MAYOR
ROGER BOURKE

TOWN COUNCIL
CAROLYN ANCTIL
CRAIG HEIMARK
DAN SCHILLING
ELISE MORGAN

TOWN OF ALTA
P.O. BOX 8016
ALTA, UTAH 84092

TEL (801) 363-5105
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TTY 711

Alta Town Council Meeting Packet
September 9, 2026

Document Tips: The sections below are each hyperlinked to help you navigate straight to a section of interest. Page numbers refer to the header numbers on the top right of the page in blue.

Agenda

Staff Reports

Financial Materials

Draft Minutes

Additional Meeting Materials

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AGENDA
WORK SESSION 3:00 PM
TOWN COUNCIL MEETING 4:00 PM
SEPTEMBER 9, 2026
ALTA POST OFFICE BUILDING
10351 E HWY 210, 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.

Work Session - 3:00 PM

1 Call the work session to order
2 Discussion regarding the Business License Study
3 Motion to Adjourn

Town Council Meeting - 4:00 PM

1 Call the meeting to order
2 Citizen Input
3 Alta Ski Area Update, Mike Maughan
4 Discussion regarding the Business License Study
5 Discussion and possible action to adopt Resolution 2026-R-29 repealing and replacing the fee schedule
6 Discussion regarding application by Shallow Shaft, LLC to Amend the Text of the Base Facilities Zone Ordinance
7 CAPITAL Committee Update
8 Update on water and sewer Capital Projects and design costs
9 Mayor's Report
10 Approval of Consent Agenda:
    August 11, 2026 Public Hearing and August 12, 2026 Town Council Meeting Minutes
    September Staff and Finance Reports
11 Questions regarding Departmental Reports
12 New Business

13 Discussion and possible action to commence a closed meeting to discuss a matter authorized by Utah Code section 52-4-205

14 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 POST OFFICE BUILDING, 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: September 2026 Department Report
Date: September 9, 2026
Attachments:

Shallow Shaft Discussion in September 9 Council Meeting

Andrina Hougham and Walter Krebsbach will join the September council meeting to discuss their proposed Base Facilities Zone text amendments and redevelopment concepts with the council. Staff's only input to the Town Council at this time are the following points of consideration:

- The Council cannot take action on the proposed text amendments until it holds a public hearing in a future meeting so the September 9 discussion is more or less a "work session" on the proposal
- The council should discuss, on the record in an open meeting prior to voting on the proposal, the pros and cons and their general leanings regarding each of the key components of the text amendment including changes to BFZ Zone C minimum lot size requirements and adding a Compact Hotel Facility as a new land use permitted only in BFZ Zone C.
- The Planning Commission voted 4-1 in its March 2026 meeting to forward a neutral recommendation on the proposed text amendment to the Town Council with conditions. The Council is not bound by the recommendation and can approve or deny all or part of the amendments or modify the amendments before adopting them:
- The council should focus on the text amendments themselves more than the redevelopment concept. We have no reason to doubt the owner's intent to pursue what they depict as their redevelopment concept. But no one can guarantee the owners' current redevelopment concept will come to fruition. So, the council should be comfortable with the effects of the proposed text amendments on both BFZ Zone C lots notwithstanding the redevelopment concept if it votes to approve the amendments in a future meeting.

Planning Commission

The Alta Planning Commission met on August 26th with a full agenda. Meeting highlights include:

- Public hearings and recommendations to forward three amended land use regulations to the council:
    - Adopting the 2024 Wildland-Urban Interface Code as required under an act of the Utah Legislature during the 2026 legislative session.
    - Amending sections of Alta Code 10-5 APPEAL AUTHORITY to designate the Town's administrative law judge as the land use appeal authority. This amendment is also triggered by a change in state law although the change does not technically apply to small towns.
    - Amending Alta Code 10-6A-5 YARD REGULATIONS in the Forestry and Recreation zoning district to remove the Town Council as the land use authority for yard regulations in this zoning district. The Town Council generally does not make *land use decisions*, which are administrative and not legislative, and does not determine yard regulations in any other zoning district.
- Reappointing Jon Nepstad as planning commission chair. Jon was first appointed chair when Joan Degiorgio resigned from the Planning Commission in 2018. Under Town Code 10-4-5: CHAIRPERSON the chair is appointed by the Commission and can serve two consecutive terms before stepping down from the position.
- Introduction of planners from Sunrise Engineering as contract planners for the Town
- Discussion of a scope of work for the Town's upcoming general plan application

Staff assumes we will hold public hearings for possible action on the amended regulations in the October 14 council meeting. We'll prepare a more comprehensive report on the updates for that meeting; please contact staff if you have any questions or concerns in the meantime

General Plan Update

Staff discussed the Town's goals for our upcoming general plan update with the Planning Commission in the August 26 meeting. Pending commission input, we assume the same goals for the project as we've described to date, including:

- Complete review and update of existing general plan and vision statement
- Update Commercial Element and review Base Facilities Zone for consistency
    - Economic feasibility of year-round economic activity
    - Condos in the BFZ?
- Planning for UDOT transit/transportation changes
- Evaluate opportunities to increase local housing
- Consider long term challenges
    - Climate change
    - Seasonal economy
    - Disaster resilience

CAPITAL Committee Update

The CAPITAL Committee met on Wednesday September 2 at 11 AM in a hybrid meeting with an anchor location at the Post Office Building. The meeting packet is available at the link below.

https://files.heygov.com/townofalta.com/meetings/me_01m1cy4kva2k9hx3zpy91yfrnn/2026-9-2-capital-committee-meeting-packet.pdf

We'll provide more of a report on the meeting in the agenda items regarding the CAPITAL Committee and water and sewer planning.

Staff Report For:

September 9, 2026

To: Town Council
From: Jen Clancy, Town Clerk & Brooke Boone, Deputy Town Clerk
Date Written: September 3, 2026

Town Clerk – Jen

General Updates

- Business License Study completion and prep for Council review
- Administrative Law Judge – on the committee reviewing/interviewing applicants
- GRAMA – received 2 substantial GRAMA requests in the past week

FY 2026 Final Budget

- Jen is just beginning to work on the FY26 Audit

FY 2027 Budget

- Property Tax Rate Increase via Truth in Taxation process: APPROVED !!!

  We received official notification from the property Tax Division regarding review of compliance documents submitted for Alta Town's proposed tax rate increase. The Town of Alta has fully satisfied all statutory notice, hearing, and document requirements set forth in Utah Code.

- Transient Room Tax: The 1% local option municipal transient room tax goes into effect for the lodging community on October 1, 2026. New rate is 16.12%.

Deputy Town Clerk – Brooke

Temporary Dog License Reporting

- Temporary dog licenses issued with a start date between 8/13/2026-8/282026
  a) Todd Robinson (10 days) 8/17/26
  b) Ilka Hadlock (14 days) 8/19/26
  c) Craig Natton (14 days) 8/21/26
  d) Charlene Smith (30 days) 8/22/26

Alta Justice Court

- The Alta Justice Court meets virtually - the next court date is September 17, 2026

Civil Code Enforcement

- We are in the process of hiring an Administrative Law Judge. And are reviewing the three proposals we received.

Department Incident Activity Report

Date Reported: **08/01/2026 - 08/31/2026** | 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	6	0	6	0	0	0	0	0.0
Assist Other Agency	6	0	6	0	0	0	0	0.0
ANIMAL PROBLEM	1	0	1	0	0	0	0	0.0
Other Animal Calls	1	0	1	0	0	0	0	0.0
CITIZEN	1	0	1	0	0	0	0	0.0
ASSIST	1	0	1	0	0	0	0	0.0
DEATH	2	0	2	0	0	0	0	0.0
INVESTIGATION	1	0	1	0	0	0	0	0.0
Suicide	1	0	1	0	0	0	0	0.0
FOREST SERVICE	52	0	52	0	0	0	0	0.0
PATROL	52	0	52	0	0	0	0	0.0
MEDICAL	3	0	3	0	0	0	0	0.0
EMERGENCY	3	0	3	0	0	0	0	0.0
MENTAL SUBJECT	2	0	2	0	0	0	0	0.0
Mental Subject	2	0	2	0	0	0	0	0.0
MOTORIST	4	0	4	0	0	0	0	0.0
ASSIST	4	0	4	0	0	0	0	0.0
PARKING	3	0	3	0	0	0	0	0.0
PROBLEM	3	0	3	0	0	0	0	0.0
PROPERTY	1	0	1	0	0	0	0	0.0
CHECK	1	0	1	0	0	0	0	0.0
SEARCH/RESCUE	1	0	1	0	0	0	0	0.0
Search/Rescue, Mountain	1	0	1	0	0	0	0	0.0
SUSPICIOUS	1	0	1	0	0	0	0	0.0
Suspicious Person	1	0	1	0	0	0	0	0.0
TRAFFIC	31	0	31	9	1	0	10	32.3
VIOLATION	31	0	31	9	1	0	10	32.3
UTILITY PROBLEM	2	0	2	0	0	0	0	0.0
Electrical Problem	1	0	1	0	0	0	0	0.0
Other Utility Problem	1	0	1	0	0	0	0	0.0
WATERSHED OFFENSE	6	0	6	1	0	0	1	16.7
ANIMALS	6	0	6	1	0	0	1	16.7
WELFARE	1	0	1	0	0	0	0	0.0
CHECK	1	0	1	0	0	0	0	0.0
Event Totals	117	0	117	10	1	0	11	9.4

UNIFIED FIRE AUTHORITY

UFA Report

September 2026

Wildland Division Update:
The 2026 fire season continues to be very active both locally and nationally. UFA wildland resources continue to support wildfire suppression efforts across the country, including assignments in Utah, Idaho, and Oregon, while maintaining response capability within our communities.

Locally, the past month has also been busy, with multiple wildfires occurring within UFA areas. The Fuels Crew continues to play an increasingly important operational role, responding to incidents for initial attack and remaining committed through extended attack when needed. This additional capacity allows Operations Crews to return to service sooner and maintain emergency response coverage within their respective districts. When not assigned to wildfire incidents, the Fuels Crew continues wildfire mitigation and hazardous fuels reduction projects throughout UFA communities.

September Fire Outlook:
As we move into September, fire potential is expected to gradually moderate across portions of Utah as seasonal moisture provides some relief; however, the 2026 fire season is not over. Fuels remain very dry following the poor winter snowpack and prolonged drought, particularly at middle and higher elevations.

Significant fire potential is expected to remain elevated farther north into September, including portions of the northern Great Basin and Idaho, where fuels remain critically dry and significant fire activity continues. The transition toward fall also brings the potential for stronger frontal passages and wind events, which can rapidly increase fire behavior even as temperatures begin to moderate.

UFA will continue monitoring fire weather and fuel conditions closely. We encourage residents to remain vigilant with wildfire prevention, maintaining defensible space around homes and property, and to use caution with any activity that could cause an ignition.

Division Highlight, Special Operations:
UFA's Special Operations Division provides highly specialized response capabilities through its Hazardous Materials, Heavy Rescue, and Water & Ice Rescue programs. Strategically located throughout UFA's service area, these teams respond to some of our most complex and technical incidents, including hazardous materials releases, structural collapse, trench and confined-space rescues, technical rope rescues, heavy extrication, and water and ice emergencies. Special Operations personnel dedicate thousands of hours to specialized training and serve as subject-matter experts and instructors both within UFA and throughout the region. Many also serve with Utah Task Force 1, further strengthening UFA's technical rescue capabilities and regional partnerships.

This year, Special Operations continues to focus on responder safety, operational readiness, and building long-term capabilities. Priorities include replacing aging HazMat monitoring equipment, expanding air-monitoring capabilities for complex technical rescue incidents, upgrading Heavy Rescue tools and equipment, and maintaining critical PPE. UFA will host its biannual HazMat Technician School and launch its inaugural Truck Operations School, providing additional opportunities for personnel to develop specialized skills and creating a pathway for the next generation of Special Operations members.

Community Risk Reduction: Youth Fire-Setting Prevention and Burn Education
Youth fire-setting can have serious consequences for children, families, and communities. According to an NFPA analysis, U.S. fire departments responded to an estimated 30,460 fires annually caused by playing with fire during the 2014–2018 study period. Those incidents resulted in an estimated 50 deaths, 510 injuries, and $205 million in direct property damage each year. In home structure fires where the fire-setter's age was identified, children age 10 and younger accounted for nearly 80 percent of those responsible. UFA's Youth Fire-Setter Prevention and Intervention efforts focus on identifying concerning behavior early, educating youth and their families about the consequences of fire, and connecting families with additional resources when appropriate.

UFA also works with the University of Utah Health Burn Center, which provides youth fire-setting prevention and intervention resources as well as community education focused on preventing burn injuries. The Burn Center offers age-appropriate education for children and teens covering burn prevention, fire safety, basic burn first aid, and the realities of burn treatment. Together, education and early intervention provide an opportunity to address risky behavior before it results in a fire or serious injury, while helping children and families better understand how devastating and preventable burn injuries can be.

Community First Aid and CPR Training:
UFA has updated its community CPR and first aid training program to focus on practical, hands-on skills that residents can use during the critical first minutes of an emergency. Rather than offering certification-level CPR or first aid courses, UFA crews provide accessible training in hands-only CPR, basic first aid, and emergency response skills. The goal is to give residents the knowledge and confidence to recognize an emergency, take immediate action, and provide potentially lifesaving assistance until professional responders arrive.
These training opportunities are available to schools, businesses, civic organizations, neighborhood groups, and other community partners throughout UFA's service area. Cities can help us expand the program's reach by connecting interested organizations and community groups with UFA. By increasing the number of residents who are prepared to act during an emergency, we can strengthen bystander readiness and improve the chain of survival throughout the communities we serve.

Find an American Heart Association CPR Course: https://atlas.heart.org/
Find an American Red Cross CPR Course: https://www.redcross.org/take-a-class/train-my-employees?gclsrc=aw.ds&gad_source=1&gad_campaignid=596757509&gbraid=0AAAAD0HxsCMwzUtu3xmAulsSGvvU0rKX&gclid=CjwKCAjwy5rUBhB5EiwAIoAtClI0Dd1t5psKJzs1otgz2t7nLXtjof72aVPAhPWpcEjMep2jPPlDcRoCXVgQAvD_BwE

September Safety Message:
September is National Preparedness Month and a good reminder that being ready for an emergency starts at home. UFA encourages residents to take a few minutes this month to review their family emergency plan, make sure everyone knows how they will receive emergency alerts, identify evacuation routes, and build or update an emergency supply kit. Families should also consider the individual needs of children, older adults, pets, and anyone who may need additional assistance during an evacuation or extended emergency.

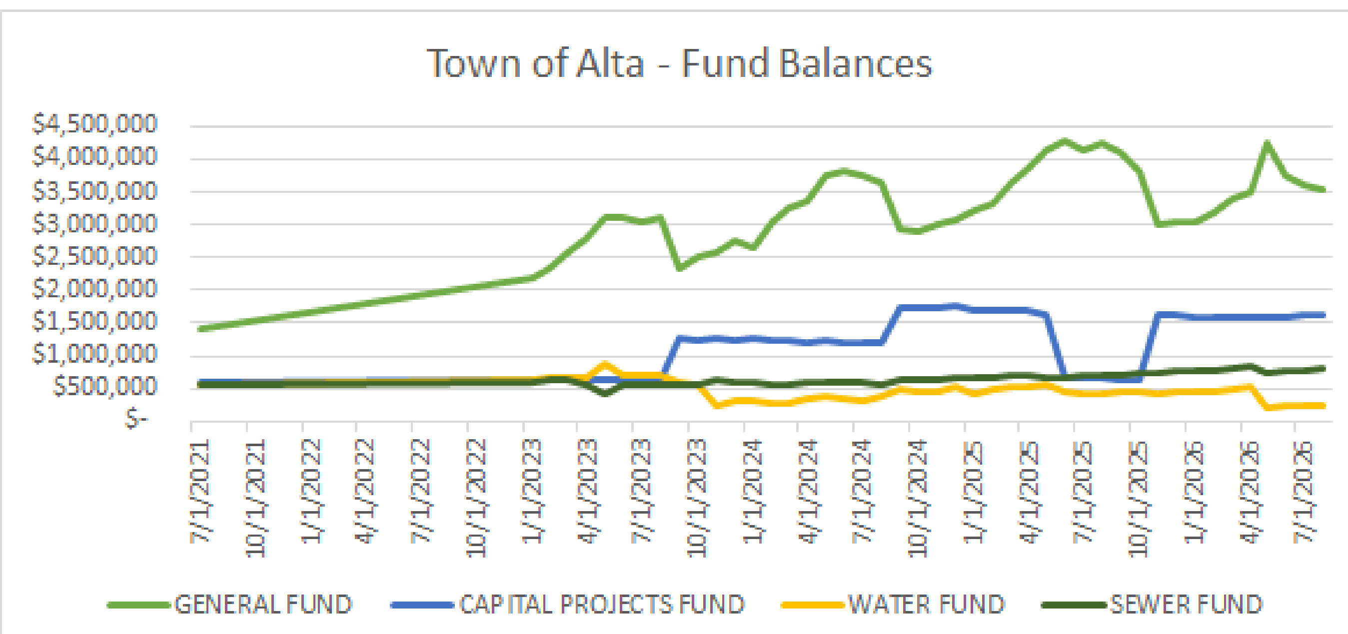
Preparedness doesn't have to be complicated. Knowing where you will go, how you will communicate, and what you will need during the first few days of an emergency can make a significant difference when something unexpected happens. A little preparation today can help families respond more quickly and safely when every minute matters.

Devils Castle Incident:
On August 19th, UFA responded with the AMO, SLCOSO, SAR and DPS to the tragic death of a teenager from a fall on Devil's Castle. It was a cooperative effort by all and although the outcome could not be altered, the team's response was done safely and provided timely closure for the family and friends involved.

Town of Alta

Bank Account Balance Summary

Account Info		6/30/2026	7/31/2026	8/31/2026
COMBINED 4 FUNDS TOTAL		**$ 6,365,911**	**$ 6,222,153**	**$ 6,174,831**
GENERAL FUND				
01-11610	PTIF - General Fund	$ 3,395,248	$ 3,044,802	$ 3,045,369
10-12640	PTIF - B&C Road Funds (restricted)	$ 86,343	$ 86,908	$ 87,198
10-12690	PTIF - Impact Fee (restricted)	$ 24,927	$ 25,090	$ 25,174
10-12700	PTIF - Beer Fund (restricted)	$ 23,212	$ 23,184	$ 23,261
10-12710	PTIF - Post-Employment (restricted)	$ 120,231	$ 121,017	$ 121,422
01-11110	KeyBank	$ 102,013	$ 290,009	$ 232,160
01-11215	Keybank PO	$ 1,268	$ 1,458	$ 1,770
	Total General Fund Balance	**$ 3,753,242**	**$ 3,592,468**	**$ 3,536,354**
CAPITAL PROJECTS FUND				
45-12100	PTIF (restricted)	$ 1,598,095	$ 1,608,546	$ 1,613,924
	Total Capital Projects Fund Balance	**$ 1,598,095**	**$ 1,608,546**	**$ 1,613,924**
WATER FUND				
51-11140	PTIF (restricted)	$ 231,605	$ 233,079	$ 233,858
	Total Water Fund Balance	**$ 231,605**	**$ 233,079**	**$ 233,858**
SEWER FUND				
52-11130	PTIF (restricted)	$ 782,969	$ 788,060	$ 790,695
	Total Sewer Fund Balance	**$ 782,969**	**$ 788,060**	**$ 790,695**



TOWN OF ALTA
COMBINED CASH INVESTMENT
AUGUST 31, 2026

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHKG-KEY BANK-COMBINED	189,472.81
01-11113	XPRESS DEPOSIT ACCOUNT	1,567.08
01-11215	CASH - CONTRACT POST OFFICE	902.05
01-11610	CASH IN PTIF GENERAL	(362,466.80)
01-11710	CASH CLEARING -AR	15.00
01-11730	CASH CLEARING -UTILITIES	(15.00)
	TOTAL COMBINED CASH	(170,524.86)
01-10100	TOTAL ALLOCA TO OTHER FUNDS	170,524.86
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(213,317.87)
45	ALLOCATION TO CAPITAL PROJECT FUND	310.28
51	ALLOCATION TO WATER FUND	41,007.68
52	ALLOCATION TO SEWER FUND	1,475.05
	TOTAL ALLOCATIONS TO OTHER FUNDS	(170,524.86)
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	170,524.86
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF ALTA
BALANCE SHEET
AUGUST 31, 2026

GENERAL FUND

	ASSETS			
10-10100	CASH - COMBINED FUND		(213,317.87)	
10-12640	CASH IN PTIF - C ROAD FUND		579.12	
10-12690	IMPACT FEE FUND PTIF		167.19	
10-12700	BEER TAX FUNDS PTIF		(28.08)	
10-12710	POST EMPLOYMENT BENEFIT PTIF		806.42	
10-13110	ACCOUNTS RECEIVABLE		(3,495.00)	
	TOTAL ASSETS			(215,288.22)
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-21310	ACCOUNTS PAYABLE		16,166.53	
10-22210	FICA PAYABLE		(11.75)	
10-22230	STATE WITHHOLDING PAYABLE		11.75	
10-22500	HEALTH & DENTAL INS PAYABLE		136.03	
10-22550	DEPENDANT CARE WITHHOLDING		(1,153.84)	
10-22555	FLEX/CAFETERIA WITHHOLDING		435.29	
10-22560	DEPENDENT DAY CARE		1,442.30	
10-22725	EMPLOYEE 401K WITHHOLDING		(.01)	
10-22770	URS EMP MANDATORY CONTRIBUTION		(3.00)	
	TOTAL LIABILITIES			17,023.30
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(232,311.52)		
	BALANCE - CURRENT DATE		(232,311.52)	
	TOTAL FUND EQUITY			(232,311.52)
	TOTAL LIABILITIES AND EQUITY			(215,288.22)

TOWN OF ALTA
BALANCE SHEET
AUGUST 31, 2026

CAPITAL PROJECT FUND

	ASSETS			
45-10100	CASH - COMBINED FUND		310.28	
45-12100	RESTRICT CASH-CAPITAL IMPROVE		10,718.83	
	TOTAL ASSETS			11,029.11
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	11,029.11		
	BALANCE - CURRENT DATE		11,029.11	
	TOTAL FUND EQUITY			11,029.11
	TOTAL LIABILITIES AND EQUITY			11,029.11

TOWN OF ALTA
BALANCE SHEET
AUGUST 31, 2026

WATER FUND

	ASSETS			
51-10100	CASH - COMBINED FUND		41,007.68	
51-11140	PTIF CAPITAL ACQUISTION-WATER		1,553.16	
51-13110	ACCOUNTS RECEIVABLE		9,830.88	
	TOTAL ASSETS			52,391.72
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-21310	ACCOUNTS PAYABLE		(2,954.07)	
	TOTAL LIABILITIES			(2,954.07)
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	55,345.79		
	BALANCE - CURRENT DATE		55,345.79	
	TOTAL FUND EQUITY			55,345.79
	TOTAL LIABILITIES AND EQUITY			52,391.72

TOWN OF ALTA
BALANCE SHEET
AUGUST 31, 2026

SEWER FUND

	ASSETS			
52-10100	CASH - COMBINED FUND		1,475.05	
52-11130	PTIF CASH RESTRICTED		5,251.38	
52-13110	ACCOUNTS RECEIVABLE		14,297.01	
	TOTAL ASSETS			21,023.44
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310	ACCOUNTS PAYABLE		(34,439.70)	
	TOTAL LIABILITIES			(34,439.70)
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	55,463.14		
	BALANCE - CURRENT DATE		55,463.14	
	TOTAL FUND EQUITY			55,463.14
	TOTAL LIABILITIES AND EQUITY			21,023.44

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027
COMBINED BUDGET SUMMARY: GF, Cap-Ex, Water, Sewer					
REVENUE					
Property Tax		415,540	433,755	415,540	510,000
Sales Tax		2,168,274	2,185,475	2,168,274	2,090,000
Other Taxes: Municipal Energy, Tele		103,150	98,500	103,150	81,000
Town Services:					
Permits, Licensing, Fines, Impact Fees, Shuttle		297,377	291,256	297,377	239,300
Sewer		330,991	326,200	330,991	352,743
Water		461,895	459,219	461,895	466,632
Restricted Gov Grants (County, USFS, SLC, 4th .25, PO, UDOT)		140,401	139,025	140,401	173,047
Misc Revenue		199,987	200,422	199,987	202,950
	Total Revenue	**4,117,615**	**4,133,852**	**4,117,615**	**4,115,672**
EXPENSES					
Alta Justice Court, Code Enforcement		32,324	35,827	32,324	47,279
Economic Development		0	400	0	900
Government Administration					
Financial Preparation		117,506	130,895	117,506	142,998
General Operations		275,164	303,488	275,164	314,996
Town Services & Programs		177,563	223,582	177,563	261,858
Land Use Planning, Building Inspections, Zoning		308,381	354,739	308,381	402,508
Post Office		47,425	53,341	47,425	54,495
Public Safety					
Employees: Salaries and Benefits		1,203,834	1,359,420	1,203,834	1,531,757
Equipment: Resources to Complete Work		180,227	249,297	180,227	248,000
Recycling		25,881	32,500	25,881	33,430
Sewer		197,737	318,473	197,737	339,800
Town Council: Salaries, Training, Admin		82,996	91,143	82,996	93,909
Transportation		282,072	300,155	282,072	396,185
Water		228,822	349,135	228,822	353,580
Misc. Expenses		0	1,200	0	500
	Total Expenses (w/o CapEx Projects)	**3,159,931**	**3,803,595**	**3,159,931**	**4,222,196**
Capital Improvement Projects		533,318	1,652,228	0	0
	Total Expenses	**3,693,249**	**5,455,823**	**3,159,931**	**4,222,196**
COMBINED BUDGET SUMMARY					
Net Difference		**424,366**	**-1,321,971**	**957,684**	**-106,524**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**424,366**	**0**	**(110,473)**	**0**

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
GENERAL FUND REVENUE						
TAXES						
10-31-100	CURRENT YEAR PROPERTY TAXES	386,785	405,000	5,232	412,180	est. revenue without TNT
10-31-101	TAX INCREMENT - CRA	0	0	0	0	
10-31-102	**RESTRICTED-PROPOSED PROPERTY TAX INCI**	0	0	0	92,820	TNT increase - approved
10-31-200	PRIOR YEAR PROPERTY TAXES	28,755	28,755	414	5,000	
10-31-300	SALES AND USE TAXES	2,168,274	2,185,475	203,691	2,090,000	
10-31-310	4th .25 TAX	45,069	45,197	5,441	45,197	
10-31-320	PUB TRAN TAX	24,503	23,000	1,043	15,000	
10-31-400	ENERGY SALES AND USE TAX	89,621	85,000	10,664	75,000	
10-31-410	TELEPHONE USE TAX	13,529	13,500	638	6,000	
Total TAXES:		2,756,536	2,785,927	227,123	2,741,197	
LICENSES AND PERMITS						
10-32-100	BUSINESS LICENSES AND PERMITS	19,933	19,933	325	20,000	
10-32-150	LIQUOR LICENSES	6,600	6,600	0	6,500	
10-32-210	BUILDING PERMITS	35,151	31,181	6,698	60,000	
10-32-220	PARKING PERMITS	16,967	16,446	75	15,000	
10-32-250	ANIMAL LICENSES	14,740	14,440	750	14,000	
Total LICENSES AND PERMITS:		93,391	88,600	7,848	115,500	0
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	10,670	10,670	0	55,000	received SLCo 4th Qtr Trans Fund for VMS Traile
10-33-375	COUNTY - ZAP	0	0	0	0	
10-33-400	STATE GRANTS	0	0	0	0	
10-33-450	FEDERAL GRANTS	4,500	4,500	0	0	
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	17,158	17,158	0	17,000	
10-33-580	STATE LIQUOR FUND ALLOTMENT	5,650	5,650	21	6,000	
10-33-600	SISK	3,000	3,000	0	5,000	
10-33-650	POST OFFICE	21,850	21,850	3,642	21,850	
10-33-700	UDOT	8,000	8,000	0	8,000	
Total INTERGOVERNMENTAL REVENUE:		70,828	70,828	3,663	112,850	0
CHARGES FOR SERVICES						
10-34-240	REVEGETATION BONDS	0	0	0	0	legislature prohibited
10-34-430	PLAN CHECK FEES	35,600	33,041	3,467	36,000	60% of builiding permit fees
10-34-550	PLANNING COMM REVIEW FEES	250	250	0	300	
10-34-760	FACILITY CENTER USE FEES	0	0	0	500	
10-34-761	OLS USE FEES	17,706	19,950	4,250	25,000	
10-34-810	IMPACT FEES	0	0	0	0	
Total CHARGES FOR SERVICES:		53,556	53,241	7,717	61,800	0
FINES AND FORFEITURES						
10-35-100	COURT FINES	18,406	17,391	2,140	10,000	
10-35-101	CIVIL CODE ENFORCEMENT	0	0	5,400	2,000	1st year of new program
Total FINES AND FORFEITURES:		18,406	17,391	7,540	12,000	0
MISCELLANEOUS REVENUE						
10-36-100	INTEREST EARNINGS	139,402	120,000	22,469	125,000	
10-36-300	OTHER FINANCING SOURCES	0	30,700	0	30,700	from Water Fund Dec X, 2026
10-36-400	SALE OF FIXED ASSETS	0	0	0	0	
10-36-620	MISCELLANEOUS	2,303	500	829	3,000	TARP
10-36-700	CONTRIB FROM PRIVATE SOURCES	8,000	8,000	0	8,000	ranger program (FOA, ASL)
10-36-800	DONATIONS	0	0	0	0	
10-36-810	METERING	0	0	0	0	don't do metering anymore
10-36-820	4x4 ENFORCEMENT	0	0	0	0	
10-36-830	TOWN SHUTTLE	132,024	132,024	0	50,000	UTA contribution
10-36-900	SUNDRY REVENUES	1,182	1,200	10	1,000	
10-36-910	SALES TAX	22	22	0	250	
Total MISCELLANEOUS REVENUE:		282,933	292,446	23,308	217,950	0

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
TRANSFERS INTO GENERAL FUND						
10-39-200	USE OF UNRESERVED FUND BALANCE	0	0	0	267,519	budget for use of cash, goal keep <= 10%
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	267,519	0
	GENERAL FUND Revenue Total:	**3,275,650**	**3,308,433**	**277,199**	**3,261,297**	**0**
	GENERAL FUND Transfer IN Total:	**0**	**0**	**0**	**267,519**	**0**
	CASH AVAILABLE FOR GENERAL FUND	**3,275,650**	**3,308,433**	**277,199**	**3,528,816**	**0**
GENERAL FUND EXPENSES						
LEGISLATIVE						
10-41-110	SALARIES - MAYOR AND COUNCIL	16,800	16,800	2,800	16,800	
10-41-120	REMUNERATION	0	0	0	0	
10-41-130	EMPLOYEE BENEFITS	0	100	0	100	
10-41-131	EMPLOYER TAXES	1,310	1,700	217	1,285	
10-41-230	TRAVEL	383	1,000	0	1,000	
10-41-280	TELECOM	0	0	0	0	
10-41-330	EDUCATION AND TRAINING	1,208	1,208	415	2,000	
10-41-620	MISCELLANEOUS	90	350	0	350	
Total LEGISLATIVE:		19,791	21,158	3,432	21,535	
COURT						
10-42-110	SALARIES AND WAGES	18,646	18,896	1,621	19,300	
10-42-130	EMPLOYEE BENEFITS	191	191	0	225	
10-42-131	EMPLOYER TAXES	1,440	1,450	126	1,476	
10-42-133	URS CONTRIBUTIONS	2,295	2,500	243	3,088	
10-42-230	TRAVEL	10	500	0	800	
10-42-240	OFFICE SUPPLIES AND EXPENSE	20	500	0	400	
10-42-280	TELEPHONE	240	240	0	240	
10-42-310	PROFESSIONAL & TECHNICAL	0	500	0	500	
10-42-330	EDUCATION & TRAINING	1,185	1,500	150	1,500	
10-42-480	INDIGENT DEFENSE SVCS	0	1,500	0	2,500	
10-42-481	VICTIM REPARATION SURCHARGE	7,290	7,200	144	7,000	
10-42-620	MISCELLANEOUS SERVICES	1,006	850	29	750	
Total COURT:		32,324	35,827	2,312	37,779	

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
ADMINISTRATIVE						
10-43-110	SALARIES AND WAGES	324,929	337,000	72,735	348,495	
10-43-111	PERFORMANCE BONUS	0	0	0	0	
10-43-130	EMPLOYEE BENEFITS	1,368	1,700	203	2,200	
10-43-131	EMPLOYER TAXES	24,286	27,020	5,370	26,600	
10-43-132	INSUR BENEFITS	86,811	90,000	15,933	93,600	
10-43-133	URS CONTRIBUTIONS	45,426	50,000	9,735	55,760	
10-43-140	TERMINATION BENEFITS	0	0	0	0	
10-43-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	3,821	5,500	50	6,000	
10-43-220	PUBLIC NOTICES	1,093	1,500	900	1,500	
10-43-230	TRAVEL	536	1,000	66	3,000	
10-43-240	OFFICE SUPPLIES AND EXPENSE	3,813	4,000	149	4,000	
10-43-245	IT SUPPLIES & MAINT	19,767	26,000	5,690	26,000	
10-43-250	EQUIPMENT/SUPPLIES & MNTNCE	361	5,000	0	5,000	
10-43-255	VEHICLE SUPPLIES & MAINTENANCE	0	0	0	0	
10-43-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	10,067	14,000	0	7,000	
10-43-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
10-43-270	UTILITIES	700	0	150	0	
10-43-280	TELEPHONE	3,744	4,600	410	5,000	
10-43-310	PROFESSIONAL/TECHNICAL/SERVICE	4,070	5,000	9,713	19,000	business license study 13k
10-43-315	PROF CONSULTANT SERVICES	2,300	2,300	0	5,500	
10-43-320	PROF/TECH/SERVICES/ACCOUNTING	3,527	5,000	0	10,000	
10-43-325	PROF SERVICES - LEGAL	67,175	65,000	5,835	45,000	
10-43-330	EDUCATION & TRAINING	1,652	4,000	1,170	5,500	
10-43-350	ELECTIONS	200	200	0	0	
10-43-440	BANK CHARGES	3,913	4,500	646	7,000	
10-43-500	INSURANCE DEDUCTIBLE EXPENSE	0	0	0	0	
10-43-510	INSURANCE AND SURETY BONDS	3,075	3,035	2,793	4,000	
10-43-515	WORKERS COMPENSATION INS	3,548	3,800	408	3,500	
10-43-610	MISCELLANEOUS SUPPLIES	613	1,000	0	1,000	
10-43-620	MISCELLANEOUS SERVICES	3,573	5,000	370	4,500	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total ADMINISTRATIVE:		620,368	666,155	132,325	689,155	
MUNICIPAL BUILDINGS						
10-45-110	SALARIES AND WAGES	37,757	44,250	10,003	51,622	
10-45-111	PERFORMANCE BONUS	0	0	0	0	
10-45-130	EMPLOYEE BENEFITS	307	330	36	340	
10-45-131	EMPLOYER TAXES	2,802	3,385	715	3,950	
10-45-132	INSUR BENEFITS	3,058	4,800	1,503	11,000	
10-45-133	URS CONTRIBUTIONS	3,781	4,500	1,582	5,923	
10-45-210	BOOKS, SUBSCRIPT & MEMBERSHIPS	49	50	0	50	
10-45-230	TRAVEL	81	250	0	500	
10-45-240	OFFICE SUPPLIES AND EXPENSE	14	150	0	200	
10-45-245	IT SUPPLIES & MAINT	0	250	0	500	
10-45-250	EQUIPMENT/SUPPLIES & MNTNCE	0	0	39	750	
10-45-255	VEHICLE SUPPLIES & MAINTENANCE	827	4,000	191	4,000	
10-45-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	7,269	15,750	630	10,000	
10-45-265	TOM MOORE BLDG/MNTNCE	0	0	0	0	
10-45-270	UTILITIES	5,480	6,500	552	7,000	
10-45-280	TELEPHONE	322	600	40	600	
10-45-310	PROFESSIONAL & TECHNICAL	0	1,000	0	1,000	
10-45-480	SPECIAL DEPARTMENT SUPPLIES	976	1,000	0	500	
10-45-510	INSURANCE AND SURETY BONDS	1,322	1,400	1,687	3,000	
10-45-515	WORKERS COMPENSATION INS	13	400	31	750	
10-45-610	MISCELLANEOUS SUPPLIES	117	1,500	0	1,500	
10-45-620	MISCELLANEOUS SERVICES	60	400	0	400	
10-45-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	
Total MUNICIPAL BUILDINGS:		64,236	90,515	17,008	103,585	0

TOWN OF ALTA

FY 26 and FY 27 Approved Budgets and Year to Date

		2025-26	2025-26	2026-27	2026-27	2026-27
		Prior year	Budget	Current year	Budget	NOTES
Account Number	**Account Title**	**YTD Actual**	**Approved**	**YTD Actual**	**Approved**	**Proposed Budget**
		6/30/2026	**6/30/2026**	**8/31/2026**	**6/30/2027**	**6/30/2026**
NON-DEPARTMENTAL						
10-50-330	TOWN EVENTS	1,211	4,000	0	4,000	canyon cleanup
10-50-340	CENTRAL WASATCH COMM / CWC	15,000	15,000	25,000	25,000	
10-50-350	SLC COMM RENEWABLE ENERGY PROG	0	400	0	900	$400 plus $500 start up
10-50-610	MISCELLANEOUS SUPPLIES	0	1,200	0	500	
10-50-620	AUDIT	12,000	12,000	0	12,000	
10-50-640	MISC SERVICES	17	1,000	0	1,000	
10-50-650	INSURANCE CLAIMS	0	0	0	0	
10-50-910	SALES TAX RECEIVED	22	250	0	250	
Total NON-DEPARTMENTAL:		28,251	33,850	25,000	43,650	
TRANSPORTATION						
10-51-325	PROF & TECH SERVICES - LEGAL	875	1,000	0	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	55,250	4th Qtr Median Project $55k
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	874	5,000	0	10,000	
10-51-640	MISCELLANEOUS	63	5,000	0	5,000	
10-51-645	ALTA RESORT SHUTTLE	258,405	258,405	0	293,935	8% increase per agreement
10-51-700	PARKING PERMITS	4,618	5,000	0	5,000	
10-51-810	METERING	0	0	0	0	no metering
Total TRANSPORTATION:		264,836	274,655	0	370,185	
CIVIL CODE ENFORCEMENT						
10-52-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	3,000	
10-52-310	PROFESSIONAL & TECHNICAL	0	0	11	6,000	ALJ
10-52-640	MISCELLANEOUS	0	0	0	500	
Total CIVIL CODE ENFORCEMENT:		0	0	11	9,500	
PLANNING AND ZONING						
10-53-120	COMMISSION REMUNERATION	3,825	4,500	0	3,375	
10-53-131	EMPLOYER TAXES	58	250	0	260	
10-53-220	PUBLIC NOTICES	0	0	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	28,193	34,000	22,100	60,000	WFRC 20K grant, contract planner
10-53-315	PROF & TECH SERVICES - LAWSUIT	0	0	0	0	
10-53-325	PROF & TECH SERVICES - LEGAL	61,686	75,000	1,911	40,000	
10-53-330	EDUCATION AND TRAINING	350	500	0	1,500	
10-53-510	INSURANCE & SURETY BONDS	2,321	2,321	2,136	3,600	
10-53-610	MISCELLANEOUS SUPPLIES	10	200	0	300	
10-53-620	MISCELLANEOUS SERVICES	0	150	13	300	
Total PLANNING AND ZOING:		96,443	117,321	26,159	110,735	

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
POLICE DEPARTMENT						
10-54-110	SALARIES AND WAGES	814,291	925,000	166,698	1,046,301	
10-54-111	PERFORMANCE BONUS	0	0	0	0	done away with
10-54-112	WAGE CORRECTION (FY24)	0	0	0	0	
10-54-130	EMPLOYEE BENEFITS	3,386	4,000	260	5,000	
10-54-131	EMPLOYER TAXES	61,879	72,000	12,688	80,042	
10-54-132	INSUR BENEFITS	152,422	155,000	26,062	161,000	
10-54-133	URS CONTRIBUTIONS	169,576	200,000	33,731	234,914	
10-54-135	MENTAL HEALTH RESOURCES	2,280	3,420	570	4,500	
10-54-140	TERMINATION BENEFITS	0	0	0	0	
10-54-210	BOOKS/SUBSCRIP/MEMBERSHIPS	17,653	24,000	9,036	24,000	
10-54-230	TRAVEL	256	500	194	1,000	
10-54-240	OFFICE SUPPLIES AND EXPENSE	1,414	1,500	29	1,500	
10-54-245	IT SUPPLIES AND MAINT	23,656	25,000	2,742	31,500	includes 6 computers
10-54-250	EQUIP/SUPPLIES & MNTNCE	1,115	5,000	6,515	5,000	
10-54-255	VEHICLE SUPPLIES & MAINTENANCE	20,228	28,000	1,113	28,000	
10-54-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	40,651	40,000	3,907	20,000	
10-54-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
10-54-270	UTILITIES	7,691	10,000	694	10,000	
10-54-280	TELEPHONE	9,183	14,000	353	16,000	
10-54-310	PROFESS/TECHNICAL SERVICES	10,529	12,530	0	10,000	
10-54-325	PROF & TECH SERVICES - LEGAL	607	5,000	0	10,000	
10-54-330	EDUCATION AND TRAINING	1,228	10,000	576	12,500	
10-54-470	UNIFORMS	5,920	8,000	600	10,000	
10-54-480	SPECIAL DEPARTMENT SUPPLIES	15,126	19,000	0	23,000	
10-54-500	INSURANCE DEDUCTIBLE EXPENSE	0	500	0	500	
10-54-510	INSURANCE AND SURETY BONDS	14,767	14,767	13,006	21,000	
10-54-515	WORKERS COMPENSATION INS	7,182	8,500	1,019	9,000	
10-54-610	MISCELLANEOUS SUPPLIES	339	20,000	0	10,000	
10-54-620	MISCELLANEOUS SERVICES	2,681	3,000	481	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:		1,384,061	1,608,717	280,274	1,779,757	
POST OFFICE						
10-56-110	SALARIES AND WAGES	34,170	35,986	6,728	38,415	
10-56-111	PERFORMANCE BONUS	0	0	0	0	
10-56-130	EMPLOYEE BENEFITS	220	300	40	315	
10-56-131	EMPLOYER TAXES	2,665	2,755	521	2,940	
10-56-210	BOOKS/SUBSCRIP/MEMBERSHIPS	0	0	0	0	
10-56-230	TRAVEL	0	100	0	100	
10-56-240	OFFICE SUPPLIES & EXPENSE	383	700	53	700	
10-56-245	IT SUPPLIES AND MAINT	1,716	2,000	100	2,000	
10-56-250	EQUIP/SUPPLIES AND MNTNCE	1,166	1,500	0	1,500	
10-56-260	BLDGS/GOUNDS-SUPPLIES/MNTNCE	1,452	2,500	0	2,000	
10-56-270	UTILITIES	2,681	2,700	264	2,500	
10-56-280	TELEPHONE	1,204	1,500	40	700	
10-56-440	BANK CHARGES - Alta CPO Acct	0	0	0	0	
10-56-480	SPECIAL DEPARTMENT SUPPLIES	44	100	0	100	
10-56-510	INSURANCE & SURETY BONDS	679	700	701	725	
10-56-515	WORKERS COMPENSATION INS	632	800	16	800	
10-56-620	MISCELLANEOUS SERVICES	75	200	0	200	
10-56-630	OVERAGE & SHORT	0	0	0	0	
10-56-635	POST OFFICE INVENTORY	337	1,500	-902	1,500	
10-56-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total POST OFFICE:		47,425	53,341	7,561	54,495	0

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
BUILDING INSPECTION						
10-58-110	SALARIES AND WAGES	0	0	0	0	
10-58-120	PLAN CHECKS	31,294	40,000	0	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	29,978	35,000	0	40,000	
10-58-325	PROF SERVICES - LEGAL	13,067	12,000	499	5,000	
10-58-330	EDUCATION AND TRAINING	0	0	0	0	
10-58-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	7,300	building permit software
10-58-481	BUILDING PERMIT - SURCHARGES	295	500	0	1,000	
10-58-510	INSURANCE & SURETY BONDS	536	536	493	1,200	
Total BUILDING INSPECTION:		75,169	88,436	992	102,900	0
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	17,236	17,500	0	18,000	summer road treatment
10-60-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
Total STREETS - C ROADS:		17,236	25,500	0	26,000	0
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	1,148	1,500	0	1,500	
10-62-310	CONTRACT SERVICES cardboard	24,733	31,000	1,951	31,930	3% increase
10-62-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-62-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
Total RECYCLING:		25,881	32,500	1,951	33,430	0
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	4,824	5,000	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:		4,824	5,000	0	5,000	0
SUMMER PROGRAM						
10-70-110	SALARIES AND WAGES	2,251	3,250	801	10,180	
10-70-111	PERFORMANCE BONUS	0	0	0	0	
10-70-130	EMPLOYEE BENEFITS	0	70	0	75	
10-70-131	EMPLOYER TAXES	185	250	59	780	
10-70-132	INSUR BENEFITS	0	1,050	0	1,100	
10-70-133	URS CONTRIBUTIONS	0	520	0	1,480	
10-70-250	EQUIP-SUPPLIES/MNTNCE	2,621	6,000	1,618	6,000	
10-70-255	VEHICLE SUPPLIES & MAINTENANCE	632	2,000	0	2,500	
10-70-260	BLDGS/GROUNDS-STORAGE UNIT	5,225	5,000	2,627	10,000	volleyball sand, GG trailhead restroom O&M
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	12,000	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	971	1,149	736	1,185	
10-70-515	WORKERS COMPENSATION INS	7	400	16	415	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total SUMMER PROGRAM:		23,891	31,789	5,857	45,815	0

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
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	0	
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	25,000	
10-72-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total IMPACT:		0	0	0	25,000	0
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	337	500	0	500	
10-75-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,900	6,000	78	5,000	
10-75-270	UTILITIES	4,693	6,600	335	5,000	
10-75-280	TELEPHONE	0	0	0	0	
10-75-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-75-510	INSURANCE & SURETY BONDS	1,036	1,500	1,030	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:		8,966	14,700	1,443	12,100	0
OUR LADY OF THE SNOWS - COMMUNITY CENTER						
10-76-110	SALARIES AND WAGES	7,486	14,000	689	19,700	
10-76-130	EMPLOYEE BENEFITS	0	0	0	0	
10-76-131	EMPLOYER TAXES	551	1,340	49	1,510	
10-76-132	INSUR BENEFITS	132	5,670	0	8,540	
10-76-133	URS CONTRIBUTIONS	164	2,048	0	1,480	
10-76-250	EQUIP-SUPPLIES/MNTNCE	553	3,750	0	3,750	
10-76-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	2,506	2,500	275	16,000	floor resurface, windows, stairs
10-76-270	UTILITIES	6,143	5,000	550	5,000	
10-76-280	TELEPHONE	0	0	0	0	
10-76-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
10-76-510	INSURANCE & SURETY BONDS	2,130	2,215	3,607	2,215	
10-76-515	WORKERS COMPENSATION INS	7	0	16	0	
10-76-620	MISCELLANEOUS SERVICES	0	0	0	0	
10-76-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	
Total OUR LADY OF THE SNOWS CENTER:		19,671	36,523	5,187	58,195	
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	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	172,446	0	0	no cap-ex transfer planned
10-90-560	TRANS TO POST EMPLOYMENT FUND	0	0	0	0	
Total TRANSFERS OUT OF GENERAL FUND:		0	172,446	0	0	0
	GENERAL FUND Expenditure Total:	**2,733,373**	**3,135,987**	**509,511**	**3,528,816**	**0**
	GENERAL FUND TRANSFER OUT Total:	**0**	**172,446**	**0**	**0**	**0**
	GENERAL FUND BUDGET	**2,733,373**	**3,308,433**	**509,511**	**3,528,816**	**0**
GENERAL FUND SUMMARY						
GENERAL FUND Revenue & Transfer IN Total:		**3,275,650**	**3,308,433**	**277,199**	**3,528,816**	**0**
GENERAL FUND Expenditure & Transfer OUT Total:		**2,733,373**	**3,308,433**	**509,511**	**3,528,816**	**0**
Net Total GENERAL FUND:		**542,277**	**0**	**-232,312**	**0**	**must = zero**

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
CAPITAL PROJECT FUND REVENUE						
INTERGOVERNMENTAL REVENUE						
45-33-400	STATE GRANT	0	0	0	0	
Total INTERGOVERNMENTAL REVENUE:		0	0	0	0	0
MISCELLANEOUS REVENUE						
45-36-100	INTEREST	49,078	40,000	10,719	35,000	
Total MISCELLANEOUS REVENUE:		49,078	40,000	10,719	35,000	0
TRANSFERS INTO CAPITAL PROJECT FUND						
45-39-100	TRANSFER FROM GENERAL FUND	0	172,446	0	0	
45-39-250	USE OF RESERVED FUNDS	0	1,161,873	0	208,576	use of fund's cash
Total TRANSFERS INTO CAPITAL PROJECT FUND:		0	1,334,319	0	208,576	0
CAPITAL PROJECT FUND EXPENSE						
MUNICIPAL BUILDINGS						
45-45-740	TOWN OFFICE	0	0	0	0	
45-45-750	COMMUNITY CENTERS	28,738	1,110,500	-310	100,000	architect renderings
Total EXPENDITURE:		28,738	1,110,500	-310	100,000	0
POLICE DEPT						
45-54-741	BUILDINGS	20,510	33,000	0	33,576	Tom Moore, cameras
45-54-742	VEHICLES	2,288	2,500	0	60,000	new vehicle
45-54-743	EQUIPMENT	47,919	52,000	0	0	system grade centracom
Total EXPENDITURE:		70,717	87,500	0	93,576	0
OTHER EXPENDITURES						
45-70-740	SUMMER PROGRAM	0	20,000	0	0	
45-70-741	UTILITY IMPROVEMENTS	545	545	0	50,000	OLS trailhead public restroom
Total EXPENDITURE:		545	20,545	0	50,000	
TRANSFERS OUT OF CAPITAL PROJECTS FUND						
45-90-200	CONTRIB TO FUND BALANCE	0	155,774	0	0	
45-90-540	TRANS TO GENERAL FUND RESERVE	0	0	0	0	
Total TRANSFERS OUT OF CAPITAL PROJECTS FUND:		0	155,774	0	0	0
CAPITAL PROJECT FUND Revenue & Transfer Total:		**49,078**	**1,374,319**	**10,719**	**243,576**	
CAPITAL PROJECT FUND Expenditure Total:		**100,000**	**1,374,319**	**-310**	**243,576**	
Net Total CAPITAL PROJECT FUND:		**-50,922**	**0**	**11,029**	**0**	**0**

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
WATER FUND REVENUE						
CHARGES FOR SERVICES						
51-34-100	WATER SALES	384,535	383,600	71,170	429,632	
51-34-101	WATER SALES - OVERAGE	54,259	52,518	5,281	32,000	
51-34-102	WATER SALES - OTHER	6,101	6,101	840	0	snowmaking
51-34-200	CONNECTION FEES	0	0	0	0	
Total CHARGES FOR SERVICES:		444,895	442,219	77,291	461,632	0
MISCELLANEOUS REVENUE						
51-36-100	INTEREST EARNINGS	17,001	17,000	1,553	5,000	updated
51-36-200	BOND PROCEEDS	0	0	0	0	
51-36-300	OTHER FINANCING SOURCES	0	0	0	0	
51-36-800	DONATIONS	0	0	0	0	
51-36-810	IMPACT FEES	0	0	0	0	
51-36-820	AMERICAN RECOVERY ACT	0	0	0	0	
51-36-900	MISCELLANEOUS	0	0	0	0	
Total MISCELLANEOUS REVENUE:		17,001	17,000	1,553	5,000	0
TRANSFERS INTO WATER FUND						
51-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0	
51-39-200	USE 0F WATER RESERVE/PTIF BAL	0	298,599	0	298,784	use of reserve, to fund cap-ex
Total TRANSFERS INTO WATER FUND:		0	298,599	0	298,784	0

Account Number	Account Title	2025-26 Prior year YTD Actual 6/30/2026	2025-26 Budget Approved 6/30/2026	2026-27 Current year YTD Actual 8/31/2026	2026-27 Budget Approved 6/30/2027	2026-27 NOTES Proposed Budget 6/30/2026
WATER FUND EXPENDITURES						
51-40-110	SALARIES AND WAGES	16,086	16,086	0	16,610	
51-40-111	PERFORMANCE BONUS	0	0	0	0	
51-40-130	EMPLOYEE BENEFITS	0	0	0	0	
51-40-131	EMPLOYER TAXES	941	1,000	0	1,270	
51-40-132	INSUR BENEFITS	1,708	1,708	0	1,260	
51-40-133	URS CONTRIBUTIONS	2,283	2,830	0	2,660	
51-40-210	BOOKS/SUBSCRIP/MEMBERSHIPS	579	500	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	2,400	2,500	2,808	2,500	
51-40-250	EQUIP-SUPPLIES/MNTNCE	8,381	8,000	0	15,000	
51-40-255	VEHCILES-SUPPLIES/MNTNCE	0	0	0	0	
51-40-260	BLDGS/GROUNDS-SUPPLIES/MNTNCE	33,624	48,500	0	10,000	
51-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
51-40-270	UTILITIES	20,148	21,500	2,836	17,850	
51-40-280	TELEPHONE	1,212	1,500	150	2,520	
51-40-305	WATER COSTS	11,873	15,000	0	9,500	new state fees coming $500
51-40-310	PROFESS/TECHNICAL SERVICES	61,289	65,000	11,555	65,000	
51-40-315	OTHER SERVICES/WATER PROJECTS	0	0	0	0	DPH
51-40-320	ENGINEERING/WATER PROJECTS	0	0	0	40,000	
51-40-325	PROF & TECH SERVICES - LEGAL	1,323	2,000	0	3,150	
51-40-330	EDUCATION AND TRAINING	0	0	0	0	
51-40-475	SUPPLIES/WATER PROJECTS	0	0	0	0	
51-40-480	SPECIAL DEPARTMENT SUPPLIES	0	530	0	530	
51-40-490	WATER TESTS	10,157	12,600	953	12,600	
51-40-495	WATER TREATMENT SUPPLIES	46,756	47,000	0	50,000	media
51-40-510	INSURANCE AND SURETY BONDS	5,014	5,245	4,993	5,245	
51-40-515	WORKERS COMPENSATION INS	1,139	1,126	31	650	
51-40-610	MISCELLANEOUS SUPPLIES	0	500	0	525	
51-40-620	MISCELLANEOUS SERVICES	3,909	4,410	172	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	408,683	408,683	0	361,836	Crosstow Waterline, meters, lower dist line
51-40-810	DEBT SERVICE - PRINCIPAL	0	30,700	0	30,700	
51-40-820	DEBT SERVICE - INTEREST	0	0	0	0	
51-40-830	INFRASTRUCTURE REPLACEMENT	0	0	0	50,000	strive for 10% of expenses
51-40-999	LOSS ON DISPOSAL OF CAP ASSETS	0	0	0	0	
Total EXPENDITURES:		637,505	757,818	23,498	765,416	0
WATER FUND Revenue & Transfer Total:		**461,895**	**757,818**	**78,844**	**765,416**	**0**
WATER FUND Expenditure Total:		**637,505**	**757,818**	**23,498**	**765,416**	**0**
Net Total WATER FUND:		**-175,610**	**0**	**55,346**	**1,032,250**	**0**

		2025-26	2025-26	2026-27	2026-27	2026-27
		Prior year	Budget	Current year	Budget	NOTES
Account Number	Account Title	YTD Actual	Approved	YTD Actual	Approved	Proposed Budget
		6/30/2026	6/30/2026	8/31/2026	6/30/2027	6/30/2026
SEWER FUND REVENUE						
CHARGES FOR SERVICES						
52-34-100	SEWER SERVICES	298,125	297,948	55,628	327,743	
52-34-200	CONNECTION FEES	0	0	0	0	
Total CHARGES FOR SERVICES:		298,125	297,948	55,628	327,743	0
MISCELLANEOUS REVENUE						
52-36-100	INTEREST EARNINGS	30,614	26,000	5,251	25,000	
52-36-300	OTHER FINANCING SOURCES	0	0	0	0	
52-36-900	MISCELLANEOUS	2,252	2,252	750	0	
Total MISCELLANEOUS REVENUE:		32,867	28,252	6,001	25,000	0
TRANSFERS INTO SEWER FUND						
52-39-100	CONTRIBUTIONS - GENERAL FUND	0	0	0	0	
52-39-200	USE OF SEWER RESERVE/PTIF	0	17,273	0	431,000	use of reserve, to fund cap-ex
Total TRANSFERS INTO SEWER FUND:		0	17,273	0	431,000	0

		2025-26	2025-26	2026-27	2026-27	2026-27
		Prior year	Budget	Current year	Budget	NOTES
Account Number	Account Title	YTD Actual	Approved	YTD Actual	Approved	Proposed Budget
		6/30/2026	6/30/2026	8/31/2026	6/30/2027	6/30/2026
SEWER FUND EXPENDITURES						
52-40-110	SALARIES AND WAGES	14,211	15,500	512	20,830	
52-40-111	PERFORMANCE BONUS	0	0	0	0	
52-40-130	EMPLOYEE BENEFITS	0	200	0	200	
52-40-131	EMPLOYER TAXES	1,087	1,185	37	1,594	
52-40-132	INSUR BENEFITS	1,545	1,100	0	1,130	
52-40-133	URS CONTRIBUTIONS	2,625	2,500	0	3,333	
52-40-240	OFFICE SUPPLIES AND EXPENSE	0	120	0	120	
52-40-245	IT/ACCTG SOFTWARE SUPPORT	2,400	2,400	2,808	2,400	
52-40-250	EQUIP-SUPPLIES/MNTNCE	0	230	227	230	
52-40-265	VEHICLE LEASE PAYMENTS	0	0	0	0	
52-40-305	DISPOSAL COSTS	159,739	220,000	0	250,000	
52-40-310	PROFESS/TECHNICAL SERVICES	10,368	9,000	0	9,000	
52-40-320	ENGINEERING/SEWER PROJECTS	1,400	35,000	0	20,000	wildcat lot
52-40-330	EDUCATION AND TRAINING	0	525	275	250	
52-40-325	PROF & TECH SERVICES - LEGAL	25	1,000	0	1,000	
52-40-480	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	
52-40-510	INSURANCE AND SURETY BONDS	2,321	3,500	2,136	3,500	
52-40-515	WORKERS COMPENSATION INS	639	150	31	150	
52-40-610	MISCELLANEOUS SUPPLIES	0	300	0	300	
52-40-620	MISCELLANEOUS SERVICES	1,379	2,000	141	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	24,635	25,000	0	431,000	wildcat lot project
52-40-810	DEBT SERVICE - PRINCIPAL	0	0	0	0	
52-40-820	DEBT SERVICE - INTEREST	0	0	0	0	
52-40-830	INFRASTRUCTURE REPLACEMENT	0	0	0	12,943	target to save 10% expenses
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:		222,372	343,473	6,166	783,743	0
SEWER FUND Revenue & Transfers Total:		**330,991**	**343,473**	**61,629**	**783,743**	**0**
SEWER FUND Expenditure Total:		**222,372**	**343,473**	**6,166**	**783,743**	**0**
Net Total SEWER FUND:		**108,620**	**0**	**55,463**	**0**	**0**
NET "GRAND" TOTAL - ALL 4 FUNDS BUDGET MUST = Zero		**424,366**	**0**	**-110,473**	**0**	**0**

Combined Capital Project Budget / Account Balances - Summary by Fund

PROJECT BUDGET EXPENSE TOTALS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Future / Unknown date
Capital Projects Fund Plan	$ 1,218,545	$ 243,576	$ 3,015,000	$ 3,000,000	$ 3,030,000	$ -	$ -	$ -
Water	$ 458,294	$ 401,836	$ 40,000	$ 391,000	$ 40,000	$ 1,200,000	$ 40,000	$ 3,753,959
Sewer	$ 60,000	$ 451,000	$ 30,000	$ 234,000	$ 365,000	$ 388,000	$ -	$ 5,393,000
Total Spend	**$ 1,736,839**	**$ 1,096,412**	**$ 3,085,000**	**$ 3,625,000**	**$ 3,435,000**	**$ 1,588,000**	**$ 40,000**	

ACCOUNT BALANCES	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	$ 664,769	$ 1,598,095						
Water	$ 470,308	$ 231,605						
Sewer	$ 681,991	$ 782,969						

FY 2026 Capital Project Plan Summary

Capital Projects Fund - Projects	YTD: 6/30/2026	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	keypad, radon, floor cleaner
Tom Moore Historic Structure Stabilization*	$ 2,170	$ 25,000	Tom Moore Restroom Study
Community Center Roof Safety	$ 15,334	$ 15,500	completed
Marshals Office Security Cameras	$ 2,254	$ 13,000	
Alta Central Roof Safety	$ 18,256	$ 20,000	
New AMO Truck	$ 2,288	$ 2,500	completed
AMO Truck Radios	$ 37,249	$ 40,000	
Speed Trailer #3	$ 10,670	$ 12,000	purchased
Trailhead-Style Public Restroom 24/7*	$ -	$ 20,000	
Master Water and Sewer Plan	$ 545	$ 545	need to amend budget to push unspent funds forward
Total	**$ 100,000**	**$ 1,218,000**	

Water Fund - Projects	YTD: 6/30/2026	Budget	Status
Engineering	$ -	$ -	
Remote Water Meter Reading	$ 29	$ 40,000	
Cross Tow Water Line	$ 402,274	$ 408,683	
Master Water and Sewer Plan	$ 6,380	$ 9,611	need to amend budget to push unspent funds forward
Total	**$ 408,683**	**$ 458,294**	

Sewer Fund - Projects	YTD: 6/30/2026	Budget	Status
Engineering	$ 1,400	$ 35,000	
Sewer Line Extention (to ASL Cold Storage)	24,635	$ 25,000	
Total	**$ 26,035**	**$ 60,000**	

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

FY 2027 Capital Project Plan Summary

Capital Projects Fund - Projects	YTD: 8/31/2026	Budget	Status
Facilities Planning Phase 2	$ -	$ 100,000	Developing RFP, targeting project launch October 1
Tom Moore Historic Structure Stabilization*	$ -	$ 22,830	Developing RFP for design, targeting launch 10/1
Marshals Office Security Cameras	$ -	$ 10,746	
New AMO Truck	$ -	$ 60,000	
OLS Design Project (stairs, patio, trh restroom)	$ -	$ 50,000	Developing RFP for design, targeting launch 10/1
Total	**$ -**	**$ 243,576**	

Water Fund - Projects	YTD: 8/31/2026	Budget	Status
Engineering	$ -	$ 40,000	Hellgate Loop-survey complete by November 1
Remote Water Meter Reading	$ -	$ 39,971	
Cross Tow Water Line	$ -	$ 139,865	Resuming construction 8/17, complete by 9/7
Lower Alta Distribution Line	$ -	$ 182,000	Targeting construction beginning summer 2027
Total	**$ -**	**$ 401,836**	

Sewer Fund - Projects	YTD: 8/31/2026	Budget	Status
Engineering	$ -	$ 20,000	Wildcat Lot sage -survey complete by November 1. $20k approved in FY27 sewer budget.
Sewer Line Extension (to GG trailhead restroom)	$ -	$ 45,000	Sewer line installed, restroom construction underway
Sewer Line Replacment #1 GMD	-	$ 386,000	Targeting construction beginning summer 2027
Total	**$ -**	**$ 451,000**	

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

** $20k aproved in FY27 Sewer Fund budget, but not recorded in Cap-Ex plan. Noted for next update.*

Capital Projects Fund Plan

Fund Balance: August 31, 2026
$ 1,613,924

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 YTD	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY 2032 Budget
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		100,000					
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		22,830					
45-45-750	Community Center Roof Safety	15,334	15,500	(310)						
45-54-741	Marshals Office Security Cameras	2,254	13,000		10,746					
45-54-741	Alta Central Roof Safety	18,256	20,000							
45-54-742	New AMO Truck	2,288	2,500		60,000					
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	OLS Design Project (stairs, patio, trh restroom)	-	20,000		50,000					
	Total Projects	**100,000**	**1,218,545**	**(310)**	**243,576**	**3,015,000**	**3,000,000**	**3,030,000**	**-**	**-**

Budgeted Total 2026 - 2032 **10,507,121**

** 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: August 31, 2026
$ 233,858

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 YTD	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		39,971						
51-40-740	Cross Tow Water Line ($650k)	402,274	408,683		139,865						
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	**408,683**	**458,294**	**-**	**401,836**	**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: August 31, 2026
$ 790,695

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 YTD	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	35,000		20,000	30,000	30,000	30,000			
52-40-740	Sewer Line Extension (to ASL Cold Storage)	24,635	25,000								
52-40-740	Sewer Line Extension (to GG trailhead restroo	-			45,000						
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	**26,035**	**60,000**	**-**	**451,000**	**30,000**	**234,000**	**365,000**	**388,000**	**-**	**5,393,000**

** $20k aproved in FY27 Sewer Fund budget, but not recorded in Cap-Ex plan. Noted for next update.*
** Any items in red will be proposed, not approved.*

MINUTES
TOWN OF ALTA, PUBLIC HEARING FOR TRUTH IN TAXATION
Tuesday, August 11, 2026, 6:00 PM
Alta Post Office Building, 10351 E. Highway 210, Alta, Utah

ALTA TOWN COUNCIL PUBLIC HEARING

PRESENT:	Mayor Roger Bourke Councilmember Carolyn Anctil Councilmember Craig Heimark (Virtual) Councilmember Elise Morgan
STAFF PRESENT:	Chris Cawley, Town Manager Mike Morey, Town Marshal Jen Clancy, Town Clerk Molly Austin, Assistant Town Manager Brooke Boone, Deputy Town Clerk
ALSO PRESENT:	Polly Mclean, Legal Counsel
NOT PRESENT:	Councilmember Dan Schilling

1. **Call the public hearing to order**

Mayor Bourke called the August 11, 2026 Alta Town Council public hearing to order and asked if the town Clerk wanted to make any opening remarks.

Jen Clancy provided background on the Town's FY 2027 budget process, noting that the process began in early 2026 and included Budget Committee meetings and subsequent Council meetings regarding the proposed property tax rate and General Fund budget. Clancy stated that meeting materials and recordings had been made available online and that the Salt Lake County notice of proposed tax increases, along with the amended Property Tax Impact Schedule, had been provided to the public and posted at Town facilities. Clancy reported that the proposed FY 2027 General Fund budget was approximately $5 million and that the Town proposed increasing property tax revenue from approximately $412,000 to $505,000, an increase of $92,820, representing a 22.56% increase in property tax revenue. Clancy explained that property taxes were calculated using taxable value rather than market value and provided an example illustrating the effect of the proposed increase on a property with $1 million in taxable value. Mayor Bourke noted that the example represented an increase from approximately $800 to $1,000 in Town property taxes.

2. **Public Hearing to receive public comment on the proposed FY27 Interim General Fund Budget and the Town's intent to levy a tax rate that exceeds the Town of Alta's certified tax rate with a proposed tax rate of .000979 and associated revenue estimated at $505,000. The additional ad valorem tax revenue that will be generated each year by the proposed increase in the certified tax rate is $92,820. The reasons for the proposed tax increase, and the intended use of the additional ad valorem tax revenue is to support wage increases for the**

Town Employees, Facility related operating costs, support increase contributions to the Central Wasatch Commission, support service costs for the Alta Resort Shuttle program, implementation of a Civil Code Enforcement Program; COLA wage increases for Police personnel, staff the summer program; modernize Building Permit and Inspection applications; and ongoing maintenance and operating costs for Our Lady of the Snows Community Center. (More detailed information on the reasons are located in the Property Tax Impact Schedule found with the budget documents described below.)

Clancy explained the procedures for members of the public to provide comment during the hearing. Clancy then read the full agenda item as written above into the record.

Mark Haik requested and was granted additional time to provide public comment. Haik commented on the seven expenditures identified by the Town as intended uses of the additional property tax revenue, noting that several involved employee wage increases or cost-of-living adjustments. Haik stated that the proposed wage increases reflected the Town's historical position below market rates and the effects of inflation. Haik identified increased Central Wasatch Commission dues, the Alta Resort Shuttle, and staffing for the summer program as discretionary expenditures and encouraged the Town to prioritize spending on core municipal functions. Haik also commented on the Central Wasatch Commission, stating that they believed the organization did not provide sufficient direct benefit to real property taxpayers in Alta and that Town Council members and staff could access information regarding its activities without the Town paying membership dues. Haik further raised the issue of Town-owned facilities and stated that Friends of Alta had occupied Town facilities for many years without paying rent and that the Alta Center for the Arts should also pay market-rate costs for its use of Town property. Haik concluded by encouraging the Town to align its revenues and expenditures with market conditions and prioritize its core municipal responsibilities.

Mayor Bourke asked if anyone else in person or online wanted to make a public comment.

3. **Discussion and possible action to adopt Resolution 2026-R-27 adopting a final tax rate of .000979 with form PT-800**

Mayor Bourke stated that although they did not favor increasing taxes, they believed the proposed increase was necessary to support the Town's operations and that staff had developed the budget prudently. Mayor Bourke noted that the budget included approximately 3% for cost-of-living and salary increases, while inflation was approximately 3.5%, and characterized the adjustments as an effort to keep pace with costs rather than an excessive increase. Mayor Bourke acknowledged that expenditures such as the Town shuttle and Central Wasatch Commission contributions were discretionary but stated that the Council viewed them as desirable services. Carolyn Anctil asked about the order of the list of intended uses for the additional revenue. Clancy explained that the items had been listed according to their organization within the budget.

Anctil also noted that recent high-value property sales in the Town could potentially affect future property tax revenues as property values changed. Bourke and Cawley explained that, under the State's property tax system, increases in property values generally resulted in adjustments to the certified tax rate to maintain the same amount of revenue unless the Town pursued an increase through the Truth in Taxation process. Morgan stated that the proposed increase was intended to address rising costs for salaries, goods, services, and insurance and that the Town had historically used

Truth in Taxation periodically to catch up with increasing expenses. Morgan stated that the Town had intended to conduct the hearing the prior year and characterized the proposed increase as catching up with costs accumulated over several years. Heimark stated that increasing property tax revenue would also reduce the Town's budget risk, noting that the Town's reliance on sales tax revenue was high relative to property tax revenue and expressing concern that reduced snowfall in the prior year could affect sales tax collections. Heimark characterized the property tax increase as a prudent measure to reduce that risk.

MOTION: Elise Morgan motioned to adopt Resolution 2026-R-27 adopting a final tax rate of .000979 with form PT-800. Carolyn Anctil seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Heimark – yes, Councilmember Morgan – yes, Mayor Bourke – yes, Resolution 2026-R-27 was adopted.

RESULT: APPROVED

4. **<u>Discussion and possible action to adopt Resolution 2026-R-28 adopting the FY27 General Fund Budget</u>**

It was noted the previous conversation applied to this agenda item as well.

MOTION: Elise Morgan motioned to adopt Resolution 2026-R-28 adopting the FY27 General Fund Budget. Carolyn Anctil seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Heimark – yes, Councilmember Morgan – yes, Mayor Bourke – yes, Resolution 2026-R-28 was adopted.

RESULT: APPROVED

5. **<u>Motion to adjourn</u>**

MOTION: Mayor Bourke motioned to adjourn, and Carolyn Anctil seconded.

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

RESULT: APPROVED

Passed this 9th day of September, 2026

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Jen Clancy, Town Clerk

MINUTES
TOWN OF ALTA: COUNCIL MEETING & WORK SESSION
August 12, 2026, 3:00 PM
Alta Post Office Building, 10351 E. Highway 210, Alta, Utah

PRESENT: Mayor Roger Bourke
Councilmember Carolyn Anctil
Councilmember Craig Heimark
Councilmember Elise Morgan

STAFF PRESENT: Chris Cawley, Town Manager
Mike Morey, Town Marshal
Jen Clancy, Town Clerk
Molly Austin, Assistant Town Manager
Brooke Boone, Deputy Town Clerk

ALSO PRESENT: Polly McLean, Legal Counsel

NOT PRESENT: Councilmember Dan Schilling

ALTA TOWN COUNCIL WORK SESSION – 3:00 PM

1. **Call the work session to order**

00:00:00

Mayor Bourke called the work session of August 12, 2026 to order.

2. **Discussion regarding application by Shallow Shaft, LLC and Walter Krebsbach to Amend the Text of the Base Facility Zone Ordinance**

00:01:00

Andrina Hougham, representing the property owners, provided an overview of the property's history and the owners' efforts to work with Town staff and the Planning Commission on a redevelopment proposal for the Shallow Shaft and zoning text amendment for Zone C of the Base Facilities Zone. Hougham explained that the existing property had operated as a ski shop, restaurant, and apartment and had been closed since 2020. The proposed text amendment would create a definition for a "compact hotel facility" limited to Zone C of the Base Facility Zone and would allow guest rooms to include shared provisions for cooking. Hougham stated that the proposed language had been developed in consultation with Town staff and legal counsel and that the owners had incorporated feedback received from the Planning Commission and Town Council. Hougham also reviewed the room calculations using the definition of 600 square feet and proposed removing the specific eight-room limitation from the definition so that the property would remain subject to the Town's existing density requirements.

Hougham then reviewed the proposed retail component. Hougham stated that the owners understood the Council's preference for including retail space and proposed a 400-square-foot retail area. The proposal would preserve the Town Council's ability to waive the retail requirement in writing. Hougham noted that at the direction of the Town the proposed amendment would not require additional parking for a retail commercial service space of 400 square feet or less and included language allowing the Town or its delegate to waive the retail parking requirement in writing. Hougham explained that the current design included five parking spaces within the building's covered parking area. Under the requirements discussed, the hotel component would require one parking space for every eight guest rooms, and the employee housing would require one additional space. The proposed retail space would require two additional parking spaces if the full 400 square feet were subject to the applicable parking requirement, resulting in five required spaces under the proposal. Hougham stated that the property also had approximately two to three additional parking spaces outside the building, depending on whether vehicles were parked parallel to the road or into the hillside. Hougham therefore stated that the current design could accommodate the parking associated with the proposed retail space.

Hougham reported that the proposed redevelopment would relocate and reorient the building, increase the building coverage from approximately 44 percent for the existing development to approximately 51 percent, and include covered parking. Hougham described the proposed building as containing five hotel units, employee housing, a retail or café space, renewable energy features, avalanche-resistant construction, improved snow storage and runoff management, and accessibility features. The owners stated that the building was intended to operate as a lodging facility rather than a condominium and that the units would be rented rather than individually sold.

Cawley advised the Council that the remaining discussion focus on the individual components of the proposed text amendment and the reasons for either approving or rejecting each component so that the record would clearly establish the Council's legislative intent. Cawley explained that the Council had broad legislative authority to approve, modify, partially approve, or deny the proposed amendment. Regarding the lot size provisions, Cawley noted that the Zone C properties presented unique circumstances because of their small size and stated that the Council could consider the purpose of the Base Facility Zone in determining whether changes were appropriate. Cawley identified the proposed hotel use with cooking provisions as the more significant policy issue and recommended that the Council consider whether such a use should be limited to Zone C, whether small commercial properties could reasonably support standalone retail uses, and what precedent the amendment might establish. Cawley also stated that small retail spaces of 400 square feet or less were unlikely to create a significant parking impact and recommended that any waiver authority for the retail requirement remain with the Council. Cawley further explained that the Town was reviewing zoning compliance at existing lodging properties where rooms with kitchens may be operating as legal nonconforming uses or may require other measures to establish compliance.

The Council then discussed questions of consistency, precedent, and broader commercial policy. Carolyn Anctil expressed concern that allowing cooking facilities in a significant portion of the proposed hotel rooms would represent a substantive change from the existing conditions at other Base Facility Zone lodging properties and could establish a precedent. Hougham and Walter Krebsbach stated that the proposed amendment was limited specifically to Zone C and that similar kitchen facilities existed in other properties.

Cawley noted that the Town's strategic planning discussions had identified equality as a guiding principle and recommended that the Council discuss on the record whether the proposed use should be limited to Zone C. Craig Heimark expressed support for strengthening the Town's commercial core but stated that one-off zoning changes were difficult to evaluate without an updated General Plan. Heimark identified the distinction between the proposed lodging use and condominium ownership, the treatment of similar existing uses elsewhere in the Town, and the broader question of encouraging business development as issues requiring consideration.

Elise Morgan expressed appreciation for the owners' willingness to modify the proposal in response to Town feedback and stated that the proposed redevelopment appeared consistent with the purpose of the Base Facility Zone. Morgan also expressed support for allowing the owners flexibility regarding the retail component rather than requiring the Town to dictate their business plan.

Anctil stated that, although the owners had reported generally positive discussions with Council members, Anctil did not support the proposed redevelopment and expressed a preference for a restaurant and community gathering space at the Shallow Shaft property. The owners explained that they did not intend to rebuild a restaurant without a reasonable expectation that it could operate successfully and stated that, if the text amendment was not approved, they intended to remain within the existing footprint and develop the property as a hotel under the uses otherwise permitted by the Base Facility Zone. Mayor Bourke confirmed that understanding, and Hougham confirmed that the owners would tear down and rebuild within the existing footprint if the text amendment was not approved. The Council also discussed the proposed employee housing unit, including its size, occupancy, and access to natural light and egress. The owners stated that the employee housing would comply with the applicable code and indicated that they were willing to consider adjustments based on Council concerns.

3. **<u>Motion to adjourn</u>**

01:01:50

MOTION: Elise Morgan motioned to adjourn, and Carolyn Anctil seconded.

VOTE: All were in favor. The public hearing was adjourned.

RESULT: APPROVED

<u>ALTA TOWN COUNCIL MEETING – 4:00 PM</u>

1. **<u>Call the meeting to order</u>**

01:05:20

Mayor Bourke called the August 12, 2026 Alta Town Council meeting to order.

2. **<u>Citizen input</u>**

01:05:45

Brent Pratt, owner of Snowpine Lodge since 2011, addressed the Council regarding the challenges of investing and operating a lodging business in Alta and the potential sale of other properties in Town. Pratt described a long personal history with Alta and stated that the Snowpine Lodge investment had been substantially more costly than originally anticipated, resulting in significant debt and a need to generate revenue during both the winter and summer seasons. Pratt encouraged the Town to consider how its regulations and policies could support investment and redevelopment, particularly as properties such as the Peruvian Lodge and Rustler Lodge may become available for sale. Pratt stated that the visual aspects of the Shallow Shaft and Deep Powder House were negatively affecting both property owners and the Town and encouraged the Town to take a more proactive approach to redevelopment and resolve longstanding property issues.

Pratt compared Alta with other resort communities, including Snowbird and Park City, and stated that those communities benefited from greater critical mass, summer events, and coordination between lodging and recreational activities. Pratt said that Snowpine had experienced lower occupancy because Alta lacked the same level of marketing, events, and summer activities, and encouraged the Town to consider recurring events and other opportunities to increase year-round visitation. Pratt also discussed condominium hotel models, explaining that units could be individually owned while remaining available for hotel rental when the owners were not using them. Pratt stated that such a model could reduce the amount of equity required from a new investor and argued that, from the Town's perspective, a condominium hotel could operate similarly to a traditional hotel. Pratt encouraged the Town to consider greater flexibility in its regulations to make redevelopment and investment more financially feasible. Pratt also expressed concern that the relationship between the Town and property owners had not been balanced, citing restrictions on signage and exterior lighting at the Snowpine as examples. Pratt stated that Snowpine had paid substantial transient occupancy taxes since opening but had not generated a return on the owner's investment and encouraged the Town to view property owners as partners in maintaining a viable resort community.

Pratt further suggested that the Town consider opportunities associated with the Forest Service land exchange and potential additional commercial development at the base of Alta. Pratt concluded by emphasizing the importance of maintaining Alta's character while also creating sufficient economic activity to support businesses and attract future investment and said a town that doesn’t grow dies. Morgan asked Pratt to identify the properties Pratt had referenced as potentially coming up for sale. Pratt identified the Peruvian and stated that, following Anderson's passing, he expected the Rustler to become available within a few years. Pratt encouraged the Town to plan proactively for the future of those properties. Anctil expressed concern that increased growth could cause Alta to lose the characteristics that residents valued.

Mark Haik addressed the Council following the previous evening’s tax hearing and requested additional time to comment on the discussion in light of the length of Pratt’s comments. Haik expressed agreement with Pratt’s concerns regarding the Town’s relationship with property owners and also acknowledged Anctil’s preference for limiting growth. Haik suggested that Pratt be considered for appointment to the Capital Committee based on Pratt’s investment and development experience. Haik then discussed the Capital Committee’s upcoming work and the need to establish a financing strategy for the Town's anticipated capital projects. Haik noted that the committee's timeline was short given the goal of beginning expenditures in spring 2028 and recommended that Cawley prepare specific information for the committee's September 2 meeting and its discussions with Zions Bank. Haik recommended compiling an inventory of municipal water identified as legally available on the State of Utah's website, the sewer district map, permitted water diversion infrastructure throughout Town, the status of electronic water meters, and a complete inventory of assets that could potentially be pledged for financing. Haik also emphasized the importance of identifying the Town's water and sewer ratepayers when evaluating potential bond financing. Haik further raised questions regarding the relationship between the Town's 1976 water contract and sewer service extensions, stating that the contract did not determine eligibility for sewer service. Haik referenced prior discussions concerning the extension of sewer service to Heimark's property and stated that the 1976 water contract had become moot following subsequent water-related proceedings. Haik recommended that the Town determine in advance which attorneys or other experts would provide advice regarding water and sewer issues, including whether existing counsel or outside specialists would be consulted. Haik concluded by encouraging the Town to improve its preparation and planning for the capital financing process.

Margaret Bourke asked for clarification regarding the planned extension of the Cross Tow water line. Bourke noted that hydroseeding appeared to have already been completed and asked where additional construction associated with the water line extension was expected to occur.

3. **Insurance Renewal with Utah Local Governments Trust, Josh McKell**

01:33:30

Clancy introduced Josh McKell and noted their longstanding working relationship with the Town. McKell explained that the Utah Local Governments Trust was an interlocal government entity owned by its members and provided insurance coverage to approximately 91% of Utah's cities and towns. McKell reviewed the Town's workers' compensation, general liability, automobile, and property coverage. For workers' compensation, McKell reported that the Town had experienced no losses from 2021 through 2024 but had two claims during the 2025 policy year, including one significant claim. McKell explained that the 2025 loss had not yet affected the Town's experience modification rating but would be included in the following year's calculation. The Town's current experience modification rating was 0.85, which resulted in a premium discount. The workers' compensation premium increased due to changes in payroll and class-code rates. McKell explained that premiums were initially based on estimated payroll and were subsequently adjusted through an annual payroll audit based on actual payroll.

McKell reported that the Town's general liability and automobile losses remained favorable. Despite increased payroll, the Town's general liability premium was expected to decrease by approximately $1,400, and the automobile premium was expected to decrease by approximately $1,900. McKell explained that the Trust's actuarial models were updated annually and that favorable results could result in reduced premiums. The Town's property insurance premium increased by approximately 13%, primarily due to increased property claims and higher reinsurance costs, with approximately 3% attributed to inflation. McKell stated that the increase was not attributable to the Town's loss performance.

McKell concluded by commending the Town for its efforts to maintain safe operations, avoid losses and lawsuits, and protect its infrastructure.

4. **Presentation of the business License Study, Zions Public Finance**

01:44:40

Brooke Boone introduced a presentation on the Town's business license fee study conducted by Zions Public Finance. Boone explained that the study was intended to evaluate business and liquor license fees and related ordinances and resolutions. Boone noted that, under Utah Code § 10-1-203, business license fees could not be used to generate additional revenue and were limited to the Town's actual costs of processing, regulating, and providing services to businesses. The study therefore established the maximum fees that could legally be charged; it did not establish the fees that the Town Council would ultimately adopt. Boone stated that the Council retained discretion to set fees below the identified maximums. Boone also explained that the Town had selected Zions Public Finance through a request-for-proposals process and that the study considered base administrative costs, enhanced service fees, and disproportionate service fees.

Aaron Sanborn presented the study and explained that the base administrative fee was calculated from the direct staff time required to process a business license, including wages and benefits for the Town Clerk and Deputy Town Clerk, as well as applicable indirect costs, training, supplies, software, and the cost of conducting the study. The study calculated the administrative cost based on the estimated time required to process each license category. Sanborn explained that the study also considered enhanced services that the Town provided to certain businesses or areas. One such service was parking enforcement and patrol by the Marshal's Office. Based on information provided by Town staff, approximately two hours per day, or 720 hours annually, were spent patrolling designated parking areas. The associated annual cost was approximately $51,000. The study allocated portions of that cost to Alta Ski Area and hotels based on their respective shares of the parking areas being patrolled, while the remaining portion would continue to be supported by general tax revenues. Sanborn noted that the proposed fee structure was based on a prior study in which the parking fee was treated as a single annual fee per business operation rather than being assessed separately for multiple business entities within the same operation.

Sanborn also reviewed an enhanced service fee associated with short term rentals in the Peruvian Estates area. Town code required certain additional steps before a business license could be issued in that area, including documentation and notifications related to Interlodge from the Marshal's Office. The study estimated the staff time required to perform those additional services and calculated a corresponding fee that could be assessed to businesses seeking a license in Peruvian Estates. Sanborn then explained the methodology for calculating disproportionate service fees. The analysis compared the level of service provided to businesses with the baseline level of service provided to a single-family residence, using two years of Marshal's Office call data. The study identified an average of 14 calls involving 89 single-family residences, establishing the baseline service level. The analysis also determined the cost of a Marshal's Office response based on the portion of the department's budget attributable to responding to calls and the number of calls during the fiscal year. The resulting cost per call was calculated at approximately $232.84.

Sanborn explained that businesses were grouped by license category and their average calls for service were compared with the residential baseline. Based on the available data, hotels, daycare businesses, and the ski lift company were identified as having a disproportionate level of service compared with single-family residences. Other business categories either had no calls or remained below the baseline and therefore did not support a disproportionate service fee under the study methodology. Sanborn emphasized that the resulting amounts represented the maximum fees that could be charged and were not recommendations for the fees the Council should adopt.

Sanborn reviewed the resulting maximum fees by business and liquor license category. The proposed amounts differed from the Town's existing fees, with some categories increasing and others decreasing based on the time required to process the licenses and the applicable service impacts. Sanborn noted that the liquor license fees showed a significant decrease because the licensing process had become more streamlined since the previous analysis. The study had not evaluated liquor license processing in the 2021 fee study. Sanborn concluded that the figures represented the amounts necessary to recover 100% of the Town's calculated costs associated with business licensing and related services, while the Council would determine the actual fees to be adopted.

Jen Clancy thanked Sanborn for the business license fee study and clarified that the Town's current licensing approach for the ski area generally involved separate licenses by building. Clancy explained that staff had discussed moving toward a single business license for the ski area, provided the activities conducted at the various facilities were operating under the same registered business, which would simplify the licensing process for both the Town and the ski area. Clancy also noted that the amount identified in the study for the ski area did not represent the total amount currently paid because there were additional costs associated with the existing licensing structure. Boone clarified that businesses with liquor licenses would pay those fees in addition to the applicable business license fee.

Clancy explained that the study was one tool for the Town to use in evaluating its fee schedule and requested Council feedback on the types of options to include in a proposed fee update. Staff intended to provide a report and potential fee options at the next Council meeting so that any changes could be adopted in time for the upcoming business license cycle. Morgan recalled that the previous business license fee study had been completed in 2021 and that the Council had engaged in extensive discussion before establishing the current fees. Morgan requested that the next report include a comparison of the 2021 maximum fees, 2026 maximum fees, and current fees to provide context for the changes. Clancy agreed to provide either the prior report or a comparison table.

The Council discussed how businesses should be presented in the fee analysis. Anctil asked whether the report could identify the number and types of individual businesses within each category. Morgan preferred that the report provide the number of licenses in each category rather than identify individual businesses, to avoid introducing bias into the Council's consideration of the fee structure. Morgan and Clancy anticipated that the Council might need a work session to review the options, similar to the process used in 2021, when the Council considered different percentages of the maximum fees before providing direction.

Morey discussed the data used for the study and noted that the Town's existing systems were designed primarily to track Marshal's Office activities rather than conduct business license fee analyses. Morey stated that some information therefore involved staff estimates and anecdotal experience, including the amount of time the Marshal's Office spent proactively patrolling ski area parking lots. Morey emphasized the distinction between the regulatory function of a business license and services provided by the Town. Morey noted that although the Marshal's Office provided enhanced services in the ski area parking lots, the Town already had a separate agreement with the ski area under which the Town received parking in exchange for services. Morey offered to assist the Council and staff in evaluating these types of circumstances as the fee schedule was considered. Boone thanked Morey and Sarah McCloskey for their assistance with compiling the data for the study.

Morgan emphasized that the Council should consider the purpose of business license fees and the relationship between the costs of regulating businesses and the services provided by the Town rather than automatically adopting the maximum fees identified in the study. Morgan noted that the ski area presented particular challenges under a building-by-building licensing structure and supported treating the ski area as a single business when its activities were complementary.

Bourke summarized the discussion by confirming that business license fees could not generate additional revenue for the Town but also did not need to result in the Town subsidizing the licensing process. Clancy characterized the objective as finding an appropriate balance between those considerations and noted the complexity of accurately calculating the applicable costs. Morgan stated that categories where the study showed lower fees should be adjusted accordingly. Heimark indicated that they had questions regarding the study data but suggested discussing them directly with Sanborn rather than using Council meeting time for detailed questions. Sanborn agreed to a separate call with Heimark to review the information.

5. **<u>Alta Ski Area update, Mike Maughan</u>**

02:18:00

Mike Maughan wasn't present to give an update.

6. **<u>CAPITAL Committee Update</u>**

02:18:10

Chris Cawley provided an update on the Capital Committee and reported that the committee had held its first meeting, which primarily served as a refresher on the Town's capital improvement planning process following the end of the ski season. Cawley noted that the committee had another meeting scheduled for September 2 and had tentatively identified a date in late October, although the need for a regular meeting schedule was apparent. Cawley stated that the committee had discussed holding shorter, more frequent meetings. The September meeting was expected to focus on the sources of Town revenues and how those revenues relate to the services consumed by different users. Cawley noted that information and analysis from the business license fee study could be incorporated into that discussion.

Cawley stated that the committee's broader goal was to remain focused on potential funding options identified in the staff report. Cawley reported that the Town was making progress toward issuing a request for qualifications for a feasibility study related to a potential new Town building. Cawley also reported that staff had been working with UDOT to explore the feasibility and desirability of locating certain UDOT functions at the Town's site, noting that UDOT had historically maintained equipment at the site. Heimark stated that the first Capital Committee meeting had been productive and that the discussion had been efficient.

7. **Discussion and possible action to adopt Ordinance 2026-O-13 regarding fire restrictions and delegating authority to Town Manager**

02:21:00

Mayor Bourke introduced Ordinance 2026-O-13, which was intended to streamline the Town's process for implementing changes to fire restriction stages. Polly McLean explained that the ordinance updated the Town's existing fire restrictions to more closely align with Stage 1 restrictions and delegated authority to the Town Manager to elevate fire restrictions when specified conditions were met, including elevated restrictions in surrounding jurisdictions or consultation with the fire marshal. McLean also explained that the ordinance would allow the Town Manager to issue annual fireworks restrictions without requiring Council action each year. The ordinance retained the Council's authority to override or modify the Town Manager's determination.

Anctil raised a concern regarding the differing fire restrictions applicable to private property and nearby U.S. Forest Service land. Anctil reported that a cabin owner had questioned why fires were prohibited for private properties while campfires were permitted at a nearby Forest Service campground and expressed concern about the potential risk to private homes. McLean explained that the Town did not have jurisdiction over Forest Service land and attempted to maintain restrictions that were consistent with those imposed by the Forest Service.

Tyler Lintz, a Battalion Chief with Unified Fire Authority, explained that Forest Service campgrounds were subject to different restrictions because they were located on federal land. Lintz stated that the Forest Service considered designated campground fire rings to be lower risk because they were attended, had nearby water sources, and were located within established campgrounds. Lintz noted that similar jurisdictional differences existed in Brighton, where private property within or adjacent to Forest Service campgrounds remained subject to different fire restrictions. Cawley added that the Forest Service managed fire restrictions by geographic management units and that, at the time, no fire restrictions were in place on the Wasatch portion of the Forest Service land in the area. The Council acknowledged the jurisdictional differences but determined that the issue was separate from the ordinance under consideration.

MOTION: Elise Morgan motioned to adopt Ordinance 2026-O-13 as to form. Carolyn Anctil seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Heimark – yes, Councilmember Morgan – yes, Mayor Bourke – yes, Ordinance 2026-O-13 was approved.

RESULT: APPROVED

8. **Mayor's Report**

02:30:30

Mayor Bourke provided the Mayor's Report and recognized the recent deaths of two members of the Alta community, Bill Binger and Nick Besobrasov. Mayor Bourke described Binger's longstanding connections to Alta, including service as a postal clerk and Alta ski patroller, and noted Binger's publication, *Highway 210 to Alta*. Besobrasov, a Powder Ridge resident, was also recognized following their death in a traffic accident in Wyoming.

Mayor Bourke reported that a meeting with Senator John Curtis regarding Alta and Little Cottonwood Canyon remained a possibility following an earlier unsuccessful attempt to meet with the Senator. Mayor Bourke also commented on the absence of visible snow remaining in the surrounding mountains and connected the observation to broader changes in weather and wildfire conditions.

Mayor Bourke reported that Rocky Mountain Power was proceeding with plans to bury power lines in Alta to reduce wildfire ignition risk, but noted that excavation had resulted in several service disruptions. On June 27, excavation along the highway damaged a natural gas line, interrupting gas service throughout Town for approximately four hours. On August 4, continued excavation damaged fiber optic lines serving the Rustler and Snowpine. Mayor Bourke noted that the disruptions had affected residents and businesses, although emergency personnel responded to the incidents. Mayor Bourke discussed wildfire-related power reliability measures and noted that utilities were considering faster power shutoff settings to reduce the risk of wildfire ignition, while recognizing that such measures could increase the frequency of power outages and reliance on backup generators.

Mayor Bourke also reported on an August 5 meeting convened by Senator Kirk Cullimore regarding Little Cottonwood Canyon. Approximately 50 people attended, and Mayor Bourke stated that discussion of the gondola was limited while there was general support for improving and expanding bus service. Mayor Bourke reported that former Millcreek Mayor Jeff Silvestrini had volunteered to facilitate an ongoing group addressing Little Cottonwood Canyon issues, with meetings anticipated approximately twice per month. Mayor Bourke stated that the meeting had demonstrated increased legislative attention to the issue and that Mayor Bourke had invited Cullimore to visit Alta.

Heimark added that the meeting had taken approximately a year and a half to organize and stated that, despite initially having low expectations, the meeting had produced some positive direction. Heimark noted that more difficult issues had not yet been addressed but expressed support for Silvestrini's role as a facilitator or mediator and indicated that mediation could be beneficial.

Mayor Bourke reported that Bourke and Mike Maughan were scheduled to meet with representatives of UTA the following week to discuss winter bus service to Alta. Mayor Bourke stated that the goal was to explore service to both major base areas, including Goldminer's Daughter and Albion, with sufficient frequency to make the service useful to visitors and reduce parking demand. Anctil emphasized that the service should provide meaningful access rather than simply dropping passengers at the top of the driveway.

Mayor Bourke then provided the Mayor's astronomy report concerning the Artemis II flight path. Bourke explained the distinction between elliptical and hyperbolic orbital paths and used examples of light fixtures and conic sections to illustrate the concepts. Mayor Bourke described how the Artemis II spacecraft would travel from Earth toward the Moon, enter the Moon's sphere of influence, follow a hyperbolic path around the Moon, and return toward Earth, comparing the trajectory to the free-return path used by Apollo 13. Mayor Bourke also noted that similar hyperbolic trajectories could occur when celestial objects pass near Earth.

Mayor Bourke announced that the next Town Council meeting was scheduled for September 9 at 4:00 p.m.

9. **Approval of consent agenda:**
    - **July 8, 2026 Town Council Meeting Minutes**
    - **August Staff and Finance Reports**

02:42:25

MOTION: Elise Morgan motioned to approve the consent agenda for July 8, 2026. Carolyn Anctil seconded.

VOTE: All were in favor. The August 12, 2026 consent agenda was approved.

RESULT: APPROVED

10. **Questions regarding department reports**

02:42:50

Marshal Morey reported that the Marshal's Office is conducting a sexual assault investigation that was initiated in early August. Morey stated that the incident does not involve members of the Alta community and that there is no continuing danger or threat to the Alta community. Morey explained that the Marshal's Office is not releasing additional details at this time because doing so could compromise the investigation, affect the integrity of the case, expose the victim's information, or interfere with other agencies that may be assisting. Morey emphasized that the Marshal's Office has brought all appropriate resources to the investigation and will provide additional information when it can do so without compromising the case. Council Member Carolyn Anctil thanked Morey for confirming that there is no ongoing threat and noted that the Council should be informed if that changes. Morey asked for the Council and community's patience and confidence while the investigation proceeds.

Mark Haik noted that the draft minutes from the prior meeting appeared to contain a duplicated sentence regarding his comments about state-assessed properties. Haik asked staff to review the minutes and make the appropriate correction.

11. **New business**

02:47:25

Brooke Boone announced that the Town is seeking applicants for an administrative law judge and encouraged anyone interested or qualified to review the Request for Proposals on the Town of Alta website. McLean explained that the position requires an attorney licensed in Utah with knowledge of administrative law and the ability to fairly review appeals and apply the Town's code. Jen Clancy clarified that applications are due September 18, correcting a September 19 date that was inadvertently included in the staff report. Staff reported that they have received limited interest to date and expressed a desire to receive additional applications so the Town Council will have a choice among qualified candidates.

12. **<u>Discussion and possible action to commence a closed meeting to discuss a matter authorized by Utah Code section 52-4-205</u>**

No call for a closed meeting.

13. **<u>Motion to adjourn</u>**

02:49:00

MOTION: Carolyn Anctil motioned to adjourn, and Craig Heimark seconded.

VOTE: All in favor. The meeting was adjourned.

RESULT: APPROVED

Passed this 9th day of August, 2026

____
Jen Clancy, Town Clerk

Zions Public Finance, Inc

for

Town of Alta

Business License Fee Study

August 2026

ZPFI

Table of Contents

Executive Summary

Zions Public Finance, Inc. (ZPFI) was retained by the Town of Alta (Alta or the Town) to complete an analysis of business licensing costs to meet the requirements of Utah law as established by Utah Code Annotated §10-1-203. Utah law allows municipalities to license businesses for the purpose of regulation and revenue but places a maximum on the business license fees charged equal to the cost of services provided by the Town.

This study calculates the maximum business license fees allowable in Alta under current State law. The Town Council may choose a fee lower than the maximum fee. If less than the maximum allowable fees are charged, the difference between the fee and the cost to the Town must be covered through other revenue sources. Previously, the Alta Ski Area received a separate business license for each building. Moving forward, businesses, including the Alta Ski Area, may receive one business license for the entire business entity.

Factors the Town may want to consider as it establishes new business license fees include:

- Percentage change to current fees;
- Dollar amount of change in fees;
- Correlation between proposed fees and the actual cost of services contained in this study;
- Recognition of other revenues generated by some business types (such as sales tax, real property tax, personal property tax, municipal energy tax, transient room tax, etc.); and
- Comparative/competitive fees in neighboring cities and towns.

This study considers base administrative, disproportionate service costs, and enhanced services costs. When base costs, disproportionate costs, and enhanced service costs are added together, they represent the maximum amount the Town may charge for business licenses.

Category Changes

As part of this study, several changes to the business license categories have been proposed. These include:

- Combining all hotels into Category 1 – Hotels. This is recommended as the Town does not have any hotels with only 10-20 rooms. Category 2 will be left unused, in case the Town needs to use this in the future.
- Group all businesses providing a service as the main business operation into Category 4 – Services.
- Group all businesses with retail sales as the main business operation into Category 5 – Retail.

Base Administrative Fee

Base administrative costs include the common costs incurred by all types of businesses to register, oversee, maintain records, and regulate licensed businesses within the Town such as application, registration, issuance, etc. The base administrative costs are shown in **Table 1**.

Table 1: Base Administrative Fee

License Category	Per Minute Charge	Per License Charge	Total Base Administrative Cost
General Business License	$49.84	$25.45	$75.30

License Category	Per Minute Charge	Per License Charge	Total Base Administrative Cost
Liquor Licenses	$20.76	$25.45	$46.21

Source: ZPFI

Enhanced Service Fee

Alta provides enhanced service to the Alta Ski Area and hotels. The Town Marshals Office (Marshals) patrols the parking lots for these areas for approximately two hours each day to assist with parking problems and the general security of parked cars which may be left unattended for hours at a time. This Parking Enhanced Service Fee is detailed in **Table 2**.

Table 2: Parking Enhanced Service Fee

Business Category	Cost per Business (One-Time Fee)*
Cat. 1: Hotels	$804.66
Cat. 8: Ski Lift Company	$35,860.86
*The one-time fee is paid annually but is labeled as a “one-time” fee because it only applies to the first business license issued to entities with more than one business license in the same category, if a second license must be issued.	

Source: ZPFI

The Peruvian Estates area also received enhanced services due to the provisions contained in Town Code 3-1-5 (b). The costs for businesses in this area is detailed in **Table 3**.

Table 3: Peruvian Estates Enhanced Service Fee

Category	Amount
Personnel & Overhead Cost per Hour	$70.41
Personnel & Overhead Cost per Minute	$1.17
Minutes Spent per License	20
Peruvian Estates Enhanced Service Fee per License	$23.47

Source: ZPFI

Disproportionate Fee

There are two types of disproportionate service costs: disproportionate regulatory costs and disproportionate service call costs.

Disproportionate Regulatory Service Costs

Regulatory service costs occur when a business incurs additional regulatory costs (beyond the base costs) for inspections or other regulatory services. While Alta does have a law-enforcement shift exclusively for alcohol enforcement, the cost of this shift is completely covered by funds received from State programs.

Therefore, Alta does not have any disproportionate regulatory service costs that will be accounted for in this study.

Disproportionate Service Call Costs

Disproportionate service call costs include the cost of services for police calls above the base level of service multiplied by the cost per call. The base level of service is defined as the average annual level of service provided to single-family residences. Disproportionate service call costs are in addition to the base administrative cost for each business class.

The base level of services is calculated by taking calls for service for single-family residences for the past two years, averaging them, and dividing by the total number of residential units during that period.

The disproportionate fee for each business category is shown in **Table 4**, with the changes referenced at the beginning of this section.

TABLE 4: DISPROPORTIONATE SERVICE FEE

Business Category	Average Calls per Business	Disproportionate Calls per Business	Disproportionate Fee
Cat 1 - Hotels	15.00	14.843	$3,456.03
Cat 3 - Short-term Rental	0.00	0.000	$0.00
Cat 4 - Services	0.03	0.000	$0.00
Cat 5 - Retail	0.13	0.000	$0.00
Cat 6 - Restaurant/Cafeteria/Bar	0.00	0.000	$0.00
Cat 7 - Day Care Business	2.00	1.843	$429.06
Cat 8 - Ski Lift Company	14.42	14.259	$3,320.20
Cat 9 - Temporary Business	0.00	0.000	$0.00
Cat 10 - Non-Profit	0.00	0.000	$0.00

Source: ZPFI

Total Business License Cost

The total annual cost for a business license in Alta includes the base administrative, disproportionate service call costs, and enhanced service costs. The Town allows licensees to apply for multiple business licenses under the same business but will only be assessed an enhanced service charge for the first application, if applicable. The total business license cost identified in this business license fee study is the maximum amount the Town may charge for a business license.

TABLE 5: TOTAL BUSINESS LICENSE FEES

Business Category	Base Fee	Parking Enhanced Service Fee	Enhanced Service Fee	Disproportionate Fee	Maximum Allowable Fee
General Business License					
Cat 1 - Hotels	$75.30	$804.66		$3,456.03	$4,335.98
Cat 3 - Short-term Rental	$75.30			$0.00	$75.30
Cat 3 - Short-term Rental Peruvian Estates	$75.30		$23.47		$98.76

Business Category	Base Fee	Parking Enhanced Service Fee	Enhanced Service Fee	Disproportionate Fee	Maximum Allowable Fee
Cat 4 - Services	$75.30			$0.00	$75.30
Cat 5 - Retail	$75.30			$0.00	$75.30
Cat 6 - Restaurant/Cafeteria/Bar	$75.30			$0.00	$75.30
Cat 7 - Day Care Business	$75.30			$429.06	$504.36
Cat 8 - Ski Lift Company	$75.30	$35,860.86		$3,320.20	$39,256.36
Cat 9 - Temporary Business	$75.30			$0.00	$75.30
Cat 10 - Non-Profit	$75.30			$0.00	$75.30
		Liquor Licenses			
Single Event Permit	$46.21				$46.21
On Premise Beer License	$46.21				$46.21
Off-Premise Beer Retailer License	$46.21				$46.21
Restaurant Liquor License	$46.21				$46.21
Limited Restaurant License	$46.21				$46.21
Bar Establishment License	$46.21				$46.21
On-Premise Banquet License	$46.21				$46.21
Single Event Permit	$46.21				$46.21

Background

Zions Public Finance, Inc. ("ZPFI") was retained by the Town of Alta to complete an analysis of business licensing costs to meet the requirements of Utah law as established by Utah Code Annotated §10-1-203. The law states that "…the legislative body of a municipality may license for the purpose of regulation and revenue any business within the limits of the municipality and may regulate that business by ordinance." Additionally, the law states that "the amount of a fee shall be reasonably related to the costs of the municipal services provided by the municipality." In other words, business licensing fees charged may not exceed the amount necessary to reasonably regulate business activity, including the costs of disproportionate and enhanced levels of municipal services required by some business classes, geographic locations, etc.

Based on legislation passed in 2017, license fees for home occupation businesses may only be charged when the "combined offsite impact of the home-based business and the primary residential use materially exceeds the offsite impact of the primary residential use alone." This generally means that most home occupation businesses cannot be charged a license fee. The Legislature further amended the Code in 2018 to allow municipalities to charge a business license fee to home occupations that request a license when they otherwise would not be required to obtain one.

While this study calculates the maximum business license fees allowable under current State law, the Town Council may choose a lesser fee. If less than the maximum allowable fees are charged, the difference between the fee and the cost to the Town is made up through other revenue sources.

The Town's current business license fees are shown in **Table 6**. The fees listed are for the first license issued for a given business. If a business requires a second license, the fee would not include additional enhanced service fees or disproportionate fees.

Table 6: Current Business License Fees

Business Category	Current Fee (For first application)
General Business License	
Cat 1 - Hotel 20+ Rooms	$843.03
Cat 2 - Hotel 10-20 Rooms	$65.31*
Cat 3 - Short-term Rental	$65.31
Cat 4 - Personal Services	$65.31
Cat 5 - Retail	$92.06
Cat 6 - Restaurant/Cafeteria/Bar	$102.68
Cat 7 - Day Care Business	$65.31
Cat 8 - Ski Lift Company	$3,250.89
Cat 9 - Temporary Business	$50.00
Cat 10 - Non-Profit	$0.00
Liquor Licenses	
On Premise Beer License	$450.00
Off-Premise Beer Retailer License	$450.00
Restaurant Liquor License	$250.00
Limited Restaurant License	$200.00
Bar Establishment License	$450.00

Business Category	Current Fee (For first application)
On-Premise Banquet License	$450.00
Single Event Permit	$50.00
*This category will not be utilized moving forward as there are no hotels of this size in the Town	

Source: Town of Alta

Potential Code & Fee Schedule Changes

The Town's current business license code does well at establishing the process and requirements for business licensing. Through the process of completing this study, there are several alterations that the Town could consider to help improve the process.

- Multiple Licenses: Language should be added indicating that a business may receive one license per entity name, rather than for each business location.
- Business License Categories: There are three changes to the categories of licenses that the Town may want to consider. As these are in the fee schedule, there should not be a need
  - Remove the "Hotel 10-20 Rooms" category as there are no businesses in the Town that fit this classification. Instead the Town could simply have a "Hotels" category.
  - Group all services businesses together
  - Group all retail businesses together
- Peruvian Estates
  - The business license code does address the process to obtain a business license within the Peruvian Estates area. However, the Town may want to add language stating that the Town may charge a fee for this enhanced service.

Business Licensing Costs

Alta currently requires all commercial businesses to obtain a business license. This study considers the three categories of business licensing which, when added together, equal the maximum amount the Town may charge for business licenses. Specifically, these three categories include Base Administrative Costs, Disproportionate Costs (regulatory costs and services call costs); and Enhanced Service Costs. Each of these categories is explained in greater detail below.

Base Administrative Fee

Base administrative costs include the following standard labor costs: (i) business license application and registration process; (ii) issuance of license; (iii) collection of fees; (iv) maintenance of records; and (v) preparation of business reports and required verifications.

To estimate the base administrative costs of a business license, ZPFI's source of information has been the Town. Costs have been evaluated based on time spent by employees, wages and benefits for these employees, indirect costs, and department overhead such as supplies, computers, etc. Indirect costs include legislative, municipal building, non-departmental costs, and administration.

The base administrative costs associated with licensing a business is determined by analyzing both employee costs and the time spent by each employee on business licensing procedures. Considering these two factors, the cost for each step in obtaining a business license can be determined. Added together, these costs equal the base administrative costs to the Town for issuing a business license.

Employee Costs for Business Licensing

Direct business licensing costs include labor (wages & benefits) and department overhead costs (supplies, computers, etc.) for all personnel involved in issuing and overseeing business licenses.

The following Town employees are directly involved in business licensing:

- Deputy Town Clerk
- Town Clerk

A direct cost per minute was calculated for each employee involved in the business licensing process using the following method:

TABLE 7: COST PER MINUTE CALCULATIONS

Per Minute Cost	Calculation
Employee Labor Cost per Minute	(Salary +benefits)/employee total annual minutes worked
Department Overhead Cost per Minute (e.g., supplies, computers, etc.)	Department operations costs/total annual minutes worked
Direct Business License Cost per Minute	Employee labor cost per minute + department operations cost per minute

Source: ZPFI

Table 8 shows the direct labor cost per minute for all employees involved in business licensing. All figures used in calculating direct costs were provided by the Town.

TABLE 8: DIRECT LABOR COST PER MINUTE

Employee Title	Direct Cost per Hour	Direct Cost per Minute
Deputy Town Clerk	$42.82	$0.71
Town Clerk	$64.25	$1.07

Source: Town of Alta

Indirect Overhead Costs

The following indirect costs were calculated from the Town's budget as the fair share of costs to be allocated to the business licensing process. This is due to support from the departments listed below. These departments were selected because they provide support to the entire Town.

TABLE 9: TOTAL INDIRECT OVERHEAD COSTS

Department	Overhead Costs
Legislative	$23,950
Municipal Building	$100,977
Non-Departmental	$34,350
Administrative*	$468,791
Total	**$628,068**
*Administrative budget removes the direct costs for business licensing, so costs are not counted twice	

Source: Town of Alta Fiscal Year 2026 Amended Budget

Total indirect costs for the Town were divided between each full-time equivalent (FTE) employee to calculate an indirect cost per minute. As shown in the following table, indirect cost per minute per FTE is $0.31.

TABLE 10: INDIRECT COST PER MINUTE CALCULATION

Category	Amount
FTEs	16.50
Indirect Annual Cost per FTE	$38,064.75
Total Annual Hours Worked per FTE	2,080
Indirect Cost per Hour	$18.30
Indirect Cost per Minute	**$0.31**

Source: Town of Alta, ZPFI

Indirect Training Costs

There are also indirect costs within each department associated with business licensing. These indirect costs include a portion of staff time spent in staff meetings and training. A breakdown of this cost per minute for employees who participate in trainings directly associated with business licensing is given below.

TABLE 11: INDIRECT TRAINING COST PER MINUTE CALCULATION

Employee Title	Percent of Time	Cost per Minute
Deputy Town Clerk	2%	$0.01
Town Clerk	1%	$0.01

Source: Town of Alta, ZPFI

Summary of Direct and Indirect Costs per Minute

Each of these costs are added together, to create a total cost per minute, as shown in **Table 12**.

TABLE 12: SUMMARY OF DIRECT AND INDIRECT COSTS

Cost Category	Deputy Town Clerk	Town Clerk	Total
Direct Labor Cost	$0.71	$1.07	**$1.78**
Indirect Overhead Cost	$0.31	$0.31	**$0.62**
Indirect Training Cost	$0.01	$0.01	**$0.02**
Total Cost per Minute	**$1.04**	**$1.39**	**$2.43**

Source: Town of Alta, ZPFI

Town staff provided a breakdown of the minutes spent on processing license applications for each license category, as shown in **Table 13**. The process for new license applications and renewals is identical; therefore, the cost is the same for both new and renewal licenses.

TABLE 13: LICENSE PROCESSING TIME

License Category	Deputy Town Clerk Minutes	Town Clerk Minutes
General Business License	44	3
Liquor Licenses		
Single Event Permit	20	0

License Category	Deputy Town Clerk Minutes	Town Clerk Minutes
On Premise Beer License	20	0
Off-Premise Beer Retailer License	20	0
Restaurant Liquor License	20	0
Limited Restaurant License	20	0
Bar Establishment License	20	0
On-Premise Banquet License	20	0

Source: Town of Alta

To calculate the base license fee, the minutes each employee spends processing an application is multiplied by their cost per minute.

License Category	Per Minute Charge
General Business License	$49.84
Liquor Licenses	
Single Event Permit	$20.76
On Premise Beer License	$20.76
Off-Premise Beer Retailer License	$20.76
Restaurant Liquor License	$20.76
Limited Restaurant License	$20.76
Bar Establishment License	$20.76
On-Premise Banquet License	$20.76

Source: ZPFI

Supply and Study Costs

In addition to the direct and indirect costs, the Town has identified supplies that are utilized to directly support the business licensing program. The cost of the business license study may also be included. These costs are divided by the annual number of business licenses processed, leading to a charge of $25.45 per license, as detailed in **Table 14**.

Table 14: Supply and Study Costs

Cost Category	Amount
Total Annual Supply Cost	$8.74
Total Annual Study Cost	$16.71
Total Number of Licenses	155
Per License Charge	**$25.45**

Source: Town of Alta, ZPFI

Total Base Administrative Fee Calculation

To calculate the total Base Administrative Fee, the per minute charge is added to the supply and study cost per license. This fee is the base fee that is charged to all businesses in the Town. Due to changing processes for approving liquor licenses, all liquor licenses will be annual licenses.

TABLE 15: BASE ADMINISTRATIVE FEE COST

License Category	Per Minute Charge	Per License Charge	Total Base Administrative Fee
General Business License	$49.84	$25.45	$75.30
Liquor Licenses			
Single Event Permit	$20.76	$25.45	$46.21
On Premise Beer License	$20.76	$25.45	$46.21
Off-Premise Beer Retailer License	$20.76	$25.45	$46.21
Restaurant Liquor License	$20.76	$25.45	$46.21
Limited Restaurant License	$20.76	$25.45	$46.21
Bar Establishment License	$20.76	$25.45	$46.21
On-Premise Banquet License	$20.76	$25.45	$46.21

Source: ZPFI

Enhanced Service Fee

The next element in calculating the total license fee is the Enhanced Service Fee. Enhanced service levels reflect a higher level of service provided by the Town for a specific portion of the business community, whether it is business class, business location, etc. Municipalities are allowed under Utah Code to collect a fee reasonably related to the cost of the following municipal services:

- Police
- Fire/EMS
- Storm Water Runoff
- Traffic Control
- Parking
- Transportation
- Beautification
- Snow Removal

Examples of enhanced service levels include more landscaping, hanging baskets, more or higher quality signage, increased police patrols (i.e., visible police presence), more frequent snow removal, etc. Generally, these types of services are increased in a particular geographic section of the Town, such as downtown or the town center of a resort community, but they may also be specific to a particular type of business class, the number of employees in a company, etc.

Parking Enhanced Service Fee

The Town may charge an additional fee to several businesses that receive enhanced services for parking. The Marshal's Office patrols these areas for an average of two hours a day. This is done to assist with parking problems and the general security of parked cars which may be left unattended for hours at a time. Based on the Town's calculations, the Alta Ski Area accounts for 71% of the total parking area, and the other hotels would account for 8%. The remaining 21% is not directly attributable to a specific business and would not be charged to businesses.

TABLE 16: PARKING ENHANCED SERVICE FEE CALCULATION

Category	Amount
Annual Hours Patrolled	720
Personnel & Overhead Cost per Hour	$70.41*
Total Annual Cost	$50,693.36
Alta Ski Area Share of Patrolled Parking	71%

Category	Amount
Alta Ski Area Share of Cost	$35,860.86
Hotels Share of Patrolled Parking	8%
Hotels Share of Cost	$4,023.28
*A prior study did not include benefits in the labor costs, but this has been included in this study	

Source: Town of Alta, ZPFI

The following table shows the cost per business for the Parking Enhanced Service Fee.

TABLE 17: PARKING ENHANCED SERVICE FEE

Business Category	Cost per Business (One-Time Fee)*
Cat. 1: Hotels	$804.66**
Cat. 8: Ski Lift Company	$35,860.86
*The one-time fee is paid annually but is labeled as a "one-time" fee because it only applies to the first business license issued to entities with more than one business license in the same category.	
**The Hotels Share of Cost is divided among the 5 businesses in the category	

Source: Town of Alta, ZPFI

Peruvian Estates Enhanced Service Fee

Because of a lack of on-site management, the Town also provides enhanced services to the Peruvian Estates area of town. This service relates to the Town's interlodge avalanche system. Town Code states that for a business license to be issued in this area the following requirements must be met:

> *"A letter from the town marshal confirming that the dwelling can be connected to the town "interlodge" avalanche warning system, that the dwelling has posted the necessary avalanche warnings to all occupants, and that the town marshal has met with and discussed "interlodge" procedures with the owner and the caretaker."*[1]

The Town Marshal's Office has been tasked with conducting these services. The following table shows the calculations for these services.

TABLE 18: PERUVIAN ESTATES ENHANCED SERVICE FEE

Category	Amount
Marshal's Office Personnel & Overhead Cost per Hour	$70.41
Marshal's Office Personnel & Overhead Cost per Minute	$1.17
Minutes Spent per License	20
Peruvian Estates Enhanced Service Fee per License	$23.47

Source: Town of Alta, ZPFI

Disproportionate Fee

Disproportionate service costs include the additional costs which some businesses incur because of: 1) additional regulatory services provided, such as inspections; and 2) responses to service calls compared to the base level of service. There are, therefore, two types of disproportionate service costs: 1) disproportionate regulatory service costs; and 2) disproportionate service call costs.

[1] Town of Alta Town Code Section 3-1-5 (B)(2)

Disproportionate regulatory service costs include the cost of services for business-related paperwork, administrative oversight, special regulations, and inspections that are in addition to the services common to all businesses included in the base administrative cost. For example, additional regulatory services are required by some classes of businesses such as day-cares, assisted living, and other special care facilities.

Disproportionate service call costs include the cost of services for police calls above the base level of service provided by these departments. To identify disproportionate service levels, ZPFI has interviewed Town officials and service providers and has obtained data regarding Alta Central /Dispatch calls for service from the Town. Businesses create demand for additional police services by conducting business within the Town boundary. Police calls for service in this study are allocated to the business associated with the address where the police record the incident. While calls may not always be attributable to actual paying customers of the business, the business creates a need for additional services by bringing additional people, whether customers or not, to their business location and into the Town.

According to Utah Code Annotated §10-1-203(5)(c)(i), "Before the governing body of a municipality imposes a license fee on a business that causes disproportionate costs of municipal services under Subsection (5)(a)(i)(C)(I), the legislative body of the municipality shall adopt an ordinance defining for purposes of the [fee] tax under Subsection (5)(a)(i)(C)(I) the costs that constitute disproportionate costs and the amounts that are reasonably related to the costs of the municipal services provided by the municipality."

Cities are allowed under Utah Code to collect disproportionate business licensing fees for the following municipal services:

- Police
- Fire/EMS
- Storm Water Runoff
- Traffic Control
- Parking
- Transportation
- Beautification
- Snow Removal

Alta will only consider disproportionate police services in this study. Therefore, disproportionate services rendered may include police calls for service and business-related paperwork, administrative oversight, special regulations, inspections, calls for service, and other services performed for specific types of businesses. To calculate disproportionate costs, the base level of service for police must first be established. There are two types of disproportionate costs appropriate to this study – disproportionate regulatory costs and disproportionate police call costs.

Disproportionate Regulatory Fee

Regulatory service costs occur when a business incurs additional regulatory costs (beyond the base costs) for inspections or other regulatory services. While Alta does have a law-enforcement shift exclusively for alcohol enforcement, the cost of this shift is completely covered by funds received from State programs.

Alta does not have any disproportionate regulatory costs which will be accounted for in this study.

Disproportionate Service Call Fee

Disproportionate service call costs include the cost of services for police calls above the base level of service provided by police. The base level of service is the average level of Alta Central/ Dispatch service calls to owner-occupied residences. Calls for police services were obtained from the Town of Alta for the 2-year period from July 2024 to June 2026. The call data was then analyzed to calculate the number of calls to owner-occupied residential units. The number of calls to owner-occupied single-family residential units was averaged over the 2-year period. The average annual number of calls to residential units was then divided by the total number of residential units to determine the base level of service calls for police. This per unit base level of service is referred to as the base level service call ratio. The disproportionate service call costs are calculated by multiplying the average level of police calls for each business type above the base level service call ratios by the cost per call for police services.

The annual base level service call ratio for police calls was determined to be an average of 0.15730 calls per residence per year.

TABLE 19: BASE LEVEL SERVICE RATIO

Category	Amount
Residential Calls for Service – 2-year Annual Average	14
Single-Family Residential Units	89
Base Calls per Residential Unit	0.15730

Source: Town of Alta, ZPFI

Police costs per call were determined by taking the budget amount for police services and dividing that number by the total number of police calls for service within the Town (traffic calls included). The Town Marshal has confirmed that only about 11.62% of costs included in the budget amount are directly related to service calls. Therefore, only this percentage of the budget is used to calculate the cost per call.

TABLE 20: MARSHAL'S OFFICE COST PER CALL

Category	Amount
Fiscal Year 2026 Amended Budget	$1,717,133
Calculated Percentage of Time Spent Responding to Calls	11.62%
Allocated Budget	$199,547
Fiscal Year 2026 Police Calls (all calls)	857
Cost per Call	**$232.84**

Source: Town of Alta, ZPFI

The average annual police service call ratio per business in each business class was calculated by dividing the average annual number of calls in each business class by the total number of businesses in the business class. Service call ratios for businesses that are higher than the base level of service call ratio are considered disproportionate. To calculate the disproportionate service call ratio, the base level of service ratio was subtracted from the average calls per commercial business class.

The following table summarizes the disproportionate police service call costs by business class in Alta. The average residential calls per unit is subtracted from the average number of police calls per business type to calculate the disproportionate police calls per business type. The number of disproportionate calls, by business type, is then multiplied by the cost per call to arrive at the disproportionate cost per business type.

TABLE 21: DISPROPORTIONATE SERVICE FEE CALCULATION

Business Category	Average Calls per Business	Disproportionate Calls per Business	Disproportionate Fee
Cat 1 - Hotels	15.00	14.843	$3,456.03
Cat 2 - *			
Cat 3 - Short-term Rental	0.00	0.000	$0.00
Cat 4 – Services	0.03	0.000	$0.00
Cat 5 - Retail	0.13	0.000	$0.00
Cat 6 - Restaurant/Cafeteria/Bar	0.00	0.000	$0.00
Cat 7 - Day Care Business	2.00	1.843	$429.06
Cat 8 - Ski Lift Company	14.42	14.259	$3,320.20
Cat 9 - Temporary Business	0.00	0.000	$0.00
Cat 10 - Non-Profit	0.00	0.000	$0.00
*Category 2 was used for hotels between 10-20 rooms. However, no hotels exist within this category, so it is not being used in this study, but is kept in case a future category is needed			

Source: Town of Alta, ZPFI

Total Business License Cost

The total annual cost for a business license in Alta includes the base administrative, disproportionate service call costs, and enhanced service costs. The Town allows licensees to apply for multiple business licenses under the same business but will only assess an enhanced service charge for the first application, if applicable. All following applications under the same licensee name will only be charged for the base administrative and the disproportionate service fee. The total business license cost identified in this business license fee study is the maximum amount the Town may charge for a business license.

Table 22 shows the maximum business license fee a business could be charged for its first application. Subsequent applications for the same business would just be charged the base fee.

TABLE 22: TOTAL BUSINESS LICENSE FEE

Business Category	Base Fee	Parking Enhanced Service Fee	Enhanced Service Fee	Disproportionate Fee	Maximum Allowable Fee
General Business License					
Cat 1 - Hotels	$75.30	$804.66		$3,456.03	$4,335.98
Cat 3 - Short-term Rental	$75.30			$0.00	$75.30
Cat 3 - Short-term Rental Peruvian Estates	$75.30		$23.47		$98.76
Cat 4 - Services	$75.30			$0.00	$75.30
Cat 5 - Retail	$75.30			$0.00	$75.30
Cat 6 - Restaurant/Cafeteria/Bar	$75.30			$0.00	$75.30

Business Category	Base Fee	Parking Enhanced Service Fee	Enhanced Service Fee	Disproportionate Fee	Maximum Allowable Fee
Cat 7 - Day Care Business	$75.30			$429.06	$504.36
Cat 8 - Ski Lift Company	$75.30	$35,860.86		$3,320.20	$39,256.36
Cat 9 - Temporary Business	$75.30			$0.00	$75.30
Cat 10 - Non-Profit	$75.30			$0.00	$75.30
Liquor Licenses					
Single Event Permit	$46.21				$46.21
On Premise Beer License	$46.21				$46.21
Off-Premise Beer Retailer License	$46.21				$46.21
Restaurant Liquor License	$46.21				$46.21
Limited Restaurant License	$46.21				$46.21
Bar Establishment License	$46.21				$46.21
On-Premise Banquet License	$46.21				$46.21
Single Event Permit	$46.21				$46.21

Source: Town of Alta, ZPFI

Change from Current Fees

The following table compares the current fees and the maximum fee calculated by the study.

Table 23: Current vs. Calculated Fee Comparison

Business Category	Current Fee	Calculated Fee	% Change
General Business License			
Cat 1 - Hotels	$843.03	$4,335.98	438.19%
Cat 3 - Short-term Rental	$65.31	$75.30	15.29%
Cat 3 - Short-term Rental Peruvian Estates	$65.31	$98.76	51.22%
Cat 4 - Services	$65.31	$75.30	15.29%
Cat 5 - Retail	$92.06	$75.30	-18.21%
Cat 6 - Restaurant/Cafeteria/Bar	$102.68	$75.30	-26.67%
Cat 7 - Day Care Business	$65.31	$504.36	672.25%
Cat 8 - Ski Lift Company*	$8,204.64	$39,256.36	378.47%
Cat 9 - Temporary Business	$50.00	$75.30	50.59%
Cat 10 - Non-Profit	$0.00	$75.30	(No current fee)
Liquor Licenses			
On Premise Beer License	$450.00	$46.21	-89.73%

Business Category	Current Fee	Calculated Fee	% Change
Off-Premise Beer Retailer License	$450.00	$46.21	-89.73%
Restaurant Liquor License	$250.00	$46.21	-81.52%
Limited Restaurant License	$200.00	$46.21	-76.89%
Bar Establishment License	$450.00	$46.21	-89.73%
On-Premise Banquet License	$450.00	$46.21	-89.73%
Single Event Permit	$50.00	$46.21	-7.58%
*The shown current fee is based on all licenses issued for the Alta Ski Area			

Source: Town of Alta, ZPFI

Revenue Estimates

The following calculation assumes the following:

- The Town adopts the full business license fees as calculated in the study

Under these assumptions, the Town would see increases in the total revenue from business licenses, as shown in **Table 24**.

TABLE 24: PROJECTED BUSINESS LICENSING REVENUE

Fiscal Year	Revenue
2024-25 Actual	$26,405
2025-26 Amended Budget	$27,350
2026-27 Projected from Study	$71,641

Source: Town of Alta, ZPFI

License Fee Comparison

Comparisons with other similar communities are helpful for benchmarking the Town's potential fees. However, caution is needed as different communities will follow different processes than the Town and the fees are not always easily comparable. The listed fee for the Town is if the maximum calculated fee were adopted.

TABLE 25: COMPARABLE BUSINESS LICENSE FEES

Category	Maximum Alta	Brighton	Brian Head	Park City	Midway
Cat 1 - Hotels	$4,537.14	$150 + $6 per employee	$151 + $536 per cabin or $197 per condo	$149 + $28.74 per bedroom	$5 per unit (max of $400)
Cat 3 - Short-term Rental	$75.30	$150 + $6 per employee	$151 + $536 per cabin or $197 per condo	$149 + $28.74 per bedroom	$130
Cat 3 - Short-term Rental Peruvian Estates	$98.76	$150 + $6 per employee	$151 + $536 per cabin or $197 per condo	$149 + $28.74 per bedroom	$130

Category	Maximum Alta	Brighton	Brian Head	Park City	Midway
Cat 4 - Personal Service	$75.30	$150 + $6 per employee	$108	$149 + $0.22 per sq ft	$100
Cat 5 - Retail and General Services.	$75.30	$150 + $6 per employee	$108	$149 + $0.84 per sq ft	$300
Cat 6 - Restaurant/Cafeteria/Bar	$75.30	$150 + $6 per employee	$108	$149 + $0.33 per sq ft	$175
Cat 7 - Day Care Business	$504.36	$150 + $6 per employee	$108	$149 + $3.75 per employee	$100
Cat 8 - Ski Lift Company	$39,256.36	$150 + $6 per employee	$108	$149 + $0.26 per skier day	N/A
Cat 9 - Temporary Business	$75.30	$150 + $6 per employee	$108	$149	$100
Cat 10 - Non-Profit	$75.30	$150 + $6 per employee	$108	$149	$100
Liquor Licenses	$46.21	$392	$100	$186	$500

Source: Fee schedules of individual cities

TABLE 26: COMPARABLE BUSINESS LICENSE FEES

Category	Maximum Alta	Sandy	Cottonwood Heights	Ogden	Heber
Cat 1 - Hotels	$4,537.14	$170 +$14 per room	$170	$83	$66.75 + $9.75/room
Cat 3 - Short-term Rental	$75.30	$150 + $6 per employee	$151 + $536 per cabin or $197 per condo	$149 + $28.74 per bedroom	$130
Cat 3 - Short-term Rental Peruvian Estates	$98.76	$150 + $6 per employee	$151 + $536 per cabin or $197 per condo	$149 + $28.74 per bedroom	$130
Cat 4 - Personal Service	$75.30	$170	$602	$83	$51.50
Cat 5 - Retail and General Services.	$75.30	$170	$1,037 + $8.75 per employee	$83	$51.50
Cat 6 - Restaurant/Cafeteria/Bar	$75.30	$170	$630	$225	$349.50
Cat 7 - Day Care Business	$504.36	$170	$785	$91	$51.50
Cat 8 - Ski Lift Company	$39,256.36	N/A	N/A	N/A	N/A
Cat 9 - Temporary Business	$75.30	$170	$80	$83	$97.75
Cat 10 - Non-Profit	$75.30	$170	$170	$83	$25.75
Liquor Licenses	$46.21	$379	$443	$228	$191.30

Source: Fee schedules of individual cities

BUSINESS LICENSE FEES

2026 Business License Study

September 9, 2026, Work Session

Considerations

What to think about as you consider what fee to charge

- The relationship between the current fee and new fee
  - Consider dollar changes and percent changes
  - Where the Town isn't charging the max, you could consider annual incremental increases – ie steps towards the max

- Recognition of revenues generated by businesses and recent increases to taxes
  - Sales tax revenue from business entities
    - 2.1M which was ~60% of GF revenue
  - Property Tax Increase ($505k FY27)
  - Adoption of the 1% Transient Room Tax (effective 10/26)

- Comparative fees for similar business types in neighboring towns

Considerations continued

Additional considerations (from AMO) when establishing business license fees:

- The AMO's EFORCE software data provided to Zions: The data generated was filtered for service calls at licensed businesses, not all AMO calls.
- Baseline staffing: AMO generally operates with one deputy and one dispatcher; additional deputy coverage is provided Fridays and Saturdays during peak demand.
- Licensing vs. services: The base business license fee reflects the cost of regulation. Enhanced service fees and/or disproportionate fees are related and can be considered separately.
- Service call impact: Evaluates both frequency and impact on AMO response readiness—a high-frequency, short-duration call may have less operational impact than a rare call that ties up an officer for an extended period.
- Shared responsibility: Lodging and ski area operations generate higher call volumes but also generate most of the sales tax revenue supporting AMO services. Reciprocal service agreements also exist where appropriate. An example of this is an agreement between the Alta Ski Lifts Co. and the town to enforce municipal parking violations in the Albion and Wildcat Parking Lots. In exchange, a large amount of land in the Ski Area Special Use Permit Area is made available to residents and lodging guests for permitted overnight and day use parking.

Category Changes

The following category descriptions have been revised for clarity and brevity.

- **Hotels:** We have removed category 2 as there are no hotels with less than 20 rooms. We propose one hotel category moving forward.

- **Services:** Category 4 listed out services individually, we propose to put all services under this category.

- **Retail:** Category 5 included general services. We propose to remove services and kept the category as retail.

Remove “second+” application option in fee schedule

- “Second+” applications only affect the Alta Ski Area at this time. The option was implemented so that disproportionate and enhanced service fees were only charged for the first application (ie once). In the past, the ski area applied for a license for each building.
- If approved, we propose the Alta Ski Area apply for one business license to cover all business activities conducted under the same entity registered with the State of Utah.

2021 Vs. 2026

SUMMARY TABLE	Maximum from 2021 Study		Adopted Fees from 2021*		Maximum from 2026 Study		% Change 2021 Adopted vs Max 2026
Cat. 1: Hotels ~~>20 rooms~~	$	2,405.61	$	843.03	$	4,335.98	514%
~~Cat. 2: Hotels 10-20 rooms~~	~~$~~	~~65.31~~	~~$~~	~~65.31~~	~~$~~	~~75.30~~	115%
Cat. 3: Lodging <10 rooms	$	65.31	$	65.31	$	75.30	115%
Cat. 4: ~~Prop. Management, Transportation, Business & Personal~~ Services	$	65.31	$	65.31	$	75.30	115%
Cat. 5: Retail ~~& General Services~~	$	92.06	$	92.06	$	75.30	82%
Cat. 6: Restaurant/Cafeteria/Bar	$	102.68	$	102.68	$	75.30	73%
Cat. 7: Day Care Business	$	65.31	$	65.31	$	504.36	772%
Cat. 8: Ski Lift Company	$	9,285.22	$	3,250.89	$	39,256.36	479%
"Second+" Application	$	2,830.72	$	990.75			
Cat. 9: Temporary	$	65.31	$	50.00	$	75.30	151%
Cat. 10: Non-Profit	$	65.31	$	-	$	75.30	
On Premise Beer License			$	450.00	$	46.21	10%
Off-Premise Beer Retailer License			$	450.00	$	46.21	10%
Restaurant Liquor License			$	250.00	$	46.21	18%
Limited Restaurant License			$	200.00	$	46.21	23%
Bar Establishment License			$	450.00	$	46.21	10%
On-Premise Banquet License			$	450.00	$	46.21	10%
Single Event Permit			$	50.00	$	46.21	92%

- The fees adopted in Cat 1 and Cat 8 in 2021 = 35% of max
- All other categories were set at 100% of max
- The Ski Lift Company had 5 "Second+" applications for a total payment of $8,204 in FY26
- The 2021 Study did not include alcohol licenses

Revenue: Current Vs. Maximum

Current Fee Structure vs. Maximum Fees Allowed

FY 2026 Total Revenue Generated
$25,499.27

Business Class	Current fee	Units	FY26 Revenue
Cat. 1: Hotels >20 rooms	$ 802.34	5	$ 4,011.70
Cat. 3: Lodging <10 rooms	$ 65.31	57	$ 3,722.67
Cat. 4: Property mgmt. & services	$ 65.31	29	$ 1,893.99
Cat. 5: Retail & general services	$ 92.06	10	$ 920.60
Cat. 6: Restaurant / cafeteria / bar	$ 102.68	2	$ 205.36
Cat. 7: Day care business	$ 65.31	1	$ 65.31
Cat. 8: Ski lift company	$ 8,204.64	1	$ 8,204.64
Cat. 9: Temporary	$ 50.00	5	$ 250.00
Cat. 10: Non-profit	$ -	4	$ -
Current Business License Revenue		**114**	**$ 19,274.27**
Alcohol Revenue		**22**	**$ 6,225.00**
TOTAL		**136**	**$ 25,499.27**

Study Maximum Estimated Revenue
$70,514.34

Business Class	Current fee	Units	Estimated Max Revenue
Cat. 1: Hotels ~~>20 rooms~~	$ 4,335.99	5	$ 21,679.95
Cat. 3: Lodging <10 rooms	$ 75.30	57	$ 4,292.10
Cat. 4: Property mgmt. & services	$ 75.30	29	$ 2,183.70
Cat. 5: Retail & general services	$ 75.30	10	$ 753.00
Cat. 6: Restaurant / cafeteria / bar	$ 75.30	2	$ 150.60
Cat. 7: Day care business	$ 504.36	1	$ 504.36
Cat. 8: Ski lift company	$ 39,256.36	1	$ 39,256.36
Cat. 9: Temporary	$ 75.30	5	$ 376.50
Cat. 10: Non-profit	$ 75.30	4	$ 301.20
Possible Business License Revenue		**114**	**$ 69,497.72**
Alcohol Revenue		**22**	**$ 1,016.62**
TOTAL		**136**	**$ 70,514.34**

Source: 2026 business license study and 2025 application fees and number of applications

Comparison of other communities in Utah

License Fee Comparison by Communities			
Category	**Alta**	**Brighton**	**Park City**
Cat 1 - Hotels	$ 4,537.14	$150 + $6 per employee	$149 + $28.74 per bedroom
Cat 3 - Lodging <10 rooms	$ 75.30	$150 + $6 per employee	$149 + $28.74 per bedroom
Cat 3 - Lodging <10 rooms Peruvian Estates	$ 98.76	$150 + $6 per employee	$149 + $28.74 per bedroom
Cat 4 - Personal Service	$ 75.30	$150 + $6 per employee	$149 + $0.22 per sq ft
Cat 5 - Retail	$ 75.30	$150 + $6 per employee	$149 + $0.84 per sq ft
Cat 6 - Restaurant/Cafeteria/Bar	$ 75.30	$150 + $6 per employee	$149 + $0.33 per sq ft
Cat 7 - Day Care Business	$ 504.36	$150 + $6 per employee	$149 + $3.75 per employee
Cat 8 - Ski Lift Company	$ 39,256.36	$150 + $6 per employee	$149 + $0.26 per skier day
Cat 9 - Temporary Business	$ 75.30	$150 + $6 per employee	$ 149.00
Cat 10 - Non-Profit	$ 75.30	$150 + $6 per employee	$ 149.00
Liquor Licenses	$ 46.21	$ 392.00	$ 186.00

Estimated fee if using Brighton’s formula	
Cat 1 – Hotels	$ 600.00
Cat 8 - Ski Lift Company	$ 3,450.00

Estimated fee if using Park City’s formula	
Cat 1 - Hotels	$2,304.50
Cat 8 - Ski Lift Company	$117,149.00

For the ski area the above examples used 550 employees and 450,000 skier days in a season (10-year avg).
For the hotels we estimated 75 employees and 75 rooms.

Percentages of Maximum Fees Allowed

Business class	Units	100%	Estimated Revenue	50%	Estimated Revenue of Maximum	40%	Estimated Revenue of Maximum	30%	Estimated Revenue of Maximum
Cat. 1: Hotels >20 rooms	5	$4,335.98	$21,679.90	$2,268.57	$11,342.85	$1,814.86	$9,074.28	$1,361.14	$6,805.71
Cat. 3: Lodging <10 rooms	57	$75.30	$4,292.10	$37.65	$2,146.05	$30.12	$1,716.84	$22.59	$1,287.63
Cat. 4: Property mgmt. & services	29	$75.30	$2,183.70	$37.65	$1,091.85	$30.12	$873.48	$22.59	$655.11
Cat. 5: Retail & general services	10	$75.30	$753.00	$37.65	$376.50	$30.12	$301.20	$22.59	$225.90
Cat. 6: Restaurant / cafeteria / bar	2	$75.30	$150.60	$37.65	$75.30	$30.12	$60.24	$22.59	$45.18
Cat. 7: Day care business	1	$504.36	$504.36	$252.18	$252.18	$201.74	$201.74	$151.31	$151.31
Cat. 8: Ski lift company	1	$39,256.36	$39,256.36	$19,628.18	$19,628.18	$15,702.54	$15,702.54	$11,776.91	$11,776.91
Cat. 9: Temporary	5	$75.30	$376.50	$37.65	$188.25	$30.12	$150.60	$22.59	$112.95
Cat. 10: Non-profit	4	$75.30	$301.20	$37.65	$150.60	$30.12	$120.48	$22.59	$90.36
Possible Business License Revenue	114	-	**$69,497.72**	-	**$35,251.76**	-	**$28,201.41**	-	**$21,151.06**
Alcohol Revenue	21	46.21	$970.41	$46.21	$970.41	$46.21	$970.41	$46.21	$970.41
Overall Total			**$70,468.13**		**$36,222.17**		**$29,171.82**		**$22,121.47**

Options

Option A gets close to our budget revenue goal of $26,500.

Option A	Current Fee	2026 Max Fee	Option A	Percentage of max used to meet budget
Cat. 1 - Hotels	$ 843.03	$ 4,335.98	$ 1,214.07	28%
Cat. 3 – Lodging <10 Rooms	$ 65.31	$ 75.30	$ 75.30	100%
Cat. 3 – Lodging <10 rooms Peruvian Estates	$ 65.31	$ 98.76	$ 98.76	100%
Cat. 4 - Services	$ 65.31	$ 75.30	$ 75.30	100%
Cat. 5 - Retail	$ 92.06	$ 75.30	$ 75.30	100%
Cat. 6 - Restaurant/Cafeteria/Bar	$ 102.68	$ 75.30	$ 75.30	100%
Cat. 7 - Day Care Business	$ 65.31	$ 504.36	$ 141.22	28%
Cat. 8 - Ski Lift Company	$ 8,204.64	$ 39,256.36	$ 10,991.78	28%
Cat. 9 - Temporary	$ 50.00	$ 75.30	$ 35.00	46%
Cat. 10 - Non-Profit	$ 0.00	$ 75.30	$ 35.00	46%
Alcohol Licenses	Varies	$ 46.21	$ 46.21	100%
Estimated Revenue based on 2025/26 Applications	**$ 25,499.27**	**$ 70,514.34**	**$ 26,145.74**	

Options continued

Option B provides additional revenue beyond what was budgeted for in FY27.

Option B	Current Fee	2026 Max Fee	Option B	Percentages of the Maximum
Cat. 1 - Hotels	$ 843.03	$ 4,335.98	$ 2,167.99	50%
Cat. 3 – Lodging <10 rooms	$ 65.31	$ 75.30	$ 75.30	100%
Cat. 3 - Lodging <10 rooms Peruvian Estates	$ 65.31	$ 98.76	$ 98.76	100%
Cat. 4 - Services	$ 65.31	$ 75.30	$ 75.30	100%
Cat. 5 - Retail	$ 92.06	$ 75.30	$ 75.30	100%
Cat. 6 - Restaurant/Cafeteria/Bar	$ 102.68	$ 75.30	$ 75.30	100%
Cat. 7 - Day Care Business	$ 65.31	$ 504.36	$ 252.18	50%
Cat. 8 - Ski Lift Company	$ 8,204.64	$ 39,256.36	$ 19,628.18	50%
Cat. 9 - Temporary	$ 50.00	$ 75.30	$ 35.00	46%
Cat. 10 - Non-Profit	$ 0.00	$ 75.30	$ 35.00	46%
Alcohol Licenses	Varies	$ 46.21	$ 46.21	100%
Estimated Revenue based on 2025/26 Applications	**$ 25,499.27**	**$ 70,514.34**	**$ 39,665.92**	

FY 27 budgeted revenue $26,500

Discussion

TOWN OF ALTA

RESOLUTION # 2026-R-29

A RESOLUTION REPEALING AND REPLACING RESOLUTION 2026-R-24 TO UPDATE THE TOWN OF ALTA FEE SCHEDULE

WHEREAS, the Town of Alta retained Zions Public Finance, Inc. to complete an analysis of the Town's business license costs in accordance with the requirements of Utah Code Annotated §10-1-203; and

WHEREAS, the Town of Alta has reviewed the business license fee study and determined that the Town's business and liquor license fees should be updated based on findings in the study; and

WHEREAS, the Town of Alta has adopted civil code enforcement program and desires to update the parking fees included in the Town's fee schedule; and

WHEREAS, the Town Council finds that adoption of an updated fee schedule is in the best interests of the Town of Alta.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL ASFOLLOWS:

Section 1. The Town of Alta Fee Schedule which was adopted by Resolution 2026-R-24 is hereby repealed and replaced with Exhibit A attached.

Section 2**.** This Resolution for the Town of Alta fee schedule shall become effective immediately upon adoption.

APPROVED by the Town Council on the 8th day of September, 2026.

By

____
Roger Bourke, Mayor

ATTEST:

____
Jen Clancy, Town Clerk

VOTE:

Mayor Bourke _________ Councilmember Anctil _________

Councilmember Heimark	_________	Councilmember Morgan	_________
Councilmember Schilling	_________		

Exhibit A

Town of Alta
Fee Schedule

Town of Alta Fee Schedule
Arranged Categorically

Town Clerk

Fee Information	Current Fee
Returned Payment Fee – Town wide	$25 per occurrence
GRAMA Request Fees	
USB flash drive	$3.00 per drive
Black and White Copies per page *(8.5"x11," 8.5"x14," 11"x14," or 11"x17")*	$0.25 per page
Color Copies per page (8.5"x11")	$0.35 per page
Black and White Copies (oversize documents) *Note: Town does not have equipment to easily reproduce oversize black and white documents larger than 11"x17." Documents will be produced out of office. Actual cost will include staff time and mileage as applicable.*	Actual cost to Town
Color Copies (oversize documents) *Note: Town does not have equipment to easily reproduce oversize color documents larger than 8.5"x11." Documents will be produced out of office. Actual cost will include staff time and mileage as applicable.*	Actual cost to Town
Complete copy of Town Code (hard copy)	$75.00
Staff Time ***Note:*** *for the search, retrieval, and compiling of records responsive to a request*	$45.00 per hour
Certification fee	$2.00 per certification
Postage	Actual Cost to Town

Finance Services

Fee Information	Current Fee
Collection Fees	Actual cost to Town

Community Events

Fee Information	Current Fee
~~Community Center~~Post Office Building Use Fee	$150.00 per day

Marshal's Office

Fee Information	Current Fee
Sex Offender Registration Fee	$25.00
Reports	
First Page of Report	$10.00
Each Additional Page	$0.25 per page
Fingerprints (applicant must supply card specific to requiring agency)	$10.00 per card
Clearance Letters/Background Checks *Note: Where allowed by law*	$10.00 per letter and/or check
Special Event Law Enforcement (3 hour minimum required) *Note: payment must be made directly to officer*	$55.00 per hour
Civil Code Enforcement Fines	
General fine for violation of any ordinance not otherwise classified	$150.00 per day per act of violation
Violations classified as infractions	$50.00 per day per act of violation
Violations classified as C Misdemeanors	$150.00 per day per act of violation
Violations classified as B Misdemeanors	$300.00 per day per act of violation
~~Parking violations~~	~~$75.00 per day per act of violation~~
Parking Permit Violation Fee (full amount)	$250.00
Parking Permit Violation Fee (if paid within 10 days)	$125.00
Parking Permit Violation Fee (first time offense when disputed will be reduced)	$25.00

Removal of Snow	$~~35.00 ?~~50.00
Prohibited Parking Violation	~~? $50~~$250.00
Prohibited Parking Violation (if paid within 10 days)	$125.00
Americans with Disabilities (ADA)	~~? $350?~~$350
Noise ordinance warning	N/A
Noise ordinance violation	$1,000.00 per day per act of violation

Town Managed Parking Permits

Fee Information	
Seasonal Permit	$250.00
Day Use Permit	$25.00
~~Parking Permit Violation Fee (full amount)~~	~~$250.00~~
~~Parking Permit Violation Fee (if paid within 10 days)~~	~~$125.00~~
~~Parking Permit Violation Fee (first time offense when disputed will be reduced)~~	~~$25.00~~

Animal Control

Fee Information	Current Fee
Permanent Dog License (Annual fee, spayed or neutered) *Note: no dog will be licensed as such without proof that sterilization was performed*	$100.00
Permanent Dog License (Annual fee, un-spayed or un-neutered dog)	$125.00
Replacement Town Tag	$5.00
Temporary Dog License (14 days or less)	$60.00

Note: The Mayor shall have discretion to waive fees for temporary licenses in whole or in part for cause shown as the Mayor deems reasonable.	
Temporary Dog License (More than 14 days) *Note: The Mayor shall have discretion to waive fees for temporary licenses in whole or in part for cause shown as the Mayor deems reasonable.*	$125.00
Late Fee: (application received after January 31)	200% licensing fee

Park and Recreation

Fee Information	Current Fee
Town Park portable toilet fee for groups >75 people	Actual cost to Town

Business and Liquor Licenses

Fee Information	Current Fee
Business License Fees[1]	First Application ~~(Second + App)~~
Category 1	$____ ~~843.03 ($391.00)~~
~~Category 2~~	~~$65.31 ($65.31)~~
Category 3	$____ ~~65.31 ($65.31)~~
Category 3 (Peruvian Estates only)	$____
Category 4	$_____ ~~65.31 ($65.31)~~
Category 5	$_____ ~~92.06 ($92.06)~~
Category 6	$_____ ~~102.68 ($102.68)~~
Category 7	$_____ ~~65.31 ($65.31)~~
Category 8	$_____ ~~3,250.89 ($990.75)~~
Category 9	$_____ ~~50.00 ($50.00)~~
Category 10	$_____ ~~0.00 Exempt from fee~~
Late Fee (if not paid within 30 days of due date)	10% of the amount of such license fee
Liquor Licenses	
Single Event Permit	$~~50.00~~46.21
On Premise Beer License	$~~225.00 per six months; $450.00 per year~~46.21
Off-Premise Beer Retailer License	$~~225.00 per six months; $450.00 per year~~46.21
Restaurant Liquor License	$~~125.00 six months; $250.00 per year~~46.21
Limited Restaurant License	$~~100.00 per six months; $200.00 per year~~46.21

Bar Establishment License	$~~225.00 per six months; $450.00 per year~~46.21
On-Premise Banquet License	$~~225.00 per six months; $450.00 per year~~46.21

Planning and Zoning

Planning and Zoning Fees *Note: All fees shall be paid to the Alta Town Clerk at the Town Office. Fees for all planning and zoning matters shall be paid only in cash, money order, certified check, or credit card. All required fees for any planning and/or zoning matter must be paid at the time application is made for consideration by the Planning Commission.*	
Fee Information	**Current Fee**
Zoning Change Fees	$100.00 + $50.00 per acre or fraction thereof
Annexation Fees	$500.00
Conditional Use Permit Fee (Residential)	$100.00 + $25.00 per dwelling unit
Conditional Use Permit Fee (Commercial)	$100.00 + $50.00 per acre (or fraction thereof)
Conditional Use Permit Fee (Public/Quasi-public)	$50.00
Conditional Use Permit Fee (Home Occupation)	$25.00
Additional Planning Commission Review Fee	$100.00 per hearing/meeting
Subdivision Approval Fee	$100.00 + $25.00 per lot
Amended Site Plan or Plat Fee	$100.00
Change of Existing Use	$50.00
Impact Fees: *Note: Additional information about impact fees can be found in Alta Town Code 9-1A*	Determined by impact fee analysis

Building

Building Permits and Inspections *Note: Plan review fees must be paid at the time application is made for a building permit. Valuation of construction costs for new buildings or additions to existing buildings for single family dwellings, multiple family dwellings, and commercial uses shall be valued at $200.00 per square foot of gross floor areas, or contract price. For remodeling of existing buildings the valuation will be the actual costs of construction or a reasonable estimate thereof subject to approval of the Building Official*	
Fee Information	**Current Fee**
Building Permit Fee	Calculated by building permit fee schedule below
Electrical Permit Fee *Note: if separate from a issued building permit*	Calculated by building permit fee schedule below
Plan Review Fee	65% of building permit fee
Additional Plan Review Fee *Note: Required by changes, additions, or revisions to the plans*	$55.00 per hour (one-half hour minimum)[2]

State Building Permit Surcharge	1% of building permit cost
Re-Inspection Fees *Notes: Assessed under provisions of the International Building Code (as modified)*	$55.00 per hour (one hour minimum)[2]
Inspection Outside Normal Business Hours *Note: Normal business hours are 8:00AM – 4:30PM, local time*	$55.00 per hour (two hour minimum)[2]
Resident Inspector	$47.00 per hour (one hour minimum)
Inspections for which no fee is specifically indicated	$55.00 per our (one-half hour minimum)[2]
Special Inspections and/or Plan Checks Requiring Outside Consultants	Actual cost of inspection[3]
Electrical Inspection Fee	$0.10 per gross square foot of enclosed building area
Excavation Permit Fee	$250.00
Sewer Connection Fee: *Note: "Fixture units" as defined by the Unified Plumbing Code*	$60.00 per fixture unit
Culinary Water Connection Fee: *Note: "Fixture units" as defined by the Unified Plumbing Code*	$40.00 per fixture
Demolition Permit Review	Actual Cost to Town
Sign Permit Fee (sign area less than 32 square feet) *Note: For all signs for which a permit is required by Alta Town Code Title 10, Chapter 13. Fees shall be based on the "sign area" as defined in Alta Town Code 10-13-4*	$25.00
Sign Permit Fee (sign area equal to or greater than 32 square feet) *Note: For all signs for which a permit is required by Alta Town Code Title 10, Chapter 13. Fees shall be based on the "sign area" as defined in Alta Town Code 10-13-4*	$50.00

Water Operations

Fee Information	Current Fee
Water Use Rates	
Residential *Note: Residential monthly allocation shall be 6,400 gallons times its "ECU" (Equivalent Capacity Unit).*	$138.78 per ECU per month

Commercial *Note: Commercial monthly allocation shall be 6,400 gallons times its "ECU" (Equivalent Capacity Unit). All users which are not single family homes shall be deemed commercial users.*	$138.78 per ECU per month
Water overage fee *Note: Applies to both residential and commercial users if use exceeds the allocations listed above.*	$7.43 per 1,000 gallons
Late Fee	Commercial: $4.00 multiplied by ECU value per month. Residential: $5.00 per month

Water Expansion and Replacement

Fee Information	Current Fee
Water Connections	See building fees
Hydrant Fees (Pertaining to the purchase of water from a fire hydrant)	
Application/ permit fee for purchasing water from a fire hydrant	$50.00 per month (or any portion thereof)
Equipment Usage Fee	$30.00 per month (or any portion thereof)
Refundable Deposit *Note: A refundable deposit equal to the replacement cost of a flow meter with shut-off valve and back flow preventer, for use of said items. However, said fee may be waived if the applicant supplies its own, approved flow meter with shut-off valve and back flow preventer.*	See note
Water Use Fee	$2.50 per 1,000 gallons per month (or any portion thereof)
Non-permanent Water User Rate	$2.50 per 1,000 gallons per month (or any portion thereof)

Sewer Operations

Fee	Current Fee
Sewer Rates (per month) *Note: Equivalent Capacity Unit ("ECU")*	$117.05 per ECU per month
Sewer Connection Fees	See building fees

Late Fee	Commercial: $4.00 multiplied by ECU value per month. Residential: $5.00 per month

Building Permit Fee Schedule

Total Valuation	**Fee**
$1.00 to $500.00	$34.42
$501.00 to $2,000.00	$34.42 for the first $500.00 plus $4.20 for each additional $100.00, or fraction thereof, to and including $2,000.00
$2,001.00 to $25,000.00	$95.57 for the first $2,000.00 plus $19.20 for each additional $1,000.00, or fraction thereof, to and including $25,000.00
$25,001.00 to $50,000.00	$539.93 for the first $25,000.00 plus $13.92 for each additional $1,000.00, or fraction thereof, to and including $50,000.00
$50,001.00 to $100,000.00	$888.37 for the first $50,000.00 plus $9.66 for each additional $1,000.00, or fraction thereof, to and including $100,000.00
$100,001.00 to $500,000.00	$1,371.37 for the first $100,000.00 plus $7.68 for each additional $1,000.00, or fraction thereof, to and including $500,000.00
$500,001.00 to $1,000,000.00	$4,462.57 for the first $500,000.00 plus $6.54 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00
$1,000,001.00 and up	$7,740.00 for the first $1,000,000.00 plus $5.04 for each additional $1,000.00, or fraction thereof
Other Inspections and Fees:	
Inspections outside of normal business hours	$55.00 per hour (2 hour minimum charge)[2]
Reinspection fees assessed under provisions of Section 305.8	$55.00 per hour[2]
Inspections for which no fee is specifically indicated	$55.00 per hour (one-half hour minimum charge)[2]
Additional plan review required by changes, additions or revisions to the plans	$55.00 per hour (one-half hour minimum charge)[2]
For use of outside consultants for plan checking and inspections, or both	Actual Costs[3]

[1] Business License Category Definitions:
Category 1 = Hotels with 20 or more guest rooms (as defined by the Town of Alta Land Use Regulation 10-1-6)
Category 2= Hotels with more than 10 and less than 20 guest rooms
Category 3 = Lodging with 10 or less guestrooms
Category 4 = Property management, transportation, business & personal services, home occupations (generally, have either no premises in Alta or are located inside another business)
Category 5 = Retail & General Services (generally, have their own entrance from outside)
Category 6 = Restaurant/Cafeteria/Bar
Category 7 = Day Care businesses
Category 8 = Ski Lift company
Category 9 = Temporary
Category 10 = Non-profit

[2] Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages, and fringe benefits of the employees involved.

[3] Actual costs include administrative and overhead costs.

The Shallow Shaft Property Proposed Redevelopment – 9.9.2026 Alta Town Council Working Meeting

Shallow Shaft Purpose Statement

Purpose Statement

To create a successful year-round business that provides value to the Alta Ski Area and Community.

- **Small year-round hotel with provisions for cooking** that fits Alta's tourism-driven economy
- **Includes a small restaurant space -** valuable community gathering spot and provides food to skiers and hikers coming from the Salt Lake Valley
- **Sustainable new structure built to current code -** safe egress, energy-efficient insulation & solar panels
- **Includes affordable employee housing** to support workforce stability and retention.
- **Provides covered parking -** improved safety, snow & traffic management

Shallow Shaft Existing Conditions and Proposal for Code Change

Shallow Shaft Existing Condition

- Building on 0.21 acre has existed since 1956 prior to the current Town of Alta Code
- Old building needs to be torn down, rebuilt and brought up to code
- Previous code in 1989 allowed for Shallow Shaft Building to be torn down, repositioned on the lot, and to have the footprint of the building expanded.

Current Code

- Due to lot size of less than 1 net developable acre, only allows the tear down and rebuilding of a structure in the same footprint plus 250 sq ft (a 6% increase in coverage, properties in Zone A and B can increase to 65% coverage from 25%, a 160% increase)

Shallow Shaft proposal

- Modify the Lot Area, Lot Width and Slope Requirements to allow repositioning of new building on the lot, with expanded footprint consistent with Zone A and B of the base facilities zone
- Develop new use within the Base Facilities Zone to allow hotel with provisions for cooking
- Add new use to permitted, prohibited uses

The Shallow Shaft Proposal Does Not Create a Broad Precedent

Legal precedent: The proposed amendments are intentionally limited in scope.

- The Compact Hotel Facility use is permitted only within Zone C. This restriction is explicit throughout the proposed amendments.
- The definition is narrowly tailored to a small lodging facility, remains subject to existing density standards, and permits cooking provisions only for guest use.
- The lot area and width amendment largely recognizes existing conditions for long-standing Zone C properties, similar to “lot of record” or other grandfathering provisions.
- These changes also expressly address potential flow-over by limiting both the new use and related lot are and width provisions to Zone C.
- Zone C is fundamentally disadvantaged to Zones A and B with respect to lot coverage following the Code change in 2014.
- Any future request outside of Zone C would require separate legislative action and its own policy justification. This amendment creates no entitlement elsewhere.
- The limited number of properties in Zone C and their unique existing conditions provide and independent fact-based basis to distinguish it from other zones.

Political precedent: This proposal reflects unique circumstances, not a broader policy change.

Any legislative action can be cited by future applicants. However, the Town of Alta can reasonably distinguish this proposal based on Zone C’s unique circumstances, the properties existing conditions, and the extensive collaboration among Alta Town staff, the Planning Commission, the Town Council, and the applicant. This is not a general policy endorsement of larger hotels with cooking facilities or relief from dimensional standards.

Post August 12, 2026 Meeting – Council Member Request

Craig Heimark

- Prepare slide to show how Shallow Shaft's proposal of a Hotel use with provisions for cooking is an allowed use
- Prepare slide show difference between Shallow Shaft proposed Compact Hotel Facility and a condominium
- Prepare the slide to show how the retail space in the proposed Shallow Shaft redevelopment will be used

Base Facilities Zone & Hotel Use Compliance

Purpose: 10-6D-2 Alta Town Code

The purpose of the base facilities zone is to allow land to be **used for retail and service commercial establishments and uses, together with transient accommodations uses.** The base facilities zone is the commercial hub of the town and, as a result, no residential uses, including, but not limited to, condominiums and single-family residences shall be permitted within the base facilities zone. (Ord. 2008-O-7, 6-12-2008)

Permitted use Hotel: 10-6D-4 Alta Town Code

Definition: 10-1-6 Alta Town Code

Hotel: Any building containing guestrooms intended or designed to be used, or which are used, **rented** or hired out to be **occupied on a nightly basis**, or which are **occupied for sleeping purposes by guests**, and **which may include** accessory facilities such as a lobby, meeting rooms, recreation facilities, group dining facilities and other facilities customarily associated with hotels. A “hotel” shall not include any building for residential purposes, including but not limited to, condominiums and single-family residences.

Shallow Shaft owners see our proposed redevelopment as being fully aligned with the purpose, permitted uses and definitions of the Base Facilities Zone

Proposed New Definition - Base Facilities Zone C Only

Town staff/legal counsel position

- Current Town of Alta code does not allow hotels in base facilities zone to have rooms with adjacent kitchens
- Develop new hotel use definition specific to Zone C

Alta Code 10-1-6 Definitions is amended to add definition of “Compact Hotel Facility"

Definition Proposed in amendment

Compact Hotel Facility: A small lodging facility located only within the Zone C of the Base Facilities Zone, containing no more than eight (8) guest-rooms, including any on-site worker housing units as may be required by Alta Code. Notwithstanding anything to the contrary in Alta Code, guest-rooms in a Compact Hotel Facility may include in-room or shared kitchens and kitchenettes for guest use.

Definition Proposed modified to accommodate request for cooking provisions and density change

Compact Hotel Facility: A small lodging facility located only within the Zone C of the Base Facilities Zone, containing no more guestrooms than allowed by density regulations in the Alta Code and in no event more than 8 guestrooms, including any on-site worker housing units as may be required by Alta Code. Notwithstanding anything to the contrary in Alta Code, guest-rooms in a Compact Hotel Facility may include provisions for cooking for guest use.

Planning Commission’s neutral recommendation suggested changing “…shared kitchens and kitchenettes…” to “ …**shared provisions for cooking**…”

Staff Feedback – “containing no more than eight (8) guest-rooms” provides a density advantage – 8 rooms reinforces the message and intent that the Compact Hotel Facility is smaller and separate from exiting larger hotels. Density allows 33 guestrooms per net developable acre. Guestrooms are defined by square footage, not doors (600 square feet is a guest room). Hotels therefore have flexibility to allow more rooms based on market conditions. The town does not regulate minimum or maximum sizes for individual rooms or suites.

No Definition in 10-1-6 Alta Town Code of a Condominium

Condominium defined in 2025 Utah Code
Title 57 - Real Estate
Chapter 8 - Condominium Ownership Act
Section 3 - Definitions.

Condominium: means the ownership of a single unit in a multiunit project together with an undivided interest in common in the common areas and facilities of the property.

Condominium unit: means a unit together with the undivided interest in the common areas and facilities appertaining to that unit. Any reference in this chapter to a condominium unit includes both a physical unit together with its appurtenant undivided interest in the common areas and facilities and a time period unit together with its appurtenant undivided interest, unless the reference is specifically limited to a time period unit.

Proposed definition for Zone C

Compact Hotel Facility: A small lodging facility located only within the Zone C of the Base Facilities Zone, containing no more guestrooms than allowed by density regulations in the Alta Code and in no event more than 8 guest rooms, including any on-site worker housing units as may be required by Alta Code. Notwithstanding anything to the contrary in Alta Code, guest-rooms in a Compact Hotel Facility may include in-room provisions for cooking for guest use.

Our proposed Compact Hotel Facility use is distinctly different from a Condominium:

- A lodging facility with guestrooms rented or hired out to be occupied on a nightly basis
- No individual ownership of units
- No interest in common areas and facilities of the property

Small Retail Space

Restaurant – Community Gathering Space

- Pizza
- Additional Menu Items
- Supports food items for Town of Alta as well as individuals traveling up and down the canyon

Amendment Items

Wording of each item developed in consultation with the Alta Town staff & legal counsel with modifications from Planning Commission and Town Council

10-1-6:	**Definitions**
10-6D-4:	**Permitted, Prohibited Uses**
10-6D-8:	**Lot Area, Width and Slope Requirements**

New Definition
10-1-6

Proposed New Definition
Base Facilities Zone C Only

Alta Code 10-1-6 Definitions is amended to add definition of "Compact Hotel Facility"

Definition Proposed modified to accommodate request for cooking provisions and density change

Compact Hotel Facility: A small lodging facility located only within the Zone C of the Base Facilities Zone, containing no more guestrooms than allowed by density regulations in the Alta Code and in no event more than 8 guestrooms*, including any on-site worker housing units as may be required by Alta Code. Notwithstanding anything to the contrary in Alta Code, guest-rooms in a Compact Hotel Facility may include provisions for cooking for guest use.

* Capping a Compact Hotel Facility at 8 guestrooms reinforces the intent and message that these are small and separate from the existing larger hotels. Guestroom density (Section 10-6D-5) allows 33 guestrooms per net developable acre, rounded down. Guestroom is defined by square footage, not doors (600 square feet is a guest room). Hotels therefore have flexibility to allow more beds and "rooms" based on market conditions. The town does not regulate minimum or maximum size for individual rooms or suites.

Proposed Permitted Use 10-6D-4

- **Retail space shall be included**

SECTION 10-6D-4: PROPOSED ALTERNATIVE FOR USE

Alternative: retail space shall be included

10-6D-4: PERMITTED, PROHIBITED USES:

A. Permitted uses for all base facilities zones:

1. Hotels.
2. Conferences.
3. Retail commercial services, limited to the following and similar uses: retail shops, art galleries, bakeries, bars, bookstores, liquor stores, clothing stores, drugstores, food markets, gift shops, restaurants, sporting goods stores, ski shops and variety stores.
4. Storage of materials accessory to permitted uses in subsections A1 and A2 of this section, provided all such storage is located within a structure.
5. Parking of motor vehicles accessory to other uses permitted herein.
6. Parks, open spaces and recreational uses.
7. Designated employee housing units, as described in section 10-6D-7 of this article.

B. Prohibited: All other uses are not permitted in the base facilities zone.

C. Notwithstanding the foregoing in Subsection B, the use Compact Hotel Facility is an additional permitted use in Zone C only. A Compact Hotel Facility shall include as an accessory use a retail commercial service identified in or consistent with subsection A.3, above. No additional parking may be required for the accessory retail commercial service use contained within the same structure as the Compact Hotel Facility, provided the accessory use occupies no more than four hundred square feet (400 sq. ft.). Notwithstanding the foregoing, the Town Council or its delegee may waive this requirement for a retail commercial service provided such waiver is in writing.

Planning Commission's neutral recommendation included that the phrase **"or its delegee" be removed** from the final sentence.

Lot Area, Width and Slope Requirements 10-6D-8

Lot Area, Lot Width and Slope Requirements

10-6D-8: LOT AREA, LOT WIDTH AND SLOPE REQUIREMENTS:

A. Construction of any building, structure or improvements shall not be permitted where any of the following conditions exist:.
1. The lot area is less than one net developable acre in size; or
2. The slope exceeds thirty percent (30%); or
3. The width of the lot shall be less than one hundred feet (100').

B. Notwithstanding the foregoing, any lot or parcel in Zone C that existed as a separate legal lot or parcel prior to January 1, 2025, and has not been subdivided or otherwise modified since that date, shall be deemed to meet the minimum lot area and width requirements of this Code, despite net developable area being less than one acre, for purposes of any development application. Such lots shall be developed in accordance with all other applicable zoning regulations, including lot coverage and height, regardless of whether the lot meets current dimensional standards for lot size or width. This provision may not be deemed to modify the slope requirement in Subsection A above in anyway.

Council member discussion on proposed amendment

CAPITAL Committee, Facilities Planning, Water and Sewer Update

September 9, 2026

Key Topics in this Slide Deck and Questions for the Council

- CAPITAL COMMITTEE UPDATE
  - Question: Does the council want to add members to the CAPITAL Committee?
- FACILITIES PLANNING
  - No major updates 😬 planning to release feasibility/prelim design RFP by September 11
- WATER AND SEWER UPDATES
  - Question: Can staff proceed with Sunrise Engineering to begin design work for the Lower Alta Loop water project with the possibility that we use water fund capital outlay budget for
- STATE REVOLVING LOAN FUND FOR DRINKING WATER PROJECTS
  - Request for Discussion: Any strong gut reactions or concerns about the Town applying to this program for the September 15th 2026 deadline

SEE BELOW FOR MORE INFORMATION!!

September 2 CAPITAL Committee Mtg

- Good discussion!
- Responses to questions posed to staff in July Meeting:
  - General information about where/from whom the Town collects different revenues e.g. sales tax, property tax, water and sewer revenue
  - How the town sets water and sewer rates
  - Committee questions about ADA requirements, potential to receive charitable contributions
  - Highlights from the Business License Study: certain business classes create disproportionate impact or require enhances services levels, and we can increase business license fees to recoup costs
- Zions Public Finance: Intro to cash vs debt financing for municipalities, preview of State Revolving Loan Fund for drinking water projects (more, later)
- Future meeting schedule: bi-monthly, 1st Wednesday 11 AM-1230 PM
- November 4th meeting:

Questions for Council Discussion in this Agenda Item

- Does the council want to fill a vacancy on the CAPITAL Committee or otherwise add members
- Can we fund water and sewer preconstruction tasks, eg design out of capital outlay budgets
- Council's gut reaction to staff's application for UT Division of Drinking Water Funds

CAPITAL Committee Membership

- The Town advertised an application to serve on the CAPITAL Committee in March
- The Town Council selected 8 applicants to serve in the April Meeting:
  - Paul Maeder, Rosie O'Grady, James Crosby, Murray Danforth, Liz Rocco, Scott Briggs, Lindey DeOllos, Steve Levy
  - Steve Levy resigned from the committee, leaving 7 members
- Committee charter provides for between 5 and 10 members
- **Should we fill the recently vacated seat on the committee or otherwise add committee members?**
  - 7 members feels like a good size, but it's always nice to have different perspectives
  - If we add a committee member(s), staff recommends we open applications again

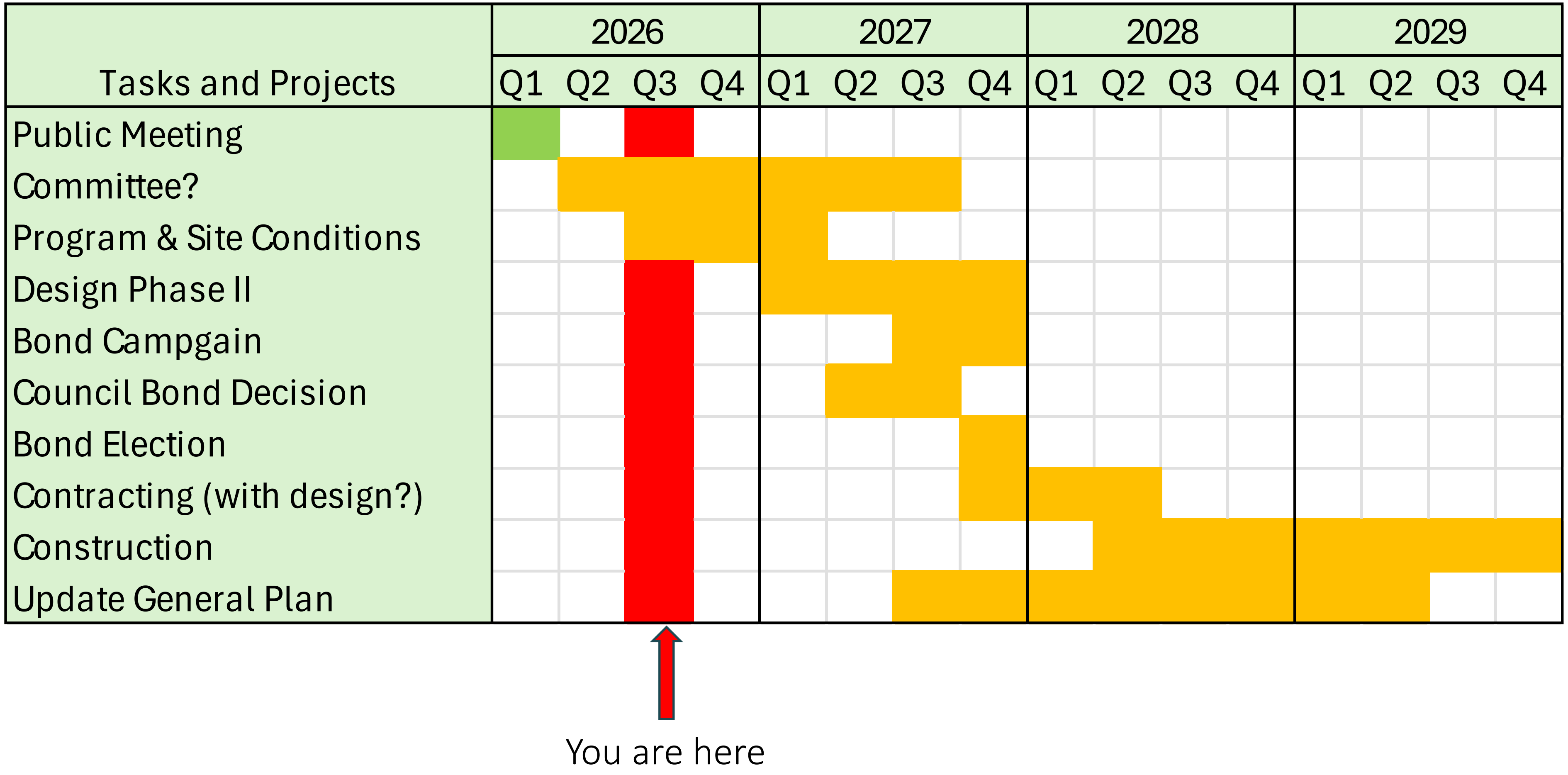
CAPITAL Committee

Meeting packet:

https://files.heygov.com/townofalta.com/meetings/me_01m1cy4kva2k9hx3zpy91yfrnn/2026-9-2-capital-committee-meeting-packet.pdf

Slides start on page 13

Facilities Planning Timeline



Water System Capital Projects

Crosstow Pipeline

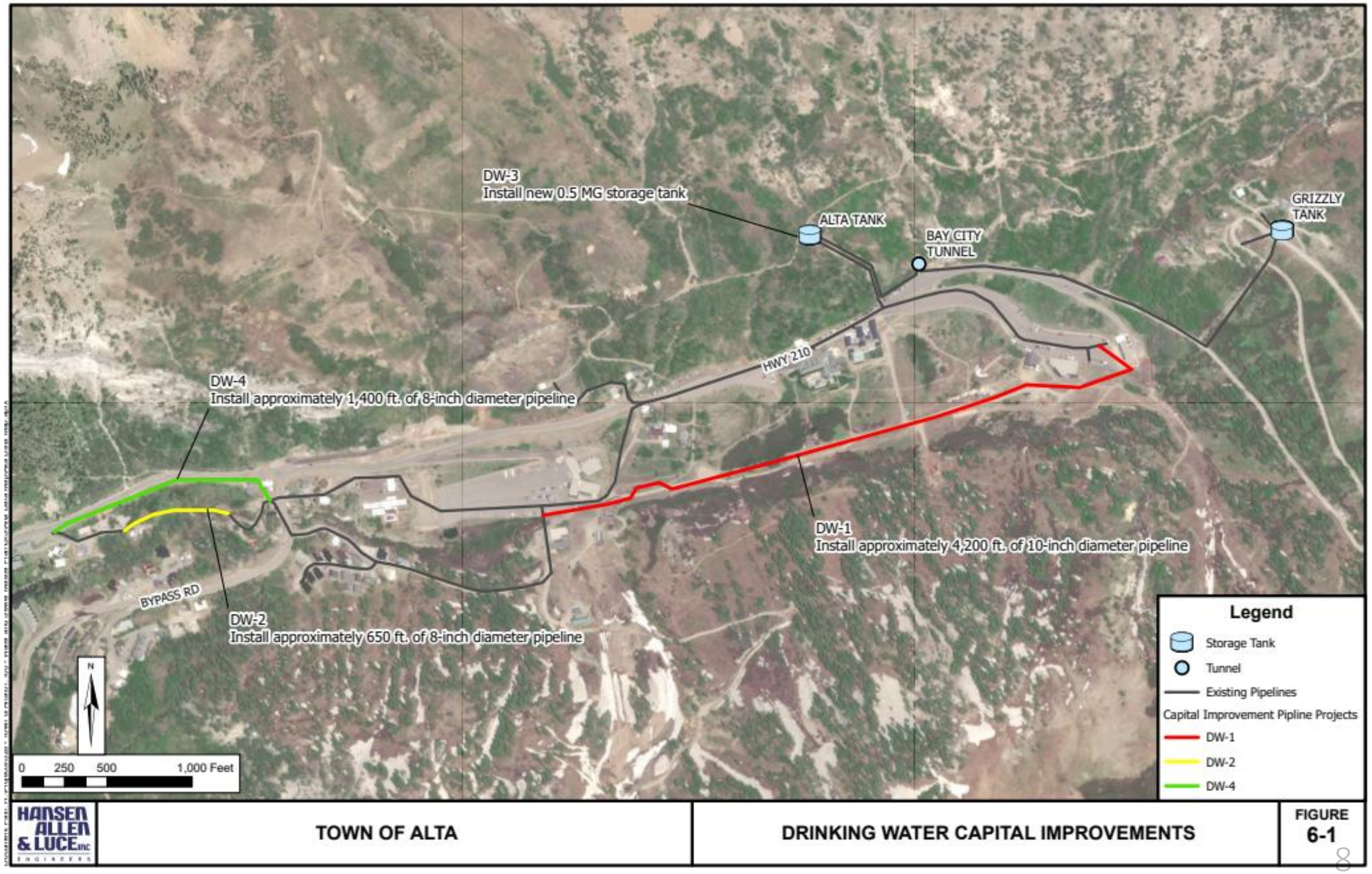
- Albion Parking Lot segment underway, project complete by 10/1/26 (?)
- $402,274 billed to date

Lower Alta Loop

- Estimate for all preconstruction costs ("engineering"): $70k
  - **Council needs to discuss**
- Hoping to complete survey and environmental before winter
- Capital estimate: $182k

DPH Lateral….

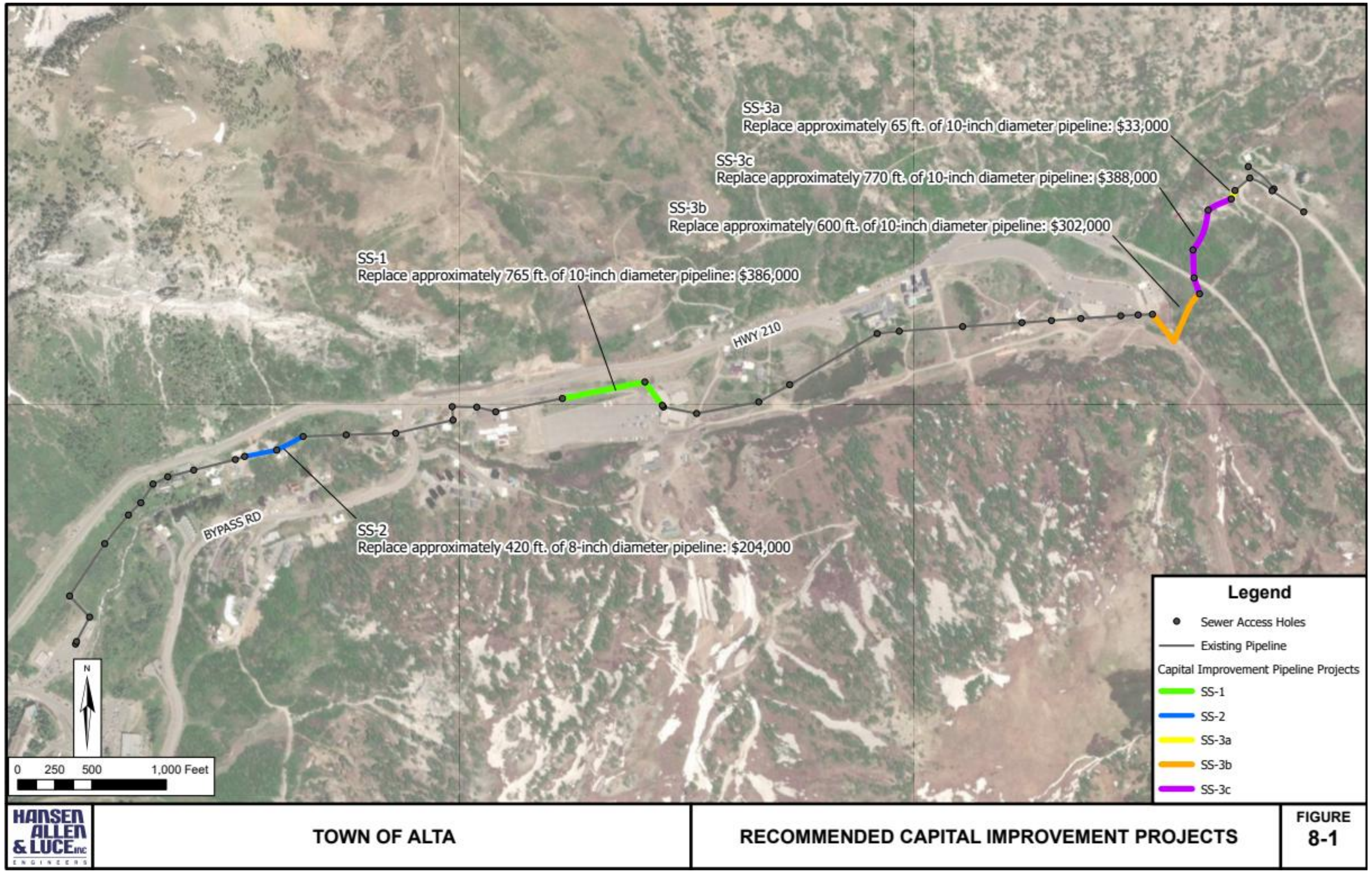
- $30k emergency project
- Long story….



Sewer System Capital Projects

Wildcat Sewer Replacement

- Preconstruction cost estimate: $61k
- Survey, environmental complete before winter
- Capital estimate: $386k
    - But: the existing pipe segment is 30’ deep, and there’s new construction in the area
    - So the project could be more expensive
    - Engineers are looking into alternative alignments



DPH Waterline

- Water system has been leaking at the connection between the Deep Power House lateral and the mainline under SR 210. It was repaired in March of 2026 but it kept leaking. Water to DPH was shut off earlier this summer and an interim connection established
- Under Town Code 8-1 Water Use and Service, last updated in 1980, the Town owns and maintains service connections smaller than 4” in diameter up to and including the meter
- Water meters are inside buildings in Alta, which means the Town technically owns all service lines
- Staff strongly believes this is financially unsustainable for the Town and is preparing an amendment to the code to designate laterals as private property
- In the meantime, the Town is replacing the entire DPH lateral because it was installed in the 90’s and was described as “Swiss cheese” by the contractor who fixed the leak in March

Budgeting for Engineering, etc.

- In the past the Town has often budgeted for “engineering” separately from construction costs for capital projects
- Sunrise cost estimates for all pre-construction tasks for each of next summer’s projects exceed our engineering budgets
- We’d like to fund these tasks out of the capital outlay budgets for each project
  - This means we’ll eat into the capital budgets, the total project costs are more likely to exceed our budgets, and we’ll need to amend them (we may be under budgeted anyway)
  - If we have to wait until October to amend the budget, we may be too late to accomplish enough field work to be able to design the projects over the winter
  - It’s common to budget for pre-construction and construction as a single expense
  - **Staff wants council feedback on this approach: are you comfortable with us funding design out of the capital outlay budgets for water and sewer for now so we can go ahead in Sept.**

Budgeting for Engineering, etc.

		Water	Sewer
Design Services	$59,700	$34,485	$25,215
Permitting Services	$6,000	$3,000	$3,000
Bidding Services	$6,900	$3,930	$2,970
Easement Services	$24,600	$11,260	$13,340
Environmental Services	$24,800	$12,400	$12,400
Owner-directed Contingency (10%)	$9,720	$5,268	$4,453
Total Budget/Fee	**$131,720**	***$70,343***	***$61,378***

- FY 27 Water Fund: $40K for Engineering, $182K for Lower Alta Loop Capital Outlay
- FY 27 Sewer Fund: $20K for Engineering, $389K for Wildcat Sewer Replacement
- So, “design services” budgets are somewhat close; but there’s a lot more than design that occurs before doing a major project
- Some of these tasks may be over budgeted above or may not be necessary; e.g., we may not need easement services to replace an existing sewer line, environmental services may be overestimated

Water/ Sewer Capital Plans

Water Fund Projects
Fund Balance: July 31, 2026
$ 233,079

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 YTD	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		39,971						
51-40-740	Cross Tow Water Line ($650k)	402,274	408,683		139,865						
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	**408,683**	**458,294**	**-**	**401,836**	**40,000**	**391,000**	**40,000**	**1,200,000**	**40,000**	**3,753,959**

Sewer Fund Projects
Fund Balance: July 31, 2026
$ 788,060

GL Code	Project Name	FY 2026 YTD	FY 2026 Budget	FY 2027 YTD	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	35,000		20,000	30,000	30,000	30,000			
52-40-740	Sewer Line Extension (to ASL Cold Storage)	24,635	25,000								
52-40-740	Sewer Line Extension (to GG trailhead restroo	-			45,000						
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	**26,035**	**60,000**	**-**	**451,000**	**30,000**	**234,000**	**365,000**	**388,000**	**-**	**5,393,000**

State Revolving Loan Fund (SRF) for Drinking Water

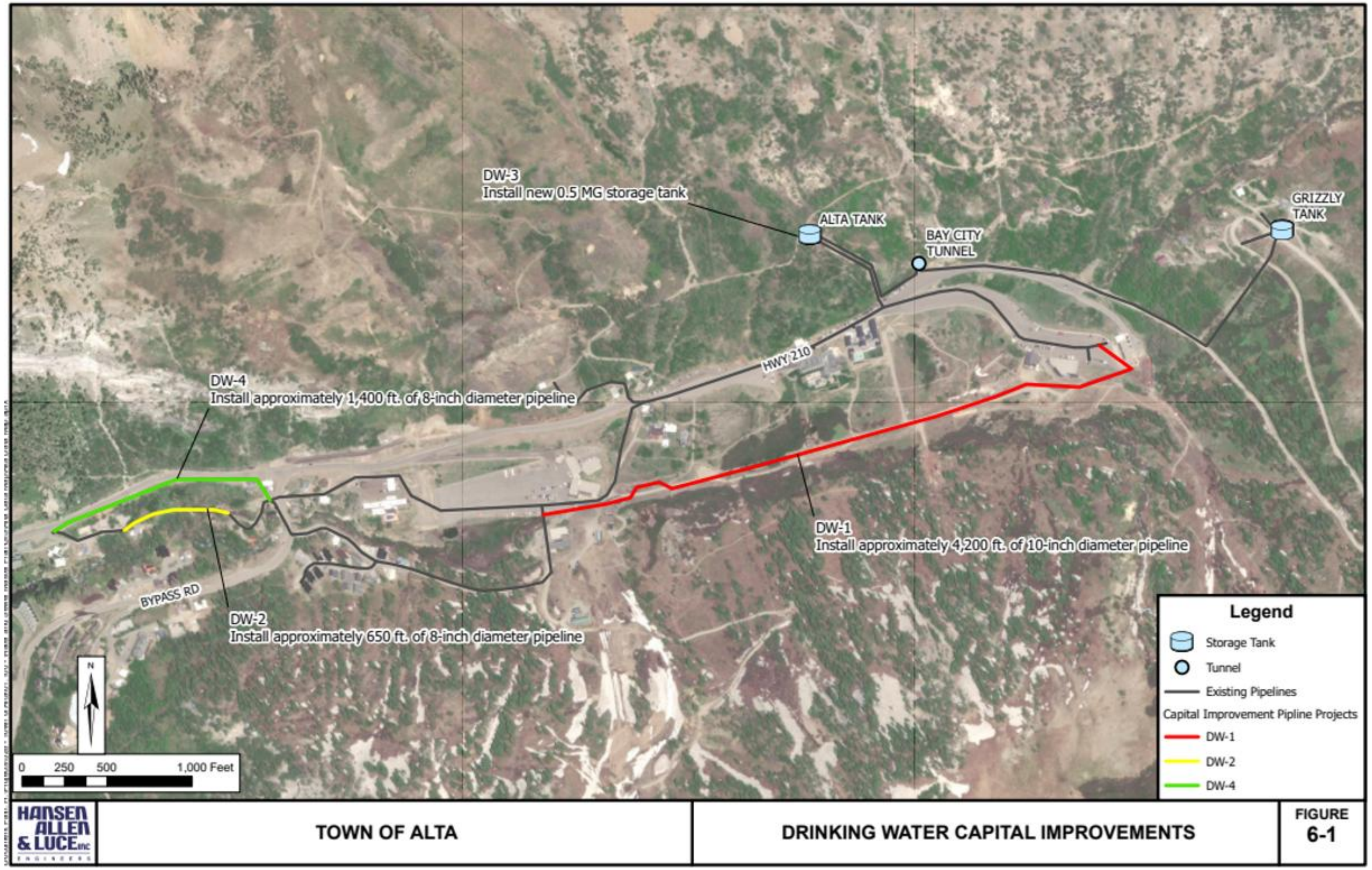
- UT Division of Drinking Water provides low interest loans with principal forgiveness opportunities for public drinking water projects
- Until 2026 legislative session, applications were taken every two months
  - Starting this year, only one application window ending **September 15th**
- Interest rates at 2% or lower are common, with principal forgiveness opportunities
  - 5 year construction inflation average: 7.6%
  - YoY construction inflation in Salt Lake Metro: 9.7%
- Staff is preparing an application with support from Sunrise Engineering and Zions Public Finance
  - SRF funding is state and federal and those funds are volatile; apply while its available
  - *It will be much cheaper to fund these projects with a <2% loan than it would be to "pay-go" in today's economy*

State Revolving Loan Fund Continued

- UT Division of Drinking Water provides low interest loans with principal forgiveness opportunities (grants) for public drinking water projects
- Alta qualifies because our Median Adjusted Gross Income (MAGI) is at or under 80% of State of Utah MAGI, and because our annual water bills exceed a certain percent of MAGI
- Until 2026 legislative session, applications were taken every two months
  - Starting this year, only one application window ending **September 15th**
- *Interest rates at 2% or lower are common, with principal forgiveness opportunities*
  - <u>*5-year construction inflation average: 7.6%*</u>
  - <u>*YoY construction inflation in Salt Lake Metro: 9.7%*</u>
- **Staff is preparing an application with support from Sunrise Engineering and Zions Public Finance**

What would we fund?

- 3 short-term water system capital improvements
  - DW2 project: $182K
  - DW4 project: $391K
  - DW3 project: $1.2M
- DW3=additional storage
  - Still has a lot of variables so it may not make sense to apply at this time
  - But: we really need to add storage



SRF Timeline and Next Steps

- September 15th: Applications due
  - Engineers are refining projects and cost estimates prior to submitting application
- November 3rd: State Drinking Water Board meets to review and select applications to approve
  - We don’t know what rate or principal forgiveness we’d be offered, so we won’t know actual debt service payments under then
  - We don’t have to take the money if we are selected; we can shelve the application for a future year
- November and December: Recipients begin bond issuance process

Key Topics in this Slide Deck and Questions for the Council

- CAPITAL COMMITTEE UPDATE
  - **Question:** Does the council want to add members to the CAPITAL Committee?
- WATER AND SEWER UPDATES
  - Question: Can staff proceed with Sunrise Engineering to begin design work for the Lower Alta Loop water project with the possibility that we use water fund capital outlay budget for
- STATE REVOLVING LOAN FUND FOR DRINKING WATER PROJECTS
  - Request for Discussion: Request for Discussion: Any strong gut reactions or concerns about the Town applying to this program for the September 15th 2026 deadline