

**TOWN OF ALTA**

**RESOLUTION NO. 2025-R-12**

**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 2025-2026 (FY 2026)**

**WHEREAS**, the Budget Committee of Alta, Utah held three public meetings during the spring of 2025, and then presented and discussed proposed budgets for the Capital Project Plan, Water Fund, and Sewer Fund for fiscal year 2025-2026 with the Town Council at the May 14, 2025 council meeting; and

**WHEREAS**, the Town Council held a public hearing on June 18, 2025 to receive input regarding these budgets prior to adopting the FY 2026 budgets; and

**WHEREAS**, the Town Council approved a Tentative General Fund FY 2026 budget on May 14, 2025 and plans to hold a truth in taxation public hearing on the FY 2026 General Fund Budget on August 13, 2025 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 hearing and has made all changes and amendment 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 2025-2026 effective July 1, 2025 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 18<sup>th</sup> day of June, 2025.

**BY:**

---

Roger Bourke, Mayor

**ATTEST:**

Jen Clancy, Town Clerk

VOTE:

Mayor Bourke \_\_\_\_\_

Councilmember Byrne \_\_\_\_\_

Councilmember Schilling \_\_\_\_\_

Councilmember Ancil \_\_\_\_\_

Councilmember Morgan \_\_\_\_\_

DRAFT

		2023-24 Prior Year	2024-25 Approved	2025-26 Tentative	2025-26 Proposed	2025-26 NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
<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	0
<b>MISCELLANEOUS REVENUE</b>						
45-36-100	INTEREST	59,553	40,000	40,000	40,000	
Total MISCELLANEOUS REVENUE:		59,553	40,000	40,000	40,000	0
<b>TRANSFERS INTO CAPITAL PROJECT FUND</b>						
45-39-100	TRANSFER FROM GENERAL FUND	522,000	140,396	150,000	150,000	
45-39-250	USE OF RESERVED FUNDS	0	30,604	908,000	910,500	updated to balance out
Total TRANSFERS INTO CAPITAL PROJECT FUND:		522,000	171,000	1,058,000	1,060,500	0
<b>CAPITAL PROJECT FUND EXPENSE</b>						
<b>MUNICIPAL BUILDINGS</b>						
45-45-740	TOWN OFFICE	0	15,000	0	0	
45-45-750	COMMUNITY CENTERS	0	75,000	1,050,000	1,050,000	MP2, OLS, Tom Moore
Total EXPENDITURE:		0	90,000	1,050,000	1,050,000	0
<b>POLICE DEPT</b>						
45-54-741	BUILDINGS	29,820	13,000	13,000	13,000	cameras - carry over from FY25
45-54-742	VEHICLES	57,568	55,000	0	2,500	tonneau cover delay
45-54-743	EQUIPMENT	110,416	38,000	15,000	15,000	central console
Total EXPENDITURE:		197,805	106,000	28,000	30,500	0
<b>OTHER EXPENDITURES</b>						
45-70-740	SUMMER PROGRAM	0	0	20,000	20,000	trailhead bathrooms
45-70-741	UTILITY IMPROVEMENTS	0	15,000	0	0	
Total EXPENDITURE:		0	15,000	20,000	20,000	

		2023-24 Prior Year	2024-25 Approved	2025-26 Tentative	2025-26 Proposed	2025-26 NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
TRANSFERS OUT OF CAPITAL PROJECTS FUND						
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	0
CAPITAL PROJECT FUND Revenue & Transfer Total:		581,553	211,000	1,098,000	1,100,500	
CAPITAL PROJECT FUND Expenditure Total:		197,805	211,000	1,098,000	1,100,500	
Net Total CAPITAL PROJECT FUND:		383,748	0	0	0	0

		2023-24 Prior Year	2024-25 Approved	2025-26 Tentative	2025-26 Proposed	2025-26 NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
<b>WATER FUND REVENUE</b>						
<b>CHARGES FOR SERVICES</b>						
51-34-100	WATER SALES	289,554	330,036	368,000	383,600	~14 %increase, to acct 4 GF loan
51-34-101	WATER SALES - OVERAGE	57,501	32,000	32,000	32,000	
51-34-102	WATER SALES - OTHER	0	5,000	0	0	snowmaking, not using anymore
51-34-200	CONNECTION FEES	0	0	0	0	
Total CHARGES FOR SERVICES:		347,055	367,036	400,000	415,600	0
<b>MISCELLANEOUS REVENUE</b>						
51-36-100	INTEREST EARNINGS	23,859	16,615	1,500	5,000	updated
51-36-200	BOND PROCEEDS	0	0	0	0	
51-36-300	OTHER FINANCING SOURCES	0	0	250,000	250,000	loan from GF for crosstow
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:		23,859	16,615	251,500	255,000	0
<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	531,714	0	0	use of reserve
Total TRANSFERS INTO WATER FUND:		0	531,714	0	0	0
<b>WATER FUND EXPENDITURES</b>						
51-40-110	SALARIES AND WAGES	9,755	15,545	17,700	17,700	
51-40-111	PERFORMANCE BONUS	0	0	0	0	doing away with
51-40-130	EMPLOYEE BENEFITS	0	0	0	0	
51-40-131	EMPLOYER TAXES	746	1,190	1,355	1,355	
51-40-132	INSUR BENEFITS	1,206	1,400	1,225	1,225	
51-40-133	URS CONTRIBUTIONS	1,802	2,643	2,830	2,830	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	442	700	700	700	
51-40-230	TRAVEL	0	0	0	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	

		2023-24	2024-25	2025-26	2025-26	2025-26
		Prior Year	Approved	Tentative	Proposed	NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
51-40-245	IT/ACCTG SOFTWARE SUPPORT	2,700	2,400	2,500	2,500	
51-40-250	EQUIP-SUPPLIES/MNTNCE	9,843	6,300	8,000	8,000	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	956	8,000	10,000	10,000	\$3k for reservior cleaning
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
51-40-270	UTILITIES	15,899	17,850	17,850	17,850	
51-40-280	TELEPHONE	2,397	2,520	2,520	2,520	
51-40-305	WATER COSTS	9,652	9,000	9,000	9,000	
51-40-310	PROFESS/TECHNICAL SERVICES	37,175	68,725	65,000	65,000	
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0	
51-40-320	ENGINEERING/WATER PROJECTS	4,534	22,877	40,000	40,000	
51-40-325	PROF & TECH SERVICES - LEGAL	588	3,150	3,150	3,150	
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	530	530	530	
51-40-490	WATER TESTS	6,146	12,600	12,600	12,600	
51-40-495	WATER TREATMENT SUPPLIES	41,585	49,200	50,000	50,000	need every year
51-40-510	INSURANCE AND SURETY BONDS	4,961	5,245	5,245	5,245	
51-40-515	WORKERS COMPENSATION INS	551	650	650	650	
51-40-610	MISCELLANEOUS SUPPLIES	0	525	525	525	
51-40-620	MISCELLANEOUS SERVICES	1,250	4,410	4,410	4,410	
51-40-630	BAD DEBT EXPENSE	0	0	0	0	
51-40-650	DEPRECIATION	68,639	60,900	60,900	60,900	
51-40-740	CAPITAL OUTLAY	8,440	490,600	290,200	290,000	Crosstow Waterline, meters
51-40-810	DEBT SERVICE - PRINCIPAL	0	61,400	30,700	50,000	est loan increase
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0	
51-40-830	INFRASTRUCTURE REPLACEMENT	0	67,005	13,910	13,910	
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0	
Total EXPENDITURES:		229,267	915,365	651,500	670,600	0
<b>WATER FUND Revenue &amp; Transfer Total:</b>		<b>370,914</b>	<b>915,365</b>	<b>651,500</b>	<b>670,600</b>	<b>0</b>
<b>WATER FUND Expenditure Total:</b>		<b>229,267</b>	<b>915,365</b>	<b>651,500</b>	<b>670,600</b>	<b>0</b>
<b>Net Total WATER FUND:</b>		<b>141,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		2023-24 Prior Year	2024-25 Approved	2025-26 Tentative	2025-26 Proposed	2025-26 NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
<b>SEWER FUND REVENUE</b>						
<b>CHARGES FOR SERVICES</b>						
52-34-100	SEWER SERVICES	188,910	230,977	278,000	297,948	30% increase
52-34-200	CONNECTION FEES	0	0	0	0	
Total CHARGES FOR SERVICES:		188,910	230,977	278,000	297,948	0
<b>MISCELLANEOUS REVENUE</b>						
52-36-100	INTEREST EARNINGS	30,984	10,000	15,000	15,000	
52-36-300	OTHER FINANCING SOURCES	0	0	0	0	
52-36-900	MISCELLANEOUS	0	0	0	0	
Total MISCELLANEOUS REVENUE:		30,984	10,000	15,000	15,000	0
<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	10,000	0	0	
Total TRANSFERS INTO SEWER FUND:		0	10,000	0	0	0
<b>SEWER FUND EXPENDITURES</b>						
52-40-110	SALARIES AND WAGES	8,132	13,759	15,500	15,500	
52-40-111	PERFORMANCE BONUS	0	0	0	0	doing away with
52-40-130	EMPLOYEE BENEFITS	0	200	200	200	
52-40-131	EMPLOYER TAXES	622	1,053	1,185	1,185	
52-40-132	INSUR BENEFITS	1,005	1,200	1,100	1,100	
52-40-133	URS CONTRIBUTIONS	1,502	2,339	2,500	2,500	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	120	120	120	

		2023-24	2024-25	2025-26	2025-26	2025-26
		Prior Year	Approved	Tentative	Proposed	NOTES
Account Number	Account Title	YTD Actual	Budget	Budget	Budget	Budget
		6/30/2024	6/30/2025	6/30/2025	6/30/2025	6/30/2026
52-40-245	IT/ACCTG SOFTWARE SUPPORT	2,700	2,400	2,400	2,400	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	230	230	230	
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
52-40-305	DISPOSAL COSTS	156,802	175,500	195,000	220,000	had \$195, need \$220K
52-40-310	PROFESS/TECHNICAL SERVICES	2,243	4,500	7,500	9,000	vendor cost increases
52-40-320	ENGINEERING/SEWER PROJECTS			30,000	30,000	
52-40-325	PROF & TECH SERVICES - LEGAL	0	1,156	1,000	1,000	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
52-40-510	INSURANCE AND SURETY BONDS	3,282	3,500	3,500	3,500	
52-40-515	WORKERS COMPENSATION INS	306	500	150	150	
52-40-610	MISCELLANEOUS SUPPLIES	0	300	300	300	
52-40-620	MISCELLANEOUS SERVICES	599	2,300	2,000	2,000	
52-40-630	BAD DEBT EXPENSE	0	0	0	0	
52-40-650	DEPRECIATION	11,205	23,763	23,763	23,763	
52-40-740	CAPITAL OUTLAY	0	10,000	0	0	upsizing ASL line ?
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	8,157	6,552	0	not budgetting for due to 30% rate increase
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:		188,398	250,977	293,000	312,948	0
SEWER FUND Revenue & Transfers Total:		219,894	250,977	293,000	312,948	0
SEWER FUND Expenditure Total:		188,398	250,977	293,000	312,948	0
Net Total SEWER FUND:		31,496	0	0	0	0
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zer		1,232,679	0	0	0	0