

TOWN OF ALTA

RESOLUTION 2026-R-19

A RESOLUTION ADOPTING AN INTERIM GENERAL FUND BUDGET FOR THE FISCAL YEAR 2026-2027 (FY27) FOR THE TOWN OF ALTA

WHEREAS, the Budget Committee of Alta, Utah on May 13, 2026, presented and discussed the proposed tentative budgets for the General Fund for FY27 to the Town Council; and

WHEREAS, the Town Council, on due public notice held a public hearing on May 13 2026 and June 17 2026 to receive input regarding the proposed budget prior to adopting the FY27 Interim General Fund budget; and

WHEREAS, the Town Council is proposing to increase its property tax revenue by \$100,000 for a total of \$505,000 and a proposed tax rate .000979 of by a truth in taxation process, and will hold a public hearing on the proposed new tax rate on August 11, 2026 at 6pm MST at the Alta Post Office Building; and

WHEREAS, the Town of Alta has complied in all respects with State law set out in Utah Code Sec. 10-5-108 including holding a public hearing and all public noticing requirements; and

WHEREAS, the Town Council has considered the FY27 Interim Budget as submitted and all information presented at the public hearing and has made all changes and amendments which the Town Council desires to make; and

WHEREAS, the Town Council will appropriate sufficient revenues to finance and balance these budgets;

WHEREAS, the Town Council in compliance with Utah Code Sec. 59-2-924(8), has prepared and adopted an interim budget that is based on the proposed tax rate increase; includes a property tax impact schedule and is in effect from July 1 and ending when the Town Council adopts a budget;

NOW THEREFORE BE IT RESOLVED that in conformity with Chapter 5 Title 10 of Utah Code Annotated, the FY27 Interim General Fund budget for the Town of Alta is adopted as follows: Exhibit A – FY27 Interim General Fund Budget and Exhibit B, property tax impact schedule

ADOPTED THIS 17th day of June, 2026. This Interim Budget shall be in effect from July 1, 2026 until a budget is adopted.



Roger Bourke, Mayor

ATTEST:



Jen Clancy, Town Clerk

VOTE:

Mayor Bourke	<u>Yes</u>	Councilmember Ancil	<u>not present</u>
Councilmember Heimark	<u>Yes</u>	Councilmember Morgan	<u>Yes</u>
Councilmember Schilling	<u>Yes</u>		

Account Number	Account Title	2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Interim A
		YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
GENERAL FUND REVENUE					
TAXES					
10-31-100	CURRENT YEAR PROPERTY TAXES	399,454	386,785	405,000	405,000
10-31-101	TAX INCREMENT - CRA	0	0	0	0
10-31-102	RESTRICTED-PROPOSED PROPERTY TAX INC	0	0	0	100,000
10-31-200	PRIOR YEAR PROPERTY TAXES	33,671	28,755	1,000	5,000
10-31-300	SALES AND USE TAXES	2,317,751	2,035,475	1,890,000	2,090,000
10-31-310	4th .25 TAX	57,638	41,722	45,197	45,197
10-31-320	PUB TRAN TAX	152	22,825	20,000	15,000
10-31-400	ENERGY SALES AND USE TAX	92,576	85,596	75,000	75,000
10-31-410	TELEPHONE USE TAX	5,043	13,199	6,000	6,000
Total TAXES:		2,906,285	2,614,357	2,442,197	2,741,197
LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	19,830	19,933	20,000	20,000
10-32-150	LIQUOR LICENSES	6,575	6,600	6,600	6,500
10-32-210	BUILDING PERMITS	130,815	35,151	78,244	60,000
10-32-220	PARKING PERMITS	16,768	16,852	15,140	15,000
10-32-250	ANIMAL LICENSES	13,085	14,500	14,000	14,000
Total LICENSES AND PERMITS:		187,073	93,036	133,984	115,500
INTERGOVERNMENTAL REVENUE					
10-33-100	WFRC MATCHING GRANT	0	0	0	0
10-33-200	SALT LAKE CITY	0	0	0	0
10-33-275	SLC TRAILS	0	0	0	0
10-33-300	COUNTY - COMMUNITY DEVELOPMENT	0	0	0	0
10-33-350	COUNTY - TRANSPORTATION	0	10,670	10,670	55,000
10-33-375	COUNTY - ZAP	0	0	0	0
10-33-400	STATE GRANTS	9,000	0	0	0
10-33-450	FEDERAL GRANTS	0	4,500	4,500	0
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	16,378	17,158	15,000	17,000
10-33-580	STATE LIQUOR FUND ALLOTMENT	6,938	5,650	6,000	6,000
10-33-600	SISK	3,000	3,000	3,000	5,000
10-33-650	POST OFFICE	21,850	21,850	21,850	21,850
10-33-700	UDOT	8,000	8,000	8,000	8,000
Total INTERGOVERNMENTAL REVENUE:		65,166	70,828	69,020	112,850
CHARGES FOR SERVICES					
10-34-240	REVEGETATION BONDS	0	0	0	0
10-34-430	PLAN CHECK FEES	100,992	35,600	46,859	36,000
10-34-550	PLANNING COMM REVIEW FEES	426	250	300	300
10-34-760	FACILITY CENTER USE FEES	0	0	500	500
10-34-761	OLS USE FEES	0	10,138	19,950	25,000
10-34-810	IMPACT FEES	0	0	0	0
Total CHARGES FOR SERVICES:		101,418	45,988	67,609	61,800
FINES AND FORFEITURES					
10-35-100	COURT FINES	17,328	17,391	15,250	10,000
10-35-101	CIVIL CODE ENFORCEMENT	0	0	0	2,000
Total FINES AND FORFEITURES:		17,328	17,391	15,250	12,000

		2024-25 Previous Year YTD Actual 6/30/2025	2025-26 Current year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Interim A Budget 6/30/2027
Account Number	Account Title				
MISCELLANEOUS REVENUE					
10-36-100	INTEREST EARNINGS	155,606	127,679	120,000	125,000
10-36-300	OTHER FINANCING SOURCES	0	0	30,700	30,700
10-36-400	SALE OF FIXED ASSETS	0	0	0	0
10-36-620	MISCELLANEOUS	4,363	2,303	3,000	3,000
10-36-700	CONTRIB FROM PRIVATE SOURCES	8,000	0	8,000	8,000
10-36-800	DONATIONS	150	0	0	0
10-36-810	METERING	0	0	0	0
10-36-820	4x4 ENFORCEMENT	0	0	0	0
10-36-830	TOWN SHUTTLE	129,902	132,024	134,000	50,000
10-36-900	SUNDRY REVENUES	1,314	1,153	2,000	1,000
10-36-910	SALES TAX	0	22	250	250
Total MISCELLANEOUS REVENUE:		299,335	263,180	297,950	217,950
TRANSFERS INTO GENERAL FUND					
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	294,628	267,519
10-39-250	USE OF RESERVED FUNDS	0	0	0	0
10-39-400	TRANSFERS FROM CAP PROJ FUND	0	0	0	0
10-39-410	TRANSFERS FROM IMPACT FUND	0	0	0	0
10-39-420	TRANSFERS FROM SEWER FUND	0	0	0	0
10-39-430	TRANSFERS FROM WATER FUND	0	0	0	0
Total TRANSFERS INTO GENERAL FUND:		0	0	294,628	267,519
GENERAL FUND Revenue Total:		3,576,604	3,104,780	3,026,010	3,261,297
GENERAL FUND Transfer IN Total:		0	0	294,628	267,519
CASH AVAILABLE FOR GENERAL FUND		3,576,604	3,104,780	3,320,638	3,528,816

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		Previous Year	Current year	Budget	Interim A
Account Number	Account Title	YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
GENERAL FUND EXPENSES					
LEGISLATIVE					
10-41-110	SALARIES - MAYOR AND COUNCIL	17,600	15,400	16,800	16,800
10-41-120	REMUNERATION	0	0	0	0
10-41-130	EMPLOYEE BENEFITS	0	0	100	100
10-41-131	EMPLOYER TAXES	1,391	1,202	1,700	1,285
10-41-230	TRAVEL	732	383	1,000	1,000
10-41-280	TELECOM	0	0	0	0
10-41-330	EDUCATION AND TRAINING	660	1,208	4,000	2,000
10-41-620	MISCELLANEOUS	10	90	350	350
Total LEGISLATIVE:		20,392	18,283	23,950	21,535
COURT					
10-42-110	SALARIES AND WAGES	18,058	17,863	18,896	19,300
10-42-130	EMPLOYEE BENEFITS	180	191	133	225
10-42-131	EMPLOYER TAXES	724	1,380	1,450	1,476
10-42-133	URS CONTRIBUTIONS	6,201	2,170	3,050	3,088
10-42-230	TRAVEL	503	10	800	800
10-42-240	OFFICE SUPPLIES AND EXPENSE	120	20	500	400
10-42-280	TELEPHONE	240	240	240	240
10-42-310	PROFESSIONAL & TECHNICAL	0	0	500	500
10-42-330	EDUCATION & TRAINING	250	1,185	1,500	1,500
10-42-480	INDIGENT DEFENSE SVCS	0	0	2,500	2,500
10-42-481	VICTIM REPARATION SURCHARGE	7,276	6,783	6,000	7,000
10-42-620	MISCELLANEOUS SERVICES	349	543	750	750
Total COURT:		33,901	30,385	36,319	37,779
ADMINISTRATIVE					
10-43-110	SALARIES AND WAGES	302,253	310,927	353,162	348,495
10-43-111	PERFORMANCE BONUS	5,072	0	0	0
10-43-130	EMPLOYEE BENEFITS	1,687	1,238	2,120	2,200
10-43-131	EMPLOYER TAXES	24,086	23,271	27,020	26,600
10-43-132	INSUR BENEFITS	58,651	86,277	90,000	93,600
10-43-133	URS CONTRIBUTIONS	49,567	43,439	56,550	55,760
10-43-140	TERMINATION BENEFITS	0	0	0	0
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	4,451	3,642	5,500	6,000
10-43-220	PUBLIC NOTICES	0	1,093	1,500	1,500
10-43-230	TRAVEL	1,144	529	3,000	3,000
10-43-240	OFFICE SUPPLIES AND EXPENSE	3,421	2,942	4,000	4,000
10-43-245	IT SUPPLIES & MAINT	19,520	19,767	26,000	26,000
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	485	361	5,000	5,000
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	0
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,979	9,659	14,000	7,000
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-43-270	UTILITIES	0	700	0	0
10-43-280	TELEPHONE	5,486	3,429	4,600	5,000
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	434	4,070	6,000	19,000
10-43-315	PROF CONSULTANT SERVICES	5,070	2,300	6,000	5,500
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	4,596	3,527	10,000	10,000
10-43-325	PROF SERVICES - LEGAL	66,172	49,759	45,000	45,000
10-43-330	EDUCATION & TRAINING	2,425	1,573	5,500	5,500

Account Number	Account Title	2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Interim A
		YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
10-43-350	ELECTIONS	0	200	200	0
10-43-440	BANK CHARGES	5,852	3,392	6,000	7,000
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	0
10-43-510	INSURANCE AND SURETY BONDS	3,412	3,035	4,000	4,000
10-43-515	WORKERS COMPENSATION INS	897	3,378	2,400	3,500
10-43-610	MISCELLANEOUS SUPPLIES	158	613	1,000	1,000
10-43-620	MISCELLANEOUS SERVICES	3,763	3,502	5,000	4,500
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total ADMINISTRATIVE:		571,580	582,624	683,552	689,155
MUNICIPAL BUILDINGS					
10-45-110	SALARIES AND WAGES	19,597	35,506	44,250	51,622
10-45-111	PERFORMANCE BONUS	444	0	0	0
10-45-130	EMPLOYEE BENEFITS	120	267	330	340
10-45-131	EMPLOYER TAXES	1,554	2,648	3,385	3,950
10-45-132	INSUR BENEFITS	0	3,058	14,280	11,000
10-45-133	URS CONTRIBUTIONS	0	3,439	7,080	5,923
10-45-210	BOOKS, SUBSCRIPT & MEMBERSHIPS		49	0	50
10-45-230	TRAVEL	0	81	250	500
10-45-240	OFFICE SUPPLIES AND EXPENSE	0	8	150	200
10-45-245	IT SUPPLIES & MAINT	0	0	250	500
10-45-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	750
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	0	496	4,000	4,000
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	9,430	6,722	15,750	10,000
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	0
10-45-270	UTILITIES	5,502	6,365	6,500	7,000
10-45-280	TELEPHONE		242	600	600
10-45-310	PROFESSIONAL & TECHNICAL		0	1,000	1,000
10-45-480	SPECIAL DEPARTMENT SUPPLIES		976	500	500
10-45-510	INSURANCE AND SURETY BONDS	1,098	1,322	1,400	3,000
10-45-515	WORKERS COMPENSATION INS		0	400	750
10-45-610	MISCELLANEOUS SUPPLIES	62	117	1,500	1,500
10-45-620	MISCELLANEOUS SERVICES		60	400	400
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0
Total MUNICIPAL BUILDINGS:		37,808	61,356	102,025	103,585
NON-DEPARTMENTAL					
10-50-330	TOWN EVENTS	1,227	0	4,000	4,000
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	25,000
10-50-350	SLC COMM RENEWABLE ENERGY PROG	0	0	400	900
10-50-610	MISCELLANEOUS SUPPLIES	0	0	1,200	500
10-50-620	AUDIT	10,000	12,000	12,000	12,000
10-50-640	MISC SERVICES	15	17	1,000	1,000
10-50-650	INSURANCE CLAIMS	0	0	0	0
10-50-910	SALES TAX RECEIVED	9	22	250	250
Total NON-DEPARTMENTAL:		26,251	27,039	33,850	43,650

		2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Interim A
Account Number	Account Title	YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
TRANSPORTATION					
10-51-325	PROF & TECH SERVICES - LEGAL	316	875	1,000	1,000
10-51-630	WFRC MATCHING GRANT FUNDS	0	0	0	0
10-51-631	TRAILHEAD PROJECTS	0	0	0	0
10-51-635	MEDIAN	0	0	250	55,250
10-51-636	EXPANDED UTA BUS SERVICE	0	0	0	0
10-51-637	FLAGSTAFF LOT IMPROVEMENTS	0	0	0	0
10-51-638	TRAFFIC MANAGEMENT	995	874	10,000	10,000
10-51-640	MISCELLANEOUS	0	63	5,000	5,000
10-51-645	ALTA RESORT SHUTTLE	247,758	258,405	272,160	293,935
10-51-700	PARKING PERMITS	4,953	4,618	7,000	5,000
10-51-810	METERING	0	0	0	0
Total TRANSPORTATION:		254,022	264,836	295,410	370,185
CIVIL CODE ENFORCEMENT					
10-52-240	OFFICE SUPPLIES AND EXPENSE	0	0	3,000	3,000
10-52-310	PROFESSIONAL & TECHNICAL	0	0	1,000	6,000
10-52-640	MISCELLANEOUS	0	0	500	500
Total CIVIL CODE ENFORCEMENT:		0	0	4,500	9,500
PLANNING AND ZONING					
10-53-120	COMMISSION REMUNERATION	900	3,825	4,500	3,375
10-53-131	EMPLOYER TAXES		58	480	260
10-53-220	PUBLIC NOTICES	63	0	250	250
10-53-230	TRAVEL	0	0	1,000	1,000
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	0	150	150
10-53-310	PROFESSIONAL & TECHNICAL	40,575	27,143	40,000	60,000
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	0
10-53-325	PROF & TECH SERVICES - LEGAL	42,471	55,215	40,000	40,000
10-53-330	EDUCATION AND TRAINING	75	350	1,500	1,500
10-53-510	INSURANCE & SURETY BONDS	2,810	2,321	3,600	3,600
10-53-610	MISCELLANEOUS SUPPLIES	10	10	300	300
10-53-620	MISCELLANEOUS SERVICES	0	0	300	300
Total PLANNING AND ZONING:		86,904	88,922	92,080	110,735
POLICE DEPARTMENT					
10-54-110	SALARIES AND WAGES	746,586	781,137	1,018,694	1,046,301
10-54-111	PERFORMANCE BONUS	11,293	0	0	0
10-54-112	WAGE CORRECTION (FY24)	0	0	0	0
10-54-130	EMPLOYEE BENEFITS	2,495	3,116	5,000	5,000
10-54-131	EMPLOYER TAXES	58,228	59,365	78,000	80,042
10-54-132	INSUR BENEFITS	129,736	151,282	145,000	161,000
10-54-133	URS CONTRIBUTIONS	135,324	162,855	227,536	234,914
10-54-135	MENTAL HEALTH RESOURCES		2,280	4,750	4,500
10-54-140	TERMINATION BENEFITS	0	0	0	0
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	14,007	17,653	17,000	24,000
10-54-230	TRAVEL	586	256	1,000	1,000
10-54-240	OFFICE SUPPLIES AND EXPENSE	698	1,331	1,500	1,500
10-54-245	IT SUPPLIES AND MAINT	13,780	23,576	25,000	31,500
10-54-250	EQUIP/SUPPLIES & MNTNCE	2,628	822	5,000	5,000
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	16,029	18,748	28,000	28,000

		2024-25 Previous Year YTD Actual 6/30/2025	2025-26 Current year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Interim A Budget 6/30/2027
Account Number	Account Title				
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	23,622	38,675	40,000	20,000
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-54-270	UTILITIES	7,620	7,178	10,000	10,000
10-54-280	TELEPHONE	9,813	8,707	16,000	16,000
10-54-310	PROFESS/TECHNICAL SERVICES	0	10,529	12,530	10,000
10-54-325	PROF & TECH SERVICES - LEGAL	1,770	570	10,000	10,000
10-54-330	EDUCATION AND TRAINING	4,126	1,033	12,500	12,500
10-54-470	UNIFORMS	2,375	5,695	8,000	10,000
10-54-480	SPECIAL DEPARTMENT SUPPLIES	13,492	6,067	19,000	23,000
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	500	500
10-54-510	INSURANCE AND SURETY BONDS	15,146	14,767	14,767	21,000
10-54-515	WORKERS COMPENSATION INS	1,794	6,756	8,500	9,000
10-54-610	MISCELLANEOUS SUPPLIES	2,353	281	20,000	10,000
10-54-620	MISCELLANEOUS SERVICES	4,595	2,610	3,000	5,000
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
10-54-810	METERING	0	0	0	0
10-54-820	4x4 ENFORCEMENT	0	0	0	0
Total POLICE DEPARTMENT:		1,218,096	1,325,291	1,731,277	1,779,757
POST OFFICE					
10-56-110	SALARIES AND WAGES	31,695	32,946	35,986	38,415
10-56-111	PERFORMANCE BONUS	861	0	0	0
10-56-130	EMPLOYEE BENEFITS	220	180	300	315
10-56-131	EMPLOYER TAXES	2,573	2,570	2,755	2,940
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0
10-56-230	TRAVEL	0	0	100	100
10-56-240	OFFICE SUPPLIES & EXPENSE	498	373	700	700
10-56-245	IT SUPPLIES AND MAINT	215	1,716	2,000	2,000
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,477	1,166	1,500	1,500
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	1,873	1,441	2,500	2,000
10-56-270	UTILITIES	1,852	2,571	2,700	2,500
10-56-280	TELEPHONE	1,300	1,125	1,500	700
10-56-440	BANK CHARGES - Alta CPO Acct	20	0	0	0
10-56-480	SPECIAL DEPARTMENT SUPPLIES	0	44	100	100
10-56-510	INSURANCE & SURETY BONDS	681	679	700	725
10-56-515	WORKERS COMPENSATION INS	166	626	800	800
10-56-620	MISCELLANEOUS SERVICES	0	75	200	200
10-56-630	OVERAGE & SHORT	0	0	0	0
10-56-635	POST OFFICE INVENTORY	1,296	437	1,500	1,500
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total POST OFFICE:		44,727	45,949	53,341	54,495

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BUILDING INSPECTION					
10-58-110	SALARIES AND WAGES	0	0	0	0
10-58-120	PLAN CHECKS	53,236	29,637	48,000	48,000
10-58-130	EMPLOYEE BENEFITS	0	0	0	0
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	400	400
10-58-230	TRAVEL	21	0	0	0
10-58-280	TELEPHONE	0	0	0	0
10-58-310	PROFESS/TECHNICAL INSPECTIONS	11,680	24,643	40,000	40,000
10-58-325	PROF SERVICES - LEGAL	294	9,502	600	5,000
10-58-330	EDUCATION AND TRAINING	0	0	0	0
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	7,300
10-58-481	BUILDING PERMIT - SURCHARGES	1,953	134	1,000	1,000
10-58-510	INSURANCE & SURETY BONDS	218	536	1,200	1,200
Total BUILDING INSPECTION:		67,403	64,451	91,200	102,900
STREETS - C ROADS					
10-60-110	SALARIES AND WAGES	0	0	0	0
10-60-130	EMPLOYEE BENEFITS	0	0	0	0
10-60-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0
10-60-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	8,000	8,000
10-60-265	FLAGSTAFF LOT PAVING	0	0	0	0
10-60-310	PROFESS/TECHNICAL SERVICES	15,230	0	17,500	18,000
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
Total STREETS - C ROADS:		15,230	0	25,500	26,000
RECYCLING					
10-62-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0
10-62-230	TRAVEL	0	0	0	0
10-62-250	EQUIP/SUPPLIES/MNTNCE	0	0	0	0
10-62-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,328	1,148	1,500	1,500
10-62-310	CONTRACT SERVICES cardboard	23,304	20,831	31,000	31,930
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-62-610	MISCELLANEOUS SUPPLIES	0	0	0	0
Total RECYCLING:		24,632	21,980	32,500	33,430
GIS					
10-66-110	SALARIES AND WAGES	0	0	0	0
10-66-111	PERFORMANCE BONUS	0	0	0	0
10-66-130	EMPLOYEE BENEFITS	0	0	0	0
10-66-131	EMPLOYER TAXES	0	0	0	0
10-66-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
10-66-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	0	0
10-66-310	PROFESS/TECHNICAL SERVICES	0	4,824	5,000	5,000
10-66-330	EDUCATION AND TRAINING	0	0	0	0
10-66-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-66-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total GIS:		0	4,824	5,000	5,000

Account Number	Account Title	2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Interim A
		YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
SUMMER PROGRAM					
10-70-110	SALARIES AND WAGES	687	1,669	3,250	10,180
10-70-111	PERFORMANCE BONUS	0	0	0	0
10-70-130	EMPLOYEE BENEFITS	40	0	70	75
10-70-131	EMPLOYER TAXES	57	142	250	780
10-70-132	INSUR BENEFITS		0	1,050	1,100
10-70-133	URS CONTRIBUTIONS		0	520	1,480
10-70-250	EQUIP-SUPPLIES/MNTNCE	3,416	1,920	6,000	6,000
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	0	632	2,000	2,500
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	4,492	4,385	5,000	10,000
10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	0
10-70-320	USFS RANGER	24,000	0	12,000	12,000
10-70-470	TRAILS	0	0	0	0
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	0	100	100
10-70-510	INSURANCE AND SURETY BONDS	1,149	971	1,149	1,185
10-70-515	WORKERS COMPENSATION INS	0	0	400	415
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total SUMMER PROGRAM:		33,842	9,719	31,789	45,815
IMPACT FEE					
10-72-110	SALARIES AND WAGES	0	0	0	0
10-72-130	EMPLOYEE BENEFITS	0	0	0	0
10-72-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0
10-72-280	TELEPHONE	0	0	0	0
10-72-310	PROFESS/TECHNICAL SERVICES	0	0	0	0
10-72-325	PROF & TECH SERVICES - LEGAL	0	0	0	0
10-72-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-72-620	MISCELLANEOUS SERVICES	0	0	0	25,000
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total IMPACT:		0	0	0	25,000
LIBRARY - COMMUNITY CENTER					
10-75-110	SALARIES AND WAGES	0	0	0	0
10-75-130	EMPLOYEE BENEFITS	0	0	0	0
10-75-250	EQUIP-SUPPLIES/MNTNCE	0	0	500	500
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	769	2,609	6,000	5,000
10-75-270	UTILITIES	3,624	4,383	6,600	5,000
10-75-280	TELEPHONE	0	0	0	0
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-75-510	INSURANCE & SURETY BONDS	1,183	1,036	1,500	1,500
10-75-620	MISCELLANEOUS SERVICES	0	0	100	100
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total LIBRARY - COMMUNITY CENTER:		5,576	8,028	14,700	12,100

		2024-25 Previous Year YTD Actual 6/30/2025	2025-26 Current year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Interim A Budget 6/30/2027
Account Number	Account Title				
OUR LADY OF THE SNOWS - COMMUNITY CENTER					
10-76-110	SALARIES AND WAGES	0	7,442	17,500	19,700
10-76-130	EMPLOYEE BENEFITS	0	0	0	0
10-76-131	EMPLOYER TAXES	0	548	1,340	1,510
10-76-132	INSUR BENEFITS		132	5,670	8,540
10-76-133	URS CONTRIBUTIONS		164	2,048	1,480
10-76-250	EQUIP-SUPPLIES/MNTNCE	0	553	3,750	3,750
10-76-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	2,387	2,500	16,000
10-76-270	UTILITIES	0	4,457	11,950	5,000
10-76-280	TELEPHONE	0	0	0	0
10-76-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-76-510	INSURANCE & SURETY BONDS	0	2,130	2,215	2,215
10-76-515	WORKERS COMPENSATION INS	0	0	0	0
10-76-620	MISCELLANEOUS SERVICES	0	0	0	0
10-76-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total OUR LADY OF THE SNOWS CENTER:		0	17,814	46,973	58,195
COMMUNITY DEVELOPMENT					
10-78-110	SALARIES AND WAGES	0	0	0	0
10-78-130	EMPLOYEE BENEFITS	0	0	0	0
10-78-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	0
10-78-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	0	0
10-78-310	PROGESS/TECHNICAL SERVICES	0	0	0	0
10-78-620	MISCELLANEOUS SERVICES	0	0	0	0
10-78-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total COMMUNITY DEVELOPMENT:		0	0	0	0
TRANSFERS OUT OF GENERAL FUND					
10-90-510	TRANSFER TO WATER FUND	0	0	0	0
10-90-520	TRANSFER TO SEWER FUND	0	0	0	0
10-90-530	TRANSFER TO DEBT SERVICE	0	0	0	0
10-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0
10-90-550	TRANS TO CAPITAL PROJECT FUND	988,000	0	16,672	0
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	0	0
Total TRANSFERS OUT OF GENERAL FUND:		988,000	0	16,672	0
GENERAL FUND Expenditure Total:		2,440,363	2,571,500	3,303,966	3,528,816
GENERAL FUND TRANSFER OUT Total:		988,000	0	16,672	0
GENERAL FUND BUDGET		3,428,363	2,571,500	3,320,638	3,528,816
GENERAL FUND SUMMARY					
GENERAL FUND Revenue & Transfer IN Total:		3,576,604	3,104,780	3,320,638	3,528,816
GENERAL FUND Expenditure & Transfer OUT Total:		3,428,363	2,571,500	3,320,638	3,528,816
Net Total GENERAL FUND:		148,241	533,280	0	0

PROPERTY TAX IMPACT SCHEDULE



The Town of Alta is considering increasing its property tax rate from 0.000834 to 0.000979 to generate an additional \$100,000 in property tax revenue. The following information is intended to provide decision makers and the public with an explanation of how the Town’s operations would be affected if the proposed property tax increase is adopted.

Town of Alta’s Current Property Tax Rate	.000834
Town of Alta’s Current Property Tax Revenue	\$405,000
Proposed Revenue with Tax Change	\$505,000
New Property Tax Revenue to Town of Alta	\$100,000
Estimated Increase to Town of Alta’s Property Tax Revenue	22.56%
Estimated Increase to an average primary residence of \$1,785,400 =	\$176.71
Estimated Increase to a business valued at \$1,785,400 =	\$321.30

Avg. Residential Property Value in 2026 = \$1,785,400		Tax w/ Residential Exemption ²	Tax w/o Residential Exemption/ Commercial Property	Budgeted Revenue
2025 Certified Tax Rate	.000834	\$784.42	\$1,426.22	\$406,000
2026 Proposed Tax Rate	.000979	\$961.13	\$1,747.52	\$505,000
Proposed Change		\$176.71	\$321.30	\$100,000

² In Salt Lake County, 45% of the assessed market value of primary residence is exempt from property taxation

Why this increase is necessary?

The property tax revenue increase is needed to support the proposed 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.

**Explanation of Operational Impact if Proposed Tax Rate Increase is Approved
Total General Fund Change \$103,895**

1. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Court	\$37,779	\$37,375	\$404

Wage Increases: Personnel costs continue to be one of the primary drivers of the Town of Alta’s operating budget. The Town is proposing a 3% cost-of-living (COLA) adjustment for staff, resulting in increased personnel expenditures across multiple departments. The proposed COLA is intended to address cost-of-living pressures, labor market conditions, and the Town’s continued effort to recruit and retain qualified employees in a competitive labor market. Maintaining competitive compensation helps support staffing stability, preserve institutional knowledge, and ensure the continued delivery of municipal services.

Operational Impact of Tax Increase: The proposed tax increase would help support personnel-related expenditures, including the proposed COLA adjustment. Without additional revenue, the Town may need to reduce staff, defer, or reprioritize operational expenditures which could affect its ability to maintain competitive compensation and support current service levels.

2. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Administration	\$689,155	\$684,455	\$4,700

Employee Insurance Benefits: The Town anticipates increases in both employee health insurance and workers compensation insurance costs during FY27. These adjustments are necessary to maintain competitive employee benefits and ensure adequate insurance coverage for Town operations.

Operational Impact of Tax Increase: The proposed tax increase would help offset anticipated increases in employee insurance expenses. Without additional revenue, the Town may need to absorb these costs through reductions in other operating expenditures, adjustments to benefit offerings, or other budgetary reallocations, which could affect workforce stability and operational priorities.

3. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Municipal Buildings	\$103,585	\$93,548	\$10,037

Wage and Vendor Increases: Personnel costs continue to be one of the primary drivers of the Town of Alta’s operating budget. The Town is proposing a 3% COLA for staff, resulting in increased personnel expenditures across multiple departments. The proposed COLA is intended to address cost-of-living pressures, labor market conditions, and the Town’s ongoing efforts to recruit and retain qualified employees. Wage increases also result in corresponding increases to employer-paid taxes and insurance costs. In addition, the Municipal Buildings budget includes anticipated increases in vendor and service costs associated with maintaining Town facilities. Together, these adjustments support the continued operation and maintenance of municipal buildings and infrastructure.

Operational Impact of Tax Increase: The proposed tax increase would help fund increased personnel and facility-related operating costs. Without additional revenue, the Town may need to defer certain maintenance activities, reduce operational expenditures, or reprioritize available resources to accommodate these increased costs.

4. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Non-Departmental	\$43,650	\$33,650	\$10,000

Central Wasatch Commission: The proposed budget includes a \$10,000 increase in the Town’s contribution to the Central Wasatch Commission to support regional coordination efforts related to transportation, environmental stewardship, watershed protection, and long-term planning within the Central Wasatch region. The Town hasn’t increased its contribution since joining the commission in 2017.

Operational Impact of Tax Increase: The proposed tax increase would support the Town’s increased contribution to the Central Wasatch Commission. Without additional revenue, the Town may be unable to increase its contribution, potentially limiting Alta’s participation in regional coordination efforts related to transportation, watershed protection, environmental stewardship, and long-term planning within the Central Wasatch region.

5. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Transportation	\$370,185	\$348,410	\$21,775

Resort Shuttle: The proposed budget includes an increase to fund the estimated annual 8% increase in service costs charged by the operator of the Alta Resort Shuttle program. The shuttle program supports local transportation services that help improve mobility, manage traffic, reduce parking demand, and support public safety during peak visitation periods.

Operational Impact of Tax Increase: The proposed tax increase would help offset rising operational costs associated with the Alta Resort Shuttle program. Without additional revenue, the Town may need to reduce or limit funding for the program, which could affect mobility, traffic management, parking demand reduction, and public safety during peak visitation periods.

6. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Civil Code Enforcement	\$9,500	\$4,500	\$5,000

Civil Code Enforcement: The Town is in the process of establishing a Civil Code Enforcement program to provide consistent, fair, and legally defensible mechanism for addressing municipal code violations. To implement the program effectively, the Town must contract with an Administrative Law Judge to preside over enforcement hearings. This expenditure supports due process, reduces legal exposure, and provides for the timely resolution of enforcement matters.

Operational Impact of Tax Increase: The proposed tax increase would support implementation of the Town’s Civil Code Enforcement program. Without additional revenue, the Town may be unable to fully implement the program, limiting its ability to provide consistent, fair, and legally defensible enforcement of municipal code violations and potentially increasing delays in resolving enforcement matters.

7. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Police	\$1,772,757	\$1,747,337	\$25,420

Wage Increases: The Town is proposing a 3% COLA increase for staff which will result in increases across multiple departments and accounts, including insurance benefits, employer taxes and Utah Retirement System contributions. Maintaining competitive compensation and benefits helps ensure continuity of operations, preserves institutional knowledge, and supports the reliable delivery of Town services.

Operational Impact of Tax Increase: The proposed tax increase supports increased operational expenditures to remain competitive in recruiting and retaining qualified employees, which could impact staffing stability, institutional knowledge, and the Town’s ability to maintain current service levels.

8. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Post Office	\$54,495	\$52,066	\$2,429

Wage Increases: Personnel costs continue to be one of the primary drivers of the Town of Alta’s operating budget. The Town is proposing a 3% COLA increase for staff which will result in increases across multiple departments. The COLA adjustment is intended to reflect cost-of-living pressures, labor market conditions, and the Town’s continued effort to recruit and retain qualified employees in a competitive employment environment. Maintaining competitive compensation helps ensure continuity of operations, preserves institutional knowledge, and supports the reliable delivery of Town services.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce or defer operational expenditures, including compensation adjustments needed to remain competitive in recruiting and retaining qualified employees, which could impact staffing stability, institutional knowledge, and the Town’s ability to maintain current service levels.

9. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Building Inspection	\$102,900	\$91,200	\$11,700

Building Department Tracking: The Town of Alta currently uses a paper-based building permit application process, including manual intake, routing of submittals to reviewers, and communication with applicants. Most jurisdictions now use software applications to manage building permit workflows and provide applicants with real-time information on application process. The Town proposes purchasing such software to improve efficiency, reduce the likelihood of errors, and enhance the applicant experience. Additionally, that Town has not budgeted for legal expenses in this department which needs correcting.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be unable to modernize its building permit and application tracking processes, resulting in continued reliance on inefficient manual systems. This could increase the likelihood of errors, delay application processing, and reduce efficiency for both applicants and staff.

10. <u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Recycling	\$33,430	\$32,500	\$930

Vendor Increases: The proposed budget includes an estimate for the Town of Alta Recycling program and reflects the annual 3% increase in service costs from Wasatch Front Waste and Recycling to maintain the current level of service for residents and businesses.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce or limit funding for the recycling program in response to rising operational costs, which could negatively affect our community’s ability to recycle certain waste products locally in Alta.

<u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Summer Program	\$45,815	\$38,885	\$6,930

Wage Increases: Personnel costs continue to be one of the primary drivers of the Town of Alta’s operating budget. The Town is proposing a 3% COLA increase for staff, which will result in increases across multiple departments. The COLA adjustment is intended to reflect cost-of-living pressures, labor market conditions, and the Town’s continued effort to recruit and retain qualified employees in a competitive employment environment. Maintaining competitive compensation helps ensure continuity of operations, preserves institutional knowledge, and supports the reliable delivery of Town services.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may be required to reduce or defer operational expenditures, including compensation adjustments needed to remain competitive in recruiting and retaining qualified employees. This could impact staffing stability, institutional knowledge, and the Town’s ability to maintain current service levels.

<u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget Without Tax Change</u>	<u>Budget Change</u>
Our Lady of the Snows	\$58,195	\$53,125	\$5,070

Our Lady of the Snows Community Center: The Town recently acquired the community center, adding a significant public asset to the municipal inventory. Ongoing maintenance and operational funding are required to preserve the facility’s safety, functionality, and long-term value. These costs include a 3% COLA adjustment and help ensure the facility remains available for community programming, public services, and potential emergency or civic needs, while protecting the Town’s investment and avoiding more costly deferred maintenance in the future.

Operational Impact of Tax Increase: Without the proposed tax increase, the Town may lack sufficient funding to properly maintain and operate the community center, potentially affecting the safety, functionality, and long-term preservation of the facility and limiting its availability for community programming, public services, and emergency or civic uses.

Please contact Jen Clancy, 801-742-6011 or jen@townofalta.utah.gov with any questions.