



Town of Alta
Budget Committee
April 16, 2026



General Fund FY 2027

General Fund – What’s in the FY 27 Budget ?

EXPENSES

Program Changes / New

- Central Wasatch Committee (\$15k – \$25K)
- Alta Resort Shuttle
- Wasatch Front Regional Council General Plan Grant
- Planner RFP
- Grizzly Trailhead Restroom – support of O&M
- Dissolve the Impact Fee Program

Wages

- Not updating a “WOW” framework for FY27 – planning a thorough review for FY28
- COLA 3%
- AMO succession planning – target hiring around March 1, 2027

REVENUE – Key Points

Increase Property Tax Revenue

- Propose \$100,000 increase (from \$405k to \$505k)
- Public Hearing August 11, 2026 at 6pm

Impose Transient Room Tax

- Applies to short-term rentals, hotel rooms
- From 15.12 to 16.12 %

Use of cash on hand

- \$240K required to balance budget

Dissolve the Impact Fee Program

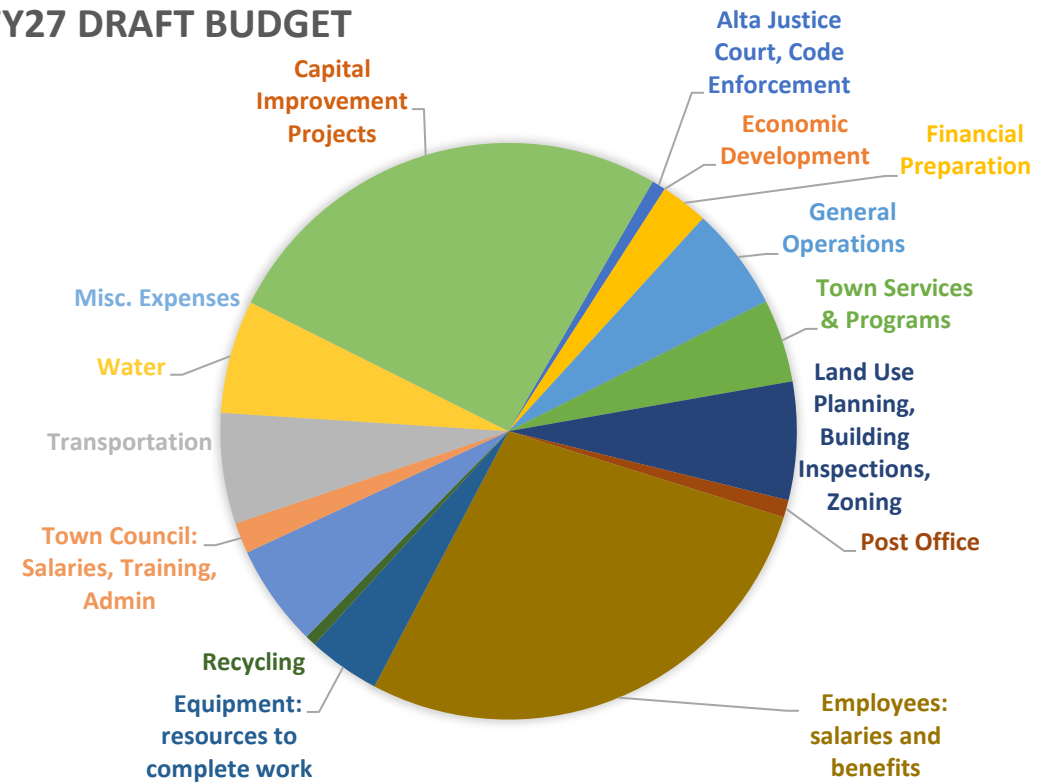


Expenses

Expenses

Expenses Across 4 Funds	FY26 Budget	FY27 DRAFT Budget
Alta Justice Court, Code Enforcement	\$ 40,819	\$ 47,194
Economic Development	\$ 400	\$ 900
Government Administration		
Financial Preparation	\$ 140,980	\$ 142,590
General Operations	\$ 312,451	\$ 313,976
Town Services & Programs	\$ 238,065	\$ 261,399
Land Use Planning, Building Inspections, Zoning	\$ 336,072	\$ 390,375
Post Office	\$ 53,341	\$ 54,495
Public Safety		
Employees: salaries and benefits	\$ 1,478,980	\$ 1,520,832
Equipment: resources to complete work	\$ 243,767	\$ 239,000
Recycling	\$ 32,500	\$ 33,430
Sewer	\$ 318,473	\$ 319,800
Town Council: Salaries, Training, Admin	\$ 95,951	\$ 93,680
Transportation	\$ 320,410	\$ 341,185
Water	\$ 366,690	\$ 346,580
Misc. Expenses	\$ 1,200	\$ 500
Total Expense w/o Cap-Ex	\$ 3,980,099	\$ 4,105,936
Capital Improvement Projects	1,859,205	1,404,820
Total Expense	\$ 5,839,304	\$ 5,510,756

FY27 DRAFT BUDGET



Projects and Other Expenses to Highlight

Shuttle Program - Total Cost \$290k

- Contract provides 8% annual increase

Contract Planner - \$40k

- Budget first included in FY 24 to retain John Guldner to assist in transition, manage certain projects, manage “land use”
- Proposing to hire experienced land use planner to assist staff in drafting code updates, reviewing complex applications, etc. *as needed*
- Can free up staff bandwidth to manage key projects

WFRC Grant Match - \$20k

- Grant is \$120k for total budget of \$140k
- Funds to hire consultant for general plan update

Central Wasatch Contribution Increase - \$15k to \$25k

- First increase in a while

Our Lady of the Snows - General Improvements - \$16k in general fund

- Resurface floors, window, stairs



Wages

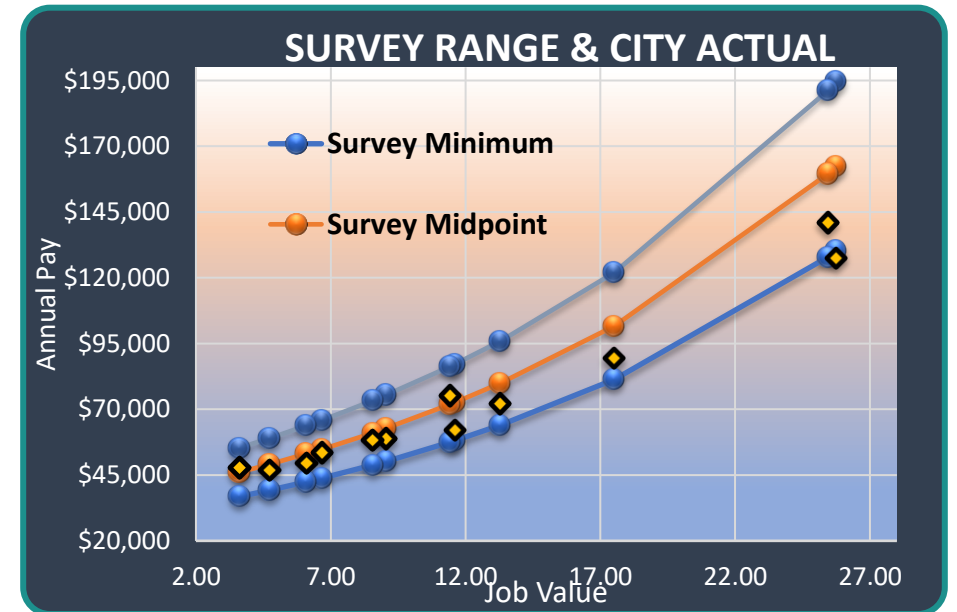
Department Wages	FY26 Budget	FY27 DRAFT Budget
Legislative	\$ 16,800.00	\$ 16,800.00
Court	\$ 18,896.00	\$ 19,300.00
Administration	\$ 353,162.00	\$ 348,495.00
Municipal Buildings	\$ 44,250.00	\$ 51,622.00
Planning and Zoning	\$ 4,500.00	\$ 3,375.00
Police Department	\$ 1,018,694.00	\$ 1,046,301.00
Post Office	\$ 35,986.00	\$ 38,415.00
Summer Program	\$ 3,250.00	\$ 10,180.00
Our Lady of the Snows	\$ 17,500.00	\$ 19,700.00
Water Fund	\$ 17,700.00	\$ 16,610.00
Sewer Fund	\$ 15,500.00	\$ 20,830.00
Total	\$ 1,546,238.00	\$ 1,591,628.00

Difference \$45,390

Includes:

- 3% COLA
- Additional deputy for AMO succession plan included – starting in the 4th quarter

FY25 Wage Study



Town Marshal Succession Plan

Proposed Game Plan

- Marshal Morey's estimated retirement target date: June 2028
- During the succession phase we propose an overlap for crucial knowledge transfer, leadership continuity, relationship building, and stability
- Bring successor on around March 1, 2027
 - Goal is to have a year of training

FY 27 Onboarding Expenses - 4th Quarter		
Wages & Benefits	\$	43,515
Vehicle	\$	60,000
Personal Gear (body armour, firearms etc)	\$	4,000
IT / Computer	\$	1,500
Misc	\$	2,500
	Estimate	\$ 111,515
FY 28 Estimated Annual Impact to Budget		
	Low Range	High Range
Annual Wages	\$ 94,640	\$ 121,680
Employer Provided Insurance	\$ 11,000	\$ 30,700
Employer Taxes	\$ 7,240	\$ 9,309
URS - Public Safety Fund 75	\$ 32,178	\$ 41,371
Misc	\$ 1,500	\$ 3,000
	Range	\$ 145,058 \$ 203,060



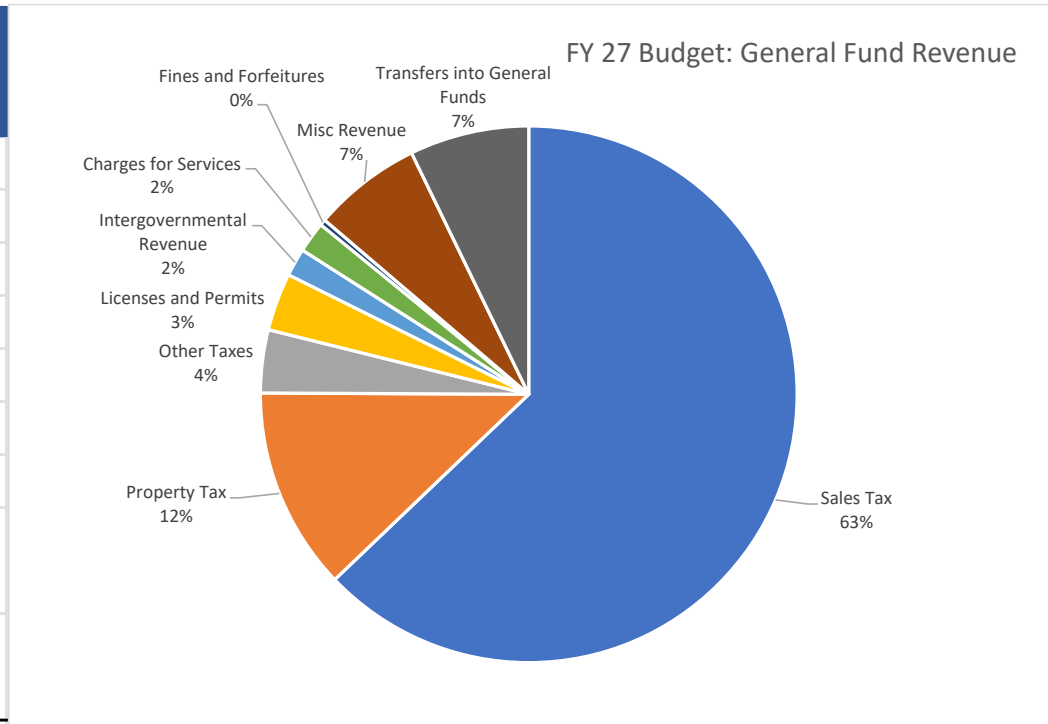
Revenue

Why raise revenues?

- Growth in the valley translates to more pressure/ work in the canyon.
- Keeping pace with inflation and rising costs - our vendor and service provider costs are increasing so we need to keep up.
- Maintain fiscal responsibility!
- Plan for transition in the Alta Marshals Office
- Saving for future projects – ease the burden over time.
- Find long-term funding solution for shuttle program
- Reduce reliance on volatile revenues – ie sales tax
- Maintain property tax share of budget through Truth in Taxation as budget grows

Revenue Sources

Revenue: Across 4 Funds	FY26 Budget	FY27 DRAFT Budget
Property Tax	\$ 406,000	\$ 506,000
Sales Tax	\$ 1,890,000	\$ 2,090,000
Other Taxes: Municipal Energy, Tele	\$ 81,000	\$ 81,000
Town Services		
Permits, Licensing, Court Fines, Impact Fees	\$ 350,843	\$ 239,300
Sewer	\$ 320,948	\$ 352,743
Water	\$ 680,600	\$ 466,632
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)	\$ 125,217	\$ 116,047
Misc: interest, contributions from private sources, sundry etc.	\$ 203,950	\$ 202,950
Total Revenue	\$ 4,058,558	\$ 4,054,672



Proposed Property Tax Revenue Increase

The Town of Alta is proposing to increase its property tax revenue

- Proposed \$100,000 Tax Revenue Increase
- From \$405,000 to \$505,000
- If the proposed budget is approved, the Town would increase its property tax budget revenue by ~24.69% above last year's property tax budgeted revenue excluding new growth

For reference: In 2025 the average residence in Alta was \$1,809,000

- The Town of Alta tax on a \$1.8M residence would increase from \$830 to \$1,031 (+\$201) per year.
- The Town of Alta tax on a \$1.8M business would increase from \$1,509 to \$1,874 (+\$365) per year.

Public Hearing – Truth In Taxation

August 11, 2026 6pm

Post Office Building

10351 E Hwy 210, Alta UT

Imposing the Transient Room Tax

- A municipal transient room tax is a locally imposed tax on short-term rentals of lodging like hotels and vacation rentals.
- Revenue from these taxes is often designated for tourism
- Shuttle program depends on voluntary contributions for ~half its funding. Staff recommends a stable, reliable funding source.
- Estimated annual revenue ~ \$200k
- **May be best option to reduce dependence on use of cash to balance general fund**



Are Impact fees a good fit for Alta?

Here are reasons why staff doesn't think impacts fees are a good fit for Alta

- Utah law heavily restricts allowable uses for Impact Fees
- Impact Fees can only be imposed to *maintain level of service* due to development - they cannot be used to address existing infrastructure deficiencies or increasing the level of service of existing infrastructure
- Impact Fees are beneficial to municipalities that are rapidly expanding and need to update infrastructure to keep up with *new growth*. Alta is more or less built-out.
- Impact Fees need to be expended or encumbered within 6 years. The Town does not currently have projects in the pipeline to which Impact Fees could be applied.
- The cost of conducting an IFFP/IFA would likely be more than we could collect in Impact Fees over 6 years



Capital Projects Fund

Capital Projects: FY27

Facilities Planning

- Design a building - \$100k
 - Decide scope – partner with UDOT?
 - Schematic/10% - 30% design?
 - Site analysis(es) - avalanche, Geotech, survey

Tom Moore Stabilization

- RFP for stabilization – Up to \$100k? Partners...

OLS

- RFP for design feasibility - \$20-\$50k
 - Redesign stairs, patio, Trailhead amenities?
- Propose to fund minor improvements in General Fund

AMO Technology

- New truck: \$60k
- Alta Central Roof Safety: \$20k (complete in this FY)
- Security Cameras:~ \$10K rollover from FY26

- Costs impacts by cultural resources findings
- Waiting on ASL invoice – coming soon, then we can better calculate a rollover into FY27

- Remote meters
 - ~\$40,000 rollover from FY 26

Sewer Fund Projects:

- Albion Parking lot extension costs may be impacted by complications with existing utilities
- RFP for design: Wildcat lot replacement - ~\$30k in this year's budget
 - \$350-\$400k capital

New Building:

- Still listed as \$3M per fiscal year over 3 years on Capital Projects Plan



Water Fund

Water Fund

2 Capital Projects

- Crosstow waterline and meters
- Borrow funds from General Fund for the Crosstow water line project, exact number TBD in FY26 - FY 27.

9% draft increase to rates

- 20% increase to the overage rate

Budgeting for the use of PTIF balance to fund Capital Improvements

Budgeting \$50k for infrastructure

(HAL recommends ~\$150k, which would cause a 29% rate increase)

Monthly Rate: \$126 to \$139

Water Rate Summary	FY27	FY26
Total Water ECU Value	257.98	254.23
Required Water Sales	\$ 429,632.00	\$ 383,600.00
Rate (Annual)	\$ 1,665.37	\$ 1,508.87
Rate (per ECU per month)	\$ 138.78	\$ 125.74
Rate increase	9%	14%
Gallons Per ECU	6,400	6,400
Overage rate / 1,000 gal	\$ 7.43	\$ 6.19
Overage rate increase	20%	20%

Water Fund

9% Rate Increase

Monthly cost for single-family residence would go from \$157 to \$174 (\$17)

Monthly rate for commercial users would go from \$125 to \$139

Single Family Residence: \$157 to \$179

Water Rate: Examples	FY27	FY26
<u>ECU 1.25 - Single-Family Residence</u>		
Annual ECU	\$ 2,081.71	\$ 1,886.09
Monthly ECU	\$ 173.48	\$ 157.17
<u>ECU 15 - Small Commercial User</u>		
Annual	\$ 24,980.54	\$ 22,633.05
Monthly	\$ 2,081.71	\$ 1,886.09
<u>ECU 25 - Md. Commercial User</u>		
Annual	\$ 41,634.24	\$ 37,721.75
Monthly	\$ 3,469.52	\$ 3,143.48
<u>ECU 40 - Lg Commercial User</u>		
Annual	\$ 66,614.78	\$ 60,354.80
Monthly	\$ 5,551.23	\$ 5,029.57



Sewer Fund

Sewer Fund

- \$386k capital project: #1 GMD
- 10% Rate Increase
 - Monthly cost for single-family residence would go from \$133 to \$146 (\$13)
- Budgeting to use of PTIF balance ie “cash on hand” (\$386k)
- Budgeting \$30k for infrastructure replacement
(HAL recommends ~\$186k which would cause a 62% rate increase)

Sewer Rate Summary	FY27	FY26
Total Sewer ECU Value	233.34	233.34
Required Sewer Revenue	\$ 327,743.00	\$ 297,948.00
Rate (Annual)	\$ 1,404.57	\$ 1,276.88
Rate (Monthly)	\$ 117.05	\$ 106.41
Rate increase	10%	29%

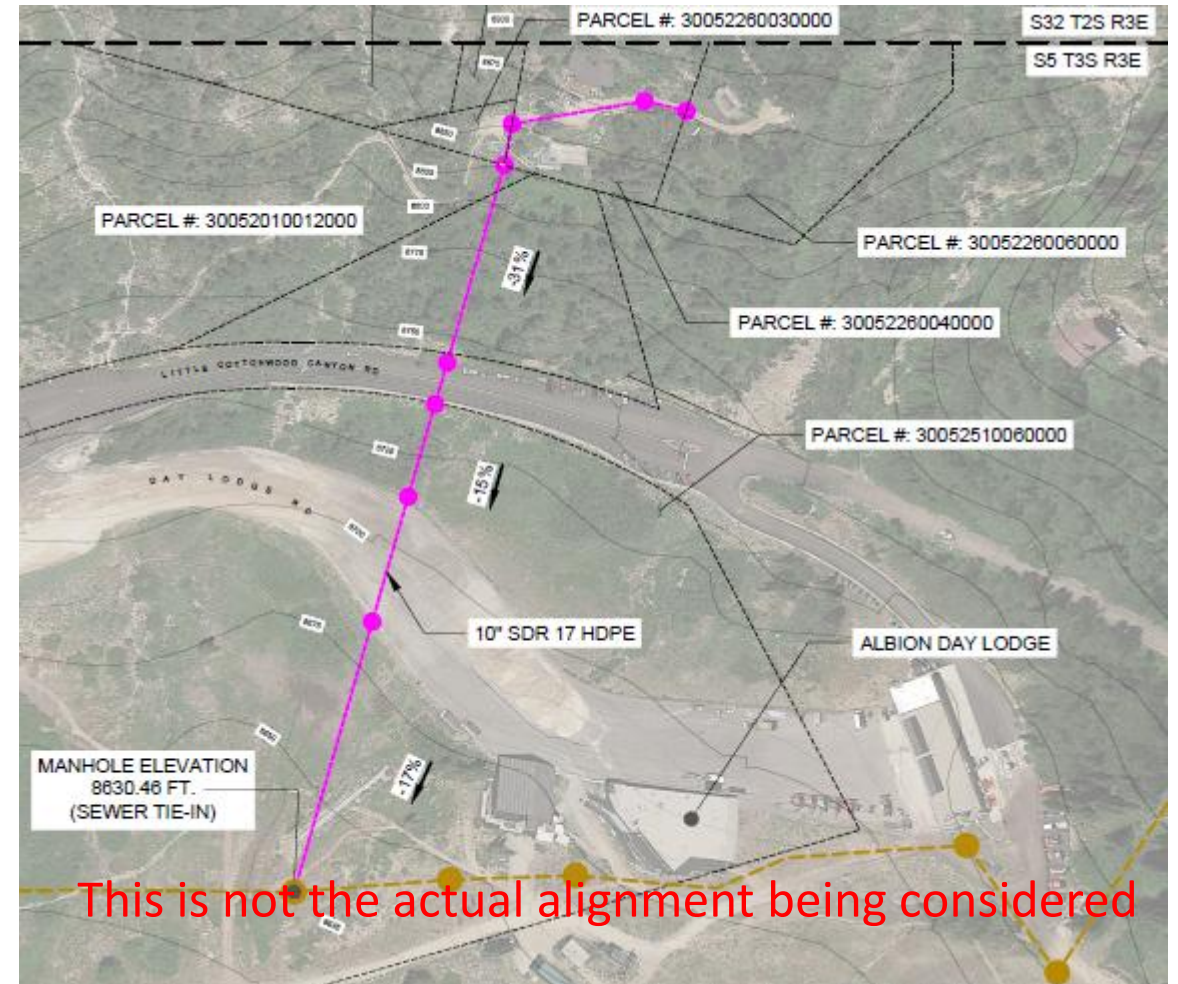
Sewer Fund

Sewer Rate: Examples	FY27	FY26
<u>ECU 1.25 - Single-Family Residence</u>		
Annual ECU	\$ 1,755.72	\$ 1,596.10
Monthly ECU	\$ 146.31	\$ 133.01
<u>ECU 15 - Small Commercial User</u>		
Annual	\$ 21,068.59	\$ 19,153.25
Monthly	\$ 1,755.72	\$ 1,596.10
<u>ECU 25 - Md. Commercial User</u>		
Annual	\$ 35,114.32	\$ 31,922.09
Monthly	\$ 2,926.19	\$ 2,660.17
<u>ECU 40 - Lg Commercial User</u>		
Annual	\$ 56,182.91	\$ 51,075.34
Monthly	\$ 4,681.91	\$ 4,256.28



West Grizzly Sewer Connection

- West Grizzly homes are about 1200' from sewer main, on culinary water system, within Bay City Tunnel Source Protection Area
- Town spent \$25k in FY 26 to outfit ASL Cold Storage sewer lateral as TOA sewer main for possible future connection
- ASL is installing lateral to Grizzly Restroom summer 2026
 - Estimates between \$13k and \$150k
- Town needs to decide ASAP...





Next Budget Committee Meeting
May 12, 2026

Tentative Budget Adoption
May 13, 2026