

**MINUTES**  
**BUDGET COMMITTEE MEETING**  
**March 12, 2026, 3:00 PM**  
Alta Community Center, 10351 E. Highway 210, Alta, Utah

**COMMITTEE MEMBERS PRESENT:** Roger Bourke (attended virtually)  
Chris Cawley  
Jen Clancy  
Craig Heimark

**ALSO PRESENT:** Mike Morey, Town Marshal

**NOT PRESENT:** Dan Schilling

1. **Call the meeting to order**

Jen Clancy called the March 12, 2026 Budget Committee Meeting to order.

2. **Discussion and possible action to adopt the minutes of the May 7, 2025 Budget Committee Meeting**

**MOTION:** Craig Heimark motioned to adopt the budget committee meeting minutes of May 7, 2025, and Roger Bourke seconded.

**VOTE:** All in favor. The meeting minutes of May 7, 2025 were unanimously approved.

3. **Review of the draft FY 2027 Budget Concepts**

Jen Clancy explained that the budget presentation and a detailed 15-page budget document had been sent out and posted right before the meeting. Clancy said she would guide the committee through the budget presentation, covering revenue, expenses, capital projects, and water and sewer figures, emphasizing that many numbers were preliminary and intended to solicit guidance from committee members.

Craig Heimark asked about the proposed increase of approximately \$100,000 in property tax revenue for FY 2027. Clancy confirmed the proposed tax revenue increase for FY 2027, despite no increase in FY 2026. Clancy said sales tax estimates were kept conservative, based on previous years' budgeted numbers rather than actual receipts or averages. Clancy offered that FY 2026 revenue was currently about 12% below the prior year actual but anticipated meeting the budget by year-end.

Clancy and Chris Cawley addressed water and sewer budgets, particularly sewer capital improvement projects, noting that some FY 2026 funds were carried forward to FY 2027, creating a temporary double-counting due to timing mismatches. They also highlighted potential revenue needs for property tax increases to support fiscal responsibility, future projects, and the Alta Marshal's Office transition, which was not yet included in the budget figures. Cawley added that planning for the transition of the Marshal's Office would likely occur in the fourth quarter of FY 2027, aligning with staffing and resource acquisition goals. Heimark emphasized the importance of cultural continuity in the role. Mike Morey confirmed the timeline aligned with planning objectives.

Clancy reviewed major revenue categories, explaining that sales tax budgeting remained conservative despite an expected dip expected in FY 2026. Cawley noted that the approach had shifted from averaging prior years' revenue to using the same budgeted number for continuity. Discussion followed on the shuttle program's funding, with Clancy noting that it historically relied on volunteer contributions and that staff were evaluating more predictable funding options such as invoking the local transient room tax option. Heimark emphasized maintaining the town's small-town culture while acknowledging the benefits of predictable revenue.

Clancy noted the use of budgeting part of the unreserved cash balance in the General Fund, explaining that they aimed to not budget more than 10% of the General Fund's budget, which is consistent with last year. Heimark and Cawley discussed legislative constraints on fund balances and noted that the town had flexibility to maintain a reserve up to an amount equal to 100% of the annual General Fund budget.

The discussion then transitioned to capital improvements for the OLS site and associated trailhead amenities. Cawley reviewed the current fiscal plan, noting \$150,000 allocated in the capital plan for OLS startup costs, with an additional \$20,000 earmarked for trailhead restroom construction in FY 2026, and a mid-\$50,000 figure projected for FY 2027. Cawley emphasized the complexity of modifying existing structures, including staircases, patios, and windows, due to their age, historical status, and building code requirements. Cawley highlighted the need to hire design professionals for a feasibility-level analysis of potential modifications. The discussion underscored that while minor, low-cost safety fixes could be executed immediately, larger structural modifications required professional input and careful planning. Grant funding, particularly from county TRCC grants, was identified as a potential source to support these upgrades.

Next, the meeting addressed the Marshal's Office fleet and associated equipment. Cawley and Clancy reviewed plans to acquire a new vehicle for the office, noting that town vehicles retain high resale value. Clancy noted that this expenditure would likely expand the fleet rather than replace an existing vehicle. The discussion also covered minor improvements, including adding security cameras at the town office and Alta Central to address gaps in coverage. While these were relatively low-cost upgrades, they were positioned as part of a larger, multi-year plan to enhance safety and operational oversight. The group noted that major investments in dispatch technology and infrastructure were anticipated but not immediately required.

Cawley provided a detailed update on ongoing water and sewer projects, particularly the cross tow water line and sewer line work in the Albion parking lot. The discussion highlighted significant complications arising from underground utility conflicts and archeological requirements, which increased both cost and complexity. Cawley explained that the ski area project had incurred expenses for cultural resource documentation, and the town would share in some of these costs, though total expenditures remained below the high-end estimates projected at the outset of planning. Clancy presented preliminary water fund modeling for FY 2027, proposing a 12% rate increase that included a \$50,000 allocation for capital infrastructure savings. Heimark emphasized the challenge of funding capital projects without creating inequities, noting that historical consistency in rate increases would allow time for longer-term planning while avoiding sudden, disproportionate impacts on residents and businesses. The meeting highlighted deferred maintenance, replacement of aging pipes, and alignment

of future projects with major construction efforts, such as Highway 210 rebuilding or parking lot upgrades, to optimize cost efficiency.

The potential enactment of a Transient Room Tax (TRT) was discussed. Heimark and Cawley outlined its strategic significance, framing the tax as a one-time revenue opportunity that could fund community benefits such as the shuttle program. Mayor Bourke emphasized the limited, one-time addition of the revenue, framing the discussion in terms of maximizing community benefit while managing public perception. Committee members highlighted the importance of outreach to local lodging operators, who could influence acceptance of the tax, noting that the tax rate increase would appear on customer's bills with a three-month implementation delay. Discussions included comparisons with other Salt Lake County taxing entities and resort communities, indicating that Alta's tax structure remained competitive. Heimark recommended proactive outreach to gauge potential concerns, and the team agreed that the tax should be clearly communicated and not buried in the budget to ensure transparency and stakeholder support.

The meeting also addressed procedural and administrative planning. Heimark offered guidance on minimizing errors in complex presentations, drawing on techniques like pair programming, where one individual prepares the material while another checks for accuracy. This method was suggested as a way to manage Truth in Taxation presentations and other high-stakes communications. Clancy highlighted the importance of incremental work, supported by checklists and deadlines, to ensure maintaining compliance with municipal and state requirements.

Further discussion covered ongoing operational and technical issues, such as the implementation of remote water meters, which presented logistical challenges due to meter placement in private residences and complex plumbing situations. The committee noted that while some meters could be accessed and read monthly, others required longer-term management strategies. Cawley reiterated the need for a consistent approach to procurements for design and engineering services, aiming to establish a long-term contract with a qualified firm to streamline future infrastructure projects. This approach was intended to reduce administrative burden and accelerate project timelines, ensuring professional oversight without repeated procurement cycles for each minor project.

Financial planning and long-term water and sewer fund strategies were key considerations throughout the discussion. Heimark raised concerns about funding deferred infrastructure projects, including a \$4 million backlog, and highlighted the risk of cost escalation due to inflation and rising construction costs. Both Cawley and Clancy emphasized the importance of maintaining historical consistency in rate increases while preparing for more substantial decisions in future fiscal years, balancing immediate operational needs with long-term infrastructure planning. They discussed strategies for prioritizing projects, modeling long-term financial impacts, and exploring grant opportunities and state funding mechanisms to support municipal water and sewer operations.

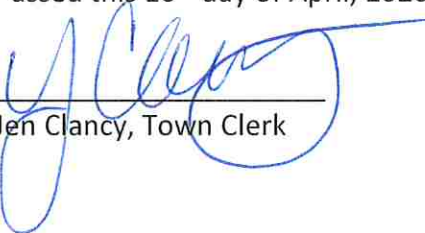
#### **4. MOTION TO ADJOURN**

**MOTION:** Chris Cawley motioned to adjourn, and Craig Heimark seconded.

**VOTE:** All in favor. The meeting was adjourned unanimously.

**RESULT: APPROVED**

Passed this 16<sup>th</sup> day of April, 2026



Jen Clancy, Town Clerk