

**TOWN OF ALTA**

**RESOLUTION # 2026-R-22**

**A RESOLUTION OF THE TOWN OF ALTA, UTAH APPROVING AND ADOPTING  
THE CAPITAL PROJECTS FUND, WATER FUND, AND SEWER FUND BUDGETS  
FOR THE FISCAL YEAR 2026-2027 (FY 2027)**

**WHEREAS**, the Budget Committee of Alta, Utah held two public meetings during the spring of 2026, and then presented and discussed proposed budgets for the Capital Project Plan, Water Fund, and Sewer Fund for fiscal year 2026-2027 with the Town Council at the May 13, 2026 and June 17, 2026 council meetings; and

**WHEREAS**, the Town Council held public hearings on May 13, 2026 and June 17, 2026 to receive input regarding these budgets prior to adopting the FY 2027 budgets; and

**WHEREAS**, the Town Council approved a Tentative General Fund FY 2027 budget on May 13, 2026 and plans to hold a truth in taxation public hearing on the FY 2027 General Fund Budget on August 11, 2026 and doesn't wish to delay the approval of other Town Fund budgets; 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 budgets as submitted and all information presented at the public hearings 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; now

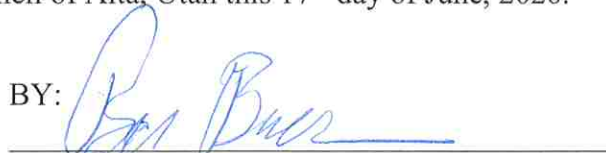
THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF ALTA, UTAH AS FOLLOWS:

Section 1. The Town Council hereby adopts the Budgets for the Capital Project Plan, Water Fund, and Sewer Fund for fiscal year 2026-2027 effective July 1, 2026 that are attached hereto as Exhibit A and incorporated herein by reference.

Section 2. This resolution shall take effect immediately upon passage.

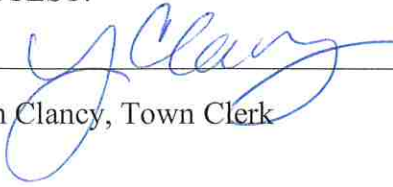
PASSED and ADOPTED by the Town Council of Alta, Utah this 17<sup>th</sup> day of June, 2026.

BY:



Roger Bourke, Mayor

ATTEST:

  
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Jen Clancy, Town Clerk

VOTE:

Mayor Bourke

Yes

Councilmember Ancil

not present

Councilmember Heimark

Yes

Councilmember Morgan

Yes

Councilmember Schilling

Yes

		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 Proposed Budget 6/30/2027
Account Number	Account Title				
<b>CAPITAL PROJECT FUND REVENUE</b>					
<b>INTERGOVERNMENTAL REVENUE</b>					
45-33-400	STATE GRANT	0	0	0	0
Total INTERGOVERNMENTAL REVENUE:		0	0	0	0
<b>MISCELLANEOUS REVENUE</b>					
45-36-100	INTEREST	74,891	43,968	40,000	35,000
Total MISCELLANEOUS REVENUE:		74,891	43,968	40,000	35,000
<b>TRANSFERS INTO CAPITAL PROJECT FUND</b>					
45-39-100	TRANSFER FROM GENERAL FUND	988,000	0	16,672	0
45-39-250	USE OF RESERVED FUNDS	0	0	1,161,873	208,576
Total TRANSFERS INTO CAPITAL PROJECT FUND:		988,000	0	1,178,545	208,576
<b>CAPITAL PROJECT FUND EXPENSE</b>					
<b>MUNICIPAL BUILDINGS</b>					
45-45-740	TOWN OFFICE	8,270	0	0	0
45-45-750	COMMUNITY CENTERS	1,056,396	28,738	1,110,500	100,000
Total EXPENDITURE:		1,064,666	28,738	1,110,500	100,000
<b>POLICE DEPT</b>					
45-54-741	BUILDINGS	0	20,510	33,000	33,576
45-54-742	VEHICLES	58,430	2,288	2,500	60,000
45-54-743	EQUIPMENT	59	47,919	52,000	0
Total EXPENDITURE:		58,489	70,717	87,500	93,576
<b>OTHER EXPENDITURES</b>					
45-70-740	SUMMER PROGRAM	0	0	20,000	0
45-70-741	UTILITY IMPROVEMENTS	14,455	545	545	50,000
Total EXPENDITURE:		14,455	545	20,545	50,000
<b>TRANSFERS OUT OF CAPITAL PROJECTS FUND</b>					
45-90-200	CONTRIB TO FUND BALANCE	0	0	0	0
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	0	0	0
<b>CAPITAL PROJECT FUND Revenue &amp; Transfer Total:</b>		<b>1,062,891</b>	<b>43,968</b>	<b>1,218,545</b>	<b>243,576</b>
<b>CAPITAL PROJECT FUND Expenditure Total:</b>		<b>1,137,610</b>	<b>100,000</b>	<b>1,218,545</b>	<b>243,576</b>
<b>Net Total CAPITAL PROJECT FUND:</b>		<b>-74,719</b>	<b>-56,032</b>	<b>0</b>	<b>0</b>

		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 Proposed Budget 6/30/2027
Account Number	Account Title				
<b>WATER FUND REVENUE</b>					
<b>CHARGES FOR SERVICES</b>					
51-34-100	WATER SALES	329,019	352,527	383,600	429,632
51-34-101	WATER SALES - OVERAGE	26,669	52,518	32,000	32,000
51-34-102	WATER SALES - OTHER	1,694	6,101	0	0
51-34-200	CONNECTION FEES	1,560	0	0	0
Total CHARGES FOR SERVICES:		358,942	411,146	415,600	461,632
<b>MISCELLANEOUS REVENUE</b>					
51-36-100	INTEREST EARNINGS	22,263	16,300	15,000	5,000
51-36-200	BOND PROCEEDS	0	0	0	0
51-36-300	OTHER FINANCING SOURCES	0	0	250,000	0
51-36-800	DONATIONS	0	0	0	0
51-36-810	IMPACT FEES	0	0	0	0
51-36-820	AMERICAN RECOVERY ACT	0	0	0	0
51-36-900	MISCELLANEOUS	0	0	0	0
Total MISCELLANEOUS REVENUE:		22,263	16,300	265,000	5,000
<b>TRANSFERS INTO WATER FUND</b>					
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
51-39-200	USE OF WATER RESERVE/PTIF BAL	0	0	301,750	298,784
Total TRANSFERS INTO WATER FUND:		0	0	301,750	298,784
<b>WATER FUND EXPENDITURES</b>					
51-40-110	SALARIES AND WAGES	15,320	16,086	17,700	16,610
51-40-111	PERFORMANCE BONUS	0	0	0	0
51-40-130	EMPLOYEE BENEFITS	0	0	0	0
51-40-131	EMPLOYER TAXES	896	941	1,355	1,270
51-40-132	INSUR BENEFITS	1,708	1,708	1,225	1,260
51-40-133	URS CONTRIBUTIONS	2,434	2,283	2,830	2,660
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	655	469	700	700
51-40-230	TRAVEL	0	0	0	0
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
51-40-245	IT/ACCTG SOFTWARE SUPPORT	1,553	2,400	2,500	2,500
51-40-250	EQUIP-SUPPLIES/MNTNCE	4,384	8,381	8,000	15,000
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	22,931	33,472	10,000	10,000
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
51-40-270	UTILITIES	16,134	18,577	17,850	17,850
51-40-280	TELEPHONE	1,507	1,212	2,520	2,520
51-40-305	WATER COSTS	10,148	11,598	9,000	9,500
51-40-310	PROFESS/TECHNICAL SERVICES	38,176	53,777	65,000	65,000
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0
51-40-320	ENGINEERING/WATER PROJECTS	22,405	0	40,000	40,000
51-40-325	PROF & TECH SERVICES - LEGAL	4,153	1,138	3,150	3,150

Account Number	Account Title	2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Proposed
		YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
51-40-330	EDUCATION AND TRAINING	0	0	0	0
51-40-475	SUPPLIES/WATER PROJECTS	0	0	0	0
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	530	530
51-40-490	WATER TESTS	6,119	9,415	12,600	12,600
51-40-495	WATER TREATMENT SUPPLIES	46,863	46,354	50,000	50,000
51-40-510	INSURANCE AND SURETY BONDS	5,245	5,014	5,245	5,245
51-40-515	WORKERS COMPENSATION INS	299	1,126	650	650
51-40-610	MISCELLANEOUS SUPPLIES	0	0	525	525
51-40-620	MISCELLANEOUS SERVICES	4,400	3,848	4,410	4,410
51-40-630	BAD DEBT EXPENSE	0	0	0	0
51-40-650	DEPRECIATION	75,384	0	60,900	60,900
51-40-740	CAPITAL OUTLAY	19,514	408,683	591,750	361,836
51-40-810	DEBT SERVICE - PRINCIPAL	0	0	50,000	30,700
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0
51-40-830	INFRASTRUCTURE REPLACEMENT	0	0	23,910	50,000
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0
Total EXPENDITURES:		300,229	626,482	982,350	765,416
<b>WATER FUND Revenue &amp; Transfer Total:</b>		<b>381,205</b>	<b>427,447</b>	<b>982,350</b>	<b>765,416</b>
<b>WATER FUND Expenditure Total:</b>		<b>300,229</b>	<b>626,482</b>	<b>982,350</b>	<b>765,416</b>
<b>Net Total WATER FUND:</b>		<b>80,976</b>	<b>-199,035</b>	<b>0</b>	<b>0</b>

		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 Proposed Budget 6/30/2027
Account Number	Account Title				
<b>SEWER FUND REVENUE</b>					
<b>CHARGES FOR SERVICES</b>					
52-34-100	SEWER SERVICES	231,928	273,862	297,948	327,743
52-34-200	CONNECTION FEES	2,340	0	0	0
Total CHARGES FOR SERVICES:		234,268	273,862	297,948	327,743
<b>MISCELLANEOUS REVENUE</b>					
52-36-100	INTEREST EARNINGS	31,031	28,140	23,000	25,000
52-36-300	OTHER FINANCING SOURCES	0	0	0	0
52-36-900	MISCELLANEOUS	0	2,252	22,500	0
Total MISCELLANEOUS REVENUE:		31,031	30,392	45,500	25,000
<b>TRANSFERS INTO SEWER FUND</b>					
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
52-39-200	USE OF SEWER RESERVE/PTIF	0	0	45,025	431,000
Total TRANSFERS INTO SEWER FUND:		0	0	45,025	431,000

Account Number	Account Title	2024-25	2025-26	2025-26	2026-27
		Previous Year	Current year	Budget	Proposed
		YTD Actual	YTD Actual	Approved	Budget
		6/30/2025	6/30/2026	6/30/2026	6/30/2027
<b>SEWER FUND EXPENDITURES</b>					
52-40-110	SALARIES AND WAGES	13,534	14,211	15,500	20,830
52-40-111	PERFORMANCE BONUS	0	0	0	0
52-40-130	EMPLOYEE BENEFITS	10	0	200	200
52-40-131	EMPLOYER TAXES	1,035	1,087	1,185	1,594
52-40-132	INSUR BENEFITS	1,504	1,545	1,100	1,130
52-40-133	URS CONTRIBUTIONS	2,151	2,625	2,500	3,333
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	120	120
52-40-245	IT/ACCTG SOFTWARE SUPPORT	1,553	2,400	2,400	2,400
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	0	230	230
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
52-40-305	DISPOSAL COSTS	164,292	126,859	220,000	250,000
52-40-310	PROFESS/TECHNICAL SERVICES	9,360	8,060	9,000	9,000
52-40-320	ENGINEERING/SEWER PROJECTS		1,400	35,000	20,000
52-40-330	EDUCATION AND TRAINING		0	525	250
52-40-325	PROF & TECH SERVICES - LEGAL	123	25	1,000	1,000
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
52-40-510	INSURANCE AND SURETY BONDS	2,609	2,321	3,500	3,500
52-40-515	WORKERS COMPENSATION INS	166	626	150	150
52-40-610	MISCELLANEOUS SUPPLIES	0	0	300	300
52-40-620	MISCELLANEOUS SERVICES	847	1,329	2,000	2,000
52-40-630	BAD DEBT EXPENSE	0	0	0	0
52-40-650	DEPRECIATION	9,969	0	23,763	23,763
52-40-740	CAPITAL OUTLAY	10,000	24,635	70,000	431,000
52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	0
52-40-820	DEBT SERVICE - INTEREST	0	0	0	0
52-40-830	INFRASTRUCTURE REPLACEMENT	0	0	0	12,943
52-40-910	TRANSFERS TO OTHER FUNDS	0	0	0	0
52-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0
Total EXPENDITURES:		217,153	187,121	388,473	783,743
<b>SEWER FUND Revenue &amp; Transfers Total:</b>		<b>265,299</b>	<b>304,254</b>	<b>388,473</b>	<b>783,743</b>
<b>SEWER FUND Expenditure Total:</b>		<b>217,153</b>	<b>187,121</b>	<b>388,473</b>	<b>783,743</b>
<b>Net Total SEWER FUND:</b>		<b>48,146</b>	<b>117,133</b>	<b>0</b>	<b>0</b>
<b>NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero</b>		<b>202,644</b>	<b>395,346</b>	<b>0</b>	<b>0</b>