

MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
CRAIG HEIMARK
DAN SCHILLING
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TOWN OF ALTA
P.O. BOX 8016
ALTA, UTAH 84092

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Alta Town Council Meeting Packet January 11, 2026

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AGENDA
TOWN OF ALTA
TOWN COUNCIL MEETING
FEBRUARY 11, 2026, 4:00 – 6:00 PM
ALTA COMMUNITY CENTER, ALTA, UTAH

We encourage you to join us in person. This will be a hybrid meeting with virtual meeting instructions on our website: <https://townofalta.utah.gov/>

Public comment - please note, each person will be able to speak for up to 3 minutes for each agenda item.

Written public input can be submitted here: <https://townofalta.utah.gov/public-comment-form/>

To make a public comment virtually we recommend you notify Brooke Boone via email (brooke@townofalta.utah.gov) in advance of the meeting.

Town Council Meeting Agenda - 4:00 PM

- 1 Call the meeting to order
- 2 Citizen Input
- 3 Alta Ski Area Update, Mike Maughan
- 4 Discussion regarding land use code update, Chris Cawley
- 5 Discussion regarding special town council meeting regarding capital improvement planning and funding, Chris Cawley
- 6 Discussion and possible action to adopt Resolution 2026-R-2 confirming appointment of Budget Committee Member
- 7 Discussion of Fraud Risk Assessment, Jen Clancy
- 8 Mayor's Report
- 9 Central Wasatch Commission Update, Lindsey Nielsen
- 10 Approval of: January 14, 2026 Town Council Meeting Minutes and the February Staff and Finance Reports
- 11 Questions regarding Departmental Reports
- 12 New Business
- 13 Legislative Update, Shelly Teuscher
- 14 Discussion and possible action to commence a closed meeting to discuss a matter authorized by Utah code section 52-4-205(1)(c)
- 15 Motion to Adjourn

Notice Provisions:

- Motions relating to any of the foregoing including final action may be taken at the meeting.

- One or more members of the Town Council may attend by electronic means, including telephonically. Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the ALTA COMMUNITY CENTER, 10361 EAST HWY 210, ALTA, UTAH
- Reasonable accommodations (including auxiliary communicative aids and services) for individuals with disabilities may be provided upon receipt of a request with three (3) working days' notice. For assistance, please call the Alta Town Office at 801-363-5105
- By motion of the Alta Town Council, pursuant to Title 52, Chapter 4 of the Utah Code, the Town Council may vote to hold a closed meeting for any of the purposes identified.

Alta Town Council

Staff Report



To: Town Council

From: Chris Cawley, Town Manager, Molly Austin, Assistant Town Manager

Re: February 2026 Department Report

Date: February 4, 2026

Attachments:

Planning Commission

The Alta Planning Commission did not meet in January. The Commission will meet on February 25 at 3 PM according to the normal commission schedule. The agenda is likely to include a few substantive items, including review of a proposed condominium plat amendment, review of land use amendments proposed by staff, and required annual training for the commission on the Open and Public Meetings Act.

We anticipate a public hearing and possible action on the Shallow Shaft's proposed zoning amendments during the March 25 meeting.

March 11 Special Council Meeting

We are looking forward to a special council meeting at 5 PM on March 11 to invite community members to discuss the Town's capital improvement and funding needs. We assume the meeting will feature a few short presentations on needs and funding strategies and time for public input and Q & A. We are preparing public outreach to include special newsletters, social media posts, fliers, and possibly mailers to ensure the public is aware of the occasion. We'll discuss the session in greater detail in the February council meeting.

Parking

The 2025-2026 parking season is underway. A variety of conflating factors have led to some new confusion and frustration with parking so far this year. The Town of Alta and Alta Ski Area are in conversation with Interstate Parking to work on improvements.

As a reminder, northside permits will be required until April 5, and again on Alta Ski Area's closing day. [Click here](#) for more information about Alta Ski Area's parking program. Please contact Molly Austin with any questions or concerns about the northside parking permit program.

Town Shuttle

Staff has contacted all shuttle program stakeholders and funders with contribution requests to this season's shuttle program. The Town has budgeted to receive \$134,000 in contributions to the program and to spend a total of \$272,160. So far, we have collected \$76,776 in contribution revenue. Reminders have been sent, with the hope of receiving all contributions before March 1.

During January, the Town Shuttle program transported a total of 11,614 passengers. Last January, the Town Shuttle program transported 12,265 passengers. While this indicates an overall decrease in ridership, the Town Shuttle riders were up from last year while the Resort and Night shuttles were down.

2026 Legislative Session

The Town has been tracking bills that could affect municipal governments or the Town of Alta specifically through the Utah League of Cities and Towns ULCT and through the Town's lobbyist. The following are some highlights:

- [HB 215](#), as originally drafted, would have prevented municipalities from restricting vegetation removal within a designated Wildland Urban Interface (WUI) area. This would have had an outsized effect on Alta and other communities that are significantly or entirely within a local WUI area. The Town worked with ULCT and our lobbyist to propose changes to the sponsor that narrow the prohibition so that municipalities cannot restrict property owners from removing vegetation if doing so is required to comply with the Wildland Urban Interface code.
- Numerous bills under consideration would affect collection of property tax by taxing entities including cities and towns, counties, school districts, and special service districts. These bills are one of ULCT's highest priorities of the session, and ULCT is working closely with sponsors of the bills and other stakeholders to ensure the best possible outcomes for municipalities. Bills include the following:
 - [HB 236](#) would create additional steps in the Truth in Taxation process including adoption of an alternative tentative budget that does not include additional property tax revenue and the requirement for entities to adopt and operate from that budget until a property tax increase is approved
 - [SB 97](#) as originally drafted would limit annual revenue increases to 5 percent, prohibit use of property tax revenue to fund capital improvements, and change what qualifies as taxable new growth in ways that may reduce revenue. Many of the provisions are controversial and it is assumed the bill change significantly or may be tabled.
 - [HB 161](#) would increase the amount of exempt property value on a primary residence and is contingent on a constitutional amendment passing
 - [HB 449](#) would subject increased government spending or revenue to voter approval and require a refund of excess revenue to taxpayers

- Housing is a major priority for the legislature this year and one outgrowth of that is, as usual, changes to the Land Use, Development, and Management Act for cities and counties (which are separate sections of state code) to reduce regulatory impediments to building housing. [HB 184](#) would, more or less, obligate cities to approve applications to build “starter homes.” ULCT opposes the bill as it violates a core ULCT mantra to encourage “partnership” between the legislature and municipalities “over preemption” of local control.

Please see the following resources:

[ULCT Bill Tracker](#)

[Utah Legislature Webpage for 2026 session](#) with links to all bills

Utah Renewable Communities Update

Utah Renewable Communities (URC) is still awaiting a decision by the Utah Public Service Commission to approve the program application filed by Rocky Mountain Power to create the URC program. URC expects a decision to be announced by the end of March, 2026. Some aspects of the program will depend on the Commission’s ruling. If the Commission approves the program, it will begin a 90-day period in which the Town must adopt a participation ordinance.

In its February 2 meeting, the URC Board of Directors approved 4 clean energy projects from a short-list of bids for contract negotiations. This is a major step forward that puts URC on track to construct at least one new clean energy resource to serve our communities, pending successful contract negotiations and a favorable ruling by the Public Service Commission.

Alta Shuttle: January 2026

Resort Shuttle

Pick-ups:	Num.
Total	3,687

Day Shuttle

Lodge:	Num.
Cliff	2,119
Albion	1,600
Wildcat–Bus Stop	1,476
Hellgate	407
Peruvian	208
Bypass	197
Rustler	20
Alta Lodge	17
Snowpine	15
Total	6,059

Night Shuttle (Pick-ups)

Pick-ups:	Num.
Cliff	229
Snowpine	117
Peruvian	79
Sugarplum	73
Iron Blossam	61
SBC	57
Chalets	56
GMD	37
Blackjack	37
View	35
Lodge at SB	33
Superior Pt.	29
Rustler	21
Wildcat	14
Powder Ridge	13
Alta Lodge	13
Hellgate	10
Buckhorn	8
Albion	8
Our Lady of the Snows	4
Total	934

Night Shuttle (Drop-offs)

Drop-offs:	Num.
Cliff	228
Snowpine	116
Sugarplum	87
Blackjack	77
Superior Pt.	64
Chalets	57
Iron Blossam	50
Lodge at SB	41
Peruvian	36
SBC	35
View	31
Powder Ridge	22
Rustler	21
Hellgate	19
GMD	13
Alta Lodge	11
Albion	10
Buckhorn	8
Creekside	5
Our Lady of the Snows	2
Grizzly Gulch	1
Total	934

Staff Report For:**February 11, 2026****To:** Town Council**From:** Jen Clancy, Town Clerk & Brooke Boone, Deputy Town Clerk**Date Written:** February 2, 2026

Town Clerk – Jen

- Had an uptick in GRAMA requests this past month

Budget Updates**FY 2026 Budget**

- Last budget amendment November 12, 2025
- We are planning on one or two more budget amendments prior to year-end.
- Fraud Risk Assessment: Is a tool developed by the Utah State Auditor to help local government entities evaluate and reduce the risk of undetected fraud, abuse, and noncompliance in their financial operations. It requires entities to complete a self-scored questionnaire based on best practices in internal controls, ethical commitment, training, and oversight. The auditors have requested this information be presented at council meetings, not just reported on. The draft report is in this packet for your review.

FY 2027 Budget

- We are focusing on the FY 2027 budget preparations, which include department meetings and Budget Committee meetings prior to bringing a draft budget to the Council for review and approval.

Deputy Town Clerk – Brooke**Temporary License Reporting**

Temporary dog licenses issued with a start date between 1/15/2026-2/10/2026

- Monahan (14 days) January 13, 2026
- Thompson (30 days) January 18, 2026
- Hartogs (12 days) January 27, 2026
- Petzold (4 days) February 4, 2026
- Holt (4 days) February 5, 2026

Alta Justice Court

- The Alta Justice Court is in operation. Court is held monthly in a virtual setting.
 - The next court date is February 19, 2026
- Continued training for Court Clerk Certification

February 11, 2026 Alta Town Council Meeting Packet
Department Incident Activity Report

Date Reported: **01/01/2026 - 01/31/2026** | Show Subclasses: **True**



ALTA MARSHAL'S OFFICE
 PO BOX 8016
 ALTA, UT 84092
 801.742.3522
 AMO@TOWNOFALTA.COM

Classification	Events Rptd	Unfounded	Actual	Clr Arrest	Clr Exception	Clr Juveniles	Total Clr	Percent Clr
AGENCY ASSIST	4	0	4	1	0	0	1	25.0
Assist Other Agency	4	0	4	1	0	0	1	25.0
ALARM	1	0	1	0	0	0	0	0.0
Fire Alarm	1	0	1	0	0	0	0	0.0
AVALANCHE	1	0	1	0	0	0	0	0.0
CONTROL	1	0	1	0	0	0	0	0.0
CIVIL PROBLEM	1	0	1	0	0	0	0	0.0
Civil Problem	1	0	1	0	0	0	0	0.0
HEALTH/SAFETY	1	0	1	0	0	0	0	0.0
Health Or Safety Other	1	0	1	0	0	0	0	0.0
INTERLODGE	1	0	1	0	0	0	0	0.0
HELLGATE-SUPERIOR CLOSURE	1	0	1	0	0	0	0	0.0
MEDICAL	8	0	8	0	0	0	0	0.0
Breathing Problem	1	0	1	0	0	0	0	0.0
EMERGENCY	7	0	7	0	0	0	0	0.0
MENTAL SUBJECT	1	0	1	0	0	0	0	0.0
Mental Subject	1	0	1	0	0	0	0	0.0
MOTORIST	14	0	14	0	0	0	0	0.0
ASSIST	14	0	14	0	0	0	0	0.0
NORTH SIDE	1	0	1	0	0	0	0	0.0
PLOWING	1	0	1	0	0	0	0	0.0
PROPERTY	6	0	6	0	2	0	2	33.3
Found Property	4	0	4	0	2	0	2	50.0
Lost Property	2	0	2	0	0	0	0	0.0
PUBLIC PEACE	1	0	1	0	0	0	0	0.0
Disorderly Conduct	1	0	1	0	0	0	0	0.0
ROAD CLOSURE	1	0	1	0	0	0	0	0.0
HELLGATE-SUPERIOR	1	0	1	0	0	0	0	0.0
SEARCH/RESCUE	2	0	2	0	0	0	0	0.0
Search/Rescue, Missing/Overdue	1	0	1	0	0	0	0	0.0
Search/Rescue, Other	1	0	1	0	0	0	0	0.0
SKIING	1	0	1	1	0	0	1	100.0
CLOSED AREA	1	0	1	1	0	0	1	100.0
SUSPICIOUS	2	2	0	0	0	0	0	0.0
Suspicious Person	2	2	0	0	0	0	0	0.0
THEFT	4	0	4	0	2	0	2	50.0
Larceny, From Building	1	0	1	0	1	0	1	100.0
Larceny, From Yard/Land	3	0	3	0	1	0	1	33.3

TRAFFIC	17	0	17	3	1	0	4	23.5
VIOLATION	17	0	17	3	1	0	4	23.5
TRAFFIC ACCIDENT	6	0	6	0	0	0	0	0.0
Hit/Run, Vehicle Damg	4	0	4	0	0	0	0	0.0
Traffic Accident, Vehicle Damage	2	0	2	0	0	0	0	0.0
UTILITY PROBLEM	1	0	1	0	0	0	0	0.0
Electrical Problem	1	0	1	0	0	0	0	0.0
VEHICLE	2	0	2	0	0	0	0	0.0
IMPOUND	2	0	2	0	0	0	0	0.0
WATERSHED OFFENSE	6	1	5	0	0	0	0	0.0
ANIMALS	6	1	5	0	0	0	0	0.0
Event Totals	82	3	79	5	5	0	10	12.7



UFA Report February 2026

1. **Legislative Update:** UFA is actively participating in and monitoring several bills of interest including:
 - **HB 79, Governmental Immunity Amendments** — This bill amends the Governmental Immunity Act of Utah. It defines terms; provides that a governmental entity and the governmental entity's employees are immune from suit for engaging in the following activities: responding to a disaster or potential disaster; or if the employee is a first responder, providing emergency medical services; clarifies that immunity from suit for providing emergency medical services is not limited to providing medical services resulting from emergencies of a certain type; and makes technical and conforming changes.
 - **HB 269, Ambulance Provider Payment Amendments** — This bill amends provisions regarding ambulance provider payments. It amends provisions related to the base rate; authorizes the Bureau of Emergency Medical Services to adjust the base rate each year; amends the base rate to include the cost of medicine; allows an ambulance provider to collect up to the base rate and mileage rate; and repeals sunset dates.
 - **HB 215, Political Subdivision Landscaping Authority** — This bill restricts a municipality or county from prohibiting removal of vegetation on property located in a wildland-urban interface area.

2. **Division Spotlight — Emergency Medical Services**

UFA's Emergency Medical Services (EMS) Division is led by Division Chief Robert Ayres and supported by a team of eight professionals. The division's mission is to support emergency operations personnel by ensuring the delivery of **effective, evidence-based medical care** across the communities we serve. EMS fulfills this mission by focusing on training, medical oversight, provider support, and regulatory compliance that directly strengthens patient care in the field.

Key areas of emphasis include:

- Providing tools, resources, and training to ensure EMS providers meet State and National licensing and certification requirements
- Delivering medical direction, performance review, and ongoing education to reinforce evidence-based best practices
- Conducting initial EMS training for new part-time and full-time employees
- Managing UFA's controlled substance program with **accountability and compliance** to State DOPL and Federal DEA requirements, while supporting appropriate clinical use

Current EMS Division initiatives include:

- Comprehensive restructuring of EMS protocols and medication references
- Improving pain management practices in the prehospital setting
- Delivering hands-on training focused on Acute Coronary Syndrome and Cardiac Arrest, reinforcing early, high-quality care when seconds matter

3. Community Risk Reduction Monthly Message —Fall Prevention

- Preventing falls is a critical strategy to protect the health and independence of residents in Salt Lake County and Utah County while reducing emergency medical calls.
- Falls are a leading cause of injury and death among older adults statewide: in 2023, Utah reported 386 unintentional fall-related deaths, with 85.5 percent occurring among those age 65 and older. Hospitalization data from 2022 shows that Utah had an age-adjusted fall hospitalization rate of 19.3 per 10,000 people, reflecting a significant burden on health systems and emergency services.
- UFA encourages community members to leverage Utah 211 (dial 2-1-1 or visit 211utah.org) as a central access point to local fall-prevention programs, services, and referrals. Through 211, older adults and caregivers can find evidence-based classes like “Stepping On,” a seven-week workshop proven to reduce fall risk by about 30 percent by teaching balance exercises, home hazard reduction, medication awareness, and vision safety.
- In Salt Lake County, public health partners (via 211 referrals) offer Stepping On and senior safety initiatives through Aging & Adult Services, including follow-up sessions to reinforce progress. In Utah County, 211 can guide residents to similar evidence-based classes and local senior centers providing strength and balance programs or home safety assessments to minimize trip hazards. These coordinated resources support UFA’s goal of reducing preventable emergency calls, keeping older adults safer in their homes, and promoting wellness across the community.

4. February Safety Message — Fire Alarms, Smoke Detectors, and Carbon Monoxide Awareness

- **Early Warnings for Both Fire and Carbon Monoxide Save Lives:** Whether it's smoke from a fire or invisible carbon monoxide (CO) gas, having working alarms is crucial. Fire alarms and CO detectors give you early warnings so you can get out safely. It’s all about those extra moments that can save lives.
- **Regular Testing Keeps Everyone Safe:** It’s important to test your smoke/fire alarms and CO detectors regularly and change the batteries as needed. This ensures they’re always ready to alert you if there’s a problem.
- **A Complete Safety Approach:** Alarms for both fire and CO work best when they’re part of a bigger safety plan. That means combining them with things like home & business evacuation routes, regular drills, and making sure everyone in the home & business knows what to do in case of an alarm. This all-around approach helps keep your household & business safe from multiple risks

Town of Alta
Bank Account Balance Summary

Account Info	11/30/2025	12/31/2025	1/31/2026
COMBINED 4 FUNDS TOTAL	\$ 5,787,326	\$ 5,892,004	\$ 5,829,286

GENERAL FUND

01-11610	PTIF - General Fund	\$ 2,585,573	\$ 2,723,984	\$ 2,645,566
10-12640	PTIF - B&C Road Funds (restricted)	\$ 76,684	\$ 76,946	\$ 76,946
10-12690	PTIF - Impact Fee (restricted)	\$ 24,450	\$ 24,533	\$ 24,533
10-12700	PTIF - Beer Fund (restricted)	\$ 25,585	\$ 25,672	\$ 25,672
10-12710	PTIF - Post-Employment (restricted)	\$ 117,928	\$ 118,330	\$ 118,330
01-11110	KeyBank	\$ 169,607	\$ 67,262	\$ 162,938
01-11215	Keybank PO	\$ 356	\$ 1,367	\$ 1,274
Total General Fund Balance		\$ 3,000,183	\$ 3,038,094	\$ 3,055,258

CAPITAL PROJECTS FUND

45-12100	PTIF (restricted)	\$ 1,622,013	\$ 1,627,539	\$ 1,572,758
Total Capital Projects Fund Balance		\$ 1,622,013	\$ 1,627,539	\$ 1,572,758

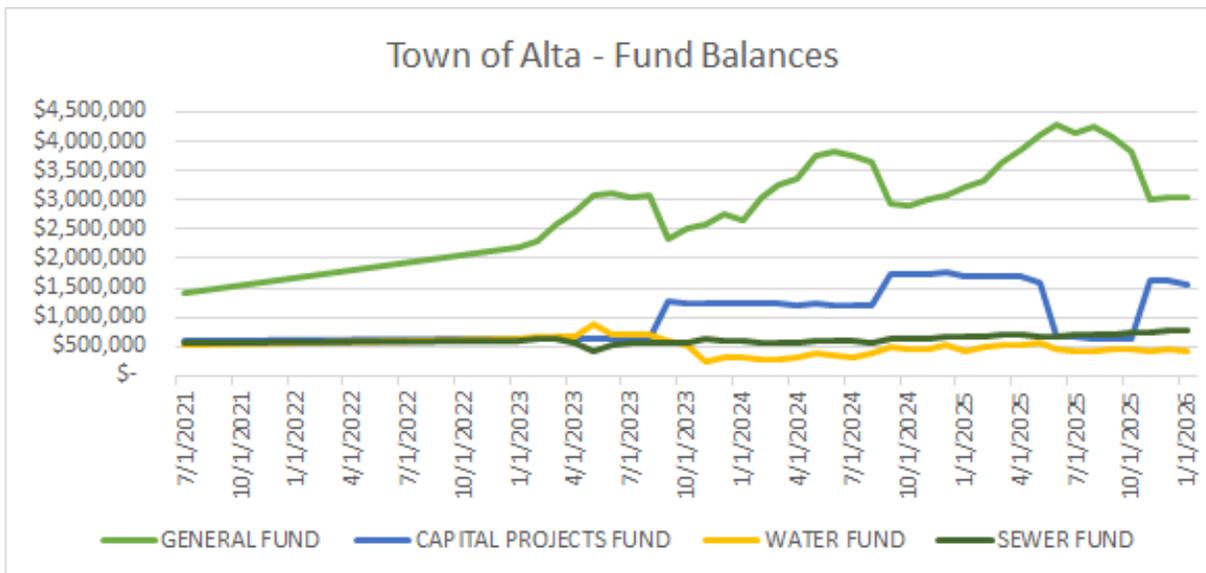
WATER FUND

51-11140	PTIF (restricted)	\$ 423,781	\$ 453,861	\$ 436,475
Total Water Fund Balance		\$ 423,781	\$ 453,861	\$ 436,475

SEWER FUND

52-11130	PTIF (restricted)	\$ 741,349	\$ 772,510	\$ 764,795
Total Sewer Fund Balance		\$ 741,349	\$ 772,510	\$ 764,795

*February 2026 Balances don't include interest



TOWN OF ALTA
 COMBINED CASH INVESTMENT
 JANUARY 31, 2026

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	132,320.36
01-11113	XPRESS DEPOSIT ACCOUNT	45,066.62
01-11115	CASH - PAYROLL TAX ACCOUNT	140.81
01-11215	CASH - CONTRACT POST OFFICE	1,384.19
01-11310	PETTY CASH	50.00
01-11400	RETURNED CHECKS - CLEARING	125.00
01-11610	CASH IN PTIF GENERAL	2,645,131.27
01-11710	CASH CLEARING -AR	236.46
01-11730	CASH CLEARING -UTILITIES	(29,830.90)
	TOTAL COMBINED CASH	2,794,623.81
01-10100	TOTAL ALLOCA TO OTHER FUNDS	(2,810,179.29)
	TOTAL UNALLOCATED CASH	(15,555.48)

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,786,286.91
45	ALLOCATION TO CAPITAL PROJECT FUND	28.71
51	ALLOCATION TO WATER FUND	19,500.73
52	ALLOCATION TO SEWER FUND	4,362.94
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,810,179.29
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(2,810,179.29)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	2,786,286.91	
10-12640	CASH IN PTIF - C ROAD FUND	76,945.66	
10-12690	IMPACT FEE FUND PTIF	24,533.09	
10-12700	BEER TAX FUNDS PTIF	25,671.88	
10-12710	POST EMPLOYMENT BENEFIT PTIF	118,330.05	
10-13110	ACCOUNTS RECEIVABLE	8,279.62	
10-13200	DUE FROM OTHER GOVERNMENTS	203,696.71	
10-13510	TAXES RECEIVABLE - CURRENT	4,539.36	
10-13700	PROP TAX RECEIVABLE - CURRENT	406,341.00	
10-14210	DUE FROM OTHER FUNDS	266,270.00	
	TOTAL ASSETS		<u>3,920,894.28</u>

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	(23,322.64)	
10-21500	WAGES PAYABLE	18,705.57	
10-22200	RETIREMENT PAYABLE	3,131.52	
10-22210	FICA PAYABLE	2,150.19	
10-22220	FEDERAL WITHHOLDING PAYABLE	3,142.03	
10-22230	STATE WITHHOLDING PAYABLE	1,136.78	
10-22500	HEALTH & DENTAL INS PAYABLE	(436.33)	
10-22550	DEPENDANT CARE WITHHOLDING	(3,076.89)	
10-22555	FLEX/CAFETERIA WITHHOLDING	174.05	
10-22560	DEPENDENT DAY CARE	3,200.52	
10-22600	REVEGETATION DEPOSITS	21,760.00	
10-22700	DEFERRED REVENUE/PROPERTY TAX	406,341.00	
10-22725	EMPLOYEE 401K WITHHOLDING	6,012.39	
10-22726	EMPLOYEE 457B WITHHOLDING	(61.21)	
10-22750	EMPLOYEE 457 WITHHOLDING	61.21	
10-22755	EMPLOYEE ROTH IRA WITHHOLDING	1,058.38	
10-22770	URS EMP MANDATORY CONTRIBUTION	(757.25)	
	TOTAL LIABILITIES		439,219.32

FUND EQUITY

10-27515	NONSPENDABLE	14,371.00	
10-27550	C-ROAD FUND RESERVE	10,154.12	
10-27570	RESERVE-POST EMPLOYMENT	30,000.00	
10-27640	ASSIGNED FUND BALANCE	37,948.00	
	UNAPPROPRIATED FUND BALANCE:		
10-29800	BALANCE - BEGINNING OF YEAR	3,561,446.28	
	REVENUE OVER EXPENDITURES - YTD	(187,799.92)	
	BALANCE - CURRENT DATE		<u>3,373,646.36</u>
	TOTAL FUND EQUITY		3,466,119.48

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

3,905,338.80

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2026

CAPITAL PROJECT FUND

<u>ASSETS</u>			
45-10100	CASH - COMBINED FUND		28.71
45-12100	RESTRICT CASH-CAPITAL IMPROVE		1,572,758.04
			<u>1,572,786.75</u>
	TOTAL ASSETS		<u>1,572,786.75</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-29800	BEGINNING OF YEAR	1,635,870.91	
	REVENUE OVER EXPENDITURES - YTD	(63,084.16)	
			<u>1,572,786.75</u>
	BALANCE - CURRENT DATE		<u>1,572,786.75</u>
	TOTAL FUND EQUITY		<u>1,572,786.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,572,786.75</u>

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2026

WATER FUND

<u>ASSETS</u>			
51-10100	CASH - COMBINED FUND		19,500.73
51-11140	PTIF CAPITAL ACQUISTION-WATER		436,475.10
51-13110	ACCOUNTS RECEIVABLE		16,700.67
51-16310	WATER DISTRIBUTION SYSTEM		2,521,552.81
51-16320	CONSTRUCTION IN PROCESS		127,861.45
51-16510	MACHINERY AND EQUIPMENT		24,897.82
51-17500	ACCUMULATED DEPRECIATION	(<u>1,399,489.82)</u>
	TOTAL ASSETS		<u><u>1,747,498.76</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
51-21310	ACCOUNTS PAYABLE	(669.00)
51-22620	DUE TO OTHER FUNDS - LONGTERM		<u>266,270.00</u>
	TOTAL LIABILITIES		265,601.00
<u>FUND EQUITY</u>			
51-26520	NET INVESTMENT/CAPITOL ASSETS		1,068,497.00
UNAPPROPRIATED FUND BALANCE:			
51-29800	UNRESTRICTED NET POSITION	373,537.01	
	REVENUE OVER EXPENDITURES - YTD	<u>39,863.75</u>	
	BALANCE - CURRENT DATE		<u>413,400.76</u>
	TOTAL FUND EQUITY		<u><u>1,481,897.76</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,747,498.76</u></u>

TOWN OF ALTA
BALANCE SHEET
JANUARY 31, 2026

SEWER FUND

<u>ASSETS</u>			
52-10100	CASH - COMBINED FUND		4,362.94
52-11130	PTIF CASH RESTRICTED		764,794.65
52-13110	ACCOUNTS RECEIVABLE		11,507.92
52-16310	SEWER SYSTEM		848,217.93
52-17500	ACCUMULATED DEPRECIATION	(709,319.69)
	TOTAL ASSETS		<u>919,563.75</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
52-21310	ACCOUNTS PAYABLE	(200.00)
	TOTAL LIABILITIES	(200.00)
 <u>FUND EQUITY</u>			
52-26520	NET INVESTMENT/CAPITAL ASSESTS		290,453.00
	UNAPPROPRIATED FUND BALANCE:		
52-29800	UNRESTRICTED NET POSITION	543,848.24	
	REVENUE OVER EXPENDITURES - YTD	85,462.51	
	BALANCE - CURRENT DATE		<u>629,310.75</u>
	TOTAL FUND EQUITY		<u>919,763.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>919,563.75</u>

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer					
REVENUE					
Property Tax		349,183	429,327	344,686	410,000
Sales Tax		505,327	2,070,376	537,186	1,890,000
Other Taxes: Municipal Energy, Tele		36,241	94,072	36,318	96,000
Town Services:					
Permits, Licensing, Fines, Impact Fees, Shuttle		152,540	427,211	166,370	353,100
Sewer		201,764	261,859	167,437	312,948
Water		297,640	389,241	211,661	670,600
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UD)		50,850	108,985	62,454	121,717
Misc Revenue		139,824	290,016	97,597	203,950
	Total Revenue	1,733,370	4,071,087	1,623,709	4,058,315
EXPENSES					
Alta Justice Court, Code Enforcement		15,865	42,647	22,706	40,819
Economic Development		0	400	0	400
Government Administration		358,394	696,162	350,850	783,079
Financial Preparation		64,916	127,386	59,104	144,293
General Operations		143,358	278,465	140,340	313,232
Town Services & Programs		87,150	177,078	87,968	237,916
Land Use Planning, Building Inspections, Zoning		166,446	296,707	177,642	356,403
Post Office		26,178	48,056	28,010	52,966
Public Safety		0	0	0	0
Employees: Salaries and Benefits		611,222	1,268,193	674,271	1,478,980
Equipment: Resources to Complete Work		84,422	240,600	106,479	238,153
Recycling		13,979	31,500	11,639	32,500
Sewer		65,446	236,320	81,974	327,948
Town Council: Salaries, Training, Admin		43,894	87,105	43,852	99,927
Transportation		128,441	297,750	60,180	320,410
Water		72,033	346,155	93,579	366,690
Misc. Expenses		0	1,200	0	1,200
	Total Expenses (w/o CapEx Projects)	1,881,744	4,175,723	1,938,595	4,794,916
Capital Improvement Projects		92,908	883,814	159,962	1,839,205
	Total Expenses	1,974,652	5,059,537	2,098,557	6,634,121
COMBINED BUDGET SUMMARY					
Net Difference		-241,282	-988,450	-474,848	-2,575,806
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		117,112	0	(123,998)	0

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
GENERAL FUND REVENUE					
TAXES					
10-31-100	CURRENT YEAR PROPERTY TAXES	349,141	403,391	344,150	405,000
10-31-101	TAX INCREMENT - CRA	0	0	0	0
10-31-200	PRIOR YEAR PROPERTY TAXES	43	25,936	537	5,000
10-31-300	SALES AND USE TAXES	505,327	2,070,376	537,186	1,890,000
10-31-310	4th .25 TAX	12,527	45,197	14,332	45,197
10-31-320	PUB TRAN TAX	0	0	4,658	7,500
10-31-400	ENERGY SALES AND USE TAX	32,125	88,104	33,920	90,000
10-31-410	TELEPHONE USE TAX	4,116	5,968	2,398	6,000
Total TAXES:		903,279	2,638,972	937,180	2,448,697
LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	19,958	19,830	19,861	21,000
10-32-150	LIQUOR LICENSES	6,575	6,575	6,600	6,350
10-32-210	BUILDING PERMITS	9,196	126,844	18,114	80,000
10-32-220	PARKING PERMITS	0	16,744	300	14,000
10-32-250	ANIMAL LICENSES	11,235	12,600	12,315	14,000
Total LICENSES AND PERMITS:		46,963	182,593	57,190	135,350
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	0	10,670	10,670
10-33-375	COUNTY - ZAP	0	0	0	0
10-33-400	STATE GRANTS	0	9,000	0	0
10-33-450	FEDERAL GRANTS	0	0	0	4,500
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	10,639	15,000	9,048	15,000
10-33-580	STATE LIQUOR FUND ALLOTMENT	6,938	6,938	0	6,000
10-33-600	SISK	0	3,000	3,000	3,000
10-33-650	POST OFFICE	12,746	21,850	12,746	21,850
10-33-700	UDOT	8,000	8,000	8,000	8,000
Total INTERGOVERNMENTAL REVENUE:		38,323	63,788	43,464	69,020
CHARGES FOR SERVICES					
10-34-240	REVEGETATION BONDS	0	0	0	0
10-34-430	PLAN CHECK FEES	21,725	98,532	28,390	48,000
10-34-550	PLANNING COMM REVIEW FEES	0	426	250	300
10-34-760	FACILITY CENTER USE FEES	0	0	0	500
10-34-761	OLS USE FEES	0	0	10,138	19,950
10-34-810	IMPACT FEES	0	0	0	0
Total CHARGES FOR SERVICES:		21,725	98,958	38,778	68,750

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
FINES AND FORFEITURES					
10-35-100	COURT FINES	8,830	15,758	12,346	12,000
10-35-101	CIVIL CODE ENFORCEMENT	0	0	0	3,000
Total FINES AND FORFEITURES:		8,830	15,758	12,346	15,000
MISCELLANEOUS REVENUE					
10-36-100	INTEREST EARNINGS	91,608	145,000	78,581	120,000
10-36-300	OTHER FINANCING SOURCES	0	61,400	0	30,700
10-36-400	SALE OF FIXED ASSETS	0	0	0	0
10-36-620	MISCELLANEOUS	2,443	4,363	325	3,000
10-36-700	CONTRIB FROM PRIVATE SOURCES	0	8,000	0	8,000
10-36-800	DONATIONS	0	150	0	0
10-36-810	METERING	0	0	0	0
10-36-820	4x4 ENFORCEMENT	0	0	0	0
10-36-830	TOWN SHUTTLE	75,022	129,902	58,056	134,000
10-36-900	SUNDRY REVENUES	880	1,314	10	2,000
10-36-910	SALES TAX	0	0	22	250
Total MISCELLANEOUS REVENUE:		169,954	350,129	136,994	297,950
TRANSFERS INTO GENERAL FUND					
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	294,628
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	0	294,628
GENERAL FUND Revenue Total:		1,189,074	3,350,198	1,225,952	3,034,767
GENERAL FUND Transfer IN Total:		0	0	0	294,628
CASH AVAILABLE FOR GENERAL FUN		1,189,074	3,350,198	1,225,952	3,329,395

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
GENERAL FUND EXPENSES					
LEGISLATIVE					
10-41-110	SALARIES - MAYOR AND COUNCIL	10,500	18,000	9,800	16,800
10-41-120	REMUNERATION	0	0	0	0
10-41-130	EMPLOYEE BENEFITS	0	100	0	100
10-41-131	EMPLOYER TAXES	833	1,500	768	1,700
10-41-230	TRAVEL	0	1,000	0	1,000
10-41-280	TELECOM	0	0	0	0
10-41-330	EDUCATION AND TRAINING	305	2,000	415	4,000
10-41-620	MISCELLANEOUS	0	350	0	350
Total LEGISLATIVE:		11,638	22,950	10,983	23,950
COURT					
10-42-110	SALARIES AND WAGES	5,347	18,423	14,732	18,896
10-42-130	EMPLOYEE BENEFITS	180	225	0	133
10-42-131	EMPLOYER TAXES	424	1,409	1,137	1,450
10-42-133	URS CONTRIBUTIONS	5,682	10,000	500	3,050
10-42-230	TRAVEL	125	750	0	800
10-42-240	OFFICE SUPPLIES AND EXPENSE	20	500	20	500
10-42-280	TELEPHONE	0	240	0	240
10-42-310	PROFESSIONAL & TECHNICAL	0	350	0	500
10-42-330	EDUCATION & TRAINING	250	1,500	1,185	1,500
10-42-480	INDIGENT DEFENSE SVCS	0	2,500	0	2,500
10-42-481	VICTIM REPARATION SURCHARGE	3,662	6,250	4,687	6,000
10-42-620	MISCELLANEOUS SERVICES	174	500	445	750
Total COURT:		15,865	42,647	22,706	36,319
ADMINISTRATIVE					
10-43-110	SALARIES AND WAGES	191,517	337,433	170,876	353,162
10-43-111	PERFORMANCE BONUS	2,800	5,072	0	0
10-43-130	EMPLOYEE BENEFITS	1,191	2,120	649	2,120
10-43-131	EMPLOYER TAXES	14,742	26,874	12,878	27,020
10-43-132	INSUR BENEFITS	25,467	71,000	46,823	90,000
10-43-133	URS CONTRIBUTIONS	31,229	59,719	24,867	56,550
10-43-140	TERMINATION BENEFITS	0	0	0	0
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	1,115	5,500	657	5,500
10-43-220	PUBLIC NOTICES	0	1,500	1,093	1,500
10-43-230	TRAVEL	114	2,000	347	3,000
10-43-240	OFFICE SUPPLIES AND EXPENSE	2,333	4,000	1,489	4,000
10-43-245	IT SUPPLIES & MAINT	12,132	25,000	11,118	26,000
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	269	5,000	200	5,000
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	0
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	1,818	5,000	9,468	14,000
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-43-270	UTILITIES	0	0	325	0
10-43-280	TELEPHONE	3,270	5,200	2,376	4,600
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	434	5,000	4,070	8,500

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
10-43-315	PROF CONSULTANT SERVICES	5,070	5,500	2,300	6,000
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	4,596	10,000	546	10,000
10-43-325	PROF SERVICES - LEGAL	21,727	60,000	19,615	45,000
10-43-330	EDUCATION & TRAINING	305	4,000	847	5,500
10-43-350	ELECTIONS	0	0	200	4,000
10-43-440	BANK CHARGES	2,978	6,000	2,422	9,000
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	0
10-43-510	INSURANCE AND SURETY BONDS	3,412	3,412	3,035	4,000
10-43-515	WORKERS COMPENSATION INS	545	2,400	2,671	2,400
10-43-610	MISCELLANEOUS SUPPLIES	158	1,000	528	1,000
10-43-620	MISCELLANEOUS SERVICES	2,470	5,000	2,064	5,000
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total ADMINISTRATIVE:		329,690	657,730	321,465	692,852
MUNICIPAL BUILDINGS					
10-45-110	SALARIES AND WAGES	12,667	22,210	11,084	44,250
10-45-111	PERFORMANCE BONUS	250	444	0	0
10-45-130	EMPLOYEE BENEFITS	40	212	60	330
10-45-131	EMPLOYER TAXES	981	1,718	884	3,385
10-45-132	INSUR BENEFITS	0	0	0	14,280
10-45-133	URS CONTRIBUTIONS	0	0	327	7,080
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	0	1,000	0	4,000
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	8,266	11,000	3,228	15,750
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	0
10-45-270	UTILITIES	2,903	6,500	3,588	6,500
10-45-280	TELEPHONE			0	600
10-45-310	PROFESSIONAL & TECHNICAL			0	1,000
10-45-480	SPECIAL DEPARTMENT SUPPLIES			976	500
10-45-510	INSURANCE AND SURETY BONDS	1,098	1,098	1,322	1,400
10-45-515	WORKERS COMPENSATION INS			0	2
10-45-610	MISCELLANEOUS SUPPLIES	47	500	117	1,500
10-45-620	MISCELLANEOUS SERVICES			60	400
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0
Total MUNICIPAL BUILDINGS:		26,253	44,682	21,646	100,977
NON-DEPARTMENTAL					
10-50-330	TOWN EVENTS	0	4,000	0	4,000
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	15,000	15,000
10-50-350	SLC COMM RENEWABLE ENERGY PRO	0	400	0	400
10-50-610	MISCELLANEOUS SUPPLIES	0	1,200	0	1,200
10-50-620	AUDIT	10,000	10,000	12,000	12,500
10-50-640	MISC SERVICES	15	1,000	0	1,000
10-50-650	INSURANCE CLAIMS	0	0	0	0
10-50-910	SALES TAX RECEIVED	9	250	0	250
Total NON-DEPARTMENTAL:		25,024	31,850	27,000	34,350

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
TRANSPORTATION					
10-51-325	PROF & TECH SERVICES - LEGAL	316	1,000	58	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	250	0	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	10,000	585	10,000
10-51-640	MISCELLANEOUS	0	5,000	0	5,000
10-51-645	ALTA RESORT SHUTTLE	123,939	252,000	57,101	272,160
10-51-700	PARKING PERMITS	3,191	5,000	2,435	7,000
10-51-810	METERING	0	0	0	0
Total TRANSPORTATION:		128,441	273,250	60,180	295,410
CIVIL CODE ENFORCEMENT					
10-52-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	3,000
10-52-310	PROFESSIONAL & TECHNICAL	0	0	0	1,000
10-52-640	MISCELLANEOUS	0	0	0	500
Total CIVIL CODE ENFORCEMENT:		0	0	0	4,500
PLANNING AND ZONING					
10-53-120	COMMISSION REMUNERATION	750	2,100	3,075	4,500
10-53-131	EMPLOYER TAXES			0	480
10-53-220	PUBLIC NOTICES	63	250	0	250
10-53-230	TRAVEL	0	250	0	1,000
10-53-240	OFFICE SUPPLIES AND EXPENSE	0	150	0	150
10-53-310	PROFESSIONAL & TECHNICAL	27,250	40,000	17,230	40,000
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	0
10-53-325	PROF & TECH SERVICES - LEGAL	26,421	42,000	32,721	40,000
10-53-330	EDUCATION AND TRAINING	75	75	350	1,500
10-53-510	INSURANCE & SURETY BONDS	2,810	2,810	2,321	3,600
10-53-610	MISCELLANEOUS SUPPLIES	0	300	10	300
10-53-620	MISCELLANEOUS SERVICES	0	300	0	300
Total PLANNING AND ZONING:		57,369	88,235	55,707	92,080
POLICE DEPARTMENT					
10-54-110	SALARIES AND WAGES	435,348	887,750	460,785	1,018,694
10-54-111	PERFORMANCE BONUS	6,205	11,293	0	0
10-54-112	WAGE CORRECTION (FY24)	0	0	0	0
10-54-130	EMPLOYEE BENEFITS	1,735	5,000	722	5,000
10-54-131	EMPLOYER TAXES	33,801	70,150	35,180	78,000
10-54-132	INSUR BENEFITS	71,004	145,000	81,928	145,000
10-54-133	URS CONTRIBUTIONS	63,130	145,000	94,801	227,536
10-54-135	MENTAL HEALTH RESOURCES		4,000	855	4,750
10-54-140	TERMINATION BENEFITS	0	0	0	0
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	9,241	17,000	13,369	17,000
10-54-230	TRAVEL	586	1,000	193	1,000

		2024-25 Previous Year YTD Actual	2024-25 Approved Budget	2025-26 Current year YTD Actual	2025-26 Budget Approved
Account Number	Account Title	1/31/2025	6/30/2025	1/31/2026	6/30/2026
10-54-240	OFFICE SUPPLIES AND EXPENSE	352	1,500	932	1,500
10-54-245	IT SUPPLIES AND MAINT	7,380	20,000	11,926	25,000
10-54-250	EQUIP/SUPPLIES & MNTNCE	1,930	5,000	80	5,000
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	4,781	28,000	6,103	28,000
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	14,799	30,000	29,050	40,000
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-54-270	UTILITIES	4,369	10,000	3,953	10,000
10-54-280	TELEPHONE	7,664	14,750	7,564	16,000
10-54-310	PROFESS/TECHNICAL SERVICES	0	2,000	0	2,000
10-54-325	PROF & TECH SERVICES - LEGAL	1,770	10,000	570	10,000
10-54-330	EDUCATION AND TRAINING	3,236	12,500	533	12,500
10-54-470	UNIFORMS	1,260	4,650	5,020	4,650
10-54-480	SPECIAL DEPARTMENT SUPPLIES	5,310	19,000	5,159	19,000
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	500	0	500
10-54-510	INSURANCE AND SURETY BONDS	15,003	15,200	14,767	15,003
10-54-515	WORKERS COMPENSATION INS	1,090	4,000	5,342	6,000
10-54-610	MISCELLANEOUS SUPPLIES	2,020	41,000	64	20,000
10-54-620	MISCELLANEOUS SERVICES	3,633	4,500	1,855	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:		695,644	1,508,793	780,749	1,717,133
POST OFFICE					
10-56-110	SALARIES AND WAGES	18,080	32,600	19,872	35,986
10-56-111	PERFORMANCE BONUS	470	861	0	0
10-56-130	EMPLOYEE BENEFITS	120	300	120	300
10-56-131	EMPLOYER TAXES	1,476	2,625	1,557	2,755
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0
10-56-230	TRAVEL	0	100	0	100
10-56-240	OFFICE SUPPLIES & EXPENSE	345	550	306	700
10-56-245	IT SUPPLIES AND MAINT	0	400	1,314	2,000
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,099	1,500	666	1,500
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	921	2,500	553	2,500
10-56-270	UTILITIES	822	2,500	1,155	2,700
10-56-280	TELEPHONE	791	1,500	955	1,500
10-56-440	BANK CHARGES - Alta CPO Acct	20	20	0	0
10-56-480	SPECIAL DEPARTMENT SUPPLIES	0	100	44	100
10-56-510	INSURANCE & SURETY BONDS	581	700	679	700
10-56-515	WORKERS COMPENSATION INS	101	300	495	425
10-56-620	MISCELLANEOUS SERVICES	0	200	75	200
10-56-630	OVERAGE & SHORT	0	0	0	0
10-56-635	POST OFFICE INVENTORY	1,353	1,300	221	1,500
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total POST OFFICE:		26,178	48,056	28,010	52,966

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
BUILDING INSPECTION					
10-58-110	SALARIES AND WAGES	0	0	0	0
10-58-120	PLAN CHECKS	22,785	52,000	24,888	48,000
10-58-130	EMPLOYEE BENEFITS	0	0	0	0
10-58-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	400	0	400
10-58-230	TRAVEL	0	0	0	0
10-58-280	TELEPHONE	0	0	0	0
10-58-310	PROFESS/TECHNICAL INSPECTIONS	8,948	20,000	21,733	40,000
10-58-325	PROF SERVICES - LEGAL	294	600	0	600
10-58-330	EDUCATION AND TRAINING	0	0	0	0
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-58-481	BUILDING PERMIT - SURCHARGES	0	1,000	134	1,000
10-58-510	INSURANCE & SURETY BONDS	1,124	1,124	536	1,200
Total BUILDING INSPECTION:		33,150	75,124	47,291	91,200
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	8,000	0	8,000
10-60-265	FLAGSTAFF LOT PAVING	0	0	0	0
10-60-310	PROFESS/TECHNICAL SERVICES	0	16,500	0	17,000
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
Total STREETS - C ROADS:		0	24,500	0	25,000
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	623	1,500	275	1,500
10-62-310	CONTRACT SERVICES cardboard	13,356	30,000	11,364	31,000
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
10-62-610	MISCELLANEOUS SUPPLIES	0	0	0	0
Total RECYCLING:		13,979	31,500	11,639	32,500
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	0	0	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	0	0	5,000

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
SUMMER PROGRAM					
10-70-110	SALARIES AND WAGES	278	2,500	1,627	3,250
10-70-111	PERFORMANCE BONUS	0	150	0	0
10-70-130	EMPLOYEE BENEFITS	40	70	0	70
10-70-131	EMPLOYER TAXES	20	200	134	250
10-70-132	INSUR BENEFITS			0	1,050
10-70-133	URS CONTRIBUTIONS			0	520
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,919	6,000	1,920	6,000
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	0	1,000	136	2,000
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	2,529	5,000	2,775	5,000
10-70-265	VEHICLE LEASE PAYMENTS	0	0	0	0
10-70-310	PROFESSIONAL & TECHNICAL	0	0	0	0
10-70-320	USFS RANGER	12,000	24,000	0	12,000
10-70-470	TRAILS	0	0	0	0
10-70-480	SPECIAL DEPARTMENT SUPPLIES	0	100	0	100
10-70-510	INSURANCE AND SURETY BONDS	1,149	1,149	971	1,149
10-70-515	WORKERS COMPENSATION INS	0	400	0	400
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total SUMMER PROGRAM:		18,936	40,569	7,563	31,789
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	20,000
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	0
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total IMPACT:		0	0	0	20,000
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	500	0	500
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	769	1,500	2,181	6,000
10-75-270	UTILITIES	1,750	3,600	2,187	6,600
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	1,500	1,036	1,500
10-75-620	MISCELLANEOUS SERVICES	0	100	0	100
10-75-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total LIBRARY - COMMUNITY CENTER:		3,703	7,200	5,404	14,700

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
OUR LADY OF THE SNOWS - COMMUNITY CENTER					
10-76-110	SALARIES AND WAGES	0	0	5,282	17,500
10-76-130	EMPLOYEE BENEFITS	0	0	0	0
10-76-131	EMPLOYER TAXES	0	0	389	1,340
10-76-132	INSUR BENEFITS			0	5,670
10-76-133	URS CONTRIBUTIONS			0	2,048
10-76-250	EQUIP-SUPPLIES/MNTNCE	0	0	0	3,750
10-76-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	0	0	1,719	2,000
10-76-270	UTILITIES	0	0	2,304	11,950
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	0	2,130	2,215
10-76-620	MISCELLANEOUS SERVICES	0	0	25	0
10-76-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
Total OUR LADY OF THE SNOWS CENTER:		0	0	11,848	46,473
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	0	453,112	0	12,196
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	0	0
Total TRANSFERS OUT OF GENERAL FUND:		0	453,112	0	12,196
GENERAL FUND Expenditure Total:		1,385,871	2,897,086	1,412,192	3,317,199
GENERAL FUND TRANSFER OUT Total:		0	453,112	0	12,196
GENERAL FUND BUDGET		1,385,871	3,350,198	1,412,192	3,329,395
GENERAL FUND SUMMARY					
GENERAL FUND Revenue & Transfer IN Total:		1,189,074	3,350,198	1,225,952	3,329,395
GENERAL FUND Expenditure & Transfer OUT Total:		1,385,871	3,350,198	1,412,192	3,329,395
Net Total GENERAL FUND:		-196,797	0	-186,240	0

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
CAPITAL PROJECT FUND REVENUE					
INTERGOVERNMENTAL REVENUE					
45-33-400	STATE GRANT	0	0	0	0
Total INTERGOVERNMENTAL REVENUE:		0	0	0	0
MISCELLANEOUS REVENUE					
45-36-100	INTEREST	44,892	69,789	18,660	40,000
Total MISCELLANEOUS REVENUE:		44,892	69,789	18,660	40,000
TRANSFERS INTO CAPITAL PROJECT FUND					
45-39-100	TRANSFER FROM GENERAL FUND	0	453,112	0	12,196
45-39-250	USE OF RESERVED FUNDS	0	0	0	1,166,349
Total TRANSFERS INTO CAPITAL PROJECT FUND:		0	453,112	0	1,178,545
CAPITAL PROJECT FUND EXPENSE					
MUNICIPAL BUILDINGS					
45-45-740	TOWN OFFICE	8,270	8,270	0	0
45-45-750	COMMUNITY CENTERS	53,113	225,000	28,738	1,110,500
Total EXPENDITURE:		61,383	233,270	28,738	1,110,500
POLICE DEPT					
45-54-741	BUILDINGS	0	0	2,254	33,000
45-54-742	VEHICLES	0	60,000	2,288	2,500
45-54-743	EQUIPMENT	59	38,000	47,919	52,000
Total EXPENDITURE:		59	98,000	52,461	87,500
OTHER EXPENDITURES					
45-70-740	SUMMER PROGRAM	0	0	0	20,000
45-70-741	UTILITY IMPROVEMENTS	9,309	15,000	545	545
Total EXPENDITURE:		9,309	15,000	545	20,545
TRANSFERS OUT OF CAPITAL PROJECTS FUND					
45-90-200	CONTRIB TO FUND BALANCE	0	176,631	0	0
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	176,631	0	0
CAPITAL PROJECT FUND Revenue & Transfer Total:		44,892	522,901	18,660	1,218,545
CAPITAL PROJECT FUND Expenditure Total:		70,751	522,901	81,744	1,218,545
Net Total CAPITAL PROJECT FUND:		-25,859	0	-63,084	0

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
WATER FUND REVENUE					
CHARGES FOR SERVICES					
51-34-100	WATER SALES	263,983	330,036	192,545	383,600
51-34-101	WATER SALES - OVERAGE	18,987	32,208	9,190	32,000
51-34-102	WATER SALES - OTHER	434	5,000	420	0
51-34-200	CONNECTION FEES	1,560	1,560	0	0
Total CHARGES FOR SERVICES:		284,965	368,804	202,155	415,600
MISCELLANEOUS REVENUE					
51-36-100	INTEREST EARNINGS	12,676	20,437	9,506	5,000
51-36-200	BOND PROCEEDS	0	0	0	0
51-36-300	OTHER FINANCING SOURCES	0	0	0	250,000
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:		12,676	20,437	9,506	255,000
TRANSFERS INTO WATER FUND					
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
51-39-200	USE OF WATER RESERVE/PTIF BAL	0	468,919	0	301,750
Total TRANSFERS INTO WATER FUND:		0	468,919	0	301,750
WATER FUND EXPENDITURES					
51-40-110	SALARIES AND WAGES	0	15,320	16,086	17,700
51-40-111	PERFORMANCE BONUS	0	0	0	0
51-40-130	EMPLOYEE BENEFITS	0	0	0	0
51-40-131	EMPLOYER TAXES	0	896	941	1,355
51-40-132	INSUR BENEFITS	0	1,708	1,708	1,225
51-40-133	URS CONTRIBUTIONS	0	2,434	2,283	2,830
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	555	700	0	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	859	2,000	1,400	2,500
51-40-250	EQUIP-SUPPLIES/MNTNCE	2,025	6,300	8,244	8,000
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	4,898	17,500	37	10,000
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
51-40-270	UTILITIES	7,412	17,850	9,998	17,850
51-40-280	TELEPHONE	851	2,520	830	2,520
51-40-305	WATER COSTS	4,947	9,000	5,234	9,000
51-40-310	PROFESS/TECHNICAL SERVICES	19,701	50,000	28,693	65,000
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0
51-40-320	ENGINEERING/WATER PROJECTS	17,878	22,877	0	40,000
51-40-325	PROF & TECH SERVICES - LEGAL	1,316	3,150	1,138	3,150

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
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	0	530
51-40-490	WATER TESTS	3,265	12,600	5,880	12,600
51-40-495	WATER TREATMENT SUPPLIES	1,621	49,200	1,633	50,000
51-40-510	INSURANCE AND SURETY BONDS	5,245	5,245	5,014	5,245
51-40-515	WORKERS COMPENSATION INS	182	500	890	650
51-40-610	MISCELLANEOUS SUPPLIES	0	525	0	525
51-40-620	MISCELLANEOUS SERVICES	1,278	3,000	3,571	4,410
51-40-630	BAD DEBT EXPENSE	0	0	0	0
51-40-650	DEPRECIATION	0	60,900	0	60,900
51-40-740	CAPITAL OUTLAY	12,848	445,000	78,218	591,750
51-40-810	DEBT SERVICE - PRINCIPAL	0	61,400	0	50,000
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0
51-40-830	INFRASTRUCTURE REPLACEMENT	0	67,005	0	13,910
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0
Total EXPENDITURES:		84,881	858,160	171,797	972,350
WATER FUND Revenue & Transfer Total:		297,640	858,160	211,661	972,350
WATER FUND Expenditure Total:		84,881	858,160	171,797	972,350
Net Total WATER FUND:		212,759	0	39,864	0

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
SEWER FUND REVENUE					
CHARGES FOR SERVICES					
52-34-100	SEWER SERVICES	180,949	230,977	149,579	297,948
52-34-200	CONNECTION FEES	2,340	2,340	0	0
Total CHARGES FOR SERVICES:		183,289	233,317	149,579	297,948
MISCELLANEOUS REVENUE					
52-36-100	INTEREST EARNINGS	18,475	28,542	15,605	15,000
52-36-300	OTHER FINANCING SOURCES	0	0	0	0
52-36-900	MISCELLANEOUS	0	0	2,252	0
Total MISCELLANEOUS REVENUE:		18,475	28,542	17,858	15,000
TRANSFERS INTO SEWER FUND					
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0
52-39-200	USE OF SEWER RESERVE/PTIF	0	0	0	30,000
Total TRANSFERS INTO SEWER FUND:		0	0	0	30,000

		2024-25 Previous Year YTD Actual 1/31/2025	2024-25 Approved Budget 6/30/2025	2025-26 Current year YTD Actual 1/31/2026	2025-26 Budget Approved 6/30/2026
Account Number	Account Title				
SEWER FUND EXPENDITURES					
52-40-110	SALARIES AND WAGES	0	13,534	14,211	15,500
52-40-111	PERFORMANCE BONUS	0	0	0	0
52-40-130	EMPLOYEE BENEFITS	10	200	0	200
52-40-131	EMPLOYER TAXES	0	1,053	1,087	1,185
52-40-132	INSUR BENEFITS	0	1,504	1,545	1,100
52-40-133	URS CONTRIBUTIONS	0	2,151	2,625	2,500
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	120	0	120
52-40-245	IT/ACCTG SOFTWARE SUPPORT	859	2,400	1,400	2,400
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	230	0	230
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0
52-40-305	DISPOSAL COSTS	56,322	175,500	50,889	220,000
52-40-310	PROFESS/TECHNICAL SERVICES	4,843	9,000	4,875	9,000
52-40-320	ENGINEERING/SEWER PROJECTS			1,400	45,000
52-40-330	EDUCATION AND TRAINING			0	0
52-40-325	PROF & TECH SERVICES - LEGAL	0	1,156	25	1,000
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
52-40-510	INSURANCE AND SURETY BONDS	2,609	2,609	2,321	3,500
52-40-515	WORKERS COMPENSATION INS	101	500	495	150
52-40-610	MISCELLANEOUS SUPPLIES	0	300	0	300
52-40-620	MISCELLANEOUS SERVICES	702	2,300	1,102	2,000
52-40-630	BAD DEBT EXPENSE	0	0	0	0
52-40-650	DEPRECIATION	0	23,763	0	23,763
52-40-740	CAPITAL OUTLAY	9,309	10,000	0	15,000
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	15,539	0	0
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:		74,755	261,859	81,974	342,948
SEWER FUND Revenue & Transfers Total:		201,764	261,859	167,437	342,948
SEWER FUND Expenditure Total:		74,755	261,859	81,974	342,948
Net Total SEWER FUND:		127,009	0	85,463	0
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zer		117,112	0	-123,998	0

Combined Capital Project Budget / Account Balances - Summary by Fund

PROJECT BUDGET EXPENSE TOTALS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Capital Projects Fund Plan	\$ 346,270	\$ 1,218,545	\$ 80,000	\$ 3,015,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -
Water	\$ 467,877	\$ 631,750	\$ 182,000	\$ 40,000	\$ 391,000	\$ 40,000	\$ 1,200,000	\$ 40,000	\$ 3,753,959
Sewer		\$ 60,000	\$ 386,000	\$ 30,000	\$ 234,000	\$ 365,000	\$ 388,000	\$ -	\$ 5,393,000
Total Spend	\$ 814,147	\$ 1,910,295	\$ 648,000	\$ 3,085,000	\$ 3,625,000	\$ 3,405,000	\$ 1,588,000	\$ 40,000	

ACCOUNT BALANCES	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030	July 1, 2031	Future / Unknown date
Capital Projects Fund	\$ 1,194,072	\$ 664,769							
Water	\$ 316,966	\$ 470,308							
Sewer	\$ 583,860	\$ 681,991							

FY 2026 Capital Project Plan Summary

Capital Projects Fund - Projects	YTD: 1/31/2026	Budget	Status
Facilities Planning Phase 2	\$ -	\$ 25,000	
Our Lady of the Snows Center Purchase	\$ -	\$ 900,000	budgetted in FY26, actual purchase in FY25
OLS Setup **	\$ 11,234	\$ 145,000	
Tom Moore Historic Structure Stabilization*	\$ 2,170	\$ 25,000	
Community Center Roof Safety	\$ 15,334	\$ 15,500	
Marshals Office Security Cameras	\$ 2,254	\$ 13,000	
Alta Central Roof Safety	\$ -	\$ 20,000	
New AMO Truck	\$ 2,288	\$ 2,500	
AMO Truck Radios	\$ 37,249	\$ 40,000	
Speed Trailer #3	\$ 10,670	\$ 12,000	
Trailhead-Style Public Restroom 24/7*	\$ -	\$ 20,000	
Master Water and Sewer Plan	\$ 545.00	\$ 545	need to amend budget to push unspent funds forward
Total	\$ 81,744	\$ 1,218,000	

Water Fund - Projects	YTD: 1/31/2026	Budget	Status
Engineering	\$ -	\$ 40,000	
Remote Water Meter Reading	\$ 29	\$ 40,000	
Cross Tow Water Line	\$ 71,809	\$ 542,139	
Master Water and Sewer Plan	\$ 6,380	\$ 9,611	need to amend budget to push unspent funds forward
Total	\$ 78,218	\$ 631,750	

Sewer Fund - Projects	YTD: 1/31/2026	Budget	Status
Engineering	\$ 1,400	\$ 45,000.00	
Sewer Line Extention (to ASL Cold Storage)	0	\$ 15,000.00	
Total	\$ 1,400	\$ 60,000	

* Any items in red are proposed, not approved.

Capital Projects Fund Plan	
Fund Balance: January 31, 2026	
\$	1,572,758

Fund Balance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	664,769	474,224	558,451	6,710,204	3,860,204	1,010,204	1,160,204	-
Projected Year-End Balance	474,224	558,451	6,710,204	3,860,204	1,010,204	1,160,204	1,310,204	-

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget	Future / Unknown date
45-45-740	Town Website									
45-45-750	Replace a Building				3,000,000	3,000,000	3,000,000			
45-45-750	Facilities Master Plan									
45-45-750	Facilities Planning Phase 2 (Site Conditions)	-	25,000							
45-45-750	Our Lady of the Snows Center Purchase	-	900,000							
45-45-750	OLS Setup **	11,234	145,000							
45-45-750	Tom Moore Historic Structure Stabilization*	2,170	25,000							
45-45-750	Community Center Roof Safety	15,334	15,500							
45-54-741	Marshals Office Security Cameras	2,254	13,000							
45-54-741	Alta Central Roof Safety	-	20,000							
45-54-742	New AMO Truck	2,288	2,500							
45-54-743	AMO Mobile Data Terminals	-								
45-54-743	AMO Truck Radios	37,249	40,000							
45-54-743	Alta Central Dispatch Console	-			15,000					
45-54-743	Upgrade Centracom Phase 2	-		30,000						
45-54-743	Speed Trailer #3	10,670	12,000							
45-70-741	Master Water and Sewer Plan	545	545							
45-70-740	Trailhead-Style Public Restroom 24/7*	-	20,000	50,000						

Total Projects	81,744	1,218,545	80,000	3,015,000	3,000,000	3,000,000	-	-	-
					Budgeted Total 2025 - 2032			10,659,815	

* Any items in red are proposed, not approved.

* Projects or programs toward which the Town collects revenue from other sources. Amounts indicated are net Town of Alta expenses.

** OLS setup projects include patio, roof, stairs, locks, duct work, signage, floor cleaner

Water Fund Projects	
Fund Balance: January 31, 2026	
\$	436,475

Fund Balance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	(103,803)	(155,553)	297	306,782	271,766	598,197	(223,878)	
Projected Year-End Balance	(155,553)	297	306,782	271,766	598,197	(223,878)	126,690	

GL Code	Project Name	FY 2026 YTD	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	-	40,000		40,000		40,000		40,000	
51-40-740	Master Water and Sewer Plan	6,380	9,611							
51-40-740	Remote Water Meter Reading	29	40,000							
51-40-740	Cross Tow Water Line	71,809	542,139							
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		78,218	631,750	182,000	40,000	391,000	40,000	1,200,000	40,000	3,753,959

** Any items in red are proposed, not approved*

Sewer Fund Projects	
Fund Balance: January 31, 2026	
\$	764,795

Fund Balance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
As of July 1 (start) of the fiscal year	322,001	322,001	(63,999)	(93,999)	(327,999)	(692,999)	(1,080,999)	
Projected Year-End Balance	322,001	(63,999)	(93,999)	(327,999)	(692,999)	(1,080,999)	(1,080,999)	

GL Code	Project Name	FY 2026 YTD	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	1,400	45,000		30,000	30,000	30,000			
52-40-740	Sewer Line Extention (to ASL Cold Storage)	-	15,000							
52-40-740	Master Water and Sewer Plan									
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		1,400	60,000	386,000	30,000	234,000	365,000	388,000	-	5,393,000

** Any items in red are proposed, not approved.*

**MINUTES
TOWN OF ALTA
ALTA COUNCIL MEETING
Wednesday, January 14, 2026, 4:00 PM**

Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT: Mayor Roger Bourke
Councilmember Carolyn Anctil
Councilmember Craig Heimark
Councilmember Dan Schilling

STAFF PRESENT: Chris Cawley, Town Manager
Mike Morey, Town Marshal
Jen Clancy, Town Clerk
Molly Austin, Assistant Town Manager
Fred Swetland, Facility Manager

ALSO PRESENT: Cameron Platt, Legal Counsel
Polly McLean, Legal Counsel

NOT PRESENT: Councilmember Elise Morgan

1. **Call the meeting to order**

00:00:00

Mayor Bourke called the January 14, 2026 Alta Town Council meeting to order and welcomed Craig Heimark to the council following the transition from the treasurer position.

2. **PUBLIC HEARING: Accept public comment on Ordinance 2026-O-1 Elective and Statutory Officials Salary**

00:00:45

Jen Clancy explained that the ordinance addressed a vacancy in the treasurer position following Craig Heimark’s election to the town council (from role as Treasurer) and noted that the Town Manager, Chris Cawley had agreed to serve as treasurer on an interim basis. Clancy stated that the intent of the ordinance was to clarify that no additional compensation would be provided in the situation where the town manager assumed the role of treasurer.

No public comment.

3. **Discussion and possible action to adopt Ordinance 2026-O-1 to update Elective and Statutory Officials Salary**

00:02:30

MOTION: Mayor Bourke motioned to approve Ordinance 2026-O-1 updating elective and statutory officials' salaries. Dan Schilling seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Heimark – yes, Councilmember Schilling – yes, and Mayor Bourke – yes, Ordinance 2026-O-1 was unanimously approved.

RESULT: APPROVED

4. **Citizen Input**

00:04:30

Mark Haik commended former Mayor Sondak, former Councilmember Byrne, and Councilmember Heimark for improving council procedures, budget regularization, and financial transparency in recent years. Haik stated that these changes marked a positive departure from past practices. Haik then encouraged the Mayor and Town Manager Cawley to provide a public presentation on municipal assets, including water and sewer agreements, to better inform the public, and concluded the remarks with a critical reference and thanks to the council.

Charlie Luke, Executive Director of Canyon Guard, thanked the council for its attention to canyon transportation issues. Luke urged the council to closely review the Big Cottonwood Canyon proposal, noting that it differed substantially from prior approaches in Little Cottonwood Canyon and included recent developments related to Phase One and UDOT's agreement to proceed. Luke emphasized the importance of carefully monitoring implementation and raised concerns about proposed enhanced bussing and tolling, stating that tolling would need to be coordinated between both canyons to be effective. Luke concluded by acknowledging UDOT's efforts and expressing hope that improvements in the process would continue.

5. **Open Public Meeting Act Training, Cameron Platt**

00:11:00

Cameron Platt presented the council's required annual training on the Open and Public Meetings Act (OPMA), outlining the purpose of the Act, its broad applicability to public bodies, and the requirements for when meetings must be noticed and conducted openly. Platt explained what constitutes a meeting, including quorum requirements, electronic communications, and restrictions on discussions, and reviewed public records obligations, notice and agenda requirements, meeting locations, and permissible closed sessions. Platt also addressed requirements for recording and meeting minutes, emergency meetings, and potential penalties for violations. Councilmembers and staff asked clarifying questions throughout the presentation, and the discussion concluded with questions regarding enforcement and statutes of limitation.

6. **Review: Rules of procedure and order for the Alta Town Council, Jen Clancy**

00:28:15

Clancy reviewed the Town's rules and procedures for council meetings, building on the OPMA discussion. Clancy outlined the three types of meetings as regular, special, and emergency and then reviewed agenda preparation, notice requirements, and the process for adding items to future agendas. Clancy explained quorum and voting requirements, the mayor's role in chairing meetings, the use of roll call votes, and procedures for abstention or recusal. Clancy also reviewed requirements for written ordinances and resolutions, minutes and recording timelines, annual ethics disclosures, and rules of decorum for public comment.

7. Alta Ski Area Update, Mike Maughan

00:38:15

Maughan provided an update on ski area operations, noting improved conditions following recent snowfall, current visitation trends, and a projected season shortfall dependent on future weather. Maughan reported on ongoing activities, including dog rescue training operations and a scheduled early-morning ski event associated with a convention. Maughan also updated the council on progress for the Grizzly restroom project, including preliminary Forest Service approval, anticipated permitting timelines, design features, and efforts to expedite review due to seasonal constraints. Maughan discussed coordination with UDOT on Phase One transportation improvements, expressed interest in enhanced bus service, and raised concerns requiring further refinement. A discussion followed regarding how community input could be gathered and coordinated with the council in compliance with the OPMA, with consensus that any formal town position would require council approval in an open meeting. Additional discussion addressed collaboration among stakeholders, parking impacts, and the revised restroom location.

8. Questions regarding Departmental Reports

00:51:00

Cawley introduced Fred Swetland as the town's new facilities manager, noting Swetland's long history working in the canyon and the need for expanded facilities support. Swetland briefly expressed appreciation for the position. Clancy then previewed the start of the FY2027 budget process and discussed the composition of the Budget Committee, indicating staff's intent to recommend that Heimark continue serving due to prior experience.

Cawley provided a legislative update related to the Utah League of Cities and Towns, highlighting anticipated state proposals affecting property taxes and potential water infrastructure funding mechanisms. Council members asked clarifying questions regarding legislative impacts. Carolyn Antcil commended recent emergency response coordination in Big Cottonwood Canyon. The council then discussed the style and level of detail included in meeting minutes, with general consensus that minutes could be scaled back while relying on recordings for detailed reference, and staff was directed to adjust accordingly.

9. Approval of: December 9, 2025 Special Town Council Meeting Minutes, December 10, 2025 Town Council Meeting Minutes, and the December staff and finance reports

01:08:40

MOTION: Dan Schilling motioned to approve the December 9, 2025 Special Town Council Meeting Minutes, December 10, 2025 Town Council Meeting Minutes, and the December staff and finance reports. Carolyn Ancil seconded.

VOTE: All were in favor. The December 9, 2025 Special Town Council Meeting Minutes, December 10, 2025 Town Council Meeting Minutes, and the December staff and finance reports were approved.

10. **Mayor's Report**

01:09:20

Mayor Bourke noted a recent ski accident involving Junior Bounous, emphasizing Bounous's historical significance to Alta and reporting that Bounous was recovering. Mayor Bourke referenced a book written by Bounous's granddaughter that included a reproduction of a town resolution honoring Bounous. Mayor Bourke reported on testimony given to the Utah Renewal Communities Board regarding participation in a renewable energy program, expressed support for UDOT's announcement of enhanced bus service in LCC, and noted recent oath-of-office ceremonies for recently elected officials. Mayor Bourke also reported attending the Central Wasatch Commission's symposium with the theme of 10 years since Mountain Accord. Mayor Bourke concluded with an informational astronomy presentation related to the Voyager mission and announced the date of the next council meeting as February 11, 2026 at 4pm.

11. **Discussion and possible action to adopt Resolution 2026-R-1 confirming appointment of the Town Treasurer**

01:21:50

MOTION: Dan Schilling motioned to approve Resolution 2026-R-1 confirming the appointment of the Town Treasurer. Carolyn Ancil seconded.

ROLL CALL VOTE: Councilmember Ancil – yes, Councilmember Heimark – yes, Councilmember Schilling – yes, Mayor Bourke – yes Resolution 2026-R-1 was unanimously approved.

RESULT: APPROVED

12. **Presentation and discussion about capital improvement planning, Chris Cawley**

01:23:00

Cawley presented the council with an update on the town's capital improvement planning, emphasizing the council's previous engagement and the need to continue addressing infrastructure priorities. Cawley reviewed recent water and sewer system master planning, noting \$2.4 million in short-term water projects including the \$680,000 Crosstow waterline project and \$1.3 million in sewer

projects to address deteriorating pipes. Cawley highlighted long-term recommendations of \$3.8 million for water and \$3 million for sewer over the next 25–30 years. Cawley also discussed water management strategies under the Salt Lake City surplus water contract, including improved monitoring and building permit requirements for projected water use.

On facilities, Cawley explained that urgent structural issues with Alta Central necessitate decommissioning it as a public safety building. Architects proposed two conceptual “test fit” options for relocating town and public safety functions, with varying scopes and costs. Cawley stressed that modest updates to the town office are also recommended to meet code and ADA requirements. The town’s current capital projects plan includes \$9 million for a new building spread over three fiscal years, which is less than the estimated costs for either new building option produced by architects working for the Town.

Funding strategies were discussed, including continued rate increases for water and sewer projects, potential borrowing, philanthropy, and grants. Cawley noted the possibility of using a general obligation bond, requiring voter approval, as the primary method to finance a new building, and emphasized the need for early public engagement and phased design work leading up to a projected 2028 construction start. Councilmembers highlighted the importance of citizen involvement.

Cawley confirmed a grant application had been submitted to hire consultants for the General Plan update, noting it would complement the capital improvement planning process. The discussion concluded with plans to develop the scope for the next design phase, coordinate a special council meeting in March, and advance water and sewer design procurements for the upcoming summer.

13. Presentation and discussion regarding the Big Cottonwood Canyon Environmental Assessment and bus service planning in Little Cottonwood Canyon, Devin Weder UDOT

01:48:45

Devin Weder, UDOT project manager for the Little Cottonwood Canyon (LCC) transit project, briefed the council on UDOT’s plans, emphasizing improvements in LCC while using Big Cottonwood Canyon (BCC) as a reference. Weder explained that UDOT’s direct involvement was necessary because ski service’s seasonal nature, and UTA’s and union constraints, make it difficult for UTA to manage high winter demand efficiently. UDOT planned to operate transit either directly or through contractors, allowing UTA to focus on maintaining year-round service throughout the Wasatch Front urban area. UDOT intends to purchase canyon-specific buses designed for snow, altitude, and passenger comfort, with potential restroom facilities, and service would initially focus on the winter recreation season. Phase one improvements included enhanced bus service with improved frequency, a mobility hub at the Big Cottonwood gravel pit, tolling, restricted winter roadside parking, and compliance with Forest Service special use permits. Service could start incrementally, but tolling would only be implemented once the enhanced bus service was fully operational. Funding for phase one was already secured, with implementation aimed for fall 2028, while subsequent phases were not yet funded. Ticket pricing would depend on funding requirements and resort agreements, with the intent of maintaining affordable fares close to current fare rates.

Weder discussed operational logistics, noting that buses would primarily start from the gravel pit and the 94th & Highland Park-and-Ride, with potential intermediate stops where feasible. Bus stops in Alta would likely mirror the scale of those at Brighton and Solitude, comply with Forest Service design guidelines, and reflect local aesthetics. Weder explained that tolling in both canyons would occur simultaneously to avoid disparate impacts, with exemptions limited to public transportation and cases requiring fair access. Minimizing exemptions was important for fairness and administrative efficiency. Participants discussed the location of mobility hubs, with Weder noting that BCC captured the majority of traffic, while an LCC hub would be considered as demand and funding allowed. Enhanced bus service could reduce the need for tolling if ridership was sufficient.

Weder confirmed that special use permit applications for improvements on National Forest System lands in association with the BCC project had been submitted to the Forest Service, while permits for LCC had not yet been applied for. Weder and Adam Shaw (District Ranger) noted that special use permits could overlap with existing resort permits, but significant location changes could trigger a NEPA re-evaluation and potentially delay the project. Draft EIS-level environmental analysis had been completed, and final design would require further detailed review. Parking and infrastructure were addressed, with Weder noting that some of Brighton Resort's parking would be impacted. Weder stated that adjustments had been agreed upon with Brighton, likely resulting in a net gain in visitation due to an anticipated increase in transit service. A 1,600–1,750 stall parking garage was planned at the gravel pit near the mouth of BCC, with future construction of a parking facility closer to LCC contingent on funding and land availability. The placement of hubs was considered carefully to efficiently capture traffic and accommodate seasonal demand, including summer congestion.

Funding and timeline details were reviewed, including approximately \$100 million in one-time Cottonwood Canyons Transportation Investment Fund (CCTIF) funding and additional UDOT funds, with the possibility of future CCTIF revenue supporting both BCC and LCC projects. Bus procurement was anticipated to begin in 2026, accounting for an 18 to 24 month lead time. Weder noted that electric buses were being evaluated but were considered unreliable at present due to early-stage technology and maintenance challenges observed elsewhere. Weder stated that community engagement was important and that he would be hiring a public involvement manager soon, and participants were encouraged to provide input on design refinements. A community meeting hosted by Alta Ski Lifts in February or March 2026 was discussed as a potential forum for consolidating feedback.

Operational challenges were identified, including maintaining road functionality during winter conditions, balancing tolling and exemptions, aligning parking and hub locations with traffic demand and funding, and ensuring permitting and NEPA requirements did not delay the project. The meeting concluded with recognition that ongoing collaboration with ski resorts, municipalities, and the public would be essential to implementing a functional, equitable, and efficient transit system for both Big and Little Cottonwood Canyons.

14. Discussion regarding land use code update, Chris Cawley

02:49:05

Cawley explained that the purpose of the discussion was to provide an early overview of proposed code updates before bringing them to the council for consideration. He noted that the updates would first go to the planning commission and, following their review, would be presented to the council for final decisions over the next few months. Cawley emphasized that the importance of the updates.

Heimark commented that, given ongoing population growth, land use issues were becoming increasingly important and technically complex. Heimark noted that much of the detailed work occurred within the planning commission and suggested that it might be useful for the head of the planning commission to present to the council once or twice a year, to help council members understand the technical material more clearly.

15. Discussion and possible action regarding public comment on the Big Cottonwood Canyon Environmental Assessment

02:51:00

Mayor Bourke recommended that the council not discuss the Environmental Assessment at this time, noting that follow-up would occur in the coming weeks.

16. NEW BUSINESS

Due to the late hour, this item was not addressed.

17. MOTION TO ADJOURN

02:51:30

MOTION: Dan Schilling motioned to adjourn, and Carolyn Anciale seconded.

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

RESULT: APPROVED

Passed this 11th day of February, 2026

Jen Clancy, Town Clerk

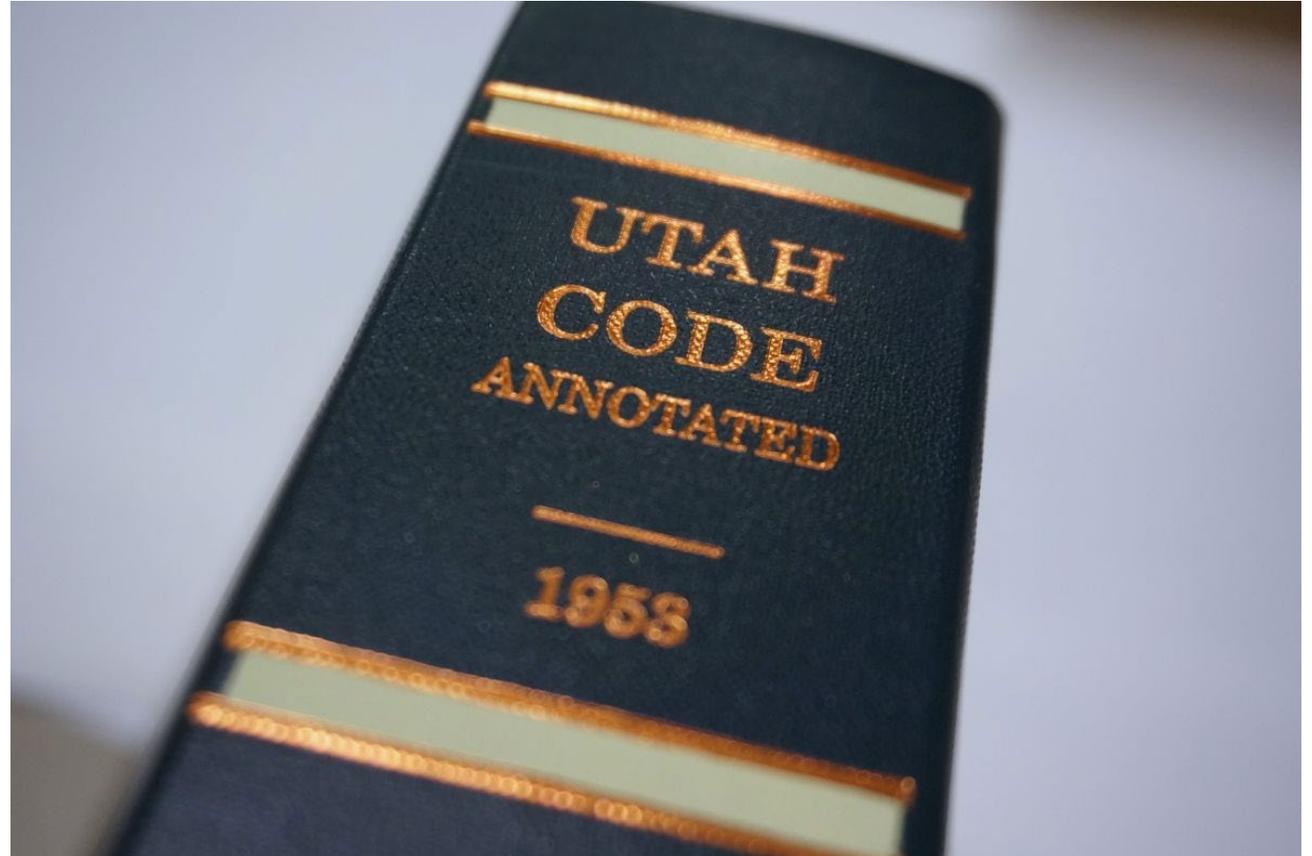
Land Use Code Updates Preview

February 2026 Town Council
Meeting



Proposed Update 1: State Code References

- Utah Land Use and Development Management Act (LUDMA) governs municipal land use regulation
- Was previously codified at Utah Code Annotated 10-9a
- Recodified during November 2025 special session to [UCA 10-22](#)
- Town code refers to UCA 10-9 and those citations need to be updated to UCA 10-22



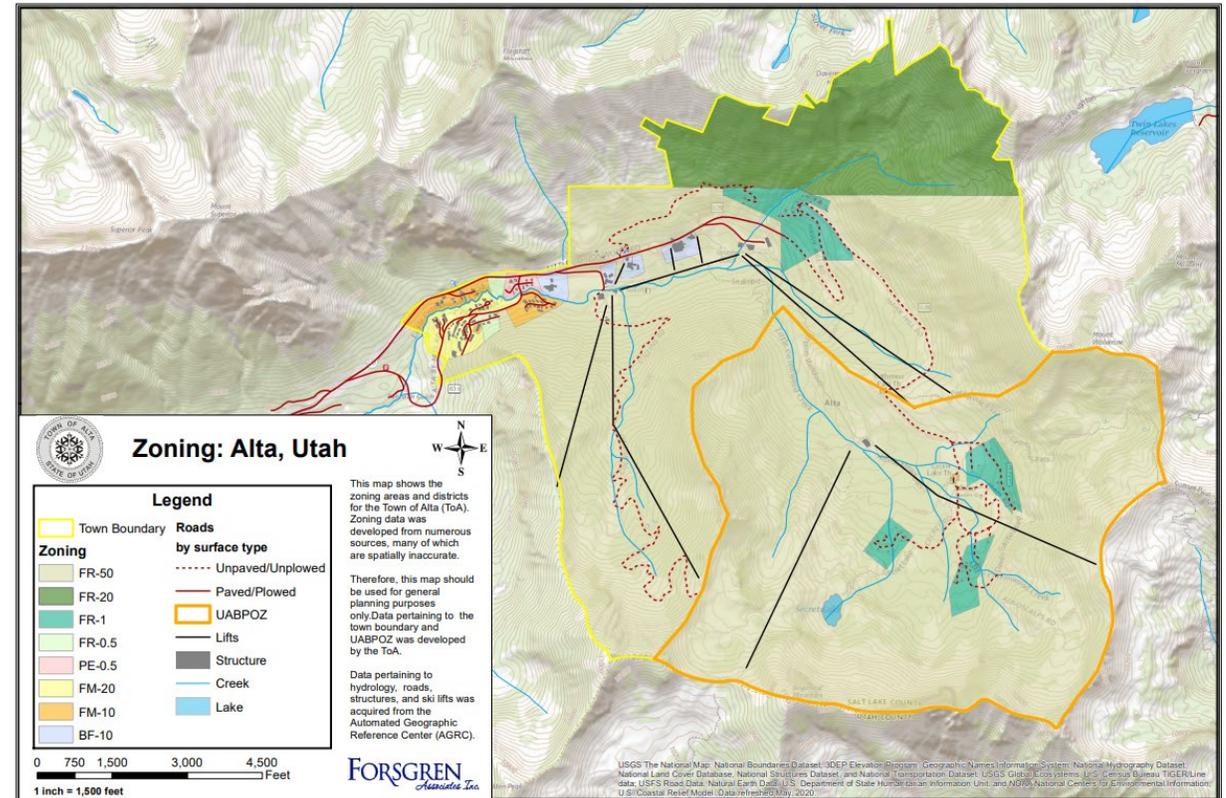
Proposed Update 2: Zoning Map

10-6D-1: INTRODUCTION:

A. Zoning Map: The base facilities zone applies to those certain parcels within the Town of Alta shown on the zoning map as BF-10.

B. Identification Of Subzones A, B and C Within The Base Facilities Zone: Zone A includes the Snowpine Lodge, the Rustler Lodge and the Alta Lodge. Zone B includes the Goldminer's Daughter Lodge and the Alta Peruvian Lodge. Zone C includes the Shallow Shaft Restaurant and the Photohaus. (Ord. 2014-O-5, 12-11-2014; amd. Ord. 2021-O-1, 3-10-2021)

- Zoning map on town website does not designate subzones A, B, and C
- Staff is developing an updated zoning map to designate these subzones
 - Also working on an updated parcel dataset: zoning map should show parcel boundaries and ideally would be interactive, so owners can establish with certainty the zoning on their properties



Proposed Update 3: Petition to Rezone, etc.

- “Petition to Rezone” is a formal proposal to change the zoning on a property or in an area from one zoning district to another
- In effect, it is an amendment to a land use regulation
- Petition to Rezone provisions are listed in each of the zoning districts in Town Code. But:
 - Base Facilities Zone does not have a petition section
 - Provision within districts creates confusion re: whether one applies under the zone they are seeking or the zone they are currently under
- We propose removing petition language from districts and put it in 10-1-8 Amendments or somewhere else of general applicability to all zoning districts
- Exploring whether to create process pathways within Town Code for the public to propose other types of land use amendments such as text amendments as distinct from rezoning, general plan amendments, etc.



Introduce to Alta Planning
Commission at February 25 meeting



Planning Commission will eventually
hold public hearing and vote on a
recommendation to the council



Council can ultimately approve,
deny, or change the proposed code
amendments

Next Steps

TOWN OF ALTA

RESOLUTION NO. 2026-R-2

A RESOLUTION APPOINTING BUDGET COMMITTEE MEMBER

WHEREAS, the Town Council adopted a Budget Committee Charter on April 9, 2024 by Resolution 2025-R-7; and

WHEREAS, the Budget Committee Charter provides operating guidelines for the committee; and

WHEREAS, the Budget Committee Charter states the Town Manager shall appoint committee members with advice and consent of the Town Council; and

WHEREAS, via Resolution 2024-R-7 Roger Bourke and Dan Schilling were previously appointed to fill terms ending December 31, 2026; and

WHEREAS, the Town Manager wishes to appoint Craig Heimark as a committee member with advice and consent of the Town Council.

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

Section 1. The following person(s) shall be appointed to the Town of Alta Budget Committee to serve until the times indicated by each name.

NAME	TERM END DATE
Craig Heimark	December 31, 2026

Section 2. This resolution shall become effective immediately upon passage.

PASSED AND APPROVED this 11th day of February, 2026.

By

Mayor Roger Bourke

ATTEST:

Jen Clancy, Town Clerk

VOTE:

Resolution 2026-R-2

Mayor Bourke _____
Councilmember Heimark _____
Councilmember Schilling _____

Councilmember Anctil _____
Councilmember Morgan _____

DRAFT

Fraud Risk Assessment

Continued

*Total Points Earned: 310 /395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	-	5
e. Travel?	-	5
f. Credit/Purchasing cards (where applicable)?	-	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	-	5
i. Cash receipting and deposits?	-	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	-	20
8. Does the entity have a formal internal audit function?	-	20
9. Does the entity have a formal audit committee?	-	20

*Entity Name: Town of Alta

*Completed for Fiscal Year Ending: FY 2026 *Completion Date: _____

*CAO Name: Chris Cawley *CFO Name: Jen Clancy

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".			✓	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".			✓	
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?			✓	
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

TOWN MARSHAL

Mike Morey



ALTA MARSHAL'S OFFICE

PO Box 8016

Alta, UT 84092

801-363-5105

801-742-3522

Addendum to AMO Staff Report January 2026

1. **Communications:** The Town Council voted in favor of a budget amendment for the Marshal's Office to procure Motorola radios to replace Kenwood radios for 4 of 5 trucks in the fleet. Existing Kenwood brand radios were found to have issues transitioning to the Phase 2 Utah Communications Authority Network. This created a critical safety issue with our deputies sometimes being unable to communicate with Alta Central Dispatch. Installation of the new radios has been completed on all but one vehicle which will be finished on 02/06/2026. Testing of these new radios shows this problem to be resolved.
2. **Information & Technology project:** The AMO is working with our IT company, Tech Legion, to enhance our capabilities in the new interview room/remote office at the Community Center/Library Complex. Work scheduled for Monday, February 9th will re-route wiring in order to secure the town router in the interview room where it will be more secure. Additionally, this will allow us to install a multi-port ethernet switch in the office allowing better access to some frequently used devices currently kept at Alta Central. Finally, conduit and wiring will be extended into the vehicle bays allowing us to abandon a costly cellular router for our camera system and to connect it to the local town network.
3. **Alta School:** Changes in state code will require enhancement to the school security situation. The Marshal is actively engaged with the Utah Department of Public Safety and Canyons School District on this subject. All parties recognize the prominent role the school plays in our community and our working collaboratively to bring the school into compliance.