.65	1,100.00	3,121.61	5,000.00	62%
51-36-200	BOND PROCEEDS	.00	.00	.00	.00	
51-36-800	DONATIONS	.00	.00	.00	.00	
51-36-810	IMPACT FEES	.00	.00	.00	.00	
51-36-900	MISCELLANEOUS	.00	.00	.00	.00	
Total MISCELLANEOUS REVENUE:		513.65	1,100.00	3,121.61	5,000.00	62%
Source: 38						
51-38-800	DONATIONS	.00	.00	.00	.00	
51-38-810	IMPACT FEES	.00	.00	.00	.00	
51-38-820	AMERICAN RECOVERY ACT	.00	44,855.00	.00	.00	
51-38-900	MISCELLANEOUS	.00	.00	.00	.00	
Total Source: 38:		.00	44,855.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS						
51-39-100	CONTRIBUTIONS - GENERAL FUND	.00	.00	.00	.00	
51-39-200	USE OF WATER RESERVE/PTIF BAL	.00	1,715.00	.00	559,342.00	
51-39-300	OTHER FINANCING SOURCES	.00	1,715.00	.00	10,000.00	
Total CONTRIBUTIONS AND TRANSFERS:		.00	3,430.00	.00	569,342.00	.00
EXPENDITURES						
51-40-110	SALARIES AND WAGES	1,547.49	6,635.87	1,233.00	6,515.00	19%
51-40-111	PERFORMANCE BONUS	212.50	212.50	.00	100.00	
51-40-130	EMPLOYEE BENEFITS	.00	.00	.00	1,500.00	
51-40-131	EMPLOYER TAXES	26.89	150.00	98.02	600.00	16%
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	.00	600.00	254.04	600.00	42%
51-40-230	TRAVEL	181.44	181.00	.00	200.00	
51-40-240	OFFICE SUPPLIES AND EXPENSE	.00	100.00	.00	100.00	
51-40-245	IT/ACCTG SOFTWARE SUPPORT	445.00	4,000.00	549.96	4,000.00	16%
51-40-250	EQUIP-SUPPLIES/MNTNCE	3,579.19	4,750.00	56.79	6,000.00	1%
51-40-255	VEHCILES-SUPPLIES/MNTNCE	.00	500.00	.00	500.00	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNC	345.58	2,800.00	1,394.05	2,800.00	50%
51-40-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	
51-40-270	UTILITIES	7,506.38	17,000.00	5,150.86	17,000.00	30%
51-40-280	TELEPHONE	1,019.02	2,500.00	1,049.00	2,200.00	48%
51-40-305	WATER COSTS	2,614.16	7,500.00	2,550.98	7,500.00	34%
51-40-310	PROFESS/TECHNICAL SERVICES	12,930.00	33,600.00	12,390.00	33,600.00	37%
51-40-315	OTHER SERVICES/WATER PROJECTS	34,112.50	34,112.00	.00	.00	
51-40-320	ENGINEERING/WATER PROJECTS	.00	15,000.00	10,343.50	15,000.00	69%
51-40-325	PROF & TECH SERVICES - LEGAL	150.00	2,900.00	2,218.39	3,000.00	74%
51-40-330	EDUCATION AND TRAINING	675.00	675.00	.00	650.00	
51-40-475	SUPPLIES/WATER PROJECTS	.00	.00	.00	.00	

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Finance Worksheet - Current Year Actual w Prior YTD %

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
51-40-480	SPECIAL DEPARTMENT SUPPLIES	.00	200.00	.00	500.00	
51-40-490	WATER TESTS	1,565.00	5,500.00	4,596.00	5,500.00	84%
51-40-495	WATER TREATMENT SUPPLIES	692.60	40,000.00	158.40	22,192.00	1%
51-40-510	INSURANCE AND SURETY BONDS	4,864.88	5,000.00	4,969.83	5,250.00	95%
51-40-515	WORKERS COMPENSATION INS	319.13	600.00	396.83	600.00	66%
51-40-610	MISCELLANEOUS SUPPLIES	.00	200.00	225.63	200.00	113%
51-40-620	MISCELLANEOUS SERVICES	208.37	1,600.00	166.32	4,200.00	4%
51-40-630	BAD DEBT EXPENSE	.00	.00	.00	.00	
51-40-650	DEPRECIATION	.00	58,000.00	.00	58,000.00	
51-40-740	CAPITAL OUTLAY	7,763.00	9,000.00	52,144.00	553,442.00	9%
51-40-810	DEBT SERVICE - PRINCIPAL	.00	.00	.00	.00	
51-40-820	DEBT SERVICE - INTEREST	.00	.00	.00	.00	
51-40-830	INFRASTRUCTURE REPLACEMENT	15,765.00	55,970.37	409.41	100,000.00	
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	.00	.00	.00	.00	
Total EXPENDITURES:		96,523.13	309,286.74	100,355.01	851,749.00	12%
WATER FUND Revenue Total:		57,988.17	309,286.74	133,671.88	851,749.00	16%
WATER FUND Expenditure Total:		96,523.13	309,286.74	100,355.01	851,749.00	12%
Net Total WATER FUND:		38,534.96-	.00	33,316.87	.00	

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Finance Worksheet - Current Year Actual w Prior YTD %

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Period: 12/22

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
SEWER FUND						
CHARGES FOR SERVICES						
52-34-100	SEWER SERVICES	30,621.94	144,431.00	67,329.35	144,431.00	47%
52-34-200	CONNECTION FEES	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		30,621.94	144,431.00	67,329.35	144,431.00	47%
MISCELLANEOUS REVENUE						
52-36-100	INTEREST EARNINGS	716.92	1,515.00	4,211.48	3,827.00	110%
Total MISCELLANEOUS REVENUE:		716.92	1,515.00	4,211.48	3,827.00	110%
Source: 38						
52-38-800	AMERICAN RECOVERY ACT	.00	.00	.00	.00	
52-38-900	MISCELLANEOUS	.00	.00	.00	.00	
Total Source: 38:		.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS						
52-39-100	CONTRIBUTIONS - GENERAL FUND	.00	.00	.00	.00	
52-39-200	USE OF SEWER RESERVE/PTIF	.00	.00	.00	.00	
52-39-300	OTHER FINANCING SOURCES	.00	.00	.00	.00	
Total CONTRIBUTIONS AND TRANSFERS:		.00	.00	.00	.00	.00
EXPENDITURES						
52-40-110	SALARIES AND WAGES	1,509.95	6,218.81	1,412.84	7,175.00	20%
52-40-111	PERFORMANCE BONUS	212.50	212.50	.00	100.00	
52-40-130	EMPLOYEE BENEFITS	50.00	225.82	30.00	120.00	25%
52-40-131	EMPLOYER TAXES	263.86	471.00	112.34	550.00	20%
52-40-240	OFFICE SUPPLIES AND EXPENSE	.00	100.00	.00	100.00	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	534.00	2,000.00	550.02	4,000.00	16%
52-40-250	EQUIP-SUPPLIES/MNTNCE	.00	200.00	.00	200.00	
52-40-265	VEHICLE LEASE PAYMENTS	.00	.00	.00	.00	
52-40-305	DISPOSAL COSTS	12,454.22	90,000.00	17,072.19	105,750.00	16%
52-40-310	PROFESS/TECHNICAL SERVICES	1,017.50	1,020.00	.00	2,000.00	
52-40-325	PROF & TECH SERVICES - LEGAL	.00	1,000.00	.00	1,000.00	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	
52-40-510	INSURANCE AND SURETY BONDS	3,281.85	4,000.00	3,281.85	4,000.00	82%
52-40-515	WORKERS COMPENSATION INS	177.24	400.00	215.51	400.00	54%
52-40-610	MISCELLANEOUS SUPPLIES	.00	300.00	.00	300.00	
52-40-620	MISCELLANEOUS SERVICES	1,359.84	2,300.00	10,421.09	2,000.00	-521%
52-40-630	BAD DEBT EXPENSE	.00	.00	.00	.00	
52-40-650	DEPRECIATION	.00	20,563.00	.00	20,563.00	
52-40-740	CAPITAL OUTLAY	.00	.00	.00	.00	
52-40-810	DEBT SERVICE - PRINCIPAL	.00	.00	.00	.00	
52-40-820	DEBT SERVICE - INTEREST	.00	.00	.00	.00	
52-40-830	INFRASTRUCTURE REPLACEMENT	.00	16,934.87	.00	.00	
52-40-910	TRANSFERS TO OTHER FUNDS	.00	.00	.00	.00	
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	.00	.00	.00	.00	
Total EXPENDITURES:		20,860.96	145,946.00	12,253.66	148,258.00	8%
SEWER FUND Revenue Total:		31,338.86	145,946.00	71,540.83	148,258.00	48%
SEWER FUND Expenditure Total:		20,860.96	145,946.00	12,253.66	148,258.00	8%

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Finance Worksheet - Current Year Actual w Prior YTD %

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Account Number	Account Title	2021-21 Prior year YTD Actual	2021-22 Prior year Budget	2022-22 Current year YTD Actual	2022-23 Current year Budget	2022-22 Current Year Percent Used
	Net Total SEWER FUND:	10,477.90	.00	59,287.17	.00	
	Net Grand Totals:	263,608.47-	44,855.00-	107,464.14-	.00	

Report Criteria:

Exclude Funds: 30
 Print Fund Titles
 Page and Total by Fund
 Include Accounts: None
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks
 Account Termination date = {IS NULL}

Alta Town Council

Staff Report



To: Alta Town Council

From: Chris Cawley, Assistant Town Administrator

Re: Discussion and Possible Action to Adopt an Updated FY 2023 Capital Projects Plan

Date: December 4, 2024

Attachments: 2023 Capital Projects Plan – Proposed December Update

Proposed Updates to FY 2023 Town of Alta Capital Projects Plan

The Town of Alta Capital Projects Committee recommends the Alta Town Council approve an updated FY 2023 Capital Projects Plan as part of the December Amendment FY 2023 Budgets. Please see below for a list of significant updates to the FY 2023 Approved Capital Projects Plan.

1. Updated Capital Projects Fund balance per November 30, 2022 Public Treasurer's Investment Fund statement
 - a. Please note that the spreadsheet calculates the budget for project 15, Future Community Center Phase II, by finding the sum of all other project budgets, and subtracting it from the Capital Projects Fund PTIF Account balance
2. Updates to Community Center Roof Access, Town Office Window Replacement, and Firehouse Garage Ventilation projects to reflect completion and progress
3. Updated description for Community Center Rear Yard Erosion Control project
4. Updated budget for Alta Marshals Office Phase 2 Radio Upgrade project
5. Inclusion of project 7 to purchase a Livescan fingerprint scanner for the Alta Marshals Office
6. Inclusion of project 8 to purchase two new automated external defibrillators (AED's) to replace obsolete equipment
7. Inclusion of project 11 Town Park Improvements as a project to be completed in 2023
8. Moved Tom Moore Historic Structure project to 2024
9. Updated Total 2023 Projects Budget—after adding and subtracting projects, the total is very similar to the amount in original approved 2023 plan.

Capital Projects Committee:	Town of Alta Capital Projects Plan FY 2023- APPROVED	
Roger Bourke, Mayor		
John Guldner, Town Administrator	Date of most recent Capital Projects Plan Approval by Alta Town Council	6/15/2022
Jen Clancy, Town Clerk	Date of last update to this document	12/4/2022
Chris Cawley, Assist. Town Admin.	Capital Projects Fund balance per most recent PTIF statement: November 30, 2022	\$ 640,983.41
Mike Morey, Town Marshal		
Craig Heimark, Treasurer		

Project Descriptions

Number	Name	Description	Project Manager	Timeline	Budget
1	Community Center Roof Access	The Town purchased a 21' tall steel ladder with a safety cage to attach to the west side of the Community Center. Delivery of the ladder was delayed and it was not installed before winter.	Chris Cawley	FY 2023	\$ 5,000.00
2	Town Office Window Replacement	We replaced 9 windows at the Town Office.	Chris Cawley	Complete	\$ 6,332.00
3	Firehouse Garage Heater Ventilation Modification	We replaced a heater exhaust vent and moved it to a different side of the building where it would be further from an electrical panel.	Chris Cawley	Complete	\$ 8,000.00
4	Community Center Rear Yard Erosion Control	We received an informal quote from a contractor of \$200,000 to fix the existing rockfall netting behind the community center, which is about 20 years past its useful lifespan and is failing badly. The committee agreed to analyze the total cost of likely major capital expenses required to extend the lifespan of the building, and to compare those to an updated cost estimate to build a new building on the site.	Chris Cawley	FY 2023	\$ 10,000.00
5	Marshals Office Security Cameras	The camera system for the Bay City Water Storage Facility is inoperable. The existing camera system does not meet some of the Marshal's Department needs for avalanche control. This project would be to replace the Bay City camera system with cameras and telemetry that are compatible with the CCTV operating and recording hardware at Alta Central. Additionally, placing another camera at the Peruvian Ridge Gun Mount, and replacing the Goldminer's roof camera with another that is capable of pan/tilt/zoom controls to see the ridgelines of the canyon. Marshal's Office cameras have been used successfully for monitoring of critical infrastructure, avalanche control monitoring, criminal investigations, and search and rescue operations.	Mike Morey	FY 2023	\$ 13,000.00
6	Community Center A/V System	Audio-visual equipment at the Alta Community Center needs to be upgraded in order for the town to conduct hybrid meetings. Staff received a bid from Performance Audio in Salt Lake City for a \$15,000 project. Staff will investigate additional solutions.	Chris Cawley	FY 2023	\$ 15,000.00
7	Livescan	The Alta Marshal's Office and Alta Justice Court need to purchase a portable, 10-print, live-scan fingerprint scanner and software to comply with State regulations for obtaining fingerprints for defendants who have not been booked in jail (UCJA Rule 4-609). This will be a new purchase as the Town has never had such equipment. This investment will require the purchase of software, hardware, training, warranties, and annual fees. We are prioritizing a mobile/portable solution so fingerprints can be taken in more than one location – either the police department, courthouse, or even possibly at the location of the citation, to provide flexibility for both our officers as well as the defendants to comply. Code of Judicial Administration: UCJA Rule 4-609	Molly Austin/Mike Morey	FY 2023	\$ 10,000.00
8	Automated External Defibrilators (AEDs)	The Town owns automated external defibrilators that are antiquated and incompatible with other medical equipment used by first responders. The AED's are located in the Community Center; one is in the firehouse garage bays for deployment by Alta Marshals deputies, and the other is upstairs. Two new Zoll AED's are proposed to be placed in the same locations.	Mike Morey	FY 2023	\$ 3,000.00

Number	Name	Description	Project Manager	Timeline	Budget
9	Marshals Office Phase 2 Radio upgrade	The Utah Communications Authority plans to transition to a digital secured radio network. This project is commonly referred to as "Phase 2". Phase 1 is the truncated system we are currently operating on. Some but not all of our existing radios are Phase 2 capable. We will need to start saving for additional phase 2 radios, mostly dual band portables. The costs are estimated to be \$4-\$5000 per radio.	Mike Morey	FY 2023	\$ 30,000.00
10	Marshals Office Inventory Management Closet @ Firehouse	The Alta Marshal's Office lacks an evidence storage facility and enhanced security area for sensitive and/or expensive assets. A preferred solution is to make better use of space in the "firehouse" by adding a mezzanine with secure fencing and gate. In order to accomplish this, the obsolete sewage holding tank in the northwest corner of the firehouse will need to be removed. A similar secured area was constructed at fire station #113 about 10 years ago and has proven itself to be effective. Our current facilities are not compliant with evidence room standards.	Mike Morey	FY 2023	\$ 20,000.00
11	Town Park Playground Improvements	The Town is investigating options to add playground equipment at the Town Park.	John Guldner	FY 2023	\$ 5,000.00
12	Tom Moore Historic Structure	The Tom Moore Toilet is an important part of Alta's History. It was constructed in 1938 by the Civilian Conservation Corps at the same time as the original Snowpine Lodge. The Tom Moore Toilet is the only visible piece of history from that time period. Some of the same original granite from the 1938 construction is still visible inside the newly expanded Snowpine Lodge, but nothing is visible outside. The estimated cost includes work to repair the concrete roof and add a roof membrane; footing and foundation repair, and repairs to walls, doors, and windows. Staff has been in contact with the State of Utah Office of Historic Preservation for guidance on short- and long-term use and maintenance of the structure.	Chris Cawley	FY 2024	\$ 25,000.00
13	Alta Central Complete Window Replacement	Roughly 8 windows in Alta Central could be replaced.	Chris Cawley	FY 2024	\$ 5,000.00
14	Alta Central Dispatch Console Upgrade	The "Centracom" dispatch console we operate with is more than 20 years old, and the product is no longer supported by Motorola. Valley Emergency Communications Center is transitioning to a new platform and Alta Central will need to upgrade to a compatible system.	Mike Morey	FY 2024	\$ 15,000.00
15	Future Community Center Phase 2	Following the conclusion of the Community Center Feasibility Study, the Town of Alta will need to determine the scope of a subsequent phase in the design and construction of a future facility. The town may opt to fund design development on its own, or to fund design development and construction simultaneously. Any amount of funds could be set aside to begin saving for a future phase of community center development.	John Guldner	?	\$ 470,651.41
			Total Estimates - All Projects		\$ 640,983.41
			Total 2023 Projects		\$ 125,332.00
			Total 2024 Projects		\$ 45,000.00

TOWN OF ALTA

RESOLUTION 2022-R-21

A RESOLUTION FOR PARTICIPATION IN ELECTRONIC MEETINGS

WHEREAS, the Alta Town Council (“Council”) recognizes the need after holding electronic meetings due to the COVID-19 pandemic over the last two year and appreciates that the ability to hold electronic meetings has expanded and the Council wishes to put in place a policy to hold electronic meetings.

WHEREAS, the purpose of this policy is to establish the means and procedures by which the Council and other Alta Town Commissions, Committees or other public bodies may conduct electronic meetings in accordance with the provisions of the Open and Public Meetings Act ("Act"), and particularly § 52-4-207 (UCA, as amended).

WHEREAS, the Council finds it is in the best interest of the public body and the public to be able to conduct telephonic or electronic meetings to assure that all members of the public body have the opportunity to participate in meetings of the Town regardless of physical location of the individual member of the pubic body.

WHEREAS, the Council finds that the Town has adequate facilities to support the conduct of a telephonic or electronic meeting for its public bodies.

NOW, THEREFORE, BE IT RESOLVED that the Town of Alta may allow electronic meeting participation, and that the following rules shall be adopted:

1.0 Application of the Act – definitions.

- 1.1 The Council hereby adopts those definitions of specific terms which appear in the Act at Utah Code § 52-4-103 for application in this policy.

2.0 Electronic Meetings

- 2.1 A public body may convene and conduct meetings in which one or more members attend and participate in the meeting through electronic means.
- 2.2 Electronic meetings may include meetings conducted by means of telephone, telecommunications, or by other computerized, electronic, or teleconferencing means and media.

3.0 Notice and Quorum

- 3.1 When conducting an electronic meeting, notice of the electronic meeting shall be provided to the public and the members of the public body at least 24 hours before the meeting and a description of how the members will be connected to the electronic meeting.

- 3.2 The public body members may participate electronically, be counted as present for all purposes, including the determination that a quorum is present, and vote.

4.0 Public Attendance

- 4.1 Staff shall provide an anchor location, with sufficient and necessary space, equipment and other means as required by the Act to allow the public to attend, monitor and, where appropriate, participate in the public portion of any electronic meeting conducted by the Council.

- 4.1.1 Providing a physical anchor location is not required if the mayor or chair of the public body has determined within the previous 30 days that it would present a substantial risk to the health or safety of those present or who would otherwise be present at the anchor location.

5.0 Voting

- 5.1 Except for a unanimous vote, a public body that is conducting an electronic meeting shall take all votes by roll call

This Resolution is effective upon passage.

APPROVED and PASSED this 14th day of December 2022.

TOWN OF ALTA

By: _____
Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk

STAFF REPORT

To: Town of Alta Town Council

From: Polly McLean, Cameron Platt

Date: December 9, 2022

Re: Planning Commission Appointment Amendments and Proposed Appointments

Overview

This staff report is a revision of the same topic dated December 6, 2023, based on staff discussions with the Mayor. The main issue is the expiration of Planning Commission terms on January 1st.

The Town of Alta (“Town”) code regulating the appointment of Planning Commission members at the expiration of the members’ term was ambiguous and internally conflicted with other code language. The ambiguity created unresolved questions about a member’s term if they weren’t re-appointed or if a person wasn’t appointed to replace them. Currently, the terms of three Planning Commission members will expire on January 1, 2023.

In addition, Sections 11 & 12 contradict each other on when a vote of the Planning Commission passes.

Amendments

The amendments proposed by staff will clarify that the Mayor, with advice and consent of the Council, shall appoint a person to replace a Planning Commission member after the expiration of their term, or may re-appoint the incumbent for another term.

In addition, staff recommends language to allow the Mayor to correct the term of Planning Commission members’ terms to up to five years to ensure a staggered expiration of terms, and changes the date for when Planning Commission Terms expire to September 1st of each year.

Redline

10-4-2: CREATED; MEMBERSHIP; APPOINTMENT:

- A. Specified: There is hereby created a planning commission, to consist of five (5) members. Members shall be appointed by the mayor, with the ~~advice of the planning commission~~ ~~and the~~ advice and consent of the town council. Alternate members may also be appointed, which the mayor may appoint with the advice and consent of the town council.

The mayor shall, with the advice and consent of the town council, appoint a new planning commission member, or reappoint an incumbent Member, to fill a position on the planning commission that has expired. The Mayor shall appoint a new Planning Commission member, with the advice and consent of the town council, to fill vacancies that might arise and such appointments shall be to the end of the vacating member’s term.

- B. Community Representation: To the extent possible, appointments to the planning commission shall be made on a basis which represents the interests of residents of the town, and, in the event that they are available, should include at least one member

representing the business community, one member representing the environmental community, one member representing the architecture/building community, one member representing the planning community, and one member who is an at large representative.

10-4-3: TERMS, ELIGIBILITY OF MEMBERS:

Terms: Members of the planning commission shall serve terms of five (5) years. There is no limitation on the length of time a member may to serve if they are reappointed. Terms shall be staggered with one seat expiring each year and shall expire on September 1 of the respective year. Members shall continue to serve until their successors are appointed.

In the event that the expiration of planning commissioners' terms are not staggered, the mayor may appoint members for a term shorter than five (5) years to ensure the staggered expiration of terms.

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10-4-11: VOTING:

Actions of the planning commission pass by a vote in the affirmative of three (3) members.

10-4-12: DECISIONS:

All decisions and all findings for the decision of the planning commission ~~shall be final upon a vote by a majority of the planning commission members present at the meeting, and all findings for the decision~~ shall be included and incorporated in the minutes.

Clean

10-4-2: CREATED; MEMBERSHIP; APPOINTMENT:

A. Specified: There is hereby created a planning commission, to consist of five (5) members. Members shall be appointed by the mayor, with the advice and consent of the town council. Alternate members may also be appointed, which the mayor may appoint with the advice and consent of the town council.

The mayor shall, with the advice and consent of the town council, appoint a new planning commission member, or reappoint an incumbent Member, to fill a position on the planning commission that has expired. The Mayor shall appoint a new Planning Commission member, with the advice and consent of the town council, to fill vacancies that might arise and such appointments shall be to the end of the vacating member's term.

B. Community Representation: To the extent possible, appointments to the planning commission shall be made on a basis which represents the interests of residents of the town, and, in the event that they are available, should include at least one member representing the business community, one member representing the environmental community, one member

representing the architecture/building community, one member representing the planning community, and one member who is an at large representative.

10-4-3: TERMS, ELIGIBILITY OF MEMBERS:

Terms: Members of the planning commission shall serve terms of five (5) years. There is no limitation on the length of time a member may serve if they are reappointed. Terms shall be staggered with one seat expiring each year and shall expire on September 1 of the respective year. Members shall continue to serve until their successors are appointed.

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Appointment of Planning Commission Members

If the proposed amendments are made, the Mayor will propose the appointment of the Planning Commission members to expired terms after September 1, 2023, to the Town Council meeting. These appointments will ensure that all five Planning Commission members' terms will have staggered expirations. Future appointments will just need to be for a 5 year term.

Conclusion

The Town staff recommend that the Council adopt the draft ordinance as proposed, but will readily assist the Council to prepare alternate amendments if the Council chooses.

Town of Alta
ORDINANCE NO. 2022-O-7

**AN ORDINANCE AMENDING TITLE 10 “LAND USE REGULATIONS,” CHAPTER 4
“PLANNING COMMISSION,” TO CLARIFY PLANNING COMMISSION MEMBERS
APPOINTMENTS, TERMS, AND VOTING.**

WHEREAS, the Alta Town Council ("Council) previously enacted an ordinance creating and regulating the appointment and terms of Planning Commission members; and

WHEREAS, the existing code language was ambiguous and internally conflicted with other code language; and

WHEREAS, the expiration and/or appointment of prior Planning Commission members' terms resulted in the non-staggered expiration of terms; and

WHEREAS, three current terms of the Planning Commission expire on January 1, 2023; and

WHEREAS, the Council has determined that amending the current language governing Planning Commission members will correct the ambiguity and internal conflict of the code and allow for efficient operation of the Planning Commission.

NOW, THEREFORE, BE IT ORDAINED by the Alta Town Council that:

SECTION I. Amendment. Title 10 “Land Use Regulations,” Chapter 4 “Planning Commission,” Sections 2, 3, 11, and 12 are hereby amended as set forth as follows:

10-4-2: CREATED; MEMBERSHIP; APPOINTMENT:

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SECTION II. Effective Date. This ordinance shall go into effect upon publication.

PASSED AND APPROVED this ____ Day of _____, 2022.

TOWN OF ALTA

Roger Bourke, Mayor

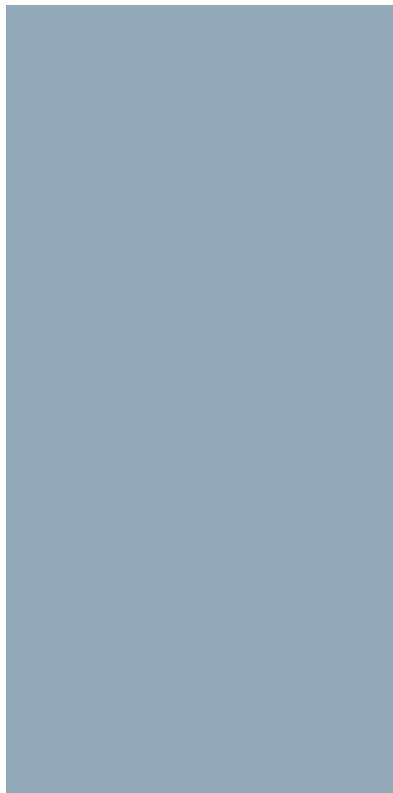
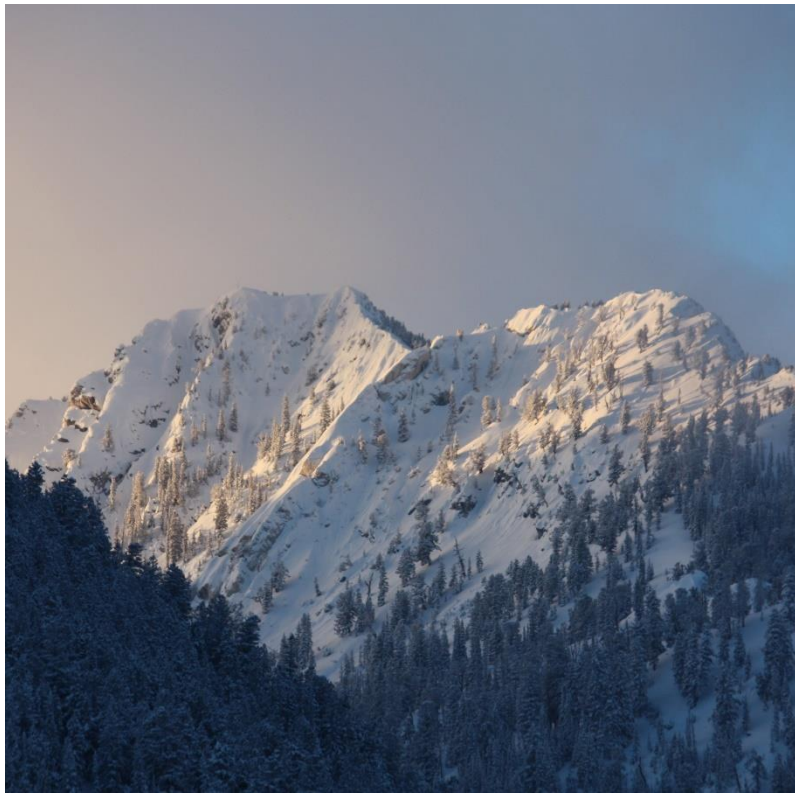
ATTEST:

Jen Clancy, Town Clerk

Certification

Ordinance/summary published on Utah state noticing website on _____.

Effective date of Ordinance: _____.



Tri-Canyon Trails Master Plan



**SUSTAINING DIVERSE RECREATION
IN A HEALTHY WATERSHED**

Why Create a Tri-Canyon Trails Master Plan?

Purpose: Watershed protection and diverse recreational opportunities

Goal: A plan to guide us

Direction: Wasatch-Cache National Forest Plan



Quantitative Analysis

Understand Trail Network & Use

Field Data Collection

2020 | User-created trail inventory
Trail counter project

2021 | System trail inventory,
Trail counter project



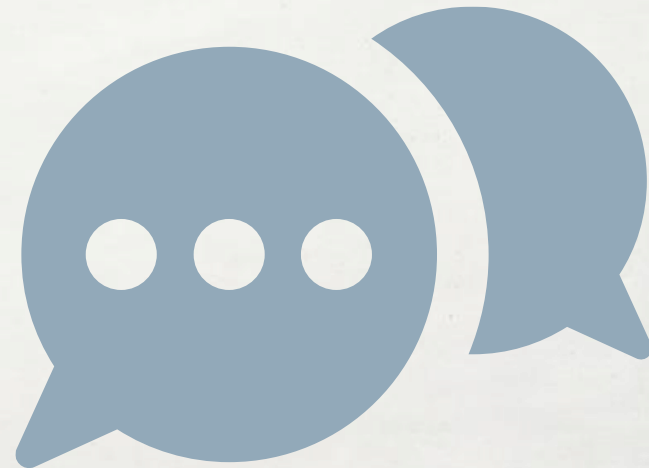
Qualitative Analysis

Community Engagement

Understand Needs & Values

2022 | Situation assessments, listening sessions

2023-2024 | Draft 1 Review, Draft 2 Review, Final Plan



Plan Implementation

Action Items

Realizing the Vision in the Plan Master Plan

2024+ | Trail maintenance,
phased implementation,
environmental review



Planning Process Overview

1

FIELD DATA COLLECTION

Trail Inventories
Visitation Patterns

Summer 2020 - Present

2

SITUATION ASSESSMENTS

Local Governments
Stakeholders/ Partners

Summer/ Fall 2022

3

LISTENING SESSIONS

Local Governments
Stakeholders/ Partners

Public
Winter 2022/2023

4

DRAFT 1 REVIEW

Local Governments
Stakeholders/ Partners

Public
Summer 2023

5

DRAFT 2 REVIEW

Local Governments
Stakeholders/ Partners

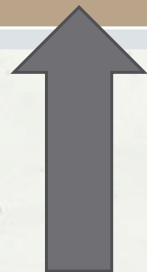
Public
Winter 2024

6

FINAL PLAN ADOPTION

Chapter of Salt Lake County
Regional Trails Master Plan

2024



We are here



What We Have Heard So Far

- 60+ interviews
- Local government representatives, stakeholders and partners
- Areas of agreement, areas of difference, and suggested solutions

We're still listening!



What We Have Heard So Far

Areas of Agreement: Shared Concerns

- *Year-Round* Visitation is Increasing
- Transit Options are Inadequate
- Watershed & Ecosystem Impacts
- Equity in Access & Options
- Aging/Inadequate Infrastructure
- Impacts of Climate Change & Wildfire
- U.S. Forest Service Capacity



What We Have Heard So Far

Areas of Difference:

Management Approach

Visitation Management

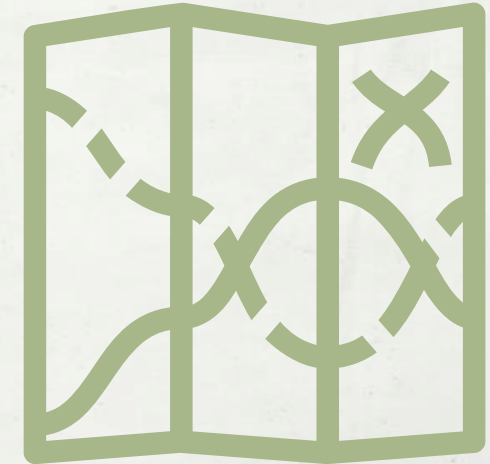
Roadside Parking

System Approach

Improve Existing Trail System

Allowing Future Uses

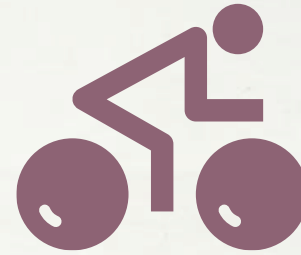
E-Bikes



What We Have Heard So Far

Suggested Solutions:

- Better Transportation Options
- Improve Trail Network
- Disperse Visitors
- Concentrate Visitors
- Ski Areas
- User Group Options
- Signage System Improvements
- Forest Service Transparency

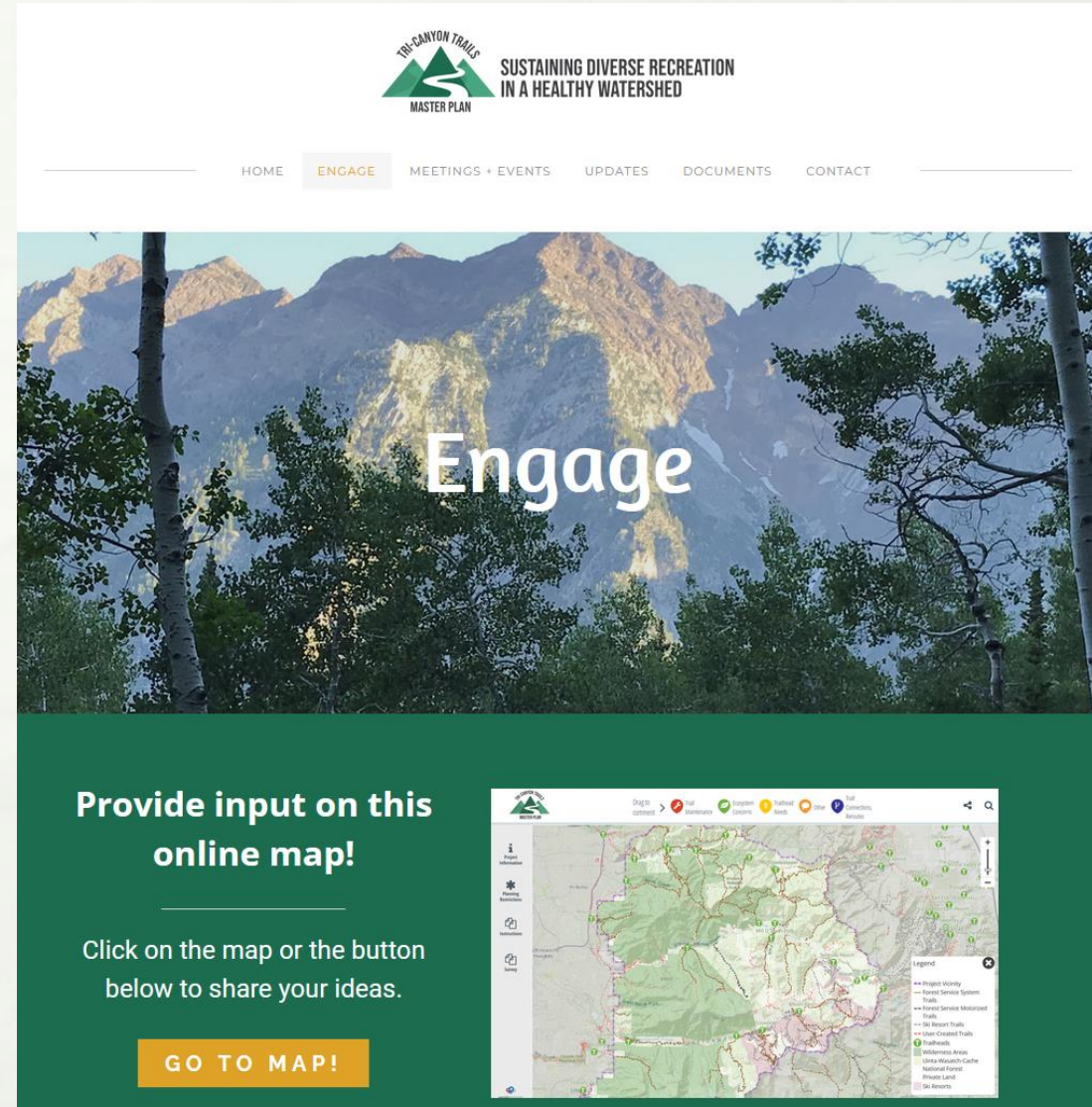


How to Get Involved!

Project Website:

hub for information and input

www.TriCanyonTrails.org



The screenshot shows the website for the TriCanyon Trails Master Plan. At the top, the logo features a green mountain with a white trail, with the text "TRI-CANYON TRAILS" above it and "MASTER PLAN" below it. To the right of the logo is the tagline "SUSTAINING DIVERSE RECREATION IN A HEALTHY WATERSHED". Below the header is a navigation bar with links: HOME, ENGAGE (highlighted in orange), MEETINGS + EVENTS, UPDATES, DOCUMENTS, and CONTACT. The main content area has a background image of a mountain range seen through evergreen trees. The word "Engage" is written in large white text over the image. Below this is a green banner with the text "Provide input on this online map!" and "Click on the map or the button below to share your ideas." followed by an orange button that says "GO TO MAP!". To the right of the text is a screenshot of an online map interface showing a topographic map of the TriCanyon Trails area with various colored overlays and a legend.



Engage:

1. Social Pinpoint
2. Survey
3. Contact us

**Provide input on this
online map!**

Click on the map or the button
below to share your ideas.

GO TO MAP!



Take the survey!

Take a short survey on recreational values for Tri-Canyons.

TAKE THE SURVEY!

Ideas or Questions?

Share your thoughts with us.

CONTACT US



Questions?



Town of Alta
ORDINANCE NO. 2022-O-7

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PASSED AND APPROVED this 14 Day of December, 2022.

TOWN OF ALTA

Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk

Certification

Ordinance/summary published on Utah state noticing website on December 15, 2022.

Effective date of Ordinance: December 15, 2022.