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Special Alta Town Council Meeting Packet September 15, 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.

Meeting Materials

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- 37 [Ordinance 2026-O-14 Fee Schedule to update business license fees](#)

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AGENDA

SPECIAL TOWN COUNCIL MEETING

SEPTEMBER 15, 2026 at 3:00 PM

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.

Special Town Council Meeting

- 1 Call the meeting to order
- 2 Citizen Input
- 3 Discussion regarding the Business License Study
- 4 Discussion and possible action to adopt Resolution 2026-R-30 repealing and replacing the fee schedule
- 5 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.

Zions Public Finance, Inc
for
Town of Alta



Business License Fee Study

August 2026



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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
<i>Liquor Licenses</i>		
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
<i>Liquor Licenses</i>	
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
<i>Liquor Licenses</i>			
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.



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



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

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



Options

Parking and MOU... background leading up to Option C

- The 2021 business license study was completed prior to the parking reservation system being enacted so it was not analyzed
- Parking reservation system began in 2021/22
- MOU between Alta Ski Lifts (ASL) and the Town of Alta
 - Roughly 240 parking spaces along the north side of Hwy 210
 - Half from ASL (spp use permit) and half from the town to be pooled together.
 - Marshals would continue patrol ski area parking lots
 - Allowed anyone with an overnight parking permit to park between Our Lady of the Snows and Grizzly Gulch (GG)
 - this allowed residents in GG and Albion Basin to parking in spots closer to Grizzly Gulch on the ski areas permit instead of forcing them farther west.
- The 2026 Business license study provides good information about the value of the AMO staff time spent patrolling lots
- Town generates ~ \$15K annually from parking permits

Staff Recommendation: after reviewing the MOU between the Town and ski area, staff recommends that we don't include "parking enhanced service fees" when setting business license fees.



Options continued

Option C Removes the Parking Enhanced Service Fee

Business License Class	Base Fee	Enhanced Fee	Disproportionate Fee	% of Disproportionate Fee	Disproportionate Fee Charged	Option C: Total Business License Fee	Current Fee
Cat. 1: Hotel	\$ 75.30		\$3,456.03	35%	\$1,209.61	\$1,284.91	\$ 843.03
Cat. 3: Short -term Rental	\$ 75.30					\$ 75.30	\$ 65.31
Cat. 3: Short-term Rental (Peruvian Estates)	\$ 75.30	\$ 23.47				\$ 98.77	\$ 65.31
Cat. 4: Services	\$ 75.30					\$ 75.30	\$ 65.31
Cat. 5: Retail	\$ 75.30					\$ 75.30	\$ 92.06
Cat. 6: Restaurant / cafeteria / bar	\$ 75.30					\$ 75.30	\$ 102.68
Cat. 7: Day care business	\$ 75.30		\$ 429.06	35%	\$ 150.17	\$ 225.47	\$ 65.31
Cat. 8: Ski lift company	\$ 75.30		\$3,320.20	100%	\$3,320.20	\$3,395.50	\$8,204.64
Cat. 9: Temporary	\$ 35.00					\$ 35.00	\$ 50.00
Cat. 10: Non-profit	\$ 35.00					\$ 35.00	\$ -
Business License Revenue						\$ 17,975	\$ 20,000
Liquor Licenses	\$ 46.21					\$ 46.21	\$50 - \$450
Total Revenue (Business + Liquor Licenses)						\$ 18,991	\$ 26,500

- Option C = Base Fee + Enhanced Fess + Disproportionate Fee Charged
- Current fee provided for comparison purposes



- Staff developed Option C after September 9 council meeting, review of MOU with ASL, and discussion with legal counsel.
- Option C does not include “parking enhanced service fee” for any category
- New business license fees will trigger changes to the general fund budget – staff is preparing an amendment for the October 14 council meeting and will include any necessary changes.
- State code 10-1-203 (excerpt below) requires enhanced and disproportionate fees be adopted by ordinance, moving forward the Town will adopt the fee schedule by ordinance (not resolution).
 - The new fee schedule itemizes out the base fee, enhanced fee, and disproportionate fee used to calculate the total business license fee for that category so it complies with state code.

(C) subject to the limitations of Subsections (5)(c) and (d):

(I) a business that causes disproportionate costs of municipal services; or

(II) a purchaser from a business for which the municipality provides an enhanced level of municipal services.



Option C : Fee schedule

Business class	Base Fee	Enhanced Fee	Disproportionate Fee	Total Business License Fee
Cat. 1: Hotel	\$ 75.30		\$1,209.61	\$1,284.91
Cat. 3: Short -term Rental	\$ 75.30			\$ 75.30
Cat. 3: Short-term Rental (Peruvian Estates)	\$ 75.30	\$ 23.47		\$ 98.77
Cat. 4: Services	\$ 75.30			\$ 75.30
Cat. 5: Retail	\$ 75.30			\$ 75.30
Cat. 6: Restaurant / cafeteria / bar	\$ 75.30			\$ 75.30
Cat. 7: Day care business	\$ 75.30		\$ 150.17	\$ 225.47
Cat. 8: Ski lift company	\$ 75.30		\$3,320.20	\$3,395.50
Cat. 9: Temporary	\$ 35.00			\$ 35.00
Cat. 10: Non-profit	\$ 35.00			\$ 35.00
Liquor Licenses				
Single Event Permit	\$ 46.21			\$ 46.21
On Premise Beer License	\$ 46.21			\$ 46.21
Off Premise Beer License	\$ 46.21			\$ 46.21
Restaurant Liquor License	\$ 46.21			\$ 46.21
Limited Restaurant License	\$ 46.21			\$ 46.21
Bar Establishment	\$ 46.21			\$ 46.21
On Premise Banquet License	\$ 46.21			\$ 46.21



Discussion



TOWN OF ALTA**ORDINANCE # 2026-O-14****AN ORDINANCE REPEALING AND REPLACING RESOLUTION 2026-R-29
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, Utah Ann 10-1-203(5)(C) requires the Town define the costs that (i) constitute disproportionate costs and the amounts that are reasonably related to the costs of the municipal services provided by the municipality and (ii) the costs for an enhanced level of municipal services including the level of municipal services that constitutes the basic level of municipal services in the municipality and the amounts that are reasonably related to the costs of providing an enhanced level of municipal services in the municipality; 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 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
AS FOLLOWS:

Section 1. The Town of Alta Fee Schedule which was adopted by Resolution 2026-R-29 is hereby repealed and replaced with Exhibit A attached.

Section 2. This Ordinance for the Town of Alta fee schedule shall become effective immediately upon publication.

APPROVED by the Town Council on the 15th day of September, 2026.

By

Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk

VOTE:

Mayor Bourke	_____	Councilmember Anctil	_____
Councilmember Heimark	_____	Councilmember Morgan	_____
Councilmember Schilling	_____		

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Exhibit A

Town of Alta Fee Schedule

Town of Alta Fee Schedule Arranged Categorically

Fee Category	Page Number
TOWN CLERK	2
FINANCE SERVICES	2
COMMUNITY EVENTS	2
MARSHAL'S OFFICE	3
TOWN MANAGED PARKING PERMITS	4
ANIMAL CONTROL	4
PARK AND RECREATION	<u>54</u>
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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) <i>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.</i>	Actual cost to Town
Color Copies (oversize documents) <i>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.</i>	Actual cost to Town
Complete copy of Town Code (hard copy)	\$75.00
Staff Time <i>Note: for the search, retrieval, and compiling of records responsive to a request</i>	\$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
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 <i>Note: Where allowed by law</i>	\$10.00 per letter and/or check
Special Event Law Enforcement (3 hour minimum required) <i>Note: payment must be made directly to officer</i>	\$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 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	\$50.00

Prohibited Parking Violation	\$250.00
Prohibited Parking Violation (if paid within 10 days)	\$125.00
Americans with Disabilities (ADA)	\$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

Animal Control

Fee Information	Current Fee
Permanent Dog License (Annual fee, spayed or neutered) <i>Note: no dog will be licensed as such without proof that sterilization was performed</i>	\$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) <i>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.</i>	\$60.00
Temporary Dog License (More than 14 days) <i>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.</i>	\$125.00

Late Fee: (application received after January 31)	200% licensing fee
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Park and Recreation

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

Business and Liquor Licenses

<u>Business class</u>	<u>Base Fee</u>	<u>Enhanced Fee</u>	<u>Disproportionate Fee</u>	<u>Total Business License Fee</u>
<u>Cat. 1: Hotel</u>	<u>\$ 75.30</u>	-	<u>\$1,209.61</u>	<u>\$1,284.91</u>
<u>Cat. 3: Short -term Rental</u>	<u>\$ 75.30</u>	-	-	<u>\$ 75.30</u>
<u>Cat. 3: Short-term Rental (Peruvian Estates)</u>	<u>\$ 75.30</u>	<u>\$ 23.47</u>	-	<u>\$ 98.77</u>
<u>Cat. 4: Services</u>	<u>\$ 75.30</u>	-	-	<u>\$ 75.30</u>
<u>Cat. 5: Retail</u>	<u>\$ 75.30</u>	-	-	<u>\$ 75.30</u>
<u>Cat. 6: Restaurant / cafeteria / bar</u>	<u>\$ 75.30</u>	-	-	<u>\$ 75.30</u>
<u>Cat. 7: Day care business</u>	<u>\$ 75.30</u>	-	<u>\$ 150.17</u>	<u>\$ 225.47</u>
<u>Cat. 8: Ski lift company</u>	<u>\$ 75.30</u>	-	<u>\$3,320.20</u>	<u>\$3,395.50</u>
<u>Cat. 9: Temporary</u>	<u>\$ 35.00</u>	-	-	<u>\$ 35.00</u>
<u>Cat. 10: Non-profit</u>	<u>\$ 35.00</u>	-	-	<u>\$ 35.00</u>
<u>Liquor Licenses</u>	-	-	-	-
<u>Single Event Permit</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>
<u>On Premise Beer License</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>

<u>Off Premise Beer License</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>
<u>Restaurant Liquor License</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>
<u>Limited Restaurant License</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>
<u>Bar Establishment</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>
<u>On Premise Banquet License</u>	<u>\$ 46.21</u>	-	-	<u>\$ 46.21</u>

Business and Liquor Licenses

Fee Information	Current Fee
Business License Fees[†]	First Application (Second + App)
Category 1	-\$843.03 (\$391.00)
Category 2	-\$65.31 (\$65.31)
Category 3	-\$65.31 (\$65.31)
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
On-Premise Beer License	\$225.00 per six months; \$450.00 per year
Off-Premise Beer Retailer License	\$225.00 per six months; \$450.00 per year
Restaurant Liquor License	\$125.00 six months; \$250.00 per year
Limited Restaurant License	\$100.00 per six months; \$200.00 per year
Bar Establishment License	\$225.00 per six months; \$450.00 per year
On-Premise Banquet License	\$225.00 per six months; \$450.00 per year

Planning and Zoning

Planning and Zoning Fees <i>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.</i>	
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: <i>Note: Additional information about impact fees can be found in Alta Town Code 9-1A</i>	Determined by impact fee analysis

Building

Building Permits and Inspections <i>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</i>	
Fee Information	Current Fee
Building Permit Fee	Calculated by building permit fee schedule below
Electrical Permit Fee <i>Note: if separate from a issued building permit</i>	Calculated by building permit fee schedule below
Plan Review Fee	65% of building permit fee
Additional Plan Review Fee <i>Note: Required by changes, additions, or revisions to the plans</i>	\$55.00 per hour (one-half hour minimum) ²
State Building Permit Surcharge	1% of building permit cost

Re-Inspection Fees <i>Notes: Assessed under provisions of the International Building Code (as modified)</i>	\$55.00 per hour (one hour minimum) ²
Inspection Outside Normal Business Hours <i>Note: Normal business hours are 8:00AM – 4:30PM, local time</i>	\$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 hour (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: <i>Note: “Fixture units” as defined by the Unified Plumbing Code</i>	\$60.00 per fixture unit
Culinary Water Connection Fee: <i>Note: “Fixture units” as defined by the Unified Plumbing Code</i>	\$40.00 per fixture
Demolition Permit Review	Actual Cost to Town
Sign Permit Fee (sign area less than 32 square feet) <i>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</i>	\$25.00
Sign Permit Fee (sign area equal to or greater than 32 square feet) <i>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</i>	\$50.00

Water Operations

Fee Information	Current Fee
Water Use Rates	
Residential <i>Note: Residential monthly allocation shall be 6,400 gallons times its “ECU” (Equivalent Capacity Unit).</i>	\$138.78 per ECU per month

Commercial <i>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.</i>	\$138.78 per ECU per month
Water overage fee <i>Note: Applies to both residential and commercial users if use exceeds the allocations listed above.</i>	\$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 <i>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.</i>	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) <i>Note: Equivalent Capacity Unit ("ECU")</i>	\$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
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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.