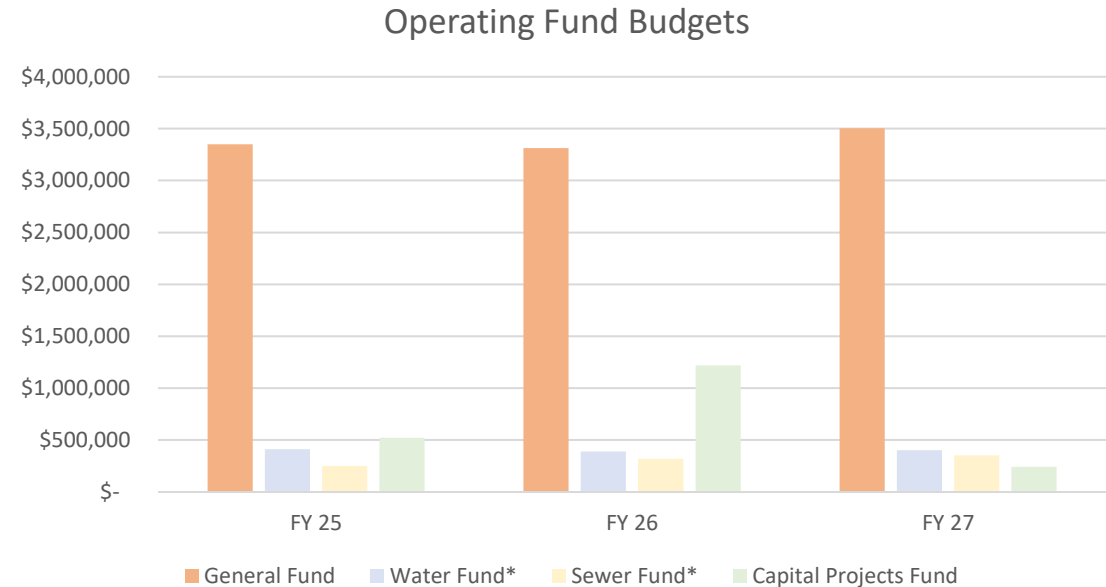


Town of Alta  
Tentative FY 2027 Budget Presentation  
May 13, 2026

# Budgets by Fund– Comparison with last 2 years

The Town of Alta has 4 separate funds that each have their own budget.

Operating Fund Budgets	FY 25	FY 26	FY27
General Fund	\$ 3,350,198	\$ 3,311,638	\$ 3,503,856
Water Fund*	\$ 413,160	\$ 390,600	\$ 403,580
Sewer Fund*	\$ 251,859	\$ 318,473	\$ 352,743
Capital Projects Fund	\$ 522,901	\$ 1,218,545	\$ 243,576
*Not including Capital Outlay			



## What's Changed ? Highlights by Fund

### General Fund

- Hired 5<sup>th</sup> full-time Officer and Facility Manager
- Planning AMO Town Marshal succession
- Resort and Town Shuttles
- Purchased a community center – OLS

### Water Fund\*

- Repayment of long-standing due-to loan to General Fund
- Need media every year
- Rising costs of contract services and supplies

### Sewer Fund\*

- Rising costs at Cottonwood Improvement District passed to customers
- Training new sewer operator – planning succession from Steve McIntosh to Fred Swetland

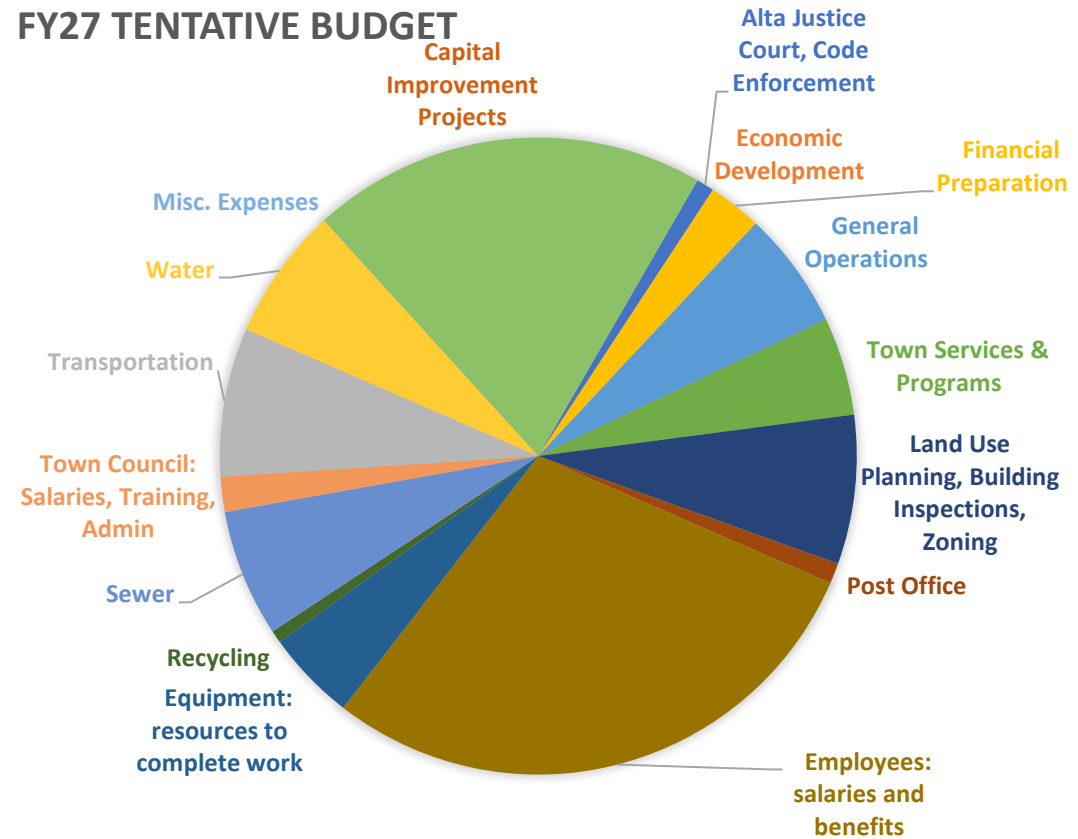
### Capital Projects Fund

- Changes significantly year to year based on projects
- Spike in FY26 due to purchase of OLS

# Expenses – Programmatic View Combining All 4 Town Funds

Program	FY26 Budget	FY27 Tentative Budget
Alta Justice Court, Code Enforcers	\$ 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 Insp	\$ 336,072	\$ 397,675
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	\$ 241,000
Recycling	\$ 32,500	\$ 33,430
Sewer	\$ 318,473	\$ 339,800
Town Council: Salaries, Training, Admin	\$ 95,951	\$ 93,680
Transportation	\$ 320,410	\$ 396,185
Water	\$ 366,690	\$ 353,580
Misc. Expenses	\$ 1,200	\$ 500
<b>Total Expense w/o Cap-Ex</b>	<b>\$ 3,980,099</b>	<b>\$ 4,197,236</b>
Capital Improvement Projects	1,859,205	1,054,355
<b>Total Expense</b>	<b>\$ 5,839,304</b>	<b>\$ 5,251,591</b>

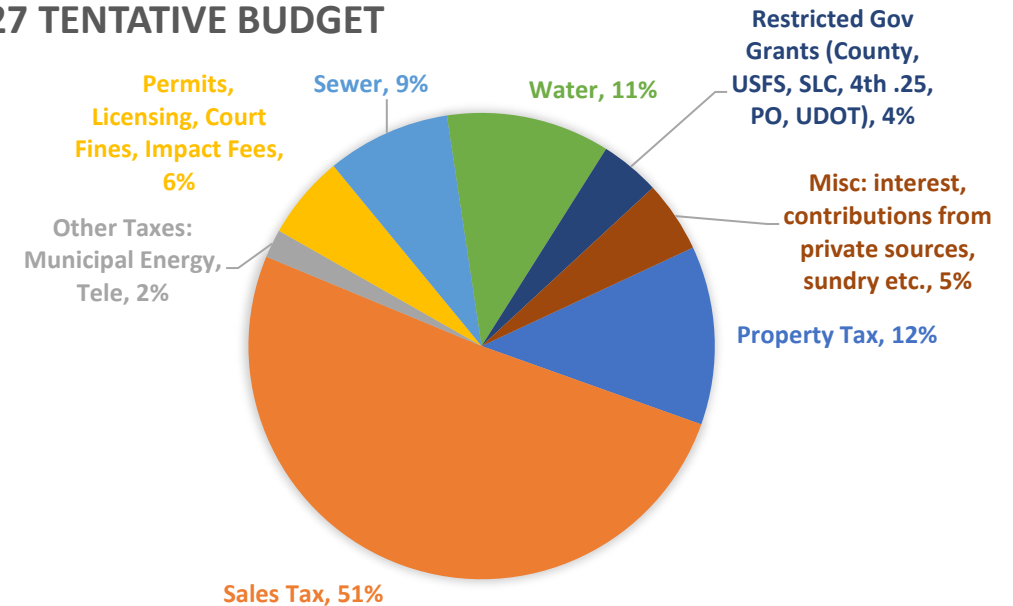
FY27 TENTATIVE BUDGET



# Revenue – Combined Sources for All 4 Town Funds

Revenue: Across 4 Funds	FY26 Budget	FY27 Tentative Budget
Property Tax	\$ 406,000	\$ 510,000
Sales Tax	\$ 1,890,000	\$ 2,090,000
Other Taxes: Municipal Energy, T	\$ 81,000	\$ 81,000
Permits, Licensing, Court	\$ 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	\$ 171,047
Misc: interest, contributions from private sources, sundry	\$ 203,950	\$ 202,950
<b>Total Revenue</b>	<b>\$ 4,058,558</b>	<b>\$ 4,113,672</b>

FY27 TENTATIVE BUDGET



FY27 figures above include \$100k in additional property tax revenue and \$200k of additional transient room tax



# General Fund FY 2027

# General Fund Expenses – What's new & has changed in FY 27

## Program Changes - Net Increase \$98,000

- Central Wasatch Commission ( \$10K)
  - Requested contribution increase from \$15k to \$25K
- Alta Resort Shuttle (\$22K)
  - Annual contract provides 8% annual increase from \$272k to \$293K
- Contract Planner (\$0k)
  - Transition from working with John Guldner to hiring experienced land use planner to assist staff in drafting code updates, reviewing complex applications, etc. *as needed*
- Impact Fee Program (\$25K)
  - Dissolve program: one time expense
- Wages (\$41K)
  - COLA 3%
  - AMO Marshal succession plan: proposing to hire next Marshal for training starting March 1, 2027

## New Programs – Net Increase \$39,000

- Wasatch Front Regional Council General Plan Grant (\$20k)
  - Grant is \$120k for total budget of \$140k
  - Funds to hire consultant for general plan update
- Grizzly Trailhead Restroom (\$3K)
  - Support of O & M
- Our Lady of the Snows (\$16K)
  - General improvements: resurface floors, replace windows, fix stairs

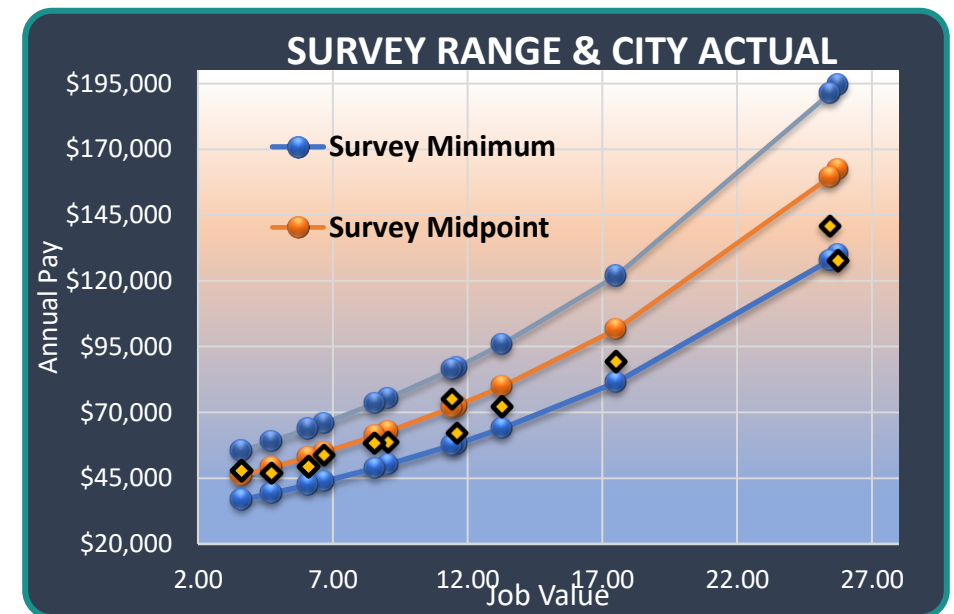


# Wages – 3% COLA

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
<b>Total</b>	<b>\$ 1,546,238.00</b>	<b>\$ 1,591,628.00</b>

Additional deputy for AMO succession plan included, starting in the 4<sup>th</sup> quarter

FY25 Wage Study – for reference



**Difference in ONLY the General Fund = \$41,146**

**Difference across all departments = \$45,390**

# Town Marshal Succession Plan

## Proposed Game Plan

- Marshal Morey's estimated retirement 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 full year of training / overlap
  - Onboarding expenses that have been included in the FY 27 budget = \$111,515 (4<sup>th</sup> quarter)
- Additionally, we have estimated the addition of a successor to the FY28 budget to be between \$145k and \$203k including wages, insurance and retirement benefits and taxes.



# General Fund Revenue – FY27 Proposed Changes

**Program Changes = \$300,000 of new revenue estimated**

Increase Property Tax Revenue (\$100k)

- Propose \$100,000 increase from \$405k to \$505k

Impose Transient Room Tax (~\$200K)

- Applies to short-term rentals including hotel rooms
- Tax would go from 15.12 to 16.12 %
- If imposed, staff recommends doing away with voluntary resort shuttle contributions requests

Budget for the use of cash on hand (\$240k)

- \$240K required to balance budget

Dissolve the Impact Fee Program

- no new revenue added



**Why should the Town consider raising 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

# Proposed Property Tax Revenue Increase

The Town of Alta is proposing to increase its property tax revenue. The proposed increase, from \$405,000 to \$505,000, would provide approximately \$100,000 in additional property tax revenue per year.

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

- Current Property Tax rate .000834
- Current Property Tax Revenue \$405,000
- Proposed Revenue with Tax Change \$505,000
- Estimate: If the proposed budget is approved, the Town would increase its property tax budget revenue by ~25% 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

Alta Post Office Building

10351 E Hwy 210, Alta UT

# Proposed \$100,000 Property Tax Revenue Increase

The property tax increase is needed to support the increase in the General Fund budget. The expenses highlighted below are new ongoing operational costs rather than one-time expenditures. The associated ad valorem revenue increase would become part of the Town's ongoing revenue base.

## New Ongoing Operational Costs ~ \$100,000

- Wage increases (\$41k)
- Employee insurance benefits (\$9k)
- Central Wasatch Commission contribution (\$10k)
- Alta Resort Shuttle (\$22k)
- Civil Code Enforcement (\$5k)
- Building department project tracking (\$7K)
- Our Lady of the Snows Facility (\$9k)

General Fund Departments	FY26 Budget	FY 27 Budget	Difference
LEGISLATIVE	23,950	\$ 21,535	\$ (2,415)
COURT	36,319	\$ 37,694	\$ 1,375
ADMINISTRATIVE	683,552	\$ 686,655	\$ 3,103
MUNICIPAL BUILDINGS	102,025	\$ 103,535	\$ 1,510
NON-DEPARTMENTAL	33,850	\$ 43,650	\$ 9,800
TRANSPORTATION	295,410	\$ 370,185	\$ 74,775
CIVIL CODE ENFORCEMENT	4,500	\$ 9,500	\$ 5,000
PLANNING AND ZONING	92,080	\$ 110,735	\$ 18,655
POLICE DEPARTMENT	1,722,747	\$ 1,761,832	\$ 39,085
POST OFFICE	53,341	\$ 54,495	\$ 1,154
BUILDING INSPECTION	91,200	\$ 98,500	\$ 7,300
STREETS - C ROADS	25,000	\$ 26,000	\$ 1,000
RECYCLING	32,500	\$ 33,430	\$ 930
GIS	5,000	\$ 5,000	\$ -
SUMMER PROGRAM	31,789	\$ 45,815	\$ 14,026
IMPACT FEE	0	\$ 25,000	\$ 25,000
LIBRARY - COMMUNITY CENTER	14,700	\$ 12,100	\$ (2,600)
OUR LADY OF THE SNOWS - COM	46,973	\$ 58,195	\$ 11,222
COMMUNITY DEVELOPMENT	0	\$ -	\$ -
TRANSFERS OUT OF GENERAL FU	16,702	\$ -	\$ (16,702)
	<b>3,311,638</b>	<b>\$ 3,503,856</b>	<b>\$ 192,218</b>

# Imposing the 1% Transient Room Tax

Proposal: To impose the local option transient room tax of 1%

- 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
- Alta has the option of imposing a 1% Transient Room Tax (TM). All of the other locations listed have chosen to impose this tax.
- Alta currently has one of the highest lodging tax rates, yet almost all other locations in Salt Lake County have imposed the local option.
- 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

If approved: Alta's Transient Room Tax would go from 15.12% to 16.12%

Location	TR	SR	TM	TT	Combined Trans Rate	Combined Sales Use	Transient Room
Cottonwood Heights	4.25%	1.32%	1%	0.5%	7.07%	7.45%	14.52%
Sandy	4.25%	1.32%	1.5%	0.5%	7.57%	7.45%	15.02%
Alta - current	4.25%	1.32%		0.5%	6.07%	9.05%	15.12%
Bryce Canyon	4.50%	1.07%	1%		6.57%	8.55%	15.12%
Midway	4.50%	1.07%	1%		6.57%	8.65%	15.22%
Dutch John	4.50%	1.07%	1%		6.57%	8.75%	15.32%
Salt Lake City	4.25%	1.32%	1%	0.5%	7.07%	8.45%	15.52%
Brighton	4.25%	1.32%	1%	0.5%	7.07%	8.55%	15.62%
Torrey	4.50%	1.07%	1%		6.57%	9.05%	15.62%
Park City - East	4.50%	1.07%	1%		6.57%	9.15%	15.72%
Alta - proposed	4.25%	1.32%	1%	0.5%	7.07%	9.05%	16.12%
Moab	4.50%	1.07%	1.5%		7.07%	9.35%	16.42%

*Locations listed are either close to Alta (neighbors) or have a Transient Room rate equal to or greater*

TR + SR + TM + TT = Combined Trans Rate

Combined Trans Rate + Combined Sales and Use = Total Transient Room

TR - Transient Room Tax (TRT) county-wide

SR - State Transient Room

TM- Municipal Transient Room Tax

TT - Tourism Transient Room Tax

# 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 (may complete in this FY)
- Security Cameras:~ \$10K rollover from FY26

## Water Fund Projects:

- Crosstow water line spent \$72K...
  - Complete Albion Parking Lot segment, tie in, pressurize!
- Remote Read 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

## Capital Projects

1. Crosstow Waterline
  - Borrow funds from General Fund for the Crosstow water line project, exact number TBD in FY26 - FY 27.
2. Install remote read meters
3. Engineering budget for Hellgate/Lower Alta Loop project

Increase to rates – 9%

- 20% increase to the overage rate

Budgeting for the use of PTIF balance to fund Capital Improvements

Budgeting \$50k for infrastructure replacement

(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

Single Family Residence: \$157 to \$174

9% Rate Increase

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

Monthly rate for commercial users would go from \$126 to \$139

<b>Water Rate: Examples</b>	<b>FY27</b>	<b>FY26</b>
<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)*

<b>Sewer Rate Summary</b>	<b>FY27</b>	<b>FY26</b>
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%

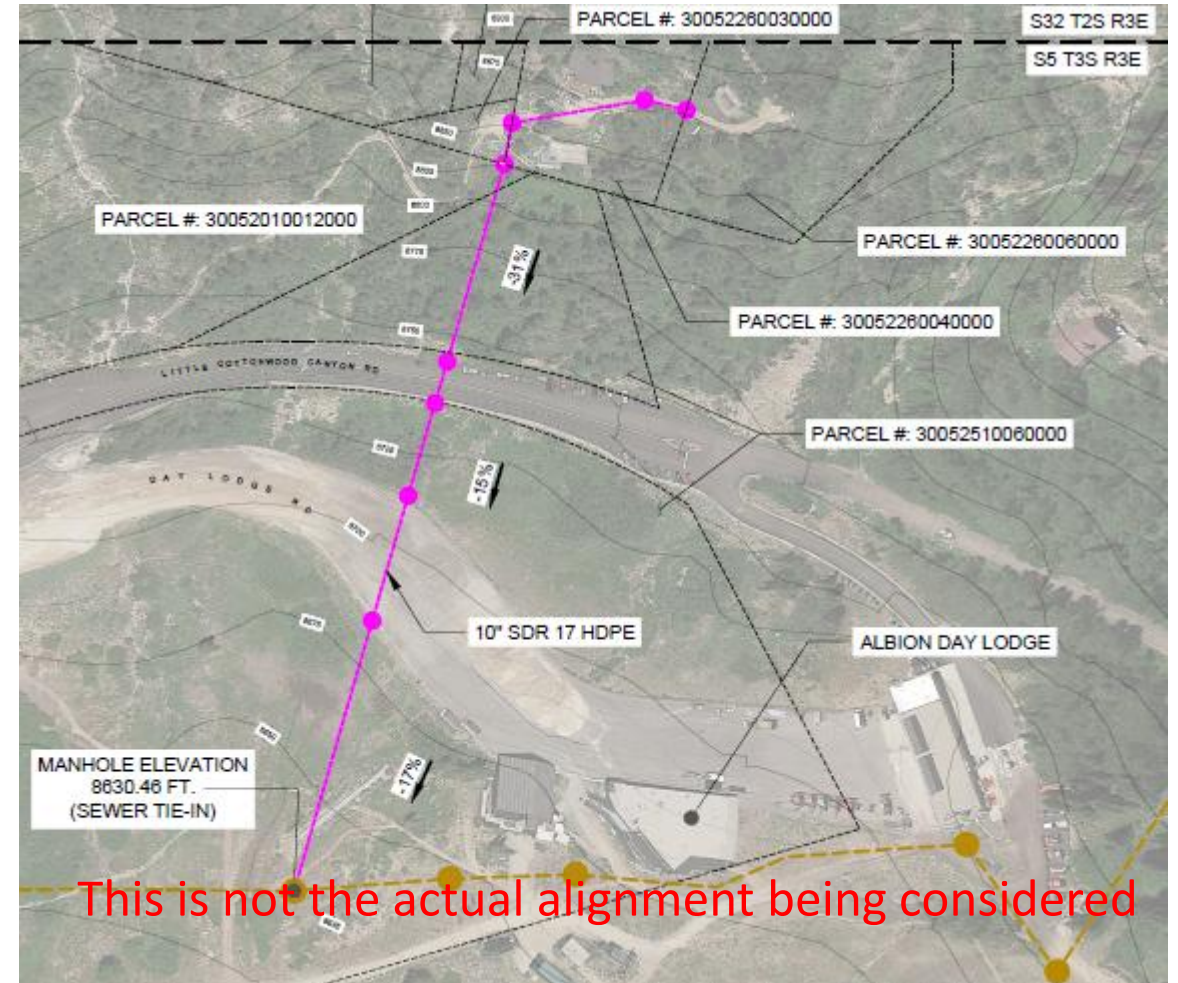
# Sewer Fund

<b>Sewer Rate: Examples</b>	<b>FY27</b>	<b>FY26</b>
<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: TOA Sewer Fund can pay to upgrade to sewer main
  - ~~Estimates between \$13k and \$150k~~
  - *May 13<sup>th</sup> proposed budget amendment: \$45,000*





Questions?



Public Hearing  
Proposed Tax Rate Increase

August 11, 2026 at 6pm  
Alta Post Office Building