

Town of Alta Budget Committee

Draft FY 2026

May 7, 2025

REVENUE: Approach to the FY26 Budget

HIGHLIGHTS

1. Property Tax Increase

- Truth in Taxation - council has provided guidance to consider this every other year...
- \$100k

2. Sales tax

- same projected budget for FY26 as FY25
- Wait until FY27 to consider imposing 1% transient room tax (est rev at \$200k)

3. Unreserved Fund Balance

- Budgeting the use of cash on hand (retreat idea)
- \$296K (was \$225k at last budget mtg) which is 10% of the general fund budget, leave 90% of budget in cash

4. Alta Resort/Town/Night Shuttles

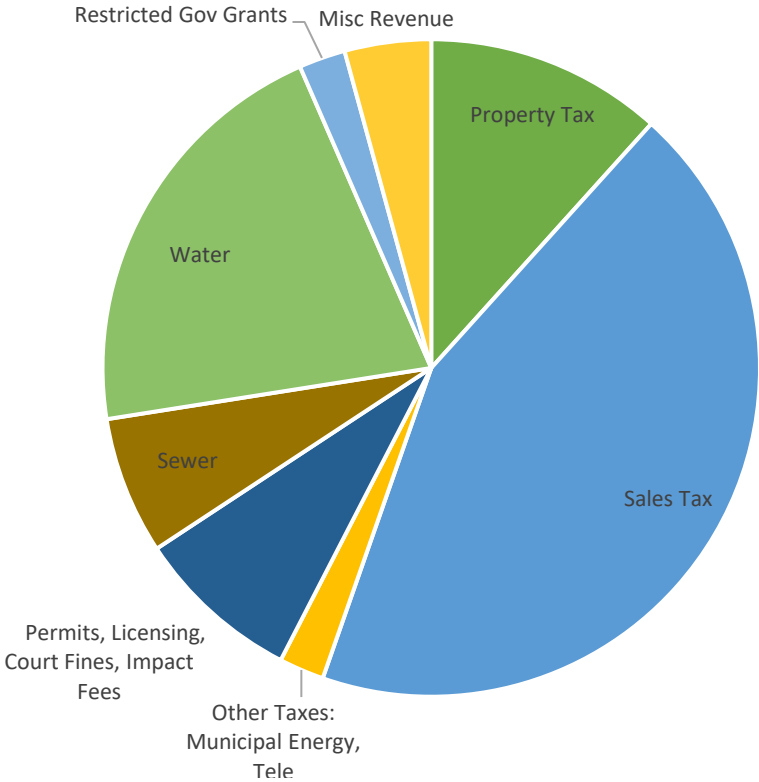
- Assuming the same rev/exp



Revenue

FY 2025 - 2026 Tentative Combined Fund Budget		
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer		
REVENUE		%
Property Tax	\$ 505,165	12%
Sales Tax	\$ 1,890,000	44%
Other Taxes: Municipal Energy, Tele	\$ 96,000	2%
Town Services:		
Permits, Licensing, Court Fines, Impact Fees	\$ 353,100	8%
Sewer	\$ 293,000	7%
Water	\$ 906,500	21%
Restricted Gov Grants	\$ 99,047	2%
Misc Revenue	\$ 183,950	4%
Total Revenue	\$4,326,762	100%

COMBINED FUND REVENUE FOR FY 2026



EXPENSES: Approach to the FY26 Budget



1. Wages

- Pay Plan - The “WOW” tool has been updated
 - “Work of Work” framework
- Adding a 5th full-time officer
- 2.5% COLA for FY2026
- Merit updates
- Town Council, Treasurer, Planning Commission stipend increases

2. Vendors

- Estimating 3-5% increases

3. Funding the Capital Projects Plan Fund

- \$150k (~5% of \$3M)
- Transfer from General Fund

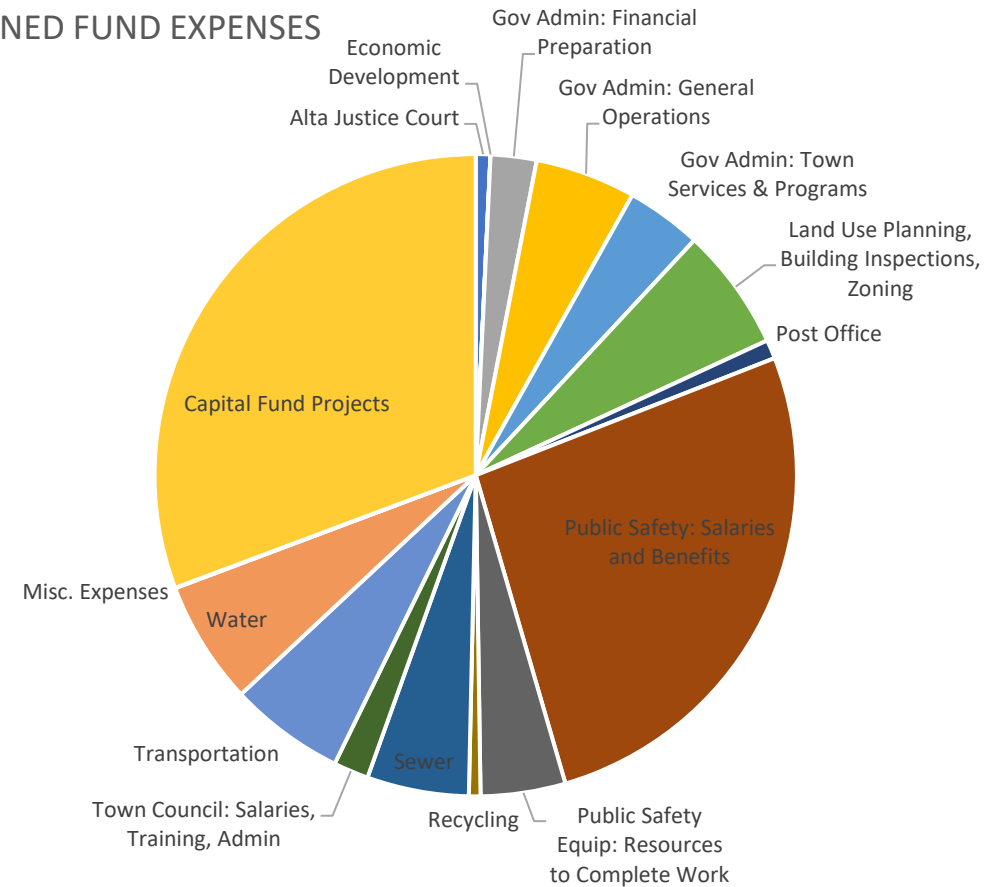
4. Our Lady of the Snows – Community Center

- Included in FY 26 budget
- Working with ACE on lease design

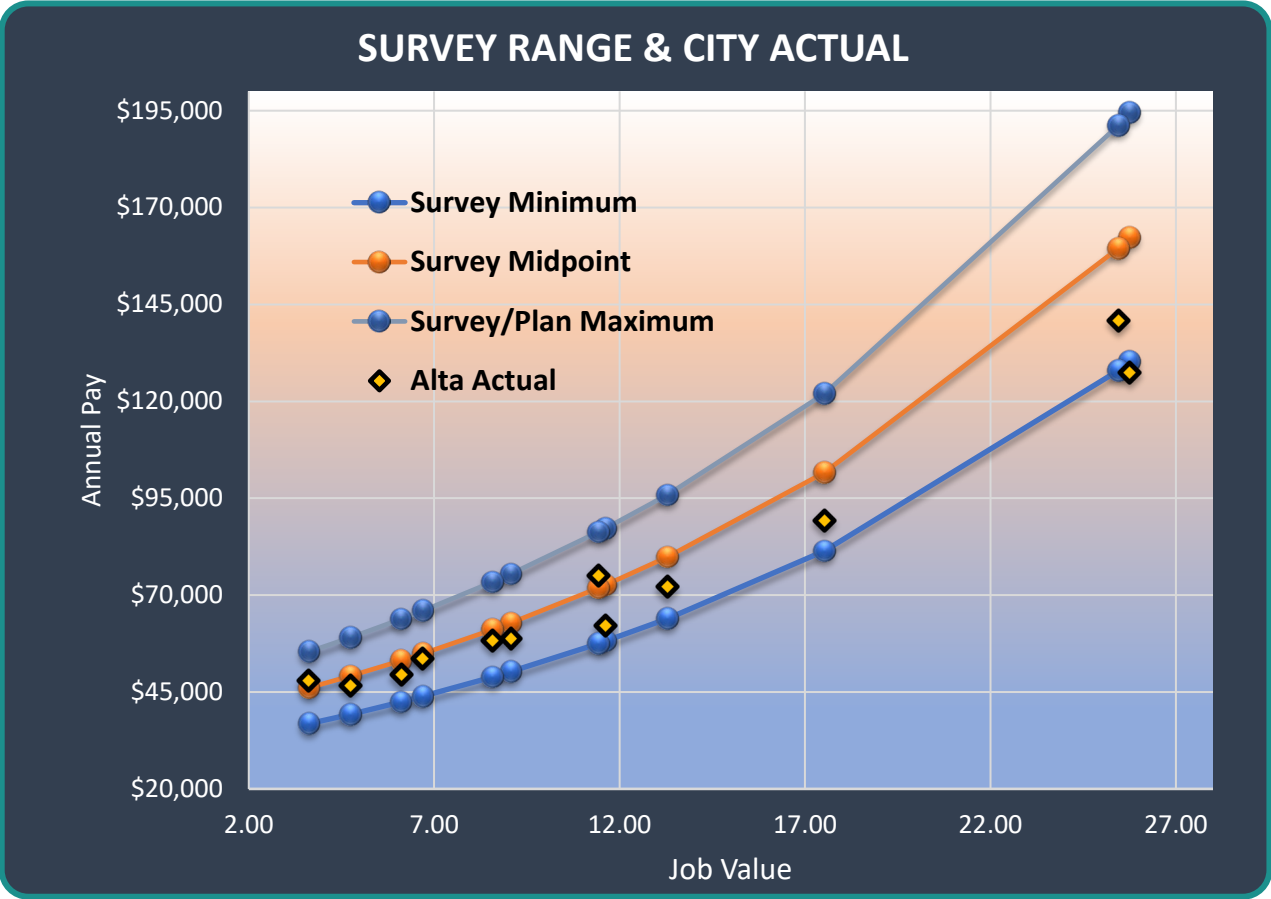
Expenses

FY 2025 - 2026 Tentative Combined Fund Budget		
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer		
EXPENSES		%
Alta Justice Court	\$ 40,819	1%
Economic Development	\$ 400	0%
Gov Admin: Financial Preparation	\$ 129,061	2%
Gov Admin: General Operations	\$ 282,652	5%
Gov Admin: Town Services & Programs	\$ 212,477	4%
Land Use Planning, Building Inspections, Zoning	\$ 345,177	6%
Post Office	\$ 52,980	1%
Public Safety: Salaries and Benefits	\$ 1,475,616	26%
Public Safety Equip: Resources to Complete Work	\$ 238,153	4%
Recycling	\$ 32,500	1%
Sewer	\$ 286,448	5%
Town Council: Salaries, Training, Admin	\$ 98,447	2%
Transportation	\$ 324,410	6%
Water	\$ 347,385	6%
Misc. Expenses	\$ 1,200	0%
Capital Fund Projects	\$ 1,713,667	31%
Total Expenses	\$5,581,391	100%

COMBINED FUND EXPENSES



FY26 Wage Study Pay Plan

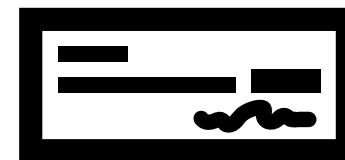


		Pay Range		
JOB TITLE	Job Value	Minimum	Midpoint	Maximum
TOWN MANAGER	25.75	\$133,473	\$160,167	\$186,862
TOWN MARSHAL	25.45	\$131,165	\$157,398	\$183,631
TOWN CLERK	17.52	\$83,441	\$100,129	\$116,817
ASSISTANT TOWN MANAGER	13.28	\$65,513	\$78,615	\$91,718
DEPUTY MARSHAL	11.61	\$59,559	\$71,471	\$83,383
LEAD DISPATCHER	11.42	\$58,916	\$70,700	\$82,483
DEPUTY TOWN CLERK	9.07	\$51,519	\$61,823	\$72,127
LEAD BUILDING MAINTENANCE TECHNICIAN	8.57	\$50,074	\$60,089	\$70,104
DISPATCHER	6.69	\$44,981	\$53,977	\$62,973
MAINTENANCE TECHNICIAN	6.11	\$43,510	\$52,212	\$60,914
POSTAL CLERK	4.73	\$40,228	\$48,273	\$56,319
CUSTODIAN	3.62	\$37,747	\$45,297	\$52,846
DEPUTY MARSHAL 48 Hour Work Week	11.61	\$77,427	\$92,913	\$108,398

FY26 Wages by Department

Tentative Department Budgets (including overtime)			
WAGES & OT ONLY			
		DRAFT	
Department	FY25 Budget	FY26 Budget	Difference
LEGISLATIVE	\$ 18,000	\$ 22,200	\$ 4,200
COURT	\$ 18,423	\$ 18,896	\$ 473
ADMINISTRATIVE	\$ 342,033	\$ 353,162	\$ 15,729
MUNICIPAL BUILDINGS	\$ 22,460	\$ 24,927	\$ 2,717
PLANNING AND ZONING	\$ 2,000	\$ 6,250	\$ 4,250
POLICE DEPRATMENT	\$ 899,720	\$ 1,017,815	\$ 130,065
POST OFFICE	\$ 27,733	\$ 35,986	\$ 8,953
SUMMER PROGRAM	\$ 2,650	\$ 3,187	\$ 687
COMMUNITY CENTER - OLS		\$ 17,500	\$ 17,500
WATER FUND	\$ 15,545	\$ 17,700	\$ 2,155
SEWER FUND	\$ 13,759	\$ 15,500	\$ 1,741
	\$ 1,362,323	\$ 1,533,122	\$ 188,469
h a 5th full-time officer*****			
Total Difference		\$ 188,469	
5th Officer Wages, Scheduled & Unscheduled OT		\$ 108,971	
Remaining difference due to other staff		\$ 79,498	

Wages updated for addition of OLS



Capital Projects: FY26

Facilities Planning

- As-built surveys, geotechnical analysis, massing studies:
 - \$25,000
- *Can we decide what our first building replacement will be during FY 26?*

Tom Moore Stabilization

- Historic Structure Report anticipated May 2025
- \$25,000 in budget to mitigate further collapse
- More expensive? Seek SHPO funds, SLCo Historic Pres. Collaboration

AMO Technology

- Security Cameras: \$13,000 (rollover from FY 25)
- New Dispatch Console: \$15,000 (still awaiting VECC C.A.D. decision)

Water Fund Projects:

- Crosstow water line – total project cost up to \$650k
 - FY25 \$400k proposed in March budget amendment
 - FY26 \$250k proposed in FY 26
- Budgeting for engineering
- Remote meters
 - \$50,000 rollover from FY 25

Sewer Fund Projects:

- Budgeting for engineering

OLS – See below



TOA Capital Needs Outlook—Additional Considerations

Facilities Planning

- Will present space-planning concepts to Town Council in May
 - Space plans will show existing program areas AND functional space identified by staff as needed to optimize TOA services
 - Two space plan alternatives will generally show one new building at existing Firehouse site
 - New building will be focused on AMO/ “Public Safety” programming and functions
 - **Range of costs for new building:**
 - **\$6,200,000-replace existing community center and AMO functions (will we still need meeting space in new building?)**
 - **\$12,500,000-replace existing functions and add additional functional space to optimize TOA services**
 - **Costs are preliminary and caveated**
- Facility Condition Assessment is a guide to continued ownership and maintenance of existing facilities
 - Recommend only minor functional and life-safety upgrades to Community Center/Firehouse until decision is made to replace a building
 - If Town decides to continue operating either facility, continue with more significant repairs and upgrades

What else is on the horizon?

- Staff growth
 - FTE for buildings, snow removal, sewer operator, admin support?
- Wage pressures
 - Cost of living increasing in SLC Metro
 - Public safety market continues to be highly competitive
- Significant capital needs in water and sewer programs
 - Resolve system deficiencies and replace original infrastructure
- AMO technical needs-policing only gets more high-tech and thus expensive
- Additional services or programs
 - Waste management? Housing?
- How will the Town pay for all of this?
 - Spend down general fund balance-limited opportunity
 - Borrow money: bond or loan
 - Economic development: how much is feasible, desirable?
 - Increase tax rates: not much room for growth in sales tax, except imposing the TRT. What will property tax payers tolerate to have local public services?

Fund Balance: April 30, 2025

\$

1,703,285

Fund Balance			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future /
As of July 1 (start) of the fiscal year			1,188,590	1,469,590	515,678	601,148	1,769,182	1,919,182	2,069,182	2,219,182	
Projected Year-End Balance			1,469,590	515,678	601,148	1,769,182	1,919,182	2,069,182	2,219,182	2,369,182	
GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / I
45-45-740	Town Website	8,270	15,000								
45-45-750	Replace a Building	-				9,000,000					
45-45-750	Facilities Master Plan	53,113	75,000								
45-45-750	Facilities Planning Phase 2	-		25,000							
45-45-750	Our Lady of the Snows Center (inc earnest \$ and closing costs)		100,000	950,000							
45-45-750	OLS repairs (patio, stairs, windows)			100,000							
45-45-750	Tom Moore Historic Structure	-		25,000							
45-45-750	Marshals Office Inventory	-									
45-54-741	Marshals Office Security	-	13,000	13,000							
45-54-742	New AMO Truck	-	55,000								
45-54-743	AMO Mobile Data Terminals	-	25,000								
45-54-743	Alta Central Dispatch Console	-		15,000							
45-54-743	System Upgrade Centracom	-			30,000						
45-54-743	Speed Trailer #3	59	13,000								
45-70-740	Trailhead-Style Public Restroom 24/7*	-		20,000	50,000						
45-70-741	Master Water and Sewer Plan	10,934	15,000								
	Total Projects	72,377	311,000	1,148,000	80,000	9,000,000	-	-	-	-	
	<i>* Any items in red are proposed, not approved.</i>					Budgeted Total 2025 - 2035				10,744,248	
	* Projects or programs toward which the Town collects revenue from other sources. Amounts indicated are net Town of Alta expenses.										

Capital Projects Plan – Account Projections...

Cash Reserve Projections		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Beginning Balance	1,188,590	1,469,590	515,678	601,148	769,182	919,182	1,069,182	1,219,182
Revenue									
	Prior Year's - Capital Fund Transfer	522,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Loan &/or Bond				9,000,000				
	Interest	70,000	44,088	15,470	18,034				
	Total Revenue	592,000	194,088	165,470	9,168,034	150,000	150,000	150,000	150,000
Expenses									
	Projects	311,000	1,148,000	80,000	9,000,000	-	-	-	-
	Total Expenses	311,000	1,148,000	80,000	9,000,000	-	-	-	-
	Year-End	1,469,590	515,678	601,148	769,182	919,182	1,069,182	1,219,182	1,369,182

Revenue Assumptions:

- Annual \$150k transfers from general fund to capital projects fund in out years
- \$9M bond, loan, grant, donations, partnerships, etc. in FY2028

Expense Assumptions

- Should new building expense costs be spread across 3 years ?

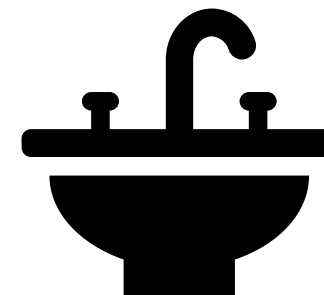
Water Fund Projects											
Fund Balance: April 30, 2025											
\$536,916											
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Fund Balance											
As of July 1 (start) of the fiscal year			355,616	(48,193)	26,622	14,989	162,242	(22,930)	163,331	(787,931)	
Projected Year-End Balance			(48,193)	26,622	14,989	162,242	(22,930)	163,331	(787,931)	(554,470)	
GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
51-40-320	Engineering	22,405	22,877	40,000		40,000		40,000		40,000	
51-40-740	Water System Study Update	10,934	25,000								
51-40-740	Remote Water Meter Reading	3,539	20,000	40,000							
51-40-740	Cross Tow Water Line	78,736	400,000	505,200							
51-40-740	Hellgate 8" Loop					— 300,000					
51-40-740	Replace Pipe in Road (hellgate/bypass)									— 500,000	
51-40-740	Alta Central 8" Line										— 300,000
51-40-740	Lower Alta Distribution Line				182,000						
51-40-740	AC Pipeline Replacement - SR210						391,000				
51-40-740	Alta Storage Tank								1,200,000		
51-40-740	Ongoing Pipeline Replacement										3,753,959
	Total Projects	115,615	467,877	585,200	182,000	40,000	391,000	40,000	1,200,000	40,000	3,753,959
	* Any items in red are proposed, not approved	93,210									
Cash Reserve Projections			FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	
	Beginning Balance		355,616	(48,193)	26,622	14,989	162,242	(22,930)	163,331	(787,931)	
Revenue											
	Charges for Services		367,036	400,000	440,000	484,000	532,400	585,640	644,204	708,624	1
	Misc Revenue		16,615	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
	Loan from General Fund			505,000							
	Other Funding										d
	Total Revenue		383,651	906,500	441,500	485,500	533,900	587,140	645,704	710,124	
Expenses											
	Water Fund Projects		467,877	585,200	182,000	40,000	391,000	40,000	1,200,000	40,000	
	Water Fund Annual Expenditures		319,583	246,485	271,134	298,247	328,072	360,879	396,967	436,663	(
	Total Expenses		787,460	831,685	453,134	338,247	719,072	400,879	1,596,967	476,663	
	Year-End		(48,193)	26,622	14,989	162,242	(22,930)	163,331	(787,931)	(554,470)	

Water Fund

FY 26 Budget Highlights

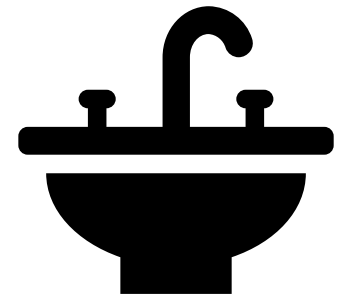
- 2 Capital Projects: Crosstow waterline and meters
 - Borrow funds from General Fund for the Crosstow water line project, exact number TBD in FY26.
- 10% Rate Increase
 - Rate \$108 to \$120 per ECU
 - Monthly cost for single-family residence would go from \$135 to \$150 (\$15)
- Not budgeting for the use of PTIF balance ie “cash on hand”
- Budgeting \$13k for infrastructure replacement – less than prior years.

Water Rate: Examples	FY26	FY 25
<u>ECU 1.25 - Single-Family Residence</u>		
Annual ECU	\$ 1,809.39	\$ 1,625.15
Monthly ECU	\$ 150.78	\$ 135.43
<u>ECU 15 - Small Commercial User</u>		
Annual	\$ 21,712.62	\$ 19,501.83
Monthly	\$ 1,809.39	\$ 1,625.15
<u>ECU 25 - Md. Commercial User</u>		
Annual	\$ 36,187.70	\$ 32,503.05
Monthly	\$ 3,015.64	\$ 2,708.59
<u>ECU 40 - Lg Commercial User</u>		
Annual	\$ 57,900.33	\$ 52,004.88
Monthly	\$ 4,825.03	\$ 4,333.74



Water Fund

Water Rate Summary	FY26	FY 25	FY 24
Total Water ECU Value	254.23	253.85	252.60
Required Water Sales	\$ 368,000.00	\$ 330,036.00	\$ 286,066.00
Rate (Annual)	\$ 1,447.51	\$ 1,300.12	\$ 1,132.49
Rate (per ECU per month)	\$ 120.63	\$ 108.34	\$ 94.37
Rate increase	10%	13%	11%
Gallons Per ECU	6,400	6,400	6,400
Overage rate / 1,000 gal	\$ 6.19	\$ 5.16	\$ 4.30
Overage rate increase	20%	20%	20%



Sewer Fund Projects											
Fund Balance: April 30, 2025											
\$702,151											
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Fund Balance											
As of July 1 (start) of the fiscal year											
Projected Year-End Balance											
GL Code	Project Name	FY 2025 YTD	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
52-40-320	Engineering			30,000							
52-40-740	Sewer Study	10,934	10,000								
52-40-740	GMD's to Peruvian Line Upgrade	----- -			500,000						
52-40-740	Sewer Line Replacment #1 GMD				386,000						
52-40-740	Sewer Line Replacment #2						204,000				
52-40-740	Sewer Line Replacment #3a							33,000			
52-40-740	Sewer Line Replacment #3b							302,000			
52-40-740	Sewer Line Replacment #3c								388,000		
52-40-740	Ongoing Sewer Replacement										4,535,000
52-40-740	West Grizzley Sewer Extension										858,000
	Total Projects	10,934	10,000	30,000	386,000	-	204,000	335,000	388,000	-	5,393,000
	* Any items in red are proposed, not approved.										
Cash Reserve Projections											
	Beginning Balance		583,860	615,780	646,095	291,942	325,473	156,857	(140,720)	(489,055)	
Revenue											
	Charges for Services		230,977	278,000	305,800	336,380	370,018	407,020	447,722	492,494	
	Misc Revenue		10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
	Loan from ...										
	Other Funding		10,000								
	Total Revenue		250,977	293,000	320,800	351,380	385,018	422,020	462,722	507,494	
Expenses											
	Water Fund Projects		10,000		386,000	-	204,000	335,000	388,000	-	
	Water Fund Annual Expenditures		209,057	262,685	288,954	317,849	349,634	384,597	423,057	465,363	
	Total Expenses		219,057	262,685	674,954	317,849	553,634	719,597	811,057	465,363	
	Year-End		615,780	646,095	291,942	325,473	156,857	(140,720)	(489,055)	(446,924)	

Sewer Fund

FY 26 Budget Highlights

- No capital projects
- Added \$30k for engineering for planning projects
- 20% Rate Increase
 - Monthly cost for single-family residence would go from \$103 to \$124 (\$21)
- Not budgeting for the use of PTIF balance ie “cash on hand”
- Budgeting \$6k for infrastructure replacement.

Sewer Rate: Examples	FY26	FY 25
<u>ECU 1.25 - Single-Family Residence</u>		
Annual ECU	\$ 1,489.24	\$ 1,237.34
Monthly ECU	\$ 124.10	\$ 103.11
<u>ECU 15 - Small Commercial User</u>		
Annual	\$ 17,870.92	\$ 14,848.10
Monthly	\$ 1,489.24	\$ 1,237.34
<u>ECU 25 - Md. Commercial User</u>		
Annual	\$ 29,784.86	\$ 24,746.83
Monthly	\$ 2,482.07	\$ 2,062.24
<u>ECU 40 - Lg Commercial User</u>		
Annual	\$ 47,655.78	\$ 39,594.93
Monthly	\$ 3,971.32	\$ 3,299.58



Sewer Fund

Sewer Rate Summary	FY26	FY 25	FY 24
Total Sewer ECU Value	233.34	233.34	230.16
Required Sewer Revenue	\$ 278,000.00	\$ 230,977.00	\$ 185,000.00
Rate (Annual)	\$ 1,191.39	\$ 989.87	\$ 803.79
Rate (Monthly)	\$ 99.28	\$ 82.49	\$ 66.98
Rate increase	20%	23%	28%

