

FISCAL YEAR 2025 PROPOSED BUDGET

Brian Head Town



Prepared by:

Shane Williamson - Town Treasurer

Bret Howser - Town Manager

Proposed: April 09, 2024

GUIDE TO BUDGET

BRIAN HEAD TOWN

2025 FISCAL YEAR BUDGET

INTRODUCTION

Who is Brian Head Town?	i
Town Vision/Mission Statement.....	ii
Brian Head Town’s Form of Government	ii
Town Organizational Chart	iii

TRANSMITTAL AND OVERVIEW

Transmittal Message from the Town Manager	1
Budget Process	
• Strategic Budgeting	2
• Budget Process Timeline	4
Budget Summaries	
• All Funds Combined.....	5
• General Fund	6
• Enterprise Funds	7
• Fund Balances	9
Revenues	
• Taxes & Fees (General Government)	10
• Utility Fees (Business Activity).....	16
Expenditures	
• Personnel	17
• Other Operating Expenses	23
• Capital Investment & Equipment	25
• Debt Service.....	35
Changes to the Proposed Budget.....	36

BUDGET DETAIL

Strategic Budget Summary	37
Strategic Budget Report	39
Line-Item Budget Summary	104
Description of Funds	105
Line-Item Budget Report	107

APPENDICES

Appendix A – FY 2022 Strategic Plan	A-1
Appendix B – Long Range Projections	B-1
Appendix C – Depreciable Asset Replacement Program.....	C-1
Appendix D – Explanation of Inter-fund Transfers & Charges	D-1
Appendix E – Financial Policies	E-1
Appendix F – Glossary & Terms	F-1

WHO IS BRIAN HEAD TOWN?



Brian Head Town is located in Southwest Utah. It is part of Southwest Utah's Patchwork Parkway project and is included in the scenic byway drive through Southern Utah. It is located 20 miles north of Cedar City, Utah and 2 miles north of Cedar Breaks National Monument.

Not only does Brian Head have beautiful forest scenery, but it goes from an elevation of 6,400 feet (12 miles north of Brian Head) to 11,300 feet at the top of the peak. Brian Head was officially established as a Town on March 11, 1975. We are a ski resort community that offers both winter and summer recreational activities (i.e., skiing, snowboarding, fishing, hiking, and biking).

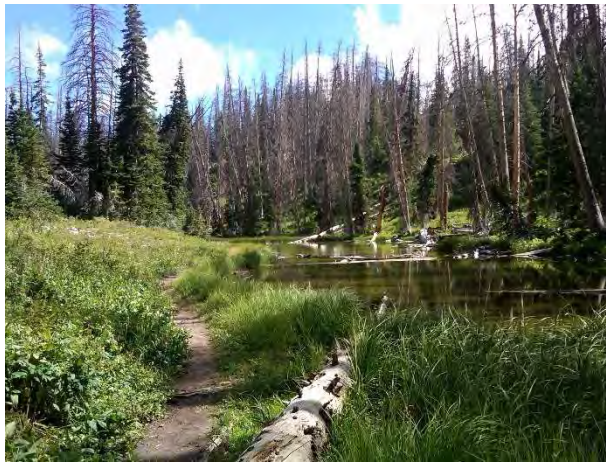
Brian Head is surrounded by United States Forest Services (USFS) property and Bureau of Land Management (BLM) property. Although our population is only 83 (according to the 2010 census), we have hundreds of secondary homeowners who own cabins and condominiums here and thousands of visitors each year. The local economy is resort based, and the ski resort and hotels are the top taxpayers in the Town.

TOWN VISION

In 2013 a focus group was created, consisting of Town staff members and community members, to update the Town's vision. The community was involved in various meetings to look at the culture, economy, and environment of Brian Head Town. Based on the findings of the focus group, a new mission statement was created for the Town. After a series of public hearings, the following mission/vision statement was approved by the Town Council in October 2013.

BRIAN HEAD TOWN MISSION STATEMENT:

“Brian Head is a rustic mountain village with diverse recreation and complementary commercial opportunities where people and nature co-exist.”



Brian Head Town's Form of Government

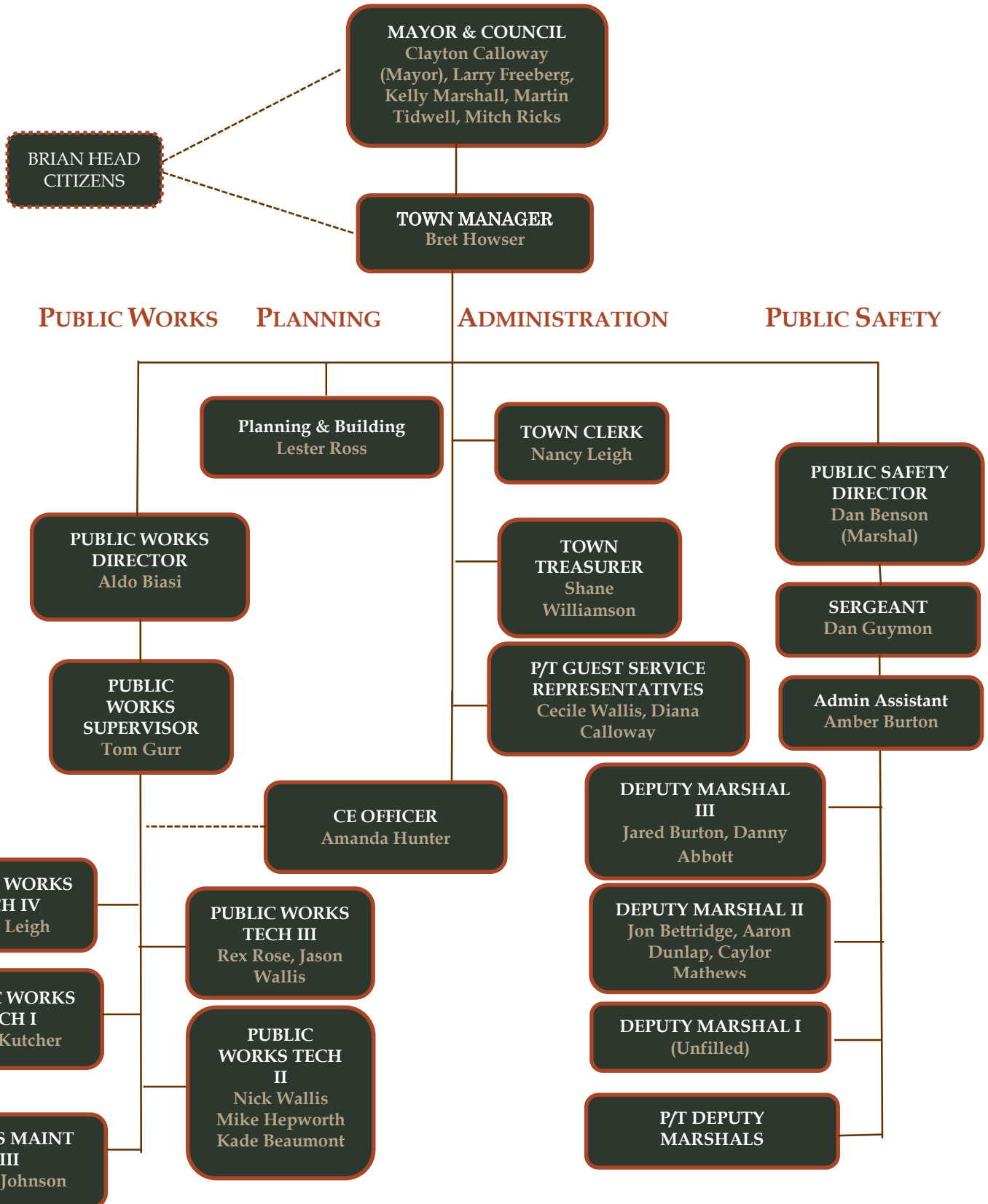
Brian Head Town operates under a Council-manager form of government. This form of government was “grandfathered” in by the State Legislature in 2008.

The Mayor is a member of the Town Council, presides at all meetings of the Town Council, and has a vote in all Council proceedings. He/she is also the chief ceremonial officer and represents the municipality in all its external relationships.

The Town Manager is the Chief Executive Officer of the municipality.

There are currently only six (6) cities and towns in the State of Utah that operate under this form of government. They are: West Valley City, Orem City, Cottonwood Heights, West Jordan City, Holladay City, and Brian Head Town. *(Refer to Utah League of Cities and Towns 2015 Powers and Duties – a Guide for Utah Municipal Officials and the 2007 version of the Utah Code Unannotated – Title 10, Chapter 3, Sections 1223-1228)*

BRIAN HEAD TOWN - ORGANIZATIONAL CHART



TRANSMITTAL

April 9, 2024

Brian Head Town Council
PO Box 190068
Brian Head, UT 84719

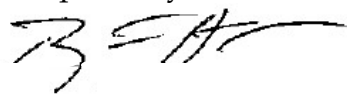
Esteemed Council and Town Residents:

In accordance with the Uniform Fiscal Procedures Act for Utah Towns (§10-5-107) and pursuant to the procedures set forth in the Brian Head Town Administrative Code (Title 1, Chapter 7), the enclosed Fiscal Year 2024 Proposed Budget, the Town's financial plan for the period of July 1, 2024, through June 30, 2025, is hereby presented to the Town Council and to the public for consideration. The proposed budget is balanced without a property tax increase.

This document details the process used to develop the budget, the major issues and changes to the budget, and links between proposed expenditures and the Town's strategic planning process. Expenditure budgets are set forth by the strategy to which they apply to help decision-makers focus on the purpose and value of this year's proposed expenditures in terms of their relationship to the Town's strategic objectives.

The overview narrative will describe the process used to generate this proposed budget, give a general overview of the proposed revenues and expenditures, and provide detail for the most critical decisions in this year's budget. The full budget is presented in subsequent sections of this document.

Respectfully,



Bret Howser
Town Manager

THE BUDGET PROCESS – “STRATEGIC BUDGETING”

The FY 2025 budget was crafted using a process that is unique to Brian Head Town which is intended to clearly establish links between the Town’s Strategic Plan and budgeted expenditures. The intent is to ensure that each dollar spent and each man hour worked is in an effort to carry out the goals and strategies identified in the FY 2025 Strategic Plan.

The typical process used for local government budgeting is an incremental budgeting process. This process consists of starting with the prior year’s budget as a base and making incremental changes to line items based on the department heads’ knowledge of what is coming up in the next year. This is a preferred method of public budgeting because it is efficient and easy to understand. However, strict scrutiny is likely to lead one to question the effectiveness of this process. What are we buying with that base budget? How do we know we still need that same amount? Is that money being used to further our current goals and strategies, or is it just being spent the way we’ve always spent it? These are tough questions that take a lot of unraveling and are therefore traditionally ignored in an incremental budget process.

Brian Head Town has implemented a different approach that we call Strategic Budgeting. There are two main distinctions in this approach: 1) Budgets are built for strategies rather than for accounting line items, and 2) this year’s budget is rebuilt from scratch, only retaining those expenditures from last year’s budget that are still relevant.

CLEANING OUT THE CLOSET

Strategic Budgeting may be likened to cleaning out the closet. Everybody has that one closet in the house that’s been accumulating who-knows-what since who-knows-when. We avoid going through it at all costs, but then one spring weekend we decide it can’t be put off any longer. As we sift through the artifacts at the back of the upper shelves which haven’t seen the light of day since Vanilla Ice was rockin’ the mic like a vandal, thoughts cross our mind such as: “Why on earth did I keep this?” and “What does this thing even do?” and “I don’t even remember owning a Snuggie... I should burn this.” Inevitably we end up getting rid of a large amount of stuff from that closet because it no longer serves whatever purpose it once did. Much of the debris that is jettisoned in the process once fit in the category of, “I may need that someday.” Well, someday has come and gone.

A municipal budget which has been built through an incremental process over a long period of time can start to look like that closet. Cleaning it out can be a daunting task, but if you don’t buckle down and do it you will forever be wasting a lot of space (or resources). The only way to get it done is to pull everything out, examine each item to decide if it serves your current purposes, and either toss it or put it back in the closet.

Brian Head Town first went through this process to build the FY 2015 Budget. The result of cleaning that closet was a 7% cut in the operating budget. Since then every single expenditure in the budget has been clearly defined and associated with a strategy identified in the Strategic Plan. This is the equivalent of labeling everything you put back in the closet. Now, each year the process is simpler

because we already know what's in the closet and can easily identify what needs to stay and what needs to come out.

FY 2025 STRATEGIC BUDGETING PROCESS

Strategic budgeting is really just a continuation of strategic planning. Brian Head Town's strategic planning process begins with the *Community Vision* – a broad aspirational statement of what Brian Head Town intends to be – and a set of *Town Goals* which identify certain areas that require focus for the vision to be achieved. Each year the Town updates its strategic plan and identifies several *Strategies* and *Action Steps* that will be taken in pursuit of the vision. These strategies and action steps serve as the basis for *Resource Allocation* decisions, or budgeting.

Town Council met in January of 2024 at a strategic planning retreat where they reviewed the Town's strategic direction. Following the retreat, staff developed a new set of action steps and proposed a revised strategic plan. The FY 2025 Strategic Plan (Appendix A) was reviewed by the Council in March 2024 and is scheduled for adoption along with the Tentative Budget in May 2025.

The final step of strategic planning is resource allocation. This is the Strategic Budgeting process that was just described. This process was carried out in three steps:

- 1) Estimate man hours dedicated to carrying out each strategy identified in the strategic plan.
- 2) Review strategic budget from prior year.
 - a. Reevaluate expenses related to recurring action steps; adjust cost if necessary
 - b. Remove budgeted expenses for completed action steps as well as defunct or altered strategies
 - c. Go through new action steps for each strategy and decide if additional budget is necessary to carry these out (these are the most analogous to "budget requests" used in incremental budgeting)
- 3) Update all non-departmental budgets such as debt service payments, inter-fund transfers and contingencies with amounts that are determined either by contract or by policy.

In this fashion, operating budgets are effectively re-built from scratch each year. Nothing is ushered into the new budget without scrutiny and without a clear tie to the strategic plan.

Strategic Planning

COMMUNITY

VISION



TOWN
GOALS



STRATEGIES

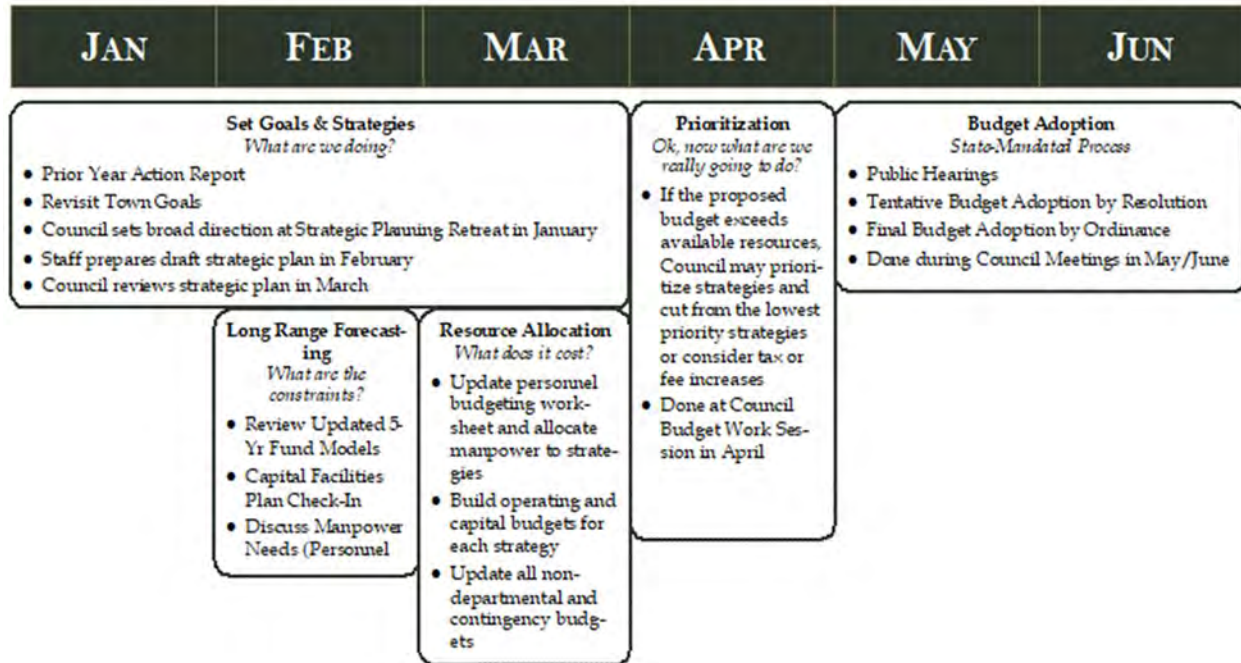


ACTION
STEPS



RESOURCE
ALLOCATION

BUDGET PROCESS



COUNCIL REVIEW & PUBLIC HEARING DATES:

APRIL 9, 2024:	FY 2025 Budget Work Session (Council reviews the proposed budget in detail, Public is invited)
MAY 14, 2024:	Present FY 2025 Proposed Budget Adoption of FY 2025 Tentative Budget
MAY 28, 2024:	Public Hearing for FY 2025 Budget
JUNE 11, 2024:	Adoption of FY 2025 Budget by Ordinance Public Hearing for the FY 2024 Amended Budget
JUNE 25, 2024:	Adoption FY 2024 Amended Budget by Ordinance

DEADLINE DATES (REQUIRED BY STATE STATUTE):

JUNE 30TH – FY 2025 Budget Adopted (Sep 1 if property tax increase is proposed)
 JUNE 30TH – FY 2024 Amended Budget Adopted

A public hearing must be held prior to the adoption of each budget and notices printed in the newspaper at least seven (7) days prior to the public hearing.

Budget Amendments: Once adopted, department heads will have authority to make zero-sum adjustments within departmental budgets, but any other changes must be made by legislative action of the Town Council following a properly noticed public hearing.

BUDGET SUMMARIES

TABLE BY REVENUE TYPE (All Funds)

Revenue Source	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Taxes	\$ 2,863,865	\$ 2,978,237	\$ 3,397,132	\$ 2,859,117	\$ 3,039,000	\$ 3,336,874
Licenses and Permits	\$ 615,457	\$ 710,194	\$ 793,174	\$ 440,036	\$ 763,900	\$ 896,727
Intergovernmental Revenue	\$ 640,629	\$ 334,627	\$ 432,042	\$ 699,915	\$ 567,949	\$ 632,000
Charges for Services	\$ 304,057	\$ 288,109	\$ 288,313	\$ 267,219	\$ 459,400	\$ 480,238
Fines and Forfeitures	\$ 2,137	\$ 7,115	\$ 21,088	\$ 2,900	\$ 3,000	\$ 3,000
Interest	\$ 11,487	\$ 19,990	\$ 155,891	\$ 135,104	\$ 46,350	\$ 70,500
Special Events	\$ 17,297	\$ 6	\$ -	\$ 1,000	\$ -	\$ -
Miscellaneous Revenue	\$ 407,886	\$ 480,539	\$ 1,675,737	\$ 176,446	\$ 253,325	\$ 365,660
Contributions	\$ 2,754	\$ 7,188	\$ 1,224	\$ 1,377	\$ 500	\$ 1,000
Utility Operating Revenue	\$ 2,351,437	\$ 2,451,035	\$ 2,302,593	\$ 1,828,326	\$ 2,499,600	\$ 2,588,900
TOTAL REVENUES:	\$ 7,217,006	\$ 7,277,040	\$ 9,067,194	\$ 6,411,440	\$ 7,633,024	\$ 8,374,899

TABLE BY EXPENDITURE FUNCTION (All Funds)

Operating Expense (Function)	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
General Government	\$ 731,164	\$ 932,706	\$ 1,195,315	\$ 1,279,547	\$ 1,196,428	\$ 1,690,731
Public Safety	\$ 798,448	\$ 1,048,080	\$ 1,135,400	\$ 889,533	\$ 1,270,885	\$ 1,375,348
Streets and Highways	\$ 513,277	\$ 1,304,749	\$ 1,917,355	\$ 890,311	\$ 1,529,162	\$ 1,691,120
Parks & Recreation	\$ 34,473	\$ 28,645	\$ 70,185	\$ 58,670	\$ 98,384	\$ 89,184
Operating Contingency	\$ 58,944	\$ 19,501	\$ 20,386	\$ 5,701	\$ 44,200	\$ 41,900
Utility Operating Expense	\$ 1,382,007	\$ 1,229,464	\$ 1,180,767	\$ 1,172,347	\$ 1,566,130	\$ 1,830,164
OPERATING EXPENDITURES:	\$ 3,518,313	\$ 4,563,145	\$ 5,519,408	\$ 4,296,109	\$ 5,705,189	\$ 6,718,447
Operating Expense (Type)	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Personnel	\$ 1,664,461	\$ 1,942,414	\$ 2,198,109	\$ 2,094,070	\$ 2,835,043	\$ 3,299,589
Other Operating	\$ 1,794,908	\$ 2,601,230	\$ 3,300,913	\$ 2,196,338	\$ 2,825,946	\$ 3,376,958
Operating Contingency	\$ 58,944	\$ 19,501	\$ 20,386	\$ 5,701	\$ 44,200	\$ 41,900
OPERATING EXPENDITURES:	\$ 3,518,313	\$ 4,563,145	\$ 5,519,408	\$ 4,296,109	\$ 5,705,189	\$ 6,718,447
Non-Operating Activity	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Non-Operating Income	\$ 118,724	\$ 287,406	\$ 165,194	\$ 130,535	\$ 25,000	\$ 5,600
Debt Service	\$ (748,093)	\$ (710,072)	\$ (899,426)	\$ (670,748)	\$ (880,214)	\$ (630,953)
Capital	\$ (955,301)	\$ (872,508)	\$ (1,447,624)	\$ (1,130,806)	\$ (2,074,366)	\$ (1,028,705)
TOTAL NON-OPERATING:	\$ (1,584,670)	\$ (1,295,174)	\$ (2,181,856)	\$ (1,671,019)	\$ (2,929,580)	\$ (1,665,258)
NET DIFFERENCE (Revenues less Expenditures)	\$ 3,817,417	\$ 3,001,301	\$ 3,712,980	\$ 2,245,866	\$ 1,952,835	\$ 1,662,052

BUDGET SUMMARIES

TABLE BY REVENUE TYPE (General Fund)

<u>Revenue Source</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD (as of March 29, 2024)</u>	<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>
Taxes	\$ 2,390,316	\$ 2,555,078	\$ 2,749,365	\$ 2,155,870	\$ 2,451,100	\$ 2,856,874
Licenses and Permits	\$ 615,457	\$ 710,194	\$ 793,174	\$ 440,036	\$ 763,900	\$ 896,727
Intergovernmental Revenue	\$ 268,935	\$ 164,627	\$ 206,840	\$ 222,194	\$ 190,200	\$ 497,000
Charges for Services	\$ 304,057	\$ 284,965	\$ 288,313	\$ 266,114	\$ 359,400	\$ 380,238
Fines and Forfeitures	\$ 2,137	\$ 5,215	\$ 16,738	\$ 2,300	\$ 3,000	\$ 3,000
Interest	\$ 7,540	\$ 11,474	\$ 83,645	\$ 82,393	\$ 45,000	\$ 60,000
Special Events	\$ 17,297	\$ 6	\$ -	\$ 1,000	\$ -	\$ -
Miscellaneous Revenue	\$ 13,877	\$ 9,529	\$ 7,532	\$ 3,452	\$ 7,050	\$ 7,050
Contributions	\$ 2,754	\$ 7,188	\$ 1,224	\$ 1,377	\$ 500	\$ 1,000
Transfers from Other Funds	\$ 8,667	\$ 8,667	\$ 8,667	\$ 23,500	\$ 56,963	\$ 23,500
TOTAL REVENUES:	\$ 3,631,040	\$ 3,756,940	\$ 4,155,500	\$ 3,198,240	\$ 3,877,110	\$ 4,725,390

TABLE BY EXPENDITURE FUNCTION (General Fund)

<u>Expense Function</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD (as of March 29, 2024)</u>	<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>
General Government	\$ 705,492	\$ 832,192	\$ 905,975	\$ 1,102,700	\$ 1,023,028	\$ 1,403,820
Public Safety	\$ 913,894	\$ 1,164,177	\$ 1,256,197	\$ 996,548	\$ 1,300,295	\$ 1,404,982
Streets and Highways	\$ 495,739	\$ 566,620	\$ 868,350	\$ 788,084	\$ 966,206	\$ 1,178,514
Parks & Recreation	\$ 34,473	\$ 28,645	\$ 70,185	\$ 58,670	\$ 98,384	\$ 89,184
Transfers	\$ 584,000	\$ 869,000	\$ 1,352,100	\$ 445,000	\$ 445,000	\$ 606,988
Operating Contingency	\$ 58,944	\$ 19,501	\$ 20,386	\$ 5,701	\$ 44,200	\$ 41,900
TOTAL EXPENDITURES:	\$ 2,792,540	\$ 3,480,140	\$ 4,473,190	\$ 3,396,700	\$ 3,877,110	\$ 4,725,390
NET DIFFERENCE (Revenues less Expenditures)	\$ 838,500.00	\$ 276,800.00	\$ (317,690.00)	\$ (198,460.00)	\$ -	\$ -

BUDGET SUMMARIES

TABLE BY REVENUE TYPE (Water Fund)

Revenue Source	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Operating Income	\$ 1,466,320	\$ 1,538,494	\$ 1,382,324	\$ 1,195,493	\$ 1,519,200	\$ 1,557,400
Non-Operating Income	\$ 98,313	\$ 240,984	\$ 116,105	\$ 88,517	\$ 12,500	\$ 4,200
TOTAL REVENUES:	\$ 1,564,633	\$ 1,779,478	\$ 1,498,429	\$ 1,284,010	\$ 1,531,700	\$ 1,561,600

TABLE BY EXPENDITURE TYPE (Water Fund)

Expense Category	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Operating Expense	\$ 872,165	\$ 728,669	\$ 780,598	\$ 723,591	\$ 1,010,329	\$ 1,176,839
Non-Operating Expense	\$ -	\$ (10,425)	\$ (10,425)	\$ -	\$ -	\$ -
Debt Service Expense	\$ 370,005	\$ 380,664	\$ 402,768	\$ 341,778	\$ 381,190	\$ 340,643
TOTAL EXPENDITURES:	\$ 1,242,170	\$ 1,098,908	\$ 1,172,941	\$ 1,065,369	\$ 1,391,519	\$ 1,517,483

BALANCE CARRIED OVER TO WATER CAPITAL BUDGET	\$ 322,463	\$ 680,570	\$ 325,488	\$ 218,641	\$ 140,181	\$ 44,117
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TABLE BY REVENUE TYPE (Sewer Fund)

Revenue Source	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Operating Income	\$ 631,731	\$ 651,297	\$ 652,295	\$ 448,363	\$ 715,300	\$ 763,400
Non-Operating Income	\$ 18,536	\$ 44,412	\$ 42,889	\$ 33,321	\$ 10,000	\$ 500
TOTAL REVENUES:	\$ 650,267	\$ 695,709	\$ 695,184	\$ 481,684	\$ 725,300	\$ 763,900

TABLE BY EXPENDITURE TYPE (Sewer Fund)

Expense Category	2021 Actual	2022 Actual	2023 Actual	2024 YTD (as of March 29, 2024)	2024 Budget	Proposed 2025 Budget
Operating Expense	\$ 476,579	\$ 486,839	\$ 422,079	\$ 434,885	\$ 540,563	\$ 633,792
Non-Operating Expense	\$ -	\$ -	\$ 203,496	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:	\$ 476,579	\$ 486,839	\$ 625,575	\$ 434,885	\$ 540,563	\$ 633,792

BALANCE CARRIED OVER TO SEWER CAPITAL BUDGET	\$ 173,688	\$ 208,870	\$ 69,609	\$ 46,799	\$ 184,737	\$ 130,108
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BUDGET SUMMARIES

TABLE BY REVENUE TYPE (Solid Waste Fund)

<u>Revenue Source</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD (as of March 29, 2024)</u>	<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>
Operating Income	\$ 253,386	\$ 261,244	\$ 267,974	\$ 184,470	\$ 265,100	\$ 268,100
Non-Operating Income	\$ -	\$ 1,900	\$ 74,450	\$ 600	\$ -	\$ -
TOTAL REVENUES:	\$ 253,386	\$ 263,144	\$ 342,424	\$ 185,070	\$ 265,100	\$ 268,100

TABLE BY EXPENDITURE TYPE (Solid Waste Fund)

<u>Expense Category</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD (as of March 29, 2024)</u>	<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>
Operating Expense	\$ 207,930	\$ 197,820	\$ 175,715	\$ 183,371	\$ 241,238	\$ 288,970
Non-Operating Expense	\$ 1,875	\$ 2,010	\$ 6,200	\$ 8,697	\$ 2,500	\$ (900)
TOTAL EXPENDITURES:	\$ 209,805	\$ 199,830	\$ 181,915	\$ 192,068	\$ 243,738	\$ 288,070
BALANCE CARRIED OVER TO SOLID WASTE CAPITAL BUDGET	\$ 43,581	\$ 63,314	\$ 160,509	\$ (6,998)	\$ 21,362	\$ (19,970)

BUDGET SUMMARIES

Brian Head Town Fund Balance Projections for FY 2025 Governmental Funds

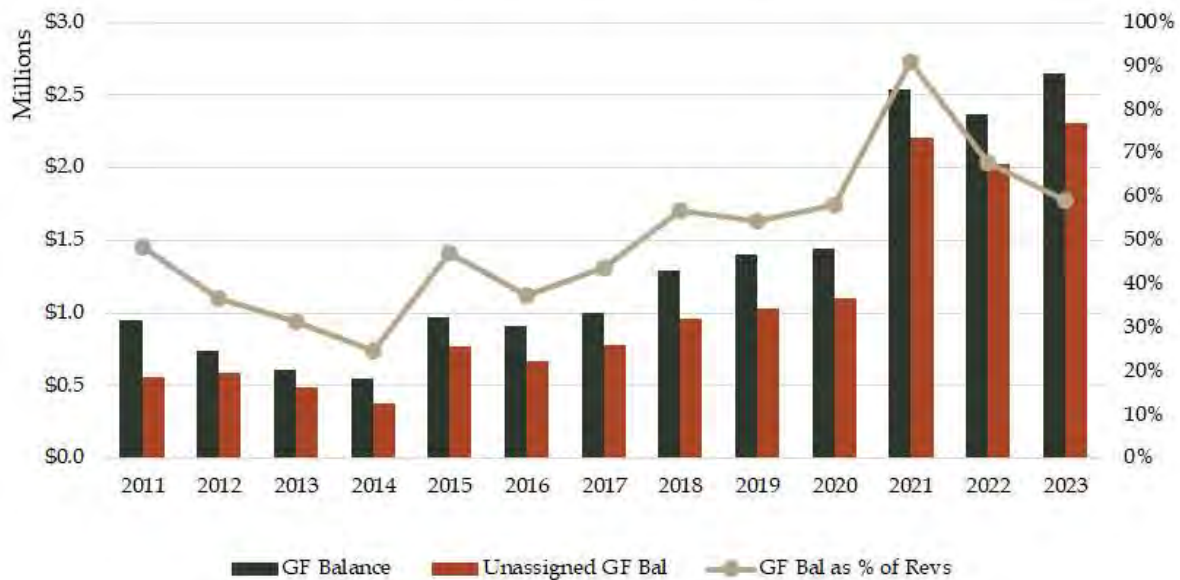
Name of Fund	Fund Balance			
	Beginning	Change	Ending Projection	%*
General Fund	\$ 2,458,394	\$ 26,988	\$ 2,485,382	53%
Wildland Fire	\$ 204,950	\$ 19,014	\$ 223,964	204%
Municipal Building Authority	\$ 1,348	\$ -	\$ 1,348	1%
Debt Service Fund	\$ -	\$ 250	\$ 250	100%
Redevelopment Agency Fund	\$ 267,642	\$ 169,589	\$ 437,231	91%
Capital Projects Fund	\$ 2,144,424	\$ (195,000)	\$ 1,949,424	371%
Asset Replacement Fund	\$ 742,347	\$ (155,205)	\$ 587,142	119%
TOTALS:	\$ 5,819,105	\$ (134,364)	\$ 5,684,741	146%

* §10-5-113 of Utah Code limits Fund Balance accumulation in the General Fund to 100% of the total revenue for the fiscal period

Explanation of Changes:

- Capital Projects Fund: Completion of projects funded during previous budget cycles will deplete fund balance, Council appropriated surplus to capital projects and various one-time expenses in FY 22 - FY 24

Annual General Fund Balances



REVENUES

REVENUES

TAXES & FEES FOR GENERAL GOVERNMENT SERVICES

The FY 2025 Proposed Budget projects General Fund revenues without a property tax rate increase. No additional taxes or fees are proposed, nor does staff propose currently to increase fees for general services. The Proposed Budget does include a 3.7% increase for utility services (water, sewer, solid waste), but that is discussed in the Fees for Business Activity section.

The following table shows three prior years of actual revenues, the current year budget, and projections for FY 2025. The projections are based on the Long-Range Financial Model for the General Fund (see Appendix B).

General Fund Revenues

	2021	2022	2023	2024 (Bud)	2025 (Proj)
Taxes	\$2,390,316	\$2,555,078	\$2,749,365	\$2,451,100	\$2,857,000
Property Tax	856,104	990,471	1,011,454	1,090,700	1,139,000
Sales Tax	1,073,991	1,094,760	1,225,996	958,400	1,214,000
Franchise Tax	138,860	141,430	166,459	137,000	167,000
Highway Tax	145,473	146,280	164,201	129,000	163,000
Transient Room Tax	175,888	182,137	181,255	136,000	174,000
Licenses & Permits	\$615,457	\$710,194	\$793,174	\$763,900	\$896,702
Business Licenses	28,597	37,051	29,649	34,600	36,200
Enhanced Svc Bus Lic Fee	551,517	579,223	649,917	522,000	661,000
Disproportionate STR Fee	0	42,480	40,428	61,300	68,370
Building Permits	31,418	51,432	73,040	146,000	131,132
Other Permits	3,925	8	140	0	0
Intergovernmental Revenue	\$268,935	\$164,627	\$206,840	\$190,200	\$497,000
Grants	156,525	48,579	86,611	76,000	369,000
Class C Roads	69,353	72,869	77,061	70,200	85,000
State Liquor	3,057	3,179	3,168	4,000	3,000
County Fire Agreement	40,000	40,000	40,000	40,000	40,000
Charges for Service	\$304,057	\$284,965	\$288,313	\$359,500	\$380,238
Enterprise Fund Admin	67,722	61,138	66,400	71,000	80,000
Retail Fuel	122,533	104,995	96,388	123,300	100,000
Shop Charges	106,945	112,301	120,800	155,000	189,438
Other Charges	6,857	6,531	4,725	10,200	10,800
Other Revenues	\$52,272	\$42,079	\$117,806	\$79,050	\$94,550
Special Events	0	0	0	0	0
Sale of Assets	12,604	346	0	250	250
Transfers from Other Funds	8,667	8,667	8,667	23,500	23,500
Other Miscellaneous	31,001	33,066	109,139	55,300	70,800
Total Revenues	\$3,631,037	\$3,756,943	\$4,155,498	\$3,843,750	\$4,725,490

REVENUES

Total General Fund revenues are expected to be 23% above FY 2024 budgeted revenues and 14% above FY 2023 actual receipts. It should be noted right away that a large portion of this projected increase is due to additional grant revenues related to the marketing co-operative program being moved from Iron County's ledgers to Brian Head Town's as the Town assumes management of the program. Without that change, the increase would be 15% from FY 2024 budget and 7% from FY 2023 actual.

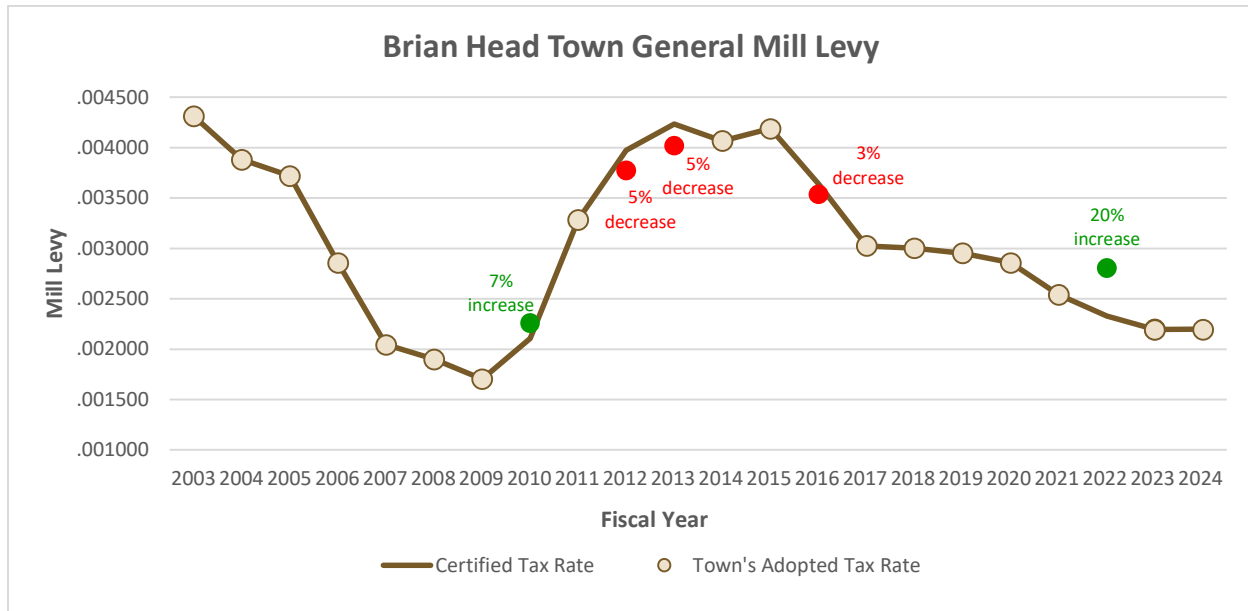
Property Tax - After several years of a general downward trend following the 2008 recession, property tax receipts began to increase slightly over the latter half of the 2010's. The total property taxes received in any given year are sometimes skewed by large payments of delinquent taxes, such as in FY 2015 when a payment of nearly \$200,000 from a single delinquent payer was received. However, the "current year" property taxes (those collected from the billings issued that year) have been relatively stable, peaking at \$795,000 in FY 2012 and averaging \$732,000 over the ten-year period between FY 2012 and FY2021.

In FY 2022, the Town Council elected to adopt a \$150,000 property tax increase to fund additional public safety officers as well as an increase in the streets project funding. That increase, followed by two years of significant new growth taxable value, has the FY 2025 projection for current year property taxes at just under \$1 million. With delinquent taxes and penalties, personal property taxes and fee-in-lieu of taxes, the total property tax projection for FY 2025 is \$1.09 million.

The State's "Truth in Taxation" law requires the Town to adopt the certified tax rate, which is the rate that will generate the same amount of property tax dollars on existing properties and improvements that the Town was supposed to receive the prior year. So as assessed valuations rise on existing properties the certified rate floats down. The certified rate is then applied to new growth (improvements and structures hitting the tax rolls for the first time) which can generate new property tax receipts.

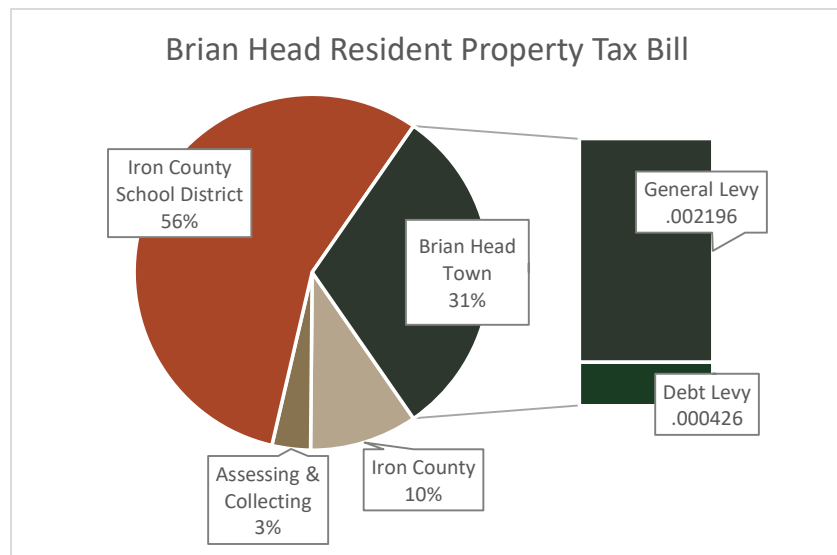
The following chart shows a history of the Town's tax levies. While the certified tax rate floats up and down inversely with total assessed valuations, each time the Town adopts the certified rate it is considered "no tax increase." In FY 2010, the Town did adopt an increased property tax due to a change in property tax law. In FY 2012, 2013, and 2016 the Town Council decided to adopt a rate below the certified tax rate, which is considered a tax decrease. In FY 2022, the Council increased property tax rates 20% to fund additional public safety officers and an increase in streets project funding.

REVENUES



With laws governing the certified tax rate in mind, the only reason to project an increase in current year property taxes would be if significant new growth is anticipated the next year or if significant unanticipated new growth happened the prior year – the latter is the case going into FY 2025. FY 2024 property tax receipts are up more than \$100,000 – a result of about \$40 million in new growth valuation. These additional receipts should perpetuate into FY 2025.

People commonly ask why it seems their property taxes go up each year if the Town is adopting the certified rate or lower each year. This is explained by two facts: 1) The Town is not the only entity levying a property tax on Brian Head residents. As can be seen as in the chart shown here, the Town makes up about one-third of the total property tax bill. Other entities may also increase

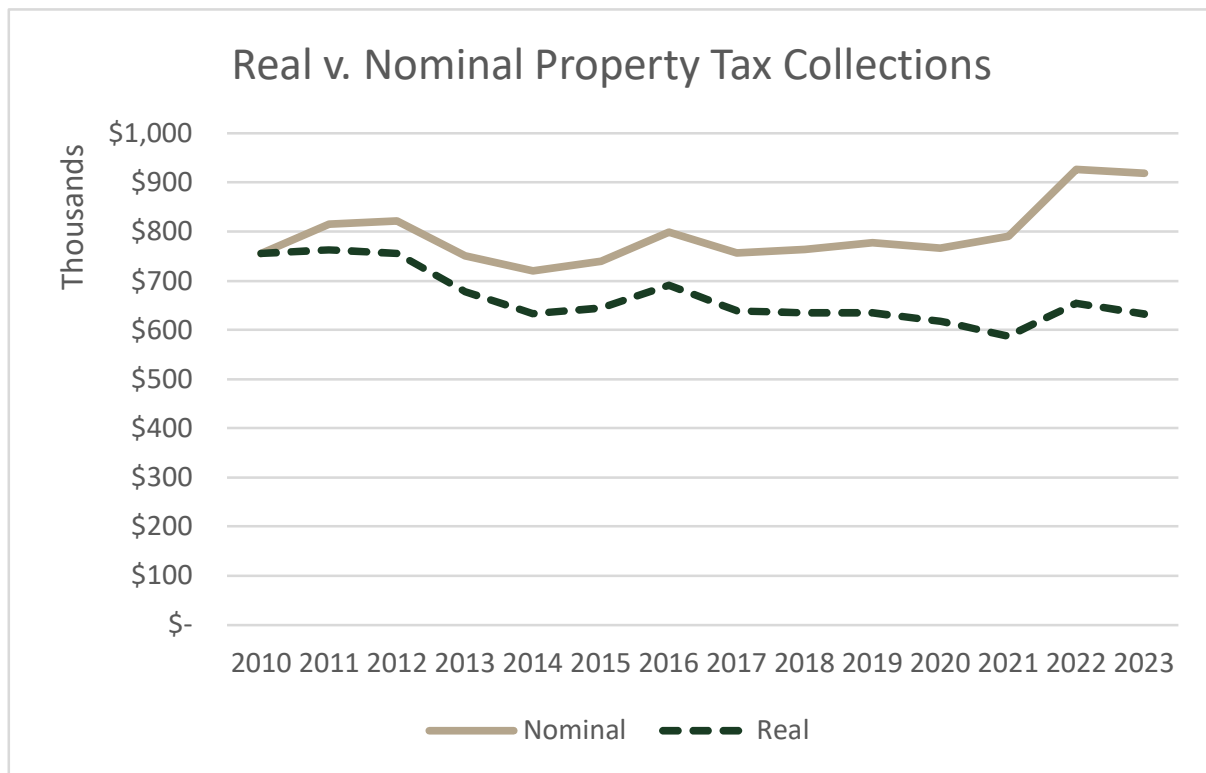


their property tax rates, impacting Brian Head residents' bills – as the Iron County School District did most recently in 2017, 2019 and 2022 with a bond election. 2) Not all properties in the Town are reassessed at the same rate of increased or decreased value. The certified rate is set to collect the same dollars from all the existing properties in the aggregate. Therefore, if an individual property is reassessed at a greater increase than the average property in Town, it will be charged a slightly greater proportion of the property taxes.

REVENUES

During the many years prior to 2022 that the Town Council has been adopting either the certified tax rate or rates below the certified rate, the Town had been losing purchasing power on its primary revenue stream. Most people who have managed money in their lives realize that a sum of money loses value over time because of inflation. Everybody remembers their grandparents talking about when they used to buy a gallon of gas for a dime and then use the change to get a gumball from the machine at the convenience store. That's how we learned that a dollar doesn't buy what it used to. Ultimately, with inflation rates hovering near 10% the past few years, we are definitely experiencing the "squeeze" of inflation.

The chart below illustrates how inflation had robbed the Town of purchasing power in its property tax revenue stream by displaying the actual property tax dollars collected by the Town each year (the "nominal" collections) compared to the same amounts deflated by the Consumer Price Index (what economists would refer to as the "real" collections). While the nominal line is steady and basically flat over time, the real collections are clearly declining. In fact, the property taxes the Town collected in FY 2023 can only purchase about 83% of what they could in FY 2010. When the Town Council increased property taxes in FY 2022, they recovered some, but not all, of the purchasing power lost to inflation since FY 2010.



REVENUES

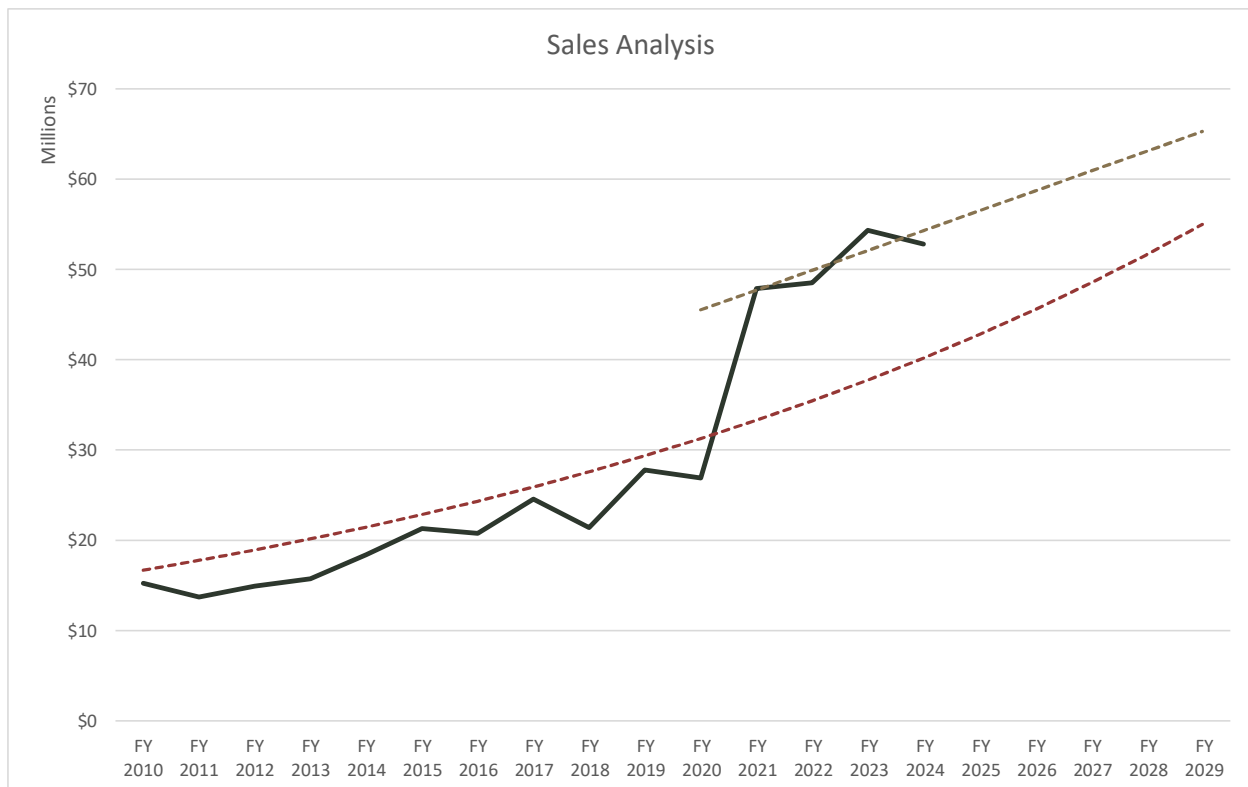
Sales Tax – While the local economy had been expanding at a quick pace in recent years, it basically exploded over the past three years. Taxable sales increased an average of 8.6% between FY’s 2011 and 2020, peaking at \$27.8 million in FY 2019. But following the start of the COVID-19 pandemic in 2020, Brian Head saw an onslaught of visitors and guests. Taxable sales in FY 2022 were \$47.5M, a 78% increase over FY 2020! Since then, sales tax receipts have continued to show an upward trend, but roughly on par with the year-over-year increases seen prior to the pandemic.

With nearly four years of sales data since the pandemic, the picture is becoming clearer. The seismic shift in the local economy appears to be a new normal for Brian Head. The past three fiscal years, staff has hesitated to depart from the historic sales tax projection model, which was not calibrated to assume a quantum leap in the long-term projection curve. This year, we are departing from that model to make our sales-based revenue projections. However, three and a half years of data is hardly sufficient to create a replacement model.

Breakdown of Brian Head Sales Tax Rate

State of Utah	4.85%
Brian Head Town	
Local Option	1.00%
Resort Community Tax	1.60%
Highway Tax	0.30%
Parks, Arts & Recreation	0.10%
Iron County	
County Option Tax	0.25%
County Transportation Tax*	0.25%
Sales Tax on General Purchases	8.35%
Other Sales Taxes	
State Transient Room Tax	0.32%
County Transient Room Tax	4.25%
Municipal Transient Room Tax	1.00%
County Restaurant Tax	1.00%
Sales Tax on Nightly Room Rental	13.92%
Sales Tax on Restaurant Meals	9.35%

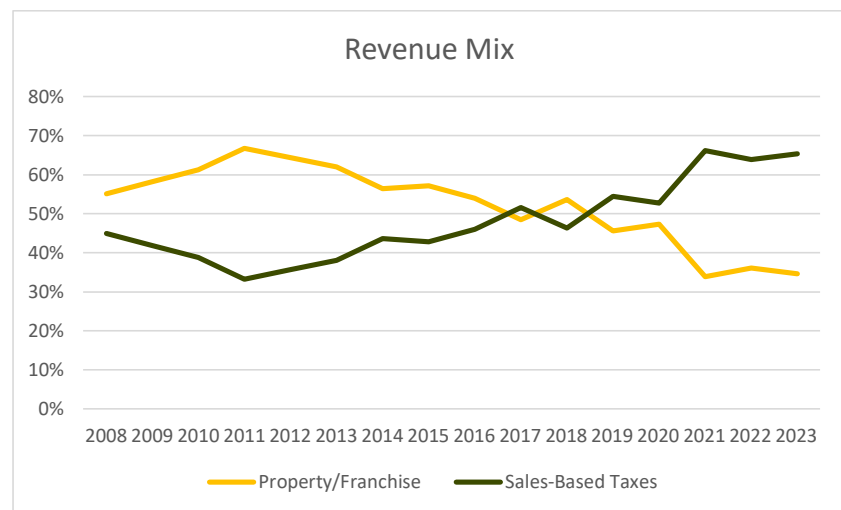
* This tax was implemented by the Iron County Commission in 2023



REVENUES

The chart above shows the old projection model (an exponential trend on sales data from FY 2002 through FY 2020) versus a new “projection model” (a simple linear trend on FY 2021 through 2023 and FY 2024 current projection). During the Strategic Planning Retreat in January 2024, the Council discussed the various needs we anticipated in the upcoming budget process, and comments were made that indicated to staff that the Council desired to see a less conservative approach to projecting sales taxes – more in line with the new normal. While staff remains uncomfortable projecting based on an upward linear trend of only three to four years, which would result in a projection of sales 4% above any year on record, we suggest setting FY 2025 projected sales equal to the highest year on record (FY 2023 observed sales). We feel this is sufficiently aggressive. There is a real possibility, given the trends of the past three to four years, that we will exceed this figure in FY 2025. As far as we can tell, there is about the same possibility that we will not achieve that figure – just as we are currently on pace to come up short of FY 2023 sales in FY 2024.

Staff continues to warn that sales taxes are a fickle friend. The local tourism economy is particularly susceptible to economic downturn. Our recent trend toward increased reliance on this revenue stream leaves the Town more exposed to fluctuating service levels during these downturns. The chart at right shows the evolving mix between the Town’s three



major general revenue sources: 1) Property Tax, 2) Franchise Tax, and 3) Sales Tax. In the past dozen years, the Town’s reliance on these has flipped from 67/33 to 35/65. It bears repeating the fact that the state truth-in-taxation laws which don’t allow an inflationary component in the certified tax rate will guarantee this trend towards a less stable revenue mix without intentional action by the Town Council.

Other General Revenues – Class C Road funds are budgeted at a 21% increase over FY 2024. The Iron County Commission enacted a quarter percent County Option Transportation Tax in 2023, some of which is distributed to municipalities via the Class C Road funds. Shop Charges and Enterprise Fund Admin charges are both up significantly. This is due mostly to the increase in the transfer from the General Fund to the Asset Replacement Fund, which is built into the costs that are covered by the enterprise funds via these two charges.

REVENUES

FEES FOR BUSINESS ACTIVITY

In 2013 staff constructed the Utility Fund Financial Model which projects revenues and expenditures in the Water, Sewer & Solid Waste Funds for 10 years into the future. The model considers projected operating expenses, existing debt obligations and a schedule of capital projects from the most recent Capital Facilities Plan. The objective of the model is to project the utility fees which will be necessary to maintain healthy operating reserves (between 25% and 50% of annual operating expenses) and to meet debt coverage obligations.

During each subsequent budget process (with one exception in FY 2021), Town Council has adopted rate increases between 2-4% of the total utility bill based on the Utility Fund Financial Model. The following exhibit shows the projected rate increases for the next ten years based on the updated Utility Fund Financial Model.

Fiscal Yr	Residential				Commercial						% Change
	Water	Sewer	Solid Waste	Monthly Bill	Water	Sewer	Office	Retail	Restaurant	Monthly Bill	
Current	\$82	\$42	\$12	\$136	\$162	\$97	\$12	\$81	\$110	\$327	
2025	\$84	\$45	\$12	\$141	\$166	\$99	\$12	\$81	\$110	\$333	3.7%
2026	\$86	\$47	\$14	\$147	\$170	\$102	\$14	\$94	\$128	\$350	4.3%
2027	\$90	\$47	\$16	\$153	\$178	\$107	\$16	\$107	\$146	\$374	4.1%
2028	\$94	\$48	\$16	\$158	\$186	\$111	\$16	\$107	\$146	\$387	3.3%
2029	\$100	\$48	\$17	\$165	\$197	\$118	\$17	\$114	\$155	\$411	4.4%
2030	\$103	\$49	\$18	\$170	\$203	\$122	\$18	\$121	\$165	\$427	3.0%
2031	\$106	\$50	\$18	\$174	\$209	\$126	\$18	\$121	\$165	\$436	2.4%
2032	\$109	\$51	\$18	\$178	\$215	\$129	\$18	\$121	\$165	\$446	2.3%
2033	\$113	\$52	\$19	\$184	\$223	\$134	\$19	\$128	\$174	\$464	3.4%
2034	\$117	\$53	\$20	\$190	\$231	\$139	\$20	\$134	\$183	\$482	3.3%

As the table above illustrates, staff recommends a 3.7% increase of the overall utility bill in FY 2025.

Staff is currently conducting an analysis of the base usage allotment for the water fee, as well as the tiered costs for excess water usage. It is not anticipated that the results of this analysis will have a significant impact on overall water revenue collections, but may impact some water users. Staff intends to propose any changes that the analysis may indicate are necessary in June when the Council considers the consolidated fee schedule resolution.

An impact fee update based on the Water & Sewer Capital Facilities Plan (CFP) adopted in 2023 is also currently underway. Results are expected to be presented to Council in May 2024 and are likely to include recommendations for impact fee increases.

Each year, this model should be re-evaluated and rates will be proposed that take into account the changing landscape.

EXPENDITURES

EXPENDITURES

PERSONNEL

Personnel Expenditures (All Funds)

	2021	2022	2023	2024 (Bud)	2025 (Bud)
Total Personnel	\$1,680,073	\$1,966,965	\$2,198,109	\$2,803,643	\$3,299,589
Salaries & Wages	1,102,331	1,267,507	1,508,934	1,754,412	2,087,073
Benefits & Payroll Taxes	577,742	699,458	689,175	1,049,231	1,212,516

The proposed budget includes an 17% increase in personnel related expenditures. The change is due to: 1) two additional full-time public works employees (about \$168,500), 2) one additional full-time administrative position (about \$91,500), 3) increase in hours for Visitor Center coverage on Saturdays (about \$7,500, and 3) wage increases for existing employees (about \$228,000 - see compensation section for details).

The FY 2024 budget would increase full-time regular (FTR) positions to 25 and increase part-time positions by 676 hours. Including part-time hours, the full-time equivalent (FTE) staffing level for the Town would be 30.09 FTEs, up 12% from FY 2024.

Public Works Staffing:

In an effort to address a backlog of projects and maintenance needs, in addition to improving the look and polish of the Town, all while staying on top of core services and infrastructure, the Town Council has dramatically increased Public Works manpower in recent years. Two new Public Works Technicians were added in the FY 2023 budget, and another new Technician added in FY 2024 along with the conversion of a part-time technician to a full-time technician. Some seasonal help was added as well. In all, these additions amounted to a 56.5% increase in manpower.

These additional resources have resulted in a notably improved ability to finish projects and strategic action steps during the short summer construction season, as well as a clear uptick in beautification and maintenance of recreational areas such as Bristlecone Park and the Town Trail.

Town Staffing		Full-Time Equivalents (FTE's)		
Position	Type	FY 2023	FY 2024	FY 2025
Council Members	PT	0.17	0.17	0.17
Town Manager	FT	1.00	1.00	1.00
Town Treasurer	FT	1.00	1.00	1.00
Town Clerk	FT	1.00	1.00	1.00
Administrative Assistant	FT	0.00	0.00	1.00
Town Planner	FT	1.00	0.00	0.00
Building & Planning Official	FT	0.00	1.00	1.00
Code Enforcement Officer	FT	1.00	1.00	1.00
Guest Services Representatives	PT	0.88	0.88	1.20
Planning Commissioners	PT	0.17	0.17	0.17
Public Safety Director	FT	1.00	1.00	1.00
Sergeant	FT	1.00	1.00	1.00
Deputy Marshal III	FT	2.00	2.00	3.00
Deputy Marshal II	FT	2.00	2.00	2.00
Deputy Marshal I	FT	1.00	1.00	0.00
Part-time Deputy Marshals	PT	0.48	0.48	0.48
Volunteer Firefighters	PT	0.27	0.27	0.27
Wildland Fire Crew	PT	1.50	1.50	1.50
Public Safety Admin Assistant	PT	0.40	0.60	0.60
Public Works Director	FT	1.00	1.00	1.00
Public Works Supervisor	FT	1.00	1.00	1.00
Public Works Crew Leader	FT	0.00	0.00	2.00
Public Works Technician IV	FT	1.00	1.00	0.00
Public Works Technician III	FT	2.00	2.00	2.00
Public Works Technician II	FT	1.00	2.00	2.00
Public Works Technician I	FT	1.00	2.00	2.00
Parks Maintenance III	FT	1.00	1.00	1.00
Parks Maintenance I	FT	0.00	0.00	1.00
Public Works Technician	PT	0.75	0.00	0.00
Seasonal PW Crew	PT	0.35	0.69	0.69
Total FTEs		24.97	26.76	30.09

Snow Removal Level of Service – Policy Question

With the additional manpower, the Public Works Department set out during the winter 2023-24 season to make similar level of service improvements in winter road maintenance. The main thrust of these improvements involved running teams of operators in tandem with the first operator plowing snow toward the middle of the road (rather than into the shoulder) and the second operator blowing the snow off the road. In the past, all operators would plow snow to the shoulder of the road to clear the roads open initially, then they would come back later in the storm or after the storm and push or blow the snow back. This would often result in narrow roads during the storm, and sometimes difficulty creating room in the snow-storage area along the sides of roads for the next storm. With this new approach, roads are opened much wider even during the middle of a storm and the snow storage area is filled from back to front, giving us a much better chance to keep the roads from narrowing to a single lane during heavy snow years. There's also the potential added benefit that it is easier on the equipment. Staff believes the public reception to this new approach was decidedly positive.

However, this new approach to snow removal is expensive and arduous on the crew. This has been a typical snow year by snow totals, and we have spent more than double our overtime budget. Mother Nature is no respecter of work schedules, and in January and February when the storms were lined up with few breaks, the crews were fatigued and demoralized. We learned that this is an unsustainable level of service given existing resources.

The Public Works Director has developed a weekly schedule folding in two additional Public Works Technician positions which would be sufficient to allow this new snow removal approach while maintaining reasonable work schedules and avoiding morale crashes. The schedule, when properly managed, would allow the crews to handle a 3-4 day storm in a 40-hour work week with no overtime. It would also enable the crews to handle 7-day storms with some overtime (a 50-hr work week) but still give each operator two days off in every seven.

The proposed scheduling concept does not ensure a set schedule, and of course will have crews working nights and weekends when the storms line up such. While ensuring they receive at least two days off a week will be helpful, not knowing when those days off may be is a burden on the crew. Essentially, it means they are on call for the entire winter. To address this issue, the Public Works Director requested additional incentive pay during the winter (amounting to about \$500/mo per operator). The Town Manager opted to exclude that request from the Proposed Budget, believing it to be unnecessary (arguably inappropriate) to fund in a year that we are already proposing 10% wage increases. We are hopeful that the increased manpower, generous wage increases, and the assurance of reasonable time off, even during extended storms, will boost morale. If it does not, we may need to revisit the concept of incentive pay.

The cost to provide this level of service in continuity is essentially the cost of the two new positions, about \$168,500 annually. Staff is asking the Council to make a policy decision during

this budget review – Do we desire to continue the level of snow removal service provided in winter 2023-24, and is it worth the cost to the taxpayers of two additional positions.

Administrative Department Staffing

During the Strategic Planning Retreat, the following information was reported to the Town Council regarding Administration Department staffing needs:

The future org chart also included a deputy position for each of the Treasurer and Clerk positions. Indeed we are experiencing heavy workloads for each of those positions, particularly the Town Clerk. Our Code Enforcement Officer is working to fill in for certain duties where possible, and we are trying to better utilize available software resources to ease workload, but we have not yet achieved a manageable workload for the Town Clerk. We do not believe it is to the point yet that a full-time Deputy Clerk is necessary, and unfortunately part-time or seasonal help may not be optimal as untrained labor may create more work for the Clerk than it will resolve. We will explore options during the budget process, but right now it appears the best options involve redistributing duties in-house.

During the Strategic Planning Retreat, multiple members of the Council expressed some disagreement with the assessment that the Administration Dept may not be to the point of needing another full-time position. We continue to look for relief, particularly for the Town Clerk, in technological upgrades and redistribution of duties, and we are convinced that this is a significant part of the solution. However, each of the administrative positions is dealing with ever increasing workload, and a backup position will eventually be needed. There is also the consideration of succession planning – it's strategic to always have somebody in training.

With these considerations in view, the FY 2025 Proposed Budget includes an additional full-time regular position in the Administration Department. This position has loosely been given the title of Administrative Assistant. The duties may ultimately depend on the skills and interests of the person that fills the position, and the title may change accordingly. It remains a possibility that the position may be filled with a part-time employee initially (although we won't hesitate to fill as full-time if the right candidate comes along). Ultimately, we need a person that can help with payroll, accounts payable, business licensing, records management, and potentially assisting with building and planning.

STRATEGIC COMPENSATION

The Town's compensation framework seeks to create pay ranges for each position that are strategically placed within the market in such a way that enables the Town to attract, develop, and retain employees capable of providing "Resort Town Quality" service as specified by the Town Council in the strategic plan. In the past, the Town has benchmarked against the 75th percentile of the market to accomplish this. However, during the Strategic Planning Retreat in

EXPENDITURES

January 2023, the Council – recognizing the increased levels of service required of staff in recent years – asked staff to benchmark against the 85th percentile of the market.

The Wasatch Compensation Group provides the necessary comparison data to develop market benchmarks. The results of this market comparison for each position are provided in the following chart.

	Benchmark		Brian Head				
	Job ID	Target TCV 85%	Salary	Ben \$	Ben %	Benefits	TCV
Administration							
Town Manager	125	\$275,667	\$143,022	\$25,849	27.89%	\$65,738	\$208,760
Clerk	130	\$148,097	\$79,248	\$25,849	27.89%	\$47,952	\$127,200
Treasurer	145	\$146,957	\$75,899	\$25,849	27.89%	\$47,018	\$122,917
Planning & Building Official	310	\$140,047	\$77,626	\$25,849	26.04%	\$46,063	\$123,689
Code Enforcement Officer	330	\$106,760	\$47,320	\$25,849	26.04%	\$38,172	\$85,492
Public Safety							
Marshal	1740	\$270,908	\$117,021	\$25,849	43.19%	\$76,391	\$193,412
Sergeant	1765	\$178,776	\$89,180	\$25,849	43.19%	\$64,366	\$153,546
Deputy III (A)	1760	\$158,444	\$75,033	\$25,849	43.19%	\$58,256	\$133,289
Deputy III (B)	1760	\$158,444	\$64,763	\$25,849	41.95%	\$53,017	\$117,780
Deputy III (C)	1760	\$158,444	\$63,074	\$25,849	43.19%	\$53,091	\$116,165
Deputy II (A)	1755	\$135,345	\$57,866	\$25,849	41.95%	\$50,124	\$107,990
Deputy II (B)	1755	\$135,345	\$56,026	\$25,849	41.95%	\$49,352	\$105,378
Public Works							
PW Director	2025	\$224,180	\$101,891	\$25,849	27.89%	\$54,267	\$156,158
PW Supervisor	1994	\$129,351	\$79,768	\$25,849	27.89%	\$48,097	\$127,865
PW Tech IV	2120	\$102,112	\$65,229	\$25,849	27.89%	\$44,042	\$109,271
PW Tech III (a)	2115	\$97,734	\$54,787	\$25,849	26.04%	\$40,116	\$94,903
PW Tech III (b)	2115	\$97,734	\$50,627	\$25,849	26.04%	\$39,033	\$89,660
PW Tech II	2110	\$95,585	\$45,864	\$25,849	26.04%	\$37,792	\$83,656
PW Tech II	2110	\$95,585	\$45,760	\$25,849	26.04%	\$37,765	\$83,525
PW Tech II	2110	\$95,585	\$45,760	\$25,849	26.04%	\$37,765	\$83,525
PW Tech I	2105	\$83,109	\$41,600	\$25,849	26.04%	\$36,682	\$78,282
Parks Maint. Worker III	1240	\$99,490	\$50,627	\$25,849	26.04%	\$39,033	\$89,660

The chart above shows the Total Compensation Value (TCV: which includes salary and value of benefits) at the 85th percentile of the market compared to Brian Head's current TCV for each position. The chart below shows the resultant pay ranges when employing that strategy.

This compensation schedule shows the minimum and maximum of the range for each position, as well as the current pay. For most of the past decade, the budget for each position is set at either the maximum of the range or 5% greater than current budget, whichever is lower. However, to counter the rapid inflation of 2021 and 2022, the Town Council chose to implement a 9% across the board wage increase in FY 2023 and another 7% in FY 2024.

EXPENDITURES

While these wage increases surpassed inflation during the same period (12.3% as measured by the Consumer Price Index), our updated benchmarking data indicates that Utah municipalities reacted strongly to the inflation of the past two years and wage increases in our comparison group have outpaced Brian Head Town in many positions. Specifically, the positions that benchmarked in FY 2022 and again in FY 2025 saw an average annual increase of 6% in the Administration Department, 12.3% in Public Safety, and 7.4% in Public Works. During that time we gave average annual increases of 8.7% (including the 10% proposed this year).

Administration

Town Manager
Clerk
Treasurer
Planning & Building Official
Code Enforcement Officer

Public Safety

Marshal
Sergeant
Deputy III (A)
Deputy III (B)
Deputy III (C)
Deputy II (A)
Deputy II (B)

Public Works

PW Director
PW Supervisor
PW Tech IV
PW Tech III (a)
PW Tech III (b)
PW Tech II
PW Tech II
PW Tech I
Parks Maint. Worker III

Min	Current	Proposed Range		Max
		Current Budget	Proposed 10%	
\$130,200	\$143,022	\$130,585		\$195,300
\$63,700	\$79,248	\$79,988	\$87,173	\$95,600
\$63,100	\$75,899	\$75,893	\$83,489	\$94,700
\$60,400	\$77,626	\$76,600	\$85,388	\$90,600
\$42,800	\$47,320	\$47,316	\$52,052	\$64,200

\$114,100	\$117,021	\$117,022	\$128,723	\$171,100
\$71,200	\$89,180	\$89,180	\$98,098	\$106,800
\$61,700	\$75,033	\$75,033	\$82,536	\$92,600
\$62,300	\$64,763	\$60,063	\$71,239	\$93,400
\$61,700	\$63,074	\$63,074	\$69,381	\$92,600
\$51,400	\$57,866	\$57,866	\$63,652	\$77,100
\$51,400	\$56,026	\$51,866	\$61,629	\$77,100

\$103,400	\$101,891	\$100,779	\$112,081	\$155,100
\$53,900	\$79,768	\$79,766	\$80,900	\$80,900
\$39,700	\$65,229	\$65,232	\$59,600	\$59,600
\$38,000	\$54,787	\$50,632	\$57,000	\$57,000
\$38,000	\$50,627	\$50,632	\$55,690	\$57,000
\$36,900	\$45,864	\$45,760	\$50,450	\$55,300
\$36,900	\$45,760	\$43,867	\$50,336	\$55,300
\$36,900	\$45,760	\$41,707	\$50,336	\$55,300
\$30,300	\$41,600	\$41,600	\$45,400	\$45,400
\$38,900	\$50,627	\$50,632	\$55,690	\$58,400

In light of this data and the Council's stated policy of emphasizing retention by paying near the top of the market (85th percentile) staff recommends that a 10% increase be made available for all positions for which the market data suggests it is appropriate. This will allow positions that have fallen behind the market to catch up (staff has seen a couple of surveys of municipalities suggesting that other agencies are proposing increases between 3.5% and 7%). The budget impact for implementing this compensation framework in FY 2025 is approximately \$228,000 spread across all operating funds.

The Town Manager's salary is at the discretion of the Council and not necessarily based on the range shown here, but the market data is included for perspective. A 5% pay increase was included in the Proposed Budget for the Town Manager position.

It should be reiterated that this is not a 10% across-the-board increase. A few positions are already paid at or above the benchmark and will be held at a 3.2% (equal to the Social Security cost of living adjustment). Others may be determined by their manager to be sufficiently compensated for their level of performance and receive an increase less than 10%.

BENEFITS

For FY 2025, staff has included a 6% increase for health insurance costs starting in January 2025. Since the switch to the PEHP in 2015, the Town is now part of a larger insured community which insulates us from sharp increases due to individual employee medical issues. This has

EXPENDITURES

translated to smaller increases than we saw prior to 2015. Indeed, the premium increases for the years since 2015 have averaged about 4%. The increase for 2024 was 3.8%.

The cost of the state retirement package (pension) is fairly inflexible for cities and towns. It is administered at the State level by the Utah Retirement Systems (URS), and the rates paid by the Town are dictated by URS. URS rates have been set at 16.97% for Tier 1 municipal employees and 33.54% for Tier 1 public safety employees in FY 2024. The rates are slightly lower for Tier 2 employees (those who were first hired to public employment after 2010). It should be noted that the contribution rate for Tier 2 municipal employees (non public-safety) increased of 0.70% this year, but the State Legislature passed a law in March disallowing municipalities from paying for that cost increase (pick-up election), which means that those employees will have to cover that benefit cost increase out-of-pocket.

COUNCIL & PLANNING COMMISSION COMPENSATION

Given that Council and Planning Commission positions are considered volunteer, and the amounts paid to those in this position are more representative of a stipend than any kind of fair compensation, there is not really a useful analysis for staff to provide to set these stipend levels. After many years of no change in these budgeted stipends, Council updated them in FY 2018, and again in FY 2024. Staff recommends that due to continued inflationary trends, these stipends be increased by 10%. This would put Council/Mayor and Planning Commission compensation at \$3,850 and \$1,100 annually (respectively).

EXPENDITURES

OTHER OPERATING EXPENSES

Other Operating Expenditures (All Funds)

	2021	2022	2023	2024 (Bud)	2025 (Bud)
Total Other Ops Expenses	\$1,834,330	\$1,880,733	\$2,300,955	\$2,341,790	\$2,906,252
Materials, Supplies & Services	1,775,386	1,861,232	2,280,569	2,297,590	2,864,352
Contingency	58,944	19,501	20,386	44,200	41,900

Non-personnel operating expenditures, such as materials, supplies, and services, are proposed at a 24% increase from the prior year budget. Please note that nearly half of that increase is due to additional marketing expenses related to the marketing co-operative program being moved from Iron County's ledgers to Brian Head Town's as the Town assumes management of the program (this is offset by grant revenues and partner contributions). Significant changes to the operating expense budgets include:

Largest Operating Expenditure Increases

Item	Amount	Duration	Notes
Marketing Co-Op	\$263,800	One-Time	Covered by grant, partner contributions
Town Trail Phase IV Engineering	50,000	One-Time	Requested during Strategic Plan
Replace and Widen Dock	32,000	One-Time	Requested during Strategic Plan
Beautification Project Design	25,000	One-Time	To begin work prior to issuing Beautification Bond
Kiosk and Entry Sign Public Art	25,000	One-Time	Requested during Strategic Plan
Dog Park	25,000	One-Time	Requested during Strategic Plan
Lower Canyon Sewer Capacity Study	20,000	One-Time	To complete trunk line upgrades
Sewer Treatment Expansion Preliminary Engineering	20,000	One-Time	
Lagoon Pump Replacement	20,000	One-Time	Requested by Parowan City
Parowan City - O/M (sewer - 40%)	15,535	Ongoing	Town's share of sewer treatment increased
Public Works Fuel	15,000	Ongoing	
Half Million Gallon Tank Meters	15,000	One-Time	
Subgrade/Road Base Material	13,500	Ongoing	Road base needed for EarthBind
Mini Excavator Lease	12,000	Ongoing	Was being leased for specific projects previously
Garbage Truck Tires	12,000	Ongoing	
Annual General Liability, Property & Auto Insurance	10,000	Ongoing	Don't have final figure yet
Trash Enclosures	10,000	One-Time	
Visioning Field Trip	10,000	Every Other Yr	Requested during Strategic Plan
Snow Making Valve Install	10,000	One-Time	To avoid cutting off snow making flow
Crystal Aire Pumphouse Gas & Heater Install	10,000	One-Time	

Largest Operating Expenditure Decreases

Item	Amount	Duration	Notes
Rebranding Implementation	-\$50,000	One-Time	Project was completed
Retail Fuel	-21,900	Ongoing	Less gasoline is being purchased at Town Hall
Purchase Skid Loader Blower	-16,100	One-Time	Purchase completed
Entry Sign Project	-15,000	One-Time	Project was partially completed
Move Dry Canyon Flow-dar Meter to Hwy	-10,000	One-Time	Project was completed
Circle Dr cross gutter	-10,000	One-Time	

EXPENDITURES

Staff goes to great lengths to keep operating expenditures low, constantly renegotiating contracts and looking for economies through technology, partnerships, and other means. The increases in non-personnel operating expenditures in the FY 2025 budget outpace inflation, but many of the increases are due to requests for increased levels of service by the Town Council, the business community and residents.

Contingency was separated out of materials, supplies and services budgets beginning in FY 2015. Contingency was set at 3% of General Fund non-personnel operating expenses at that point, with an eye to increase that by 0.5% per year until it reached 5%. However, these increases in the contingency budget have not materialized. Staff is recommending that we continue at 3% contingency. Staff acknowledges that this is a thin margin for error and will necessitate even more stringent monitoring of the operating budget.

The following expenditures were considered for funding in the FY 2025 Proposed Budget, but did not fit within available resources. Many of these were discussed during the strategic planning process, and some have been included as action steps in the draft FY 2025 Strategic Plan. The Town Council may elect to fund these from FY 24 operating budget surplus if funds are available:

Recommended for funding from FY 2024 surplus funds

- 50th Anniversary Celebration Projects - \$31,000

Not Recommended for funding

- Suppressors - \$6,300
- Parowan - Brian Head Chamber of Commerce Contribution - \$7,500
 - Parowan City has not yet committed to their end. If they decide to move forward staff would suggest reconsideration, and possible inclusion in the budget
- Calculate Street Utility Fee - \$20,000
 - We may be able to accomplish this in-house
- Calcium Chloride road applications - \$10,000
- Paint Rescue Truck - \$9,000
- Snow Removal Incentive Pay - \$31,185

CAPITAL INVESTMENT & EQUIPMENT

GENERAL GOVERNMENT EQUIPMENT & INFRASTRUCTURE PROJECTS

The following capital investments and/or equipment purchases are included in the FY 2025 Proposed Budget. These have each been discussed during the strategic planning process and an action step for each item was approved in the FY 2024 Strategic Plan:

- Pavement Management Plan Implementation - \$250,000
 - A surface seal on lower Ridge View Street is scheduled for summer 2024 at a projected cost of \$196,000. The remaining funds will be saved for future projects.
- Aspen Meadows West Rim Trail - \$250,000
 - Staff is awaiting the results of a grant application to the Utah Office of Outdoor Recreation to fund half of this project.
 - The other half of funds have been pledged by Gardner & Plumb LC.
- Trails Master Plan Implementation - \$25,000
 - With the Aspen Meadows West Rim funded by outside sources, these funds will be saved to use as grant match for future trails projects
- Dog Park - \$25,000
 - Funded by CDA tax increment
- Expanded Dock at Bristlecone Pond - \$32,000
 - Funded by CDA tax increment
- All-weather surface overflow parking behind Town Hall - \$10,000
 - Funded with interest earnings in the Capital Projects Fund
- Asset Replacement Program - \$314,554
 - Vehicle Replacement - \$63,600 (offset by \$33,500 from selling older vehicle)
 - Computer/Electronics Replacement - \$22,730
 - Replace Public Safety PPE - \$23,930
 - Loan Repayment for Fuel Tank - \$5,000
 - Replace 2 snowmobiles - \$26,000 (funded partially by outdoor rec grant)
 - Forklift - \$15,000
 - 12' Snow Plow - \$12,500
 - Snowblower for PS Building - \$2,525
 - Parking lot seal coating - \$11,620
 - Public Safety Building Exterior Paint - \$25,000
 - Replace Kodiak Blower - \$267,800

Additional projects which were discussed, and in some cases included in the FY 2025 Strategic Plan but are unfunded in the FY 2025 Proposed Budget include:

- Public Works Parking Lot Paving and Building Remodel - \$300,000
 - Staff intends to request funds from FY 2024 operating surplus

EXPENDITURES

- New Public Works Shop engineering and site plan - \$250,000
 - It was discussed during the Strategic Planning Retreat that this could be funded with as-of-yet unspent FY 2023 operating surplus
- Side Discharge Bucket for Trails (skid loader) - \$45,000
- Used Large Equipment Transport Trailer - \$12,500

Asset Replacement Program:

In FY 2015, the Town incorporated a Vehicle Replacement Program into the annual budget, beginning to lay aside an annual sum for replacing work trucks and cars. The new program allowed staff to administer the replacement of vehicles following a set of policies that the Council had previously agreed to and an average annual price that the Council approved each year in the budget.

During the Strategic Planning Retreat in February 2018, the Town Council reviewed an inventory of depreciable assets which included an annual set-aside that would be required to fund the replacement and renewal of four depreciable asset classes:

- Vehicles - \$47,000 annual set-aside
- Computers/Electronics - \$14,210
- Building Furniture, Fixtures & Equipment (FF&E) - \$29,290
- Other Equipment - \$93,560
- Total Annual Set-Aside - \$184,060

Staff proposed the creation of an Asset Replacement Fund during the FY 2019 budget with an annual transfer of \$150,000 going into the fund. Council approved the proposed funding as part of the FY 2019 budget process. The Council's policy involved purposely underfunding the program in an effort to keep pressure on staff to find efficiencies and get more life out of existing equipment where reasonable.

In the ensuing years, many assets have been replaced consistent with the Asset Replacement policy, and with proper budget authorization from the Town Council. Vehicles were by-and-large replaced according to the replacement cycle set by policy. For many years, this was done extremely efficiently, until the post-pandemic economy resulted in sharp increases in vehicle prices and effectively ended the state-contract deals the Town had been getting. Equipment was almost never (perhaps never) replaced prior to the anticipated lifespan of the item, and in many cases was kept beyond the projected lifespan. Computer/electronics replacement routinely came in under budget. While there was some concern that employees would take advantage of the system to always have the latest tech, our observation has been that it is actually a significant inconvenience for employees to switch out a phone or laptop, so they tend to avoid doing so until the piece of equipment begins to seriously underperform. Building Furniture, Fixtures, and Equipment (FF&E) took the brunt of the underfunding of the program, and no

EXPENDITURES

allotment of the General Fund transfer was ever applied to this category. The current balances of each asset category are included in Appendix C.

Staff has updated the asset tables (see Appendix C) with any depreciable assets that have been purchased in recent years (typically done so with operating surpluses) as well as those that have been replaced, and updated the cost estimates, estimated lifespans, etc. As part of this process, the tables were altered to an actual replacement schedule – meaning items were slotted in for replacement in a certain year at a cost inflated for that year, rather than simply taking the cost of the item and dividing it by the lifespan and assuming that that amount needs to be set aside each year. The former is slightly more accurate from a cash-flow perspective. The exception was the Building FF&E class, which typically has lifespans ranging between 10 and 30 years. The estimates for replacement years were so far out on many of the large cost items, it seemed pointless to project those. So that asset type is still using an annual set-aside per item projection style.

It should be noted that many of the vehicle replacement schedules were lengthened. In the original asset replacement tables, our standard trucks were set at 2 and 3 year replacement cycles, and they are now all set at 4 years. This is based on an analysis purchase price and upfitting costs versus resell values at different intervals to try to establish the optimal cost/year per vehicle.

The result of the update is somewhat staggering. The calculated contributions to support this program each year are shown below:

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Vehicles	\$115,000	\$116,000	\$117,000	\$118,000	\$119,000	\$120,000	\$121,000	\$122,000	\$123,000	\$124,000	\$125,000	\$126,000
Computers	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
Equipment	180,000	191,000	197,000	203,000	209,000	215,000	221,000	228,000	235,000	242,000	249,000	256,000
Buildings	54,980	56,170	57,430	58,820	60,130	61,390	62,770	64,240	65,720	67,190	68,630	70,180
Total	\$369,980	\$383,670	\$392,430	\$401,320	\$410,130	\$418,890	\$427,770	\$437,740	\$447,720	\$457,690	\$467,630	\$477,680

These projected contributions assume a \$150k increase to the FY 2024 contribution from FY 23 surplus (as requested in the Staff Recommendations section)

With the current contribution of \$170k, this would put the program just under 50% funded.

What caused the changes? Three things – inflation, purchasing new assets that now need to be replaced in the future, and adding new assets to the list which were previously overlooked. Staff estimates those influences on each asset type as follows:

- Vehicles
 - 63% of cost increase due to inflation
 - 36% due to adding new vehicles (typically related to adding new employees)
- Computers & Electronics
 - 66% inflation
 - 34% new items (again almost entirely related to new employees)
- Equipment

EXPENDITURES

- 70% inflation
- 30% adding new items
 - 22% were new items for level of service increase
 - 7% were related to new hires
 - 6% were for to comply with regulatory/safety
 - 2% were just missed the last time we did this inventory
- Building FF&E
 - 83% of increase due to inflation
 - 17% due to items we missed last time

Another factor to look at is the impact of prior underfunding of the program. While the overall cost of the program is driven by inflation and additions, the calculated annual transfer factors in cash on hand (balances). In order to try to gauge this impact, staff looked at the increase in the average cost per year of the program for the 2024 analysis vs the 2019 analysis, and compared this to the increase in the contribution calculation for the program for 2024 vs 2019. While program cost went up 104%, the required contribution is up about 122% indicating that underfunding of contributions (both by policy and by virtue of not increasing contributions with inflation over the past 5 years) has left balances short for upcoming replacement needs. We calculate this deficit to be about \$150,000 due to underfunding. During the January 2024 Strategic Planning Retreat, staff requested that this deficit be cured by transferring \$150,000 from FY 23 General Fund surplus to the Asset Replacement Fund (specifically the equipment category).

The FY 2025 Proposed Budget includes an additional \$135,000 transfer to the Asset Replacement Fund, making the total transfer \$305,000. This will bring the program back to approximately 80% funded, which is what the Council originally chose to do in 2018. Some of this is offset with operating funds from enterprise funds via the administrative interfund transfer.

New Equipment Added

Dept	Item
Public Works	Small Equipment Trailer
Public Works	Snow Cat
Public Works	Sander
Public Works	14' Plow Henkee Plow
Public Works	12' Truck Plow
Public Works	12' Truck Plow
Public Works	Grader Wing
Public Works	Loader Broom Attachment
Public Works	SnowWolf Blower
Public Works	Requested Backup Blower
Public Works	Handheld Radios (6)
Public Works	Can Am Tow Sled
Public Works	Orion Rescue Summer Wheeled Sled
Public Safety	Gas Clip Monitors (3)
Public Safety	Water Truck (PS & PW)
Public Safety	Electronic Speed Signs (3)
Public Safety	Electronic Message Board
Public Safety	Marshal Handheld Dual-band Radios (8)
Public Safety	OHV Handheld Radar
Public Safety	Marshal 12 Lead (7)
Public Safety	Marshal 12 Lead Charging Station
Public Safety	Marshal Mobile 800 MHz Radios (7)
Public Safety	Marshal Mobile Dual-band Radios (8)
Public Safety	Structural Fire Handheld 800 MHz Radios (8)
Public Safety	Wildland Fire Handheld VHF Radios (8)
Public Safety	Structural Fire Mobile VHF Radios (4)
Public Safety	Structural Fire Mobile 800 MHz Radios (3)
Public Safety	Wildland Fire Mobile VHF Radios (5)

Asset Replacement

Asset Class	Required Contribution	Funded Contribution
Vehicles	\$115,000	\$95,000
Computers	20,000	17,000
Equipment	180,000	148,000
Building FF&E	55,000	45,000
Total	\$370,000	\$305,000

Pavement Management Program:

The Pavement Management Plan is a schedule of paved road improvements ranging from crack sealing to pavement overlays. The intent of the program is to routinely maintain roads to get the longest life possible from them and avoid major road rebuild projects. The program was initially funded with a \$200,000 per year transfer from the General Fund to the Capital Fund. That amount was increased to \$250,000 after the property tax increase in 2021. Some years those funds were spent on a project. Other years the funds were saved for a larger project in the future.

After implementing the program in October of 2016, significant cost increases in oil and scarcity of pavement contractors in Southern Utah led to major cost increases. The Council attempted to address this with additional funding in FY 2022, but project cost inflation persists. Staff has been able to complete all of the projects that were slated in the program to date, but at this point there was intended to be a certain amount of excess funds saved for future projects. That savings has not materialized, and the program is significantly underfunded.

Having updated projections of future project costs, staff calculates that a transfer of \$395,000 is now required to fund the program, and that amount would need to grow at about 5% annually. Given the many competing needs for limited resources, Staff was not able to incorporate that increase into the FY 2025 Proposed Budget, and the program remains severely underfunded.

At the January 2024 Strategic Planning Retreat, the Council discussed the potential to explore a “Transportation Utility Fee” (or TUF) to cover pavement management costs. The Utah League of Cities & Towns has identified 13 municipalities which have implemented such a utility fee, and many more which are interested in doing so. While this fee has been the subject of some controversy and legal challenge, just this past year the Utah Supreme Court ruled that cities may indeed have such a fee. The State Legislature was on the brink of passing a law clarifying how cities may calculate and enact such a fee, but the legislation was scuttled at the last minute.

Staff recommends that the Council set aside \$195,000 of the FY 2023 operating surplus to keep the program afloat for now, and continue to explore the potential implementation of a TUF to fund the remaining \$145,000 annual funding gap.

Public Works Facility:

Council reviewed a report during the Strategic Planning Retreat that detailed the need for an upgraded or new Public Works facility and outlined potential options. The direction from Council at the end of that discussion was to pursue a scaled down version of a remodel at the existing Public Works shop and to prepare to finance a new Public Works facility on land secured in the annexation agreement with Aspen Meadows. Staff’s recommendation at the time was to set aside \$200,000 from FY 2023 surplus to begin design engineering on a new Public Works facility located either at the Aspen Meadows site and to continue to pursue subsidized

financing for building construction. Funds from the expiring CDA in 2026 might be tabbed for ongoing debt service expense between \$100,00 and \$200,000 annually.

\$300,000 was requested in the FY 2025 budget to fund an upgrade of the existing Public Works shop to bridge the gap between now and when a new facility might be constructed. These funds would mostly cover the cost of paving the driveways but would also include reconstruction of the bay doors and interior storage improvements. This figure was impossible to fit into the FY 2025 operating budget, so staff suggests waiting to see if there is operating surplus in FY 2024 sufficient to cover this cost.

Aspen Meadows Fire Station:

The Council also discussed a new fire station serving the Aspen Meadows development during the Strategic Planning Retreat. This building would be largely financed by a contribution (per the annexation agreement) from Aspen Meadows. Construction of this facility is not eminent, so nothing was included in the FY 2025 budget for it. Once the annexation process is complete and the terms of the annexation agreement are met, a portion of the Aspen Meadows contribution for a fire station will come to the Town up-front. This money will be used to design the facility and create bid documents.

Based on our most recent construction estimates, there exists the possibility that the funding from Aspen Meadows for the fire station will be insufficient for the facility contemplated by our Public Safety Department. In this event, staff recommends floating a general obligation bond on the ballot to fund the difference or scaling back the project.

Core Beautification Projects:

In early 2023, Council scoped out a set of projects which we refer to as the “Core Beautification” projects and provided initial direction to staff to include them on the ballot in November for a for a general obligation bond election. A public input forum was held on June 6, 2023, to discuss these projects and a potential general obligation bond to fund them. A forum with local businesses was held on June 22, 2023, and input on this matter was solicited. Council gave final direction to move forward with a bond election, which was held in November 2023. The bond passed by a vote of 20 to 18.

The Town is now authorized to issue up to \$3.5 million in General Obligation bonds for up to 25 year term “for the purpose of financing all or a portion of the costs of the acquisition of land and the construction of improvements for safety and beautification projects, including, but not limited to, crosswalks, transit stops, street and trail improvements and lighting, utility improvements, and related matters”.

The two most expensive projects on the list that Council approved last year were crosswalks/shuttle stops, and street lighting. A third expensive project, undergrounding

EXPENDITURES

utilities, had support from Council for the concept, but not at the quoted price. The direction was to pursue undergrounding utilities only if there were funding partners.

Projected costs for Core Beautification:

Core Beautification Project List	Bond	Grant/Other
Corridor Study Projects		
Crosswalks/Shuttle Stops	\$150,000 ▼	\$350,000
Street Lighting	\$368,000 ▼	
Street Signs	\$75,000	
Town Hall Improvements		
Cladding	\$50,000	
Snowmelt	\$50,000 ▼	
Trail Lighting (solar)	\$72,000 ▼	
Undergrounding Utilities	\$281,500 ▼	\$281,500
Engineering/Admin (12%)	\$201,000	
Contingency (20%)	\$336,000	
Total	\$1,583,500	

The estimates above reflect costs being defrayed by grants or private dollars in two cases: 1) Staff applied back in August 2023 for a 70% grant from UDOT (the TTIF-First & Last Mile grant program) for crosswalks and shuttle stops. We understand that we were the only applicant in Region 4, which helps our chances if they intend to spread the money around the state. Our conversations with UDOT staff have been encouraging that we'll receive the grant, but we still have not received final word on that. 2) We included undergrounding utilities on this list with an assumption that we can gather enough funds to cover half the project cost. Those funds are not secured, but we simply won't do the project if we don't get them.

The remaining bond authorization could be put toward a second round of Core Safety & Beautification projects – possibly as a Town match for a center turn lane project with UDOT.

In the meantime, a committee has been assembled to nail down designs for each aspect of this project and to solidify cost estimates. Town staff is also moving forward with the bonding process. It is possible that some aspects of this project may be completed in summer 2024, but the project will likely take two construction seasons. A small allotment for design work has been included in the FY 2025 budget, but budget adjustments are likely to be needed once the project is designed and bid.

EXPENDITURES

UTILITY EQUIPMENT & INFRASTRUCTURE PROJECTS

The following project recommendations were included in the draft Water & Sewer Capital Facilities Plan (CFP) which was adopted by Council 2023:

Brian Head Town
Table 24: 10-Year Capital Projects List by Type of Project

PROJECT	DESCRIPTION	CONSTRUCTION	CONTINGENCY	ENGINEERING	TOTAL
1 - 5 YEAR HORIZON					
WATER PROJECTS					
Project 01 – Bearflat Well Rehabilitation					
CW-01	Rehabilitate/Replace the existing Bearflat Well	\$1,000,000	\$100,000	\$187,000	\$1,287,000
Project 02 – Town Hall Well Rehabilitation					
CW-02	Rehabilitate and clean the existing Town Hall Well	\$45,000	\$4,500	\$2,475	\$51,975
Project 03 – Snow Shoe Drive & Toboggan Waterline					
CW-03	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline (price not included in total)	\$546,700	\$54,670	\$102,233	\$703,603
CW-03A	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline - Alternate	\$507,500	\$50,750	\$94,903	\$653,153
Project 04 – Mountain View Drive Waterline Loops					
CW-04A	Aski Michi Road and Rue Jolly Road Loop - Install 1,000 feet of new 8" waterline and replace existing water meters	\$353,550	\$35,355	\$66,114	\$455,019
CW-04B	Forest Drive and Rue Jolly Drive - Install 1,300 feet of 8" waterline	\$190,050	\$19,005	\$35,539	\$244,594
CW-04C	300 North and Falcon Court to Mountain View Drive - Install 970 feet of 8" waterline	\$152,600	\$15,260	\$28,536	\$196,396
CW-04D	Falcon Court, 475 North and 275 East to Mountain View Drive Loop - Install 3,050 feet of 8" waterline	\$379,050	\$37,905	\$70,882	\$487,837
CW-04E	475 North along Elk Drive - Install 1,790 feet of 8" waterline	\$226,750	\$22,675	\$42,402	\$291,827
CW-04F	Forest Drive to Mountain View Drive along Deer Trail and Deer Trail Road - Install 1,670 feet of 8" waterline	\$218,450	\$21,845	\$40,850	\$281,145
CW-04G	Mountain View Drive to Deer Trail Road along Quake Drive - Install 780 feet of 8" waterline	\$91,600	\$9,160	\$17,129	\$117,889
CW-04H	Hidden Lake Road and Trail Road - Install 1,630 feet of 8" waterline	\$215,850	\$21,585	\$40,364	\$277,799
WATER PROJECTS TOTAL					\$4,344,635
SEWER PROJECTS					
Project 09 – Portable Sewer Camera Crawler					
SS-01	Purchase portable sewer camera crawler for infiltration detection work	\$60,000	N/A	N/A	\$60,000
Project 10 – Canyon Sewer Replacement					
SS-02A	Sewer Pipe 150 - Remove and replace 404 feet of 12" sewer and 2 manholes	\$54,512	\$5,451	\$10,194	\$70,157
SS-02B	Sewer Pipe 103 (1) - Remove and replace 405 feet of 12" sewer and 2 manholes	\$54,590	\$5,459	\$10,208	\$70,257
SS-02C	Sewer Pipe 167 - Remove and replace 401 feet of 12" sewer and 2 manholes	\$54,278	\$5,428	\$10,150	\$69,856
SS-02D	Sewer Pipe 106 - Remove and replace 334 feet of 12" sewer and 2 manholes	\$48,552	\$4,855	\$9,079	\$62,486
SS-02E	Sewer Pipe 170 - Remove and replace 397 feet of 12" sewer and 2 manholes	\$53,866	\$5,387	\$10,073	\$69,326
SS-02F	Sewer Pipe 113 - Remove and replace 163 feet of 12" sewer and 2 manholes	\$33,814	\$3,381	\$6,323	\$43,519
SS-02G	Sewer Pipes 163 and 164 - Remove and replace 584 feet of 12" sewer and 3 manholes	\$86,252	\$8,625	\$16,129	\$111,006
SS-02H	Sewer Pipe 176 - Remove and replace 400 feet of 12" sewer and 2 manholes	\$54,200	\$5,420	\$10,135	\$69,755
SS-02I	Sewer Pipe 160 - Remove and replace 285 feet of 12" sewer and 2 manholes	\$44,330	\$4,433	\$8,290	\$57,053
Project 11 – Snow Shoe Drive & Toboggan Sewer - Sewer					
SS-03	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install 3,280 feet of 8" sewer and 16 manholes	\$539,000	\$53,900	\$100,793	\$693,693
SEWER PROJECTS TOTAL					\$1,377,108
TOTAL PROJECTS 1 - 5 YEAR HORIZON					\$5,721,743
6 - 10 YEAR HORIZON					
WATER PROJECTS					
Project 05 – Ridge Top Drive Loops					
CW-05A	Along Ridge Top Drive to Kodiak Drive - Install 1,330 feet of 8" waterline	\$184,500	\$18,450	\$34,502	\$237,452
CW-05B	Along Meadow Drive and Ranger Court - Install 1,440 feet of 8" waterline	\$173,150	\$17,315	\$32,379	\$222,844
Project 06 – Aspen Drive Waterline					
CW-06A	Aspen Drive, Kokopelli Loop and Sky View Drive - Install 6,880 feet of 8" waterline	\$1,020,950	\$102,095	\$190,918	\$1,313,963
CW-06B	Aspen Drive, Yankee Lookout Road and Sandstone Drive - Install 3,530 feet of 8" waterline	\$478,450	\$47,845	\$89,470	\$615,765
Project 07 – Highway Waterline Replacement					
CW-07	Replace existing wrapped steel waterline with 8" D.I. pipe including valves and fire hydrant	\$148,025	\$14,803	\$27,681	\$190,508
Project 08 – 12-inch Waterline					
CW-08	Replace existing wrapped steel waterline with 8" D.I. pipe including valves and fire hydrant	\$108,250	\$10,825	\$20,243	\$139,318
WATER PROJECTS TOTAL					\$2,719,849
SEWER PROJECTS					
Project 12 – Mountain View Drive Area - Sewer					
SS-04A	Forest Drive and Falcon Court - Install 1,810 feet of 8" sewer and 6 manholes	\$269,500	\$26,950	\$50,397	\$346,847
SS-04B	Falcon Court and 275 East - Install 2,810 feet of 8" waterline and 10 manholes	\$423,500	\$42,350	\$79,195	\$545,045
SS-04C	Elk Drive - Install 1,630 feet of 8" sewer and 6 manholes	\$247,500	\$24,750	\$46,283	\$318,533
SS-04D	Deer Trail - Install 1,080 feet of 8" sewer and 4 manholes	\$165,000	\$16,500	\$30,855	\$211,355
SS-04E	Deer trail Road and Quake Drive - Install 1,090 feet of 8" sewer and 4 manholes	\$166,100	\$16,610	\$31,061	\$213,771
SS-04F	Trail and Hidden Lake Road - Install 1,580 feet of 8" sewer and 4 manholes	\$222,200	\$22,220	\$41,551	\$285,971
Project 13 – Ridge Top Drive - Sewer					
SS-05A	Along Ridge Top Drive to Kodiak Drive - Install 1,360 feet of 8" sewer and 4 manholes	\$188,400	\$18,840	\$35,231	\$242,471
SS-05B	Along Meadow Drive and Ranger Court - Install 1,150 feet of 8" sewer and 3 manholes	\$155,450	\$15,545	\$29,069	\$200,064
Project 14 – Aspen Drive - Sewer					
SS-06A	Aspen Drive, Kokopelli Loop and Sky View Drive - Install 6,090 feet of 8" sewer and 28 manholes	\$982,300	\$98,230	\$183,690	\$1,264,220
SS-06B	Aspen Drive, Yankee Lookout Road and Sandstone Drive - Install 3,270 feet of 8" sewer and 17 manholes	\$551,100	\$55,110	\$103,056	\$709,266
SEWER PROJECTS TOTAL					\$4,338,541
TOTAL PROJECTS 6 - 10 YEAR HORIZON					\$7,058,391

These projects have been collated into the Utility Fund Financial Model and the following projects have been slated for funding in FY 2025:

Snowshoe & Toboggan Water & Sewer Lines

This project will run water and sewer lines into the Ski Haven Chalets subdivision which was developed without infrastructure in unincorporated Iron County some decades ago and later annexed into Brian Head Town. The area presents one of the top fire hazards in the Town due to the lack of water and fire protection infrastructure. The water portion of this project was included in the FY 2024 budget, but bids came in almost twice what was anticipated and the financing plan needed to be reworked. Staff spent the summer securing additional funding from the Department of Drinking Water (DDW) and assisting the neighborhood to set up a Special Assessment Area (SAA). With that additional financing in place, the project is slated to be re-bid this spring. The current project estimate is now \$2.6 million (the project actually grew as more neighbors were interested in joining the SAA), funded by \$375k from savings in the Water Fund, \$780k in grants from DDW, a \$632k 0% interest loan from DDW, and additional \$835k SAA market loan (if needed).

During 2023, the Town conducted a study of septic density issues in areas of Town which have been developed without sanitary sewer. While the Council ultimately decided that it is not yet necessary to stop all development on septic systems, the Council did decide to move forward with a sewer line at the same time that we are building a water line in the Snowshoe & Toboggan area (Ski Haven Chalets subdivision) in hopes that having a sewer line through the heart of this area will trigger the state statute requiring all homes within 300 feet of a sewer line to hook onto that sewer line. This will begin the process of remediating any septic issues which may exist in that area. The sewer line is estimated at \$1.9 million. Staff has obtained loan terms from the Department of Water Quality (DWQ) at 4% interest. The sewer project is being bid out this spring concurrent with the water project.

2024 Water Infrastructure Projects

Following the Town Council's adoption of the Capital Facilities Plan in 2023, staff applied for funding from the DDW to finance most of the water projects identified over the next 10 years (other than expansion projects which we anticipate will be funded through SAAs). The terms of the financing are so beneficial to the Town (30% grant and 0% loan interest) that staff requested the Council to depart from the unofficial policy of the past decade to avoid debt financing of water projects. Council agreed.

Staff has secured \$5.6 million in funding from DDW for the projects (30% grant or "principal forgiveness" and 70% zero-interest loan). Projects slated to be completed with these funds include:

- New well

EXPENDITURES

- Hwy 143 replacement line
- Rue Jolley Water line
- 1MG pump Station/Generator
- Towers software for Radio Read Meters
- New SCADA
- Blue Jay Way and Town Hall/Crystal Mtn wells repair may be added if funding allows

The CFP anticipated some well rehabilitation projects to enhance water quantity. Two years ago, staff attempted to evaluate and rehabilitate the Bear Flat Well and we were unable to do so successfully. We have concluded that the only way to significantly upgrade our water quantity is to drill an additional well. However, our CFP projections do not show that the Town needs more water for municipal use for some decades. The impetus for additional water flow, then, would be snowmaking needs. Currently the Town is obligated to provide 150 acre feet of water for snowmaking (plus any excess municipal water that may be available), but we are not required to provide it at a certain rate or flow. The ski resort can draw from the snowmaking pond at 2500 gallons per minute when they are making snow. They have indicated that ideally the Town would be able to deliver water to the snowmaking pond at about half that rate. Currently the Town can provide about 700 gallons per minute maximum. A new well could potentially go a long way to expanding snow making ability.

Staff included a new well in our request to DDW knowing that snowmaking is critical to the economy of the Town and the success of the ski resort. Having received the favorable financing terms for this well, staff recommends that the Town move forward if the ski resort is willing to partner in the project. Staff has approached the ski resort twice to discuss a partnership. We have not heard a final determination, but we are hopefully that they will want to take advantage of the opportunity and will inform the Council of their desire to move forward with the project during this budget process.

EXPENDITURES

DEBT SERVICE

The following chart puts forth the annual debt service obligations owed by the Town for FY 2025.

Brian Head Town

Long Term Debt - FY 2025 Budget Principal & Interest Payments

<u>Fund</u>	<u>Principal</u>	<u>Interest</u>	<u>GL Account</u>	<u>Pay To</u>	<u>Pay-off date</u>	<u>Remaining Principal</u>	<u>Loan Interest Rate</u>	<u>Loan Payoff Amount (as of June 30, 2022)</u>
2011 Public Safety Building CIB Loan	\$ 78,000	\$ 42,620	28-4160.820	Utah State Division of Finance	10/10/2049	\$ 1,704,807	2.50%	\$ 1,704,807
2013 GO Reservoir Bond	\$ 99,000	\$ 17,610	51-4751-820	US Bank	4/1/2042	\$ 1,174,000	1.50%	\$ 1,178,403
2018 - UDAF Fuel Storage	\$ 5,000	\$ -	47-4100.720	Utah DEQ	9/1/2034	\$ 23,729	0.00%	\$ 23,729
2021 Water Bond	\$ 110,833	\$ 112,700	51-4751.820	US Bank	10/1/2035	\$ 3,756,667	3.00%	\$ 3,841,192
2022 CBME SAA Bond	\$ 123,000	\$ 46,689	16-4400.820	State Bank Of Southern Utah	6/1/2032	\$ 1,132,000	4.17%	\$ 1,167,017
TOTALS	\$ 415,833	\$ 219,619				\$ 7,791,202		\$ 7,915,147

Most of the Town's annual debt service is for water system infrastructure and as such is paid for with water user fees. The Utility Fund Financial Model is calibrated to generate fee levels sufficient to cover this debt. The Town will be adding additional revenue backs bonds to the Water and Sewer departments in FY 25.

The 2005(B) General Obligation (GO) Refunding Bond is voter-approved debt for which the Town levies an additional property tax which fully funds the annual payments on the bonds. However, these bonds retired in FY 2024, which will result in a decrease on property tax bills for Town residents. That said, voters did approve a new GO bond in FY 24 for the Core Beautification projects. This newly approved GO bond will have a corresponding levy when we close on the bond issuance.

The remaining debt is Municipal Building Authority (MBA) bonds for the Public Safety Building. These are paid by a transfer of revenues from the General Fund to the MBA fund.

The Town added roughly \$1.3 million in special assessment revenue bonds in FY 2023 for the construction of water and sewer lines in three different assessment areas in the Cedar Breaks Mountain Estates subdivision. Currently, the Town is set to close on additional SAA bonds for the Snow Shoe & Toboggan SAA in late FY24 to early FY25. These will be retired with special assessments made on the property owners within those districts.

The UDAF Fuel Storage loan was a 0% loan for a fuel tank at Town Hall to provide retail fuel for the community. It will be retired in 2028, but it is possible that a currently permitted private gas station will be constructed and operational before then. If that happens, and the Town is no longer collecting fuel sales to retire the debt, staff recommends paying off the balance of the loan with Asset Replacement Funds.

CHANGES TO PROPOSED BUDGET

Changes Made by the Town Council to the Proposed Budget

The narrative in this budget document reflects the budget as it was proposed to the Town Council in April 2024. Any changes made to the proposed budget prior to adoption in June 2024 will be listed in this section.

STRATEGIC BUDGET SUMMARY

STRATEGIC BUDGET SUMMARY REPORT

Fiscal Year 2025 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Administrative Strategies				
Public Information				
PI01 - Hold regular open meetings and solicit public engagement	1,330	\$103,892	\$0	\$103,892
PI02 - Communicate significant information to the public in proactive manner	390	31,600	0	31,600
PI03 - Keep Town Hall open and staffed with knowledgeable and personable personnel	1,150	34,639	0	34,639
PI04 - Maintain clear and accessible records for the public	1,390	89,200	0	89,200
PI05 - Plan and carry out community events geared toward building Town unity	70	6,882	0	6,882
PI06 - Celebrate Brian Head Town's 50 years	60	3,791	0	3,791
Public Information Strategies Subtotal	4,390	\$270,003	\$0	\$270,003
Community Development				
CD01 - Maintain land management policies that reflect the Community Vision and General Plan	300	\$14,245	\$0	\$14,245
CD02 - Provide clear, timely, customer-friendly planning/building reviews	1,390	111,225	0	111,225
CD03 - Conduct timely, equitable and professional building inspections	1,040	\$71,354	\$0	\$71,354
CD04 - Ensure adherence to policies through consistent code enforcement	900	49,352	0	49,352
CD05 - Implement workforce housing plan	130	\$9,562	\$0	\$9,562
CD06 - Consider mutually beneficial annexations	130	10,388	0	10,388
Community Development Strategies Subtotal	3,890	\$266,126	\$0	\$266,126
Economic Development				
ED01 - Support special events which draw visitors to the community	60	\$26,331	\$0	\$26,331
ED02 - General area marketing	50	407,049	369,000	38,049
ED03 - Build needed public infrastructure for resort commerce	80	65,640	0	65,640
ED04 - License businesses to ensure health, safety and welfare	740	40,190	0	40,190
ED05 - Facilitate mobility and decrease traffic through public transit	40	165,697	0	165,697
ED06 - Provide core goods and services which are not provided by private businesses	40	98,434	100,000	-1,566
ED07 - Encourage resort-commercial development within the Village Core	70	22,042	10,000	12,042
ED08 - Operate Visitor Center	1,210	86,296	0	86,296
ED09 - Beautify Brian Head	50	59,024	0	59,024
ED10 - Better Connect Town with Businesses	30	3,023	0	3,023
ED11 - Preserve Dark Skies	60	6,065	0	6,065
Economic Development Strategies Subtotal	2,430	\$979,792	\$479,000	\$500,792
Strategic Planning				
SP01 - Foster strategic thinking and action throughout the organization	40	\$18,185	\$0	\$18,185
SP02 - Gather data to help shape policy and strategy	40	3,998	0	3,998
SP03 - Align resources with objectives in short and long term	950	82,216	0	82,216
SP04 - Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded	70	8,692	0	8,692
Strategic Planning Strategies Subtotal	1,100	\$113,092	\$0	\$113,092
Financial Management				
FM01 - Receive and invest funds for greatest return at very low risk	100	\$7,098	\$0	\$7,098
FM02 - Maximize grant revenue to offset tax burden on residents and local businesses	100	17,412	0	17,412
FM03 - Minimize the risk of losing resources to injury or lawsuit	260	101,603	0	101,603
FM04 - Maximize efficiency through sound purchasing practices	890	59,408	0	59,408
FM05 - Prepare and share clear and accurate financial information	840	83,290	0	83,290
FM06 - Set fee levels that cover costs but don't deter investment in the community	40	3,238	0	3,238
Financial Management Strategies Subtotal	2,230	\$272,048	\$0	\$272,048
Personnel Management				
PM01 - Encourage employee physical, mental and emotional wellness	60	\$6,562	\$0	\$6,562
PM02 - Establish a friendly and cohesive work environment	40	5,615	0	5,615
PM03 - Recognize and reward staff capable of providing "Resort Town Quality" service	200	20,468	0	20,468
PM04 - Help employees progress toward their ideal through comprehensive goal setting	70	7,133	0	7,133
Personnel Management Strategies Subtotal	370	\$39,779	\$0	\$39,779
Administrative Strategies Total	14,410	\$1,940,840	\$479,000	\$1,461,840

STRATEGIC BUDGET SUMMARY

STRATEGIC BUDGET SUMMARY REPORT (Cont.)

Fiscal Year 2025 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Public Safety Strategies				
General Public Safety				
PS01 - Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP)	430	\$27,278	\$0	\$27,278
PS02 - Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer	370	25,937	0	25,937
PS03 - Improve community image and visibility	800	53,002	0	53,002
PS04 - Respond to public safety emergencies as they arise	3,430	297,885	0	297,885
PS05 - Proactively provide emergency medical treatment for residents and visitors	310	33,422	0	33,422
General Public Safety Strategies Subtotal	5,340	\$437,524	\$0	\$437,524
Marshals Office				
MA01 - Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night	7,020	\$559,482	\$0	\$559,482
MA02 - Train Deputies and give tools necessary to maintain a true public safety response	740	59,134	0	59,134
MA03 - Provide heightened police coverage during peak times	580	55,989	0	55,989
MA04 - Keep Brian Head a multi-recreational community through OHV education and enforcement	320	23,405	0	23,405
Marshals Office Strategies Subtotal	8,660	\$698,010	\$0	\$698,010
Fire Department				
FD01 - Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head	480	\$58,544	\$10,000	\$48,544
FD02 - Retain and recruit wildland fire division personnel that can respond to fires outside of our community	280	34,322	100,000	-65,678
FD03 - Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations	900	52,906	0	52,906
FD04 - Keep our commercial properties safe from fire hazards	1,250	62,383	0	62,383
FD05 - Work to improve Brian Head Insurance Service Office (ISO) rating	310	18,409	0	18,409
FD06 - Expand fuels reduction projects in and around Brian Head	3,150	120,515	0	120,515
FD07 - Work with Special Assessment Areas to improve fire protection through expanded infrastructure	40	685,647	169,939	515,708
Fire Department Strategies Subtotal	6,410	\$1,032,726	\$279,939	\$752,787
Public Safety Strategies Total	20,410	\$2,168,260	\$279,939	\$1,888,321
Public Works Strategies				
Streets				
ST01 - Maintain and improve gravel roads	1,240	\$137,908	\$0	\$137,908
ST02 - Maintain paved roads	1,230	336,638	0	336,638
ST03 - Implement Streets Master Plan	1,030	63,684	0	63,684
ST04 - Train staff to provide highest quality maintenance in safest manner possible	1,890	120,591	0	120,591
ST05 - Snow Removal	4,550	394,082	0	394,082
ST06 - Street Lights & Signs	750	67,510	0	67,510
ST07 - Improve multi-modal transportation options	1,080	96,815	0	96,815
Streets Strategies Subtotal	11,770	\$1,217,229	\$0	\$1,217,229
Parks & Recreation				
PK01 - Maintain recreation infrastructure at high quality	3,040	\$197,335	\$0	\$197,335
PK02 - Expand/Enhance Open Space & Recreation Opportunities	1,610	234,932	0	234,932
PK03 - Enhance trails system consistent with Trails Master Plan	1,010	360,388	275,000	85,388
Parks & Recreation Strategies Subtotal	5,660	\$792,656	\$275,000	\$517,656
Asset Management				
AM01 - Administer Depreciable Asset Replacement Program	60	\$446,928	\$33,500	\$413,428
AM02 - Maintain Public Facilities	480	88,021	0	88,021
AM03 - Refine GIS Program	20	2,247	0	2,247
Asset Management Strategies Subtotal	560	\$537,196	\$33,500	\$503,696
Water System				
WA01 - Meet State DEQ water quality standards	1,510	\$298,399	\$100,000	\$198,399
WA02 - Ensure sufficient water supply	950	223,904	0	223,904
WA03 - Maintain & Improve Water Storage & Distribution System	1,830	8,387,979	7,846,804	541,175
Water System Strategies Subtotal	4,290	\$8,910,283	\$7,946,804	\$963,479
Sewer System				
SE01 - Maintain & Improve Wastewater Collection System to DEQ Standards	1,680	\$2,086,169	\$1,900,000	\$186,169
SE02 - Treat wastewater consistent with DEQ standards	770	311,903	0	311,903
Sewer System Strategies Subtotal	2,450	\$2,398,073	\$1,900,000	\$498,073
Solid Waste				
SW01 - Collect solid waste regularly consistent with State regulations	2,560	\$300,432	\$0	\$300,432
Solid Waste Strategies Subtotal	2,560	\$300,432	\$0	\$300,432
Public Works Strategies Total	27,290	\$14,155,868	\$10,155,304	\$4,000,564
Grand Total for All Strategies	62,110	\$18,264,967	\$10,914,243	\$7,350,724

STRATEGY BUDGETS

Strategy: **PI01**

Hold regular open meetings and solicit public engagement

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	433	\$41,988
Town Treasurer	50	\$3,211
Town Clerk	200	\$11,966
Code Enforcement Officer	41	\$1,825
Building & Planning Official	100	\$6,338
Council Members	360	\$20,723
Administrative Assistant	141	\$6,227
<i>Subtotal</i>	1,326	\$92,277

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Legal Notices	Ongoing	\$1,200
Miscellaneous Meeting Expenses	Ongoing	\$500
<i>Subtotal</i>		\$1,700

Overhead

<i>Subtotal</i>	\$9,915
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Total Strategy Budget:

\$103,892

STRATEGY BUDGETS

Strategy: **PI02**

Communicate significant information to the public in proactive manner

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
Town Clerk	150	\$8,974
Guest Services	46	\$837
Administrative Assistant	141	\$6,227
<i>Subtotal</i>	391	\$21,286

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Town Hall Weekend Coverage	Ongoing	\$7,638
<i>Subtotal</i>		\$7,638

Overhead

<i>Subtotal</i>	\$2,675
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Total Strategy Budget: \$31,600

Strategy: **PI03**

Keep Town Hall open and staffed with knowledgeable and personable personnel

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	20	\$1,285
Town Clerk	20	\$1,197
Code Enforcement Officer	17	\$730
Guest Services	1,000	\$18,307
Administrative Assistant	71	\$3,113
<i>Subtotal</i>	1,149	\$26,731

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$7,908
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Total Strategy Budget: \$34,639

STRATEGY BUDGETS

Strategy: **PI04**

Maintain clear and accessible records for the public

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Treasurer	50	\$3,211
Town Clerk	910	\$54,445
Code Enforcement Officer	83	\$3,649
Guest Services	23	\$418
Building & Planning Official	40	\$2,535
Administrative Assistant	283	\$12,453
<i>Subtotal</i>	1,389	\$76,712

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Recording System	Ongoing	\$900
Shredding Services	Ongoing	\$200
A.I. Meeting Minutes Software	Ongoing	\$1,000
<i>Subtotal</i>		\$2,100

Overhead

<i>Subtotal</i>	\$10,387
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Total Strategy Budget: **\$89,200**

STRATEGY BUDGETS

Strategy: **PI05**

Plan and carry out community events geared toward building Town unity

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Guest Services	11	\$209
Administrative Assistant	28	\$1,245
Public Safety Director	9	\$956
Subtotal	71	\$4,510

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Supplies & Food for Town Clean-Up Day	Ongoing	\$1,500
Fall Community Hike	Ongoing	\$150
Town Fuel Mitigation Event	Ongoing	\$250
Subtotal		\$1,900

Overhead

Subtotal	\$472
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Total Strategy Budget: \$6,882

Strategy: **PI06**

Celebrate Brian Head Town's 50 years

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	20	\$1,197
Administrative Assistant	28	\$1,245
Public Safety Director	9	\$956
Subtotal	58	\$3,398

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$393
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Total Strategy Budget: \$3,791

STRATEGY BUDGETS

Strategy: CD01

Maintain land management policies that reflect the Community Vision and General Plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Building & Planning Official	100	\$6,338
Planning Commissioners	180	\$3,552
<i>Subtotal</i>	302	\$11,990

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$2,255
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Total Strategy Budget: **\$14,245**

STRATEGY BUDGETS

Strategy: **CD02**

Provide clear, timely, customer-friendly planning/building reviews

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	271	\$26,243
Building & Planning Official	800	\$50,704
Planning Commissioners	180	\$3,552
Administrative Assistant	141	\$6,227
<i>Subtotal</i>	1,392	\$86,726

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Trainings	Ongoing	\$1,000
Plat Amendments - Engineering Review	Ongoing	\$2,000
Grading Permit Engineering Reviews	Ongoing	\$4,000
Misc Engineering Reviews	Ongoing	\$600
Planning Association Memberships	Ongoing	\$150
Planning Legal Reviews	Ongoing	\$750
Planner & Building Training	Ongoing	\$3,000
My CityInspect Annual Software Renewal	Ongoing	\$2,500
Third Party Building Plan Review	Ongoing	\$500
<i>Subtotal</i>		\$14,500

Overhead

<i>Subtotal</i>	\$9,999
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Total Strategy Budget:

\$111,225

STRATEGY BUDGETS

Strategy: **CD03**

Conduct timely, equitable and professional building inspections

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Code Enforcement Officer	83	\$3,649
Building & Planning Official	800	\$50,704
Administrative Assistant	141	\$6,227
Public Safety Director	9	\$956
<i>Subtotal</i>	1,045	\$62,585

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utah Association of Building Officials	Ongoing	\$100
ICC Utah Membership	Ongoing	\$100
State 1% Building Permit Fee Expense	Ongoing	\$900
<i>Subtotal</i>		\$1,100

Overhead

<i>Subtotal</i>	\$7,669
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Total Strategy Budget: \$71,354

Strategy: **CD04**

Ensure adherence to policies through consistent code enforcement

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Clerk	10	\$598
Code Enforcement Officer	829	\$36,490
Building & Planning Official	50	\$3,169
<i>Subtotal</i>	900	\$41,307

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$8,045
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Total Strategy Budget: \$49,352



STRATEGY BUDGETS

Strategy: **CD05**

Implement workforce housing plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Clerk	20	\$1,197
Building & Planning Official	100	\$6,338
Subtotal	131	\$8,584

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$977
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Total Strategy Budget: \$9,562

Strategy: **CD06**

Consider mutually beneficial annexations

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
Town Clerk	50	\$2,991
Administrative Assistant	28	\$1,245
Subtotal	132	\$9,485

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$902
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Total Strategy Budget: \$10,388

STRATEGY BUDGETS

Strategy: **ED01**

Support special events which draw visitors to the community

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Clerk	20	\$1,197
Administrative Assistant	14	\$623
Public Safety Director	19	\$1,911
<i>Subtotal</i>	64	\$4,780

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Equipment & Supplies	Ongoing	\$200
New Years Eve Fireworks	Ongoing	\$5,400
Fourth of July (Fireworks)	Ongoing	\$11,500
Contract to shoot fireworks	Ongoing	\$1,000
Fourth of July Portable Toilets	Ongoing	\$2,500
Msc Event Portable Toilets	Ongoing	\$500
<i>Subtotal</i>		\$21,100

Overhead

<i>Subtotal</i>	\$451
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Total Strategy Budget:

\$26,331

STRATEGY BUDGETS

Strategy: **ED02**

General area marketing

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
<i>Subtotal</i>	54	\$5,249

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
UDOT Sign Permit (Hwy 14 Billboard)	Ongoing	\$100
Summer Mktg Co-Op Grant	Ongoing	-\$179,000
Summer Mktg Co-Op Match (Resort)	Ongoing	-\$110,000
Summer Mktg Co-Op Match (Tourism Bureau)	Ongoing	-\$80,000
Southern Utah Tourism Summit	Ongoing	\$75
visitbrianhead.org (Domain Renewal)	Ongoing	\$250
Marketing Co-op	Ongoing	\$401,000
<i>Subtotal</i>		\$32,425

Overhead

<i>Subtotal</i>	\$376
------------------------	--------------

Total Strategy Budget:

\$38,049

Strategy: **ED03**

Build needed public infrastructure for resort commerce

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	43	\$4,199
Building & Planning Official	40	\$2,535
<i>Subtotal</i>	83	\$6,734

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2013 GO Reservoir CIB Loan (Interest)	Ongoing	\$8,805
2013 GO Reservoir CIB Loan (Principal)	Ongoing	\$49,500
<i>Subtotal</i>		\$58,305

Overhead

<i>Subtotal</i>	\$601
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Total Strategy Budget:

\$65,640

STRATEGY BUDGETS

Strategy: **ED04**

License businesses to ensure health, safety and welfare

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	160	\$9,573
Code Enforcement Officer	17	\$730
Administrative Assistant	566	\$24,906
Subtotal	743	\$35,209

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utah Business License Association - Annual Conference	Ongoing	\$570
Utah Business License Association Membership Dues	Ongoing	\$50
Subtotal		\$620

Overhead

Subtotal	\$4,361
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Total Strategy Budget: \$40,190

Strategy: **ED05**

Facilitate mobility and decrease traffic through public transit

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Clerk	20	\$1,197
Subtotal	42	\$3,296

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Shuttle Brochures/Signs/Uniforms	Ongoing	\$1,000
Shuttle Service (Base Contract)	Ongoing	\$150,100
Additional Winter Shuttle Service	Ongoing	\$11,000
Subtotal		\$162,100

Overhead

Subtotal	\$301
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Total Strategy Budget: \$165,697

STRATEGY BUDGETS

Strategy: ED06

Provide core goods and services which are not provided by private businesses

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	40	\$2,393
<i>Subtotal</i>	40	\$2,393

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Petroleum Storage Tank Fund	Ongoing	\$560
Retail Fuel	Ongoing	\$81,700
Retail Fuel Revenue	Ongoing	-\$100,000
Inline Leak Test	Ongoing	\$650
Weights & Measures Test	Ongoing	\$150
Fuel Pump Repairs	Ongoing	\$1,500
DEQ Fuel Tank Loan Repayment	Ongoing	\$5,000
Credit Card Platform (Fuel Pumps)	Ongoing	\$720
Credit Card Merchant Fees (Fuel Pumps)	Ongoing	\$4,800
Spill Bucket Test	Every Three Y	\$660
<i>Subtotal</i>		-\$4,260

Overhead

<i>Subtotal</i>	\$301
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Total Strategy Budget: -\$1,566

STRATEGY BUDGETS

Strategy: ED07

Encourage resort-commercial development within the Village Core

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
Building & Planning Official	20	\$1,268
<i>Subtotal</i>	74	\$6,516

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Trail Map Printing	Ongoing	\$5,000
All Weather Surface Parking Behind Town Hall	One-Time	\$10,000
All Weather Surface Parking Behind Town Hall - Funding	One-Time	-\$10,000
<i>Subtotal</i>		\$5,000

Overhead

<i>Subtotal</i>	\$526
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Total Strategy Budget:

\$12,042

STRATEGY BUDGETS

Strategy: ED08

Operate Visitor Center

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Guest Services	1,000	\$18,307
Administrative Assistant	71	\$3,113
Public Works Director	121	\$9,770
<i>Subtotal</i>	1,213	\$33,289

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Tree Committee Funding	Ongoing	\$1,500
Trash Enclosures	One-Time	\$10,000
Business Beautification Program	Ongoing	\$5,000
Entry Sign Project	One-Time	\$10,000
Holiday Lighting	Ongoing	\$1,500
Manzanita Trail tear-off map	Ongoing	\$650
Holiday Lighting Enhancements	One-Time	\$10,000
Seed & fertilizer for water facilities	Ongoing	\$1,000
Copier Maintenance Contract (Brochures)	Ongoing	\$500
Permanent Power for Meadow Christmas Trees	One-Time	\$5,000
<i>Subtotal</i>		\$45,150

Overhead

<i>Subtotal</i>	\$7,857
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Total Strategy Budget:

\$86,296

STRATEGY BUDGETS

Strategy: **ED09**

Beautify Brian Head

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
<i>Subtotal</i>	54	\$5,249

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Business Community Breakfasts	Ongoing	\$400
Beautification Project Design	One-Time	\$25,000
Kiosk and Entry Sign Public Art	One-Time	\$25,000
Steam Engine Drive Beautification	One-Time	\$3,000
<i>Subtotal</i>		\$53,400

Overhead

<i>Subtotal</i>	\$376
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Total Strategy Budget: \$59,024

Strategy: **ED10**

Better Connect Town with Businesses

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Clerk	10	\$598
<i>Subtotal</i>	32	\$2,698

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Parowan Main Street Scarecrow Walk	Ongoing	\$100
<i>Subtotal</i>		\$100

Overhead

<i>Subtotal</i>	\$226
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Total Strategy Budget: \$3,023

STRATEGY BUDGETS

Strategy: **ED11**

Preserve Dark Skies

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
Code Enforcement Officer	8	\$365
<i>Subtotal</i>	62	\$5,613

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$451
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Total Strategy Budget:

\$6,065

Strategy: **SP01**

Foster strategic thinking and action throughout the organization

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	20	\$1,285
<i>Subtotal</i>	42	\$3,384

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Travel, Conferences & Training	Ongoing	\$250
Utah League (Annual Conference)	Ongoing	\$2,000
Utah League (Mid-Year Conference)	Ongoing	\$1,400
Strategic Planning Retreat	Ongoing	\$750
Visioning Field Trip	Every Other Y	\$10,000
Community Forums	Ongoing	\$100
<i>Subtotal</i>		\$14,500

Overhead

<i>Subtotal</i>	\$301
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Total Strategy Budget:

\$18,185



STRATEGY BUDGETS

Strategy: SP02

Gather data to help shape policy and strategy

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	10	\$642
Public Safety Director	9	\$956
Subtotal	41	\$3,697

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$301
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Total Strategy Budget:

\$3,998

Strategy: SP03

Align resources with objectives in short and long term

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	433	\$41,988
Town Treasurer	500	\$32,115
Town Clerk	20	\$1,197
Subtotal	953	\$75,300

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$6,917
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Total Strategy Budget:

\$82,216

STRATEGY BUDGETS

Strategy: SP04

Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded mandates

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	54	\$5,249
Building & Planning Official	20	\$1,268
Subtotal	74	\$6,516

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utah League of Cities & Towns Membership Dues	Ongoing	\$1,650
Subtotal		\$1,650

Overhead

Subtotal	\$526
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Total Strategy Budget: \$8,692

Strategy: FM01

Receive and invest funds for greatest return at very low risk

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Treasurer	80	\$5,138
Town Clerk	20	\$1,197
Subtotal	100	\$6,335

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$763
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Total Strategy Budget: \$7,098

STRATEGY BUDGETS

Strategy: **FM02**

Maximize grant revenue to offset tax burden on residents and local businesses

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	80	\$5,138
<i>Subtotal</i>	102	\$7,238

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Patchwork Parkway Payment	Ongoing	\$1,500
Patchwork Parkway Kiosk Grant Match	One-Time	\$7,911
<i>Subtotal</i>		\$9,411

Overhead

<i>Subtotal</i>	\$763
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Total Strategy Budget:

\$17,412

Strategy: **FM03**

Minimize the risk of losing resources to injury or lawsuit

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	200	\$12,846
Public Safety Director	19	\$1,911
Public Works Director	24	\$1,954
<i>Subtotal</i>	265	\$18,810

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual General Liability, Property & Auto Insurance	Ongoing	\$70,440
Drinking Water Bond	Ongoing	\$820
Legal Services	Ongoing	\$7,000
Notary Bond	Every Four Ye	\$50
Safety Program	Ongoing	\$2,500
<i>Subtotal</i>		\$80,810

Overhead

<i>Subtotal</i>	\$1,983
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Total Strategy Budget:

\$101,603



STRATEGY BUDGETS

Strategy: **FM04**

Maximize efficiency through sound purchasing practices

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	108	\$10,497
Town Treasurer	100	\$6,423
Town Clerk	400	\$23,932
Administrative Assistant	283	\$12,453
<i>Subtotal</i>	891	\$53,305

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$6,103
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Total Strategy Budget:

\$59,408

Strategy: **FM05**

Prepare and share clear and accurate financial information

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	43	\$4,199
Town Treasurer	800	\$51,384
<i>Subtotal</i>	843	\$55,583

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Audit	Ongoing	\$16,500
Pelorus	Ongoing	\$4,800
<i>Subtotal</i>		\$21,300

Overhead

<i>Subtotal</i>	\$6,408
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Total Strategy Budget:

\$83,290

STRATEGY BUDGETS

Strategy: **FM06**

Set fee levels that cover costs but don't deter investment in the community

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Treasurer	20	\$1,285
Town Clerk	10	\$598
Subtotal	41	\$2,933

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$305
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Total Strategy Budget: \$3,238

Strategy: **PM01**

Encourage employee physical, mental and emotional wellness

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Treasurer	50	\$3,211
Subtotal	61	\$4,261

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Recreation Passes	Ongoing	\$1,850
Subtotal		\$1,850

Overhead

Subtotal	\$451
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Total Strategy Budget: \$6,562

STRATEGY BUDGETS

Strategy: **PM02**

Establish a friendly and cohesive work environment

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Treasurer	20	\$1,285
Code Enforcement Officer	17	\$730
<i>Subtotal</i>	37	\$2,014

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Christmas Party	Ongoing	\$3,000
Celebrations	Ongoing	\$300
<i>Subtotal</i>		\$3,300

Overhead

<i>Subtotal</i>	\$301
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Total Strategy Budget:

\$5,615

Strategy: **PM03**

Recognize and reward staff capable of providing "Resort Town Quality" service

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	40	\$2,569
Administrative Assistant	141	\$6,227
<i>Subtotal</i>	203	\$10,895

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Instant recognitions	Ongoing	\$750
Miscellaneous Recognitions	Ongoing	\$250
Council Recognition	Ongoing	\$250
Wasatch Compensation Group (TechNet)	Ongoing	\$200
Employee Service Awards	Ongoing	\$1,420
Christmas Card Bonus	Ongoing	\$5,500
<i>Subtotal</i>		\$8,370

Overhead

<i>Subtotal</i>	\$1,203
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Total Strategy Budget:

\$20,468



STRATEGY BUDGETS

Strategy: PM04

Help employees progress toward their ideal through comprehensive goal setting

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Town Treasurer	10	\$642
Public Safety Director	19	\$1,911
Public Works Director	24	\$1,954
Subtotal	75	\$6,607

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$526
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Total Strategy Budget:

\$7,133

Strategy: PS01

Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP)

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	20	\$1,207
Deputy Marshal II (A)	20	\$986
Deputy Marshal III (A)	30	\$2,082
Public Safety Administration Assistant	150	\$3,047
Public Safety Director	95	\$9,556
Sergeant	40	\$3,203
Subtotal	435	\$24,744

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Subtotal		\$0

Overhead

Subtotal	\$2,534
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Total Strategy Budget:

\$27,278

STRATEGY BUDGETS

Strategy: PS02

Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	40	\$2,415
Deputy Marshal II (A)	40	\$1,972
Deputy Marshal III (A)	30	\$2,082
Part-time Deputy Marshals	10	\$279
Public Safety Administration Assistant	90	\$1,828
Public Safety Director	38	\$3,822
Sergeant	40	\$3,203
<i>Subtotal</i>	368	\$20,263

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Employee Assistance Program	Ongoing	\$3,150
Annual Gym Equipment	Ongoing	\$250
<i>Subtotal</i>		\$3,400

Overhead

<i>Subtotal</i>	\$2,274
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Total Strategy Budget: \$25,937

STRATEGY BUDGETS

Strategy: **PS03**

Improve community image and visibility

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	80	\$4,357
Deputy Marshal III (B)	80	\$4,969
Deputy Marshal III (C)	80	\$4,829
Deputy Marshal II (A)	80	\$3,943
Deputy Marshal III (A)	180	\$12,490
Part-time Deputy Marshals	20	\$558
Public Safety Administration Assistant	120	\$2,438
Public Safety Director	76	\$7,645
Sergeant	80	\$6,405
<i>Subtotal</i>	796	\$47,634

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Open House Promotional Items	Ongoing	\$300
<i>Subtotal</i>		\$300

Overhead

<i>Subtotal</i>	\$5,068
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Total Strategy Budget: \$53,002

STRATEGY BUDGETS

Strategy: PS04

Respond to public safety emergencies as they arise

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	500	\$27,231
Deputy Marshal III (B)	420	\$26,086
Deputy Marshal III (C)	500	\$30,184
Deputy Marshal II (A)	600	\$29,574
Deputy Marshal III (A)	400	\$27,756
Part-time Deputy Marshals	55	\$1,533
Public Safety Administration Assistant	60	\$1,219
Public Safety Director	378	\$38,225
Sergeant	520	\$41,634
<i>Subtotal</i>	<i>3,433</i>	<i>\$223,442</i>

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Ammunition	Ongoing	\$1,900
Dispatch Services	Ongoing	\$30,800
Email services	Ongoing	\$1,300
Fuel	Ongoing	\$2,000
Rocky Mountain Information Network	Ongoing	\$50
Radar Gun Testing	Ongoing	\$650
Everbridge Reverse 911	Ongoing	\$50
Fire Policy & Procedure Manual Updates (Lexipol)	Ongoing	\$1,900
Manuals	Ongoing	\$140
Dispatch System Licensing (Spillman)	Ongoing	\$7,500
Police Policy & Procedure Updates (Lexipol)	Ongoing	\$3,800
Medical Director	Ongoing	\$900
Tango Tango App Mobile Device Dispatch	Ongoing	\$775
<i>Subtotal</i>		<i>\$51,765</i>

Overhead

<i>Subtotal</i>	<i>\$22,677</i>
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Total Strategy Budget:

\$297,885

STRATEGY BUDGETS

Strategy: PS05

Proactively provide emergency medical treatment for residents and visitors

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	40	\$2,415
Deputy Marshal II (A)	40	\$1,972
Deputy Marshal III (A)	40	\$2,776
Part-time Deputy Marshals	10	\$279
Public Safety Administration Assistant	18	\$366
Public Safety Director	38	\$3,822
Sergeant	40	\$3,203
<i>Subtotal</i>	306	\$19,494

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
EMT Recertification	Ongoing	\$450
Quick Response Unit Supplies & Certification	Ongoing	\$1,750
EMT In-House Training	Ongoing	\$500
Acquire new 12-Lead	Through 2024	\$4,100
Wilderness First Responder Certification	Every Other Y	\$3,600
12-Lead Annual Maintenance Program	Ongoing	\$1,500
<i>Subtotal</i>		\$11,900

Overhead

<i>Subtotal</i>	\$2,027
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Total Strategy Budget:

\$33,422

STRATEGY BUDGETS

Strategy: MA01

Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	980	\$53,373
Deputy Marshal III (B)	980	\$60,867
Deputy Marshal III (C)	980	\$59,160
Deputy Marshal II (A)	980	\$48,304
Deputy Marshal III (A)	980	\$68,003
Part-time Deputy Marshals	700	\$19,513
Public Safety Administration Assistant	90	\$1,828
Public Safety Director	473	\$47,781
Sergeant	860	\$68,857
<i>Subtotal</i>	7,023	\$427,687

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Fuel	Ongoing	\$21,800
Miscellaneous Vehicle Repairs & Maintenance	Ongoing	\$1,500
Police Overtime	Ongoing	\$16,150
Routine Vehicle Maintenance	Ongoing	\$1,300
Tires	Ongoing	\$3,500
Uniforms	Ongoing	\$2,800
Wiper Blades	Ongoing	\$280
Police Holiday Pay	Ongoing	\$16,230
Police Holiday Taxes	Ongoing	\$1,473
<i>Subtotal</i>		\$65,033

Overhead

<i>Subtotal</i>	\$66,762
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Total Strategy Budget: \$559,482

STRATEGY BUDGETS

Strategy: **MA02**

Train Deputies and give tools necessary to maintain a true public safety response

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	100	\$5,446
Deputy Marshal III (B)	100	\$6,211
Deputy Marshal III (C)	80	\$4,829
Deputy Marshal III (A)	100	\$6,939
Part-time Deputy Marshals	20	\$558
Public Safety Administration Assistant	180	\$3,656
Public Safety Director	76	\$7,645
Sergeant	80	\$6,405
<i>Subtotal</i>	736	\$41,690

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Firearms Training	Ongoing	\$350
Miscellaneous Trainings	Ongoing	\$7,700
Tazer Training	Ongoing	\$580
Utah Chief's Association Conference	Ongoing	\$1,100
Bureau of Criminal Identification Training	Ongoing	\$960
Dog Catch Pole	One-Time	\$100
Breaching Tools	One-Time	\$600
<i>Subtotal</i>		\$11,390

Overhead

<i>Subtotal</i>	\$6,054
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Total Strategy Budget:

\$59,134

STRATEGY BUDGETS

Strategy: **MA03**

Provide heightened police coverage during peak times

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	40	\$2,415
Deputy Marshal II (A)	40	\$1,972
Deputy Marshal III (A)	40	\$2,776
Part-time Deputy Marshals	100	\$2,788
Public Safety Administration Assistant	30	\$609
Public Safety Director	170	\$17,201
Sergeant	80	\$6,405
<i>Subtotal</i>	580	\$38,828

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Police Overtime	Ongoing	\$5,380
Police Holiday Pay	Ongoing	\$5,409
Police Holiday Taxes	Ongoing	\$491
<i>Subtotal</i>		\$11,280

Overhead

<i>Subtotal</i>	\$5,881
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Total Strategy Budget:

\$55,989

STRATEGY BUDGETS

Strategy: MA04

Keep Brian Head a multi-recreational community through OHV education and enforcement

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	40	\$2,415
Deputy Marshal II (A)	40	\$1,972
Deputy Marshal III (A)	40	\$2,776
Part-time Deputy Marshals	10	\$279
Public Safety Administration Assistant	30	\$609
Public Safety Director	38	\$3,822
Sergeant	40	\$3,203
<i>Subtotal</i>	318	\$19,738

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Snowmobile & ATV Service	Ongoing	\$500
OHV Brochure Printing	Ongoing	\$400
<i>Subtotal</i>		\$900

Overhead

<i>Subtotal</i>	\$2,767
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Total Strategy Budget: \$23,405

STRATEGY BUDGETS

Strategy: **FD01**

Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	20	\$1,089
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	20	\$1,207
Deputy Marshal II (A)	20	\$986
Deputy Marshal III (A)	20	\$1,388
Part-time Deputy Marshals	10	\$279
Public Safety Administration Assistant	60	\$1,219
Public Safety Director	132	\$13,379
Sergeant	100	\$8,007
Volunteer Firefighters	60	\$525
<i>Subtotal</i>	482	\$30,562

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Vehicle Inspections	Ongoing	\$1,530
Miscellaneous Equipment Supplies & Maintenance	Ongoing	\$1,000
Pump Testing	Ongoing	\$1,100
Uniforms	Ongoing	\$750
SCBA Flow Testing	Ongoing	\$1,000
Compressor Testing	Ongoing	\$1,300
Extrication Tool Service	Ongoing	\$1,000
Miscellaneous Wildland Grants	Ongoing	-\$10,000
Miscellaneous Wildland Equipment (paid with grants)	Ongoing	\$10,000
Town donation to Volunteer Fire	Ongoing	\$1,500
Attack Line Hose (1,000 ft)	One-Time	\$3,800
Suction Hose	One-Time	\$500
<i>Subtotal</i>		\$13,480

Overhead

<i>Subtotal</i>	\$4,502
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Total Strategy Budget:

\$48,544

STRATEGY BUDGETS

Strategy: **FD02**

Retain and recruit wildland fire division personnel that can respond to fires outside of our community

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	10	\$545
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	20	\$1,207
Deputy Marshal II (A)	20	\$986
Deputy Marshal III (A)	40	\$2,776
Part-time Deputy Marshals	5	\$139
Public Safety Administration Assistant	30	\$609
Public Safety Director	38	\$3,822
Sergeant	20	\$1,601
Volunteer Firefighters	60	\$525
<i>Subtotal</i>	283	\$14,695

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Wildland Fire Expense	Ongoing	\$1,000
Wildland Fire Benefits	Ongoing	\$1,000
Wildland Fire Fuel	Ongoing	\$5,000
Wildland Fire Revenue	Ongoing	-\$100,000
Wildland Fire Wages	Ongoing	\$5,000
Wildland Vehicle Repairs	Ongoing	\$5,000
<i>Subtotal</i>		-\$83,000

Overhead

<i>Subtotal</i>	\$2,626
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Total Strategy Budget: **-\$65,678**

STRATEGY BUDGETS

Strategy: **FD03**

Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	50	\$2,723
Deputy Marshal III (B)	80	\$4,969
Deputy Marshal III (C)	80	\$4,829
Deputy Marshal II (A)	80	\$3,943
Deputy Marshal III (A)	40	\$2,776
Part-time Deputy Marshals	10	\$279
Public Safety Administration Assistant	60	\$1,219
Public Safety Director	132	\$13,379
Sergeant	40	\$3,203
Volunteer Firefighters	323	\$2,827
<i>Subtotal</i>	895	\$40,145

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Certifications/Recertifications	Ongoing	\$375
Miscellaneous Trainings	Ongoing	\$300
Fire School (3 tuitions/hotel)	Ongoing	\$900
Wildland Trainings	Ongoing	\$2,500
Utah Fire Chiefs Association Membership	Ongoing	\$50
Western States Fire Chiefs Association Membership	Ongoing	\$260
<i>Subtotal</i>		\$4,385

Overhead

<i>Subtotal</i>	\$8,376
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Total Strategy Budget: \$52,906

STRATEGY BUDGETS

Strategy: **FD04**

Keep our commercial properties safe from fire hazards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	80	\$4,357
Deputy Marshal III (B)	80	\$4,969
Deputy Marshal III (C)	80	\$4,829
Deputy Marshal II (A)	60	\$2,957
Deputy Marshal III (A)	80	\$5,551
Fuels Mitigation Crew	425	\$7,910
Part-time Deputy Marshals	50	\$1,394
Public Safety Administration Assistant	240	\$4,875
Public Safety Director	76	\$7,645
Sergeant	80	\$6,405
<i>Subtotal</i>	1,251	\$50,893

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$11,489
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Total Strategy Budget: \$62,383

STRATEGY BUDGETS

Strategy: **FD05**

Work to improve Brian Head Insurance Service Office (ISO) rating

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	20	\$1,089
Deputy Marshal III (B)	20	\$1,242
Deputy Marshal III (C)	20	\$1,207
Deputy Marshal II (A)	20	\$986
Deputy Marshal III (A)	20	\$1,388
Public Safety Administration Assistant	30	\$609
Public Safety Director	38	\$3,822
Sergeant	20	\$1,601
Volunteer Firefighters	120	\$1,050
<i>Subtotal</i>	308	\$12,996

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Nat'l Fire Incident Reporting System	Ongoing	\$2,600
<i>Subtotal</i>		\$2,600

Overhead

<i>Subtotal</i>	\$2,814
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Total Strategy Budget:

\$18,409

STRATEGY BUDGETS

Strategy: **FD06**

Expand fuels reduction projects in and around Brian Head

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (B)	40	\$2,179
Deputy Marshal III (B)	40	\$2,484
Deputy Marshal III (C)	40	\$2,415
Deputy Marshal II (A)	40	\$1,972
Deputy Marshal III (A)	40	\$2,776
Fuels Mitigation Crew	1,655	\$30,803
Public Safety Administration Assistant	60	\$1,219
Public Safety Director	151	\$15,290
Sergeant	40	\$3,203
Wildland Engine Boss	1,040	\$22,773
<i>Subtotal</i>	3,146	\$85,112

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Chipper Services	Ongoing	\$6,000
<i>Subtotal</i>		\$6,000

Overhead

<i>Subtotal</i>	\$29,403
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Total Strategy Budget:

\$120,515

STRATEGY BUDGETS

Strategy: FD07

Work with Special Assessment Areas to improve fire protection through expanded infrastructure

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Town Treasurer	30	\$1,927
<i>Subtotal</i>	<i>41</i>	<i>\$2,977</i>

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Interest Revenue	Ongoing	-\$250
CBME SAA Assessment Revenue	Ongoing	-\$169,689
CBME SAA Construction	Ongoing	\$512,606
Bond Payment Principal	Ongoing	\$123,000
Bond Payment Interest	Ongoing	\$46,689
<i>Subtotal</i>		<i>\$512,356</i>

Overhead

<i>Subtotal</i>	<i>\$375</i>
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Total Strategy Budget: \$515,708

STRATEGY BUDGETS

Strategy: ST01

Maintain and improve gravel roads

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	60	\$4,885
Public Works Supervisor	82	\$5,194
Public Works Crew Leader (A)	99	\$5,124
Public Works Crew Leader (B)	102	\$5,008
Public Works Technician III (A)	102	\$4,737
Public Works Technician I (a)	106	\$4,284
Public Works Technician I (b)	134	\$5,436
Code Enforcement Officer	41	\$1,825
Seasonal Crew	59	\$968
Public Works Technician III (B)	122	\$4,843
Public Works Technician II (A)	75	\$3,262
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	1,239	\$55,883

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Mag Chloride (for Dust Control)	Ongoing	\$12,000
Roller Rental (2 weeks)	Ongoing	\$2,500
Subgrade/Road Base Material	Ongoing	\$16,000
Miscellaneous Drainage Maintenance Expenses	Ongoing	\$3,000
Engineering for Centerlining	Ongoing	\$5,000
Road Widening Tree & Debris Removal	Ongoing	\$3,000
Earth Bind for gravel roads	Ongoing	\$16,000
Earth bind water truck rental	Ongoing	\$6,000
Snowflake Drainage Alignment & Improvement	One-Time	\$3,000
<i>Subtotal</i>		\$66,500

Overhead

<i>Subtotal</i>	\$15,525
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Total Strategy Budget:

\$137,908



STRATEGY BUDGETS

Strategy: ST02

Maintain paved roads

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Parks Maintenance Worker III	41	\$1,893
Public Works Director	48	\$3,908
Public Works Supervisor	102	\$6,493
Public Works Crew Leader (A)	76	\$3,904
Public Works Crew Leader (B)	92	\$4,531
Public Works Technician III (A)	92	\$4,286
Public Works Technician II (B)	76	\$3,296
Public Works Technician I (A)	81	\$3,264
Seasonal Crew	59	\$968
Code Enforcement Officer	41	\$1,825
Public Works Technician III (B)	105	\$4,151
Parks Maintenance Worker III	81	\$3,786
Public Works Technician II (A)	80	\$3,479
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	1,230	\$56,101

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Streets Master Plan Implementation	Ongoing	\$250,000
Pothole Repair	Ongoing	\$1,080
Engineering Services	Ongoing	\$1,000
Street Sweeper Bristles for Skid Steer	Ongoing	\$700
Grader Patches	Ongoing	\$2,000
Misc Equipment	Ongoing	\$500
Drainage Improvement on Steam Engine	One-Time	\$2,500
Culvert Installation on Steam Engine above Shady Dell	One-Time	\$6,500
<i>Subtotal</i>		\$264,280

Overhead

<i>Subtotal</i>	\$16,257
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Total Strategy Budget:

\$336,638



STRATEGY BUDGETS

Strategy: ST03

Implement Streets Master Plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	73	\$5,862
Public Works Supervisor	82	\$5,194
Public Works Crew Leader (A)	57	\$2,928
Public Works Crew Leader (B)	58	\$2,862
Public Works Technician III (A)	73	\$3,384
Public Works Technician II (B)	57	\$2,472
Public Works Technician I (A)	60	\$2,448
Code Enforcement Officer	33	\$1,460
Public Works Technician III (B)	105	\$4,151
Parks Maintenance Worker III	61	\$2,839
Public Works Technician II (A)	121	\$5,219
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	1,034	\$49,137

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Engineering Services	Ongoing	\$1,000
<i>Subtotal</i>		\$1,000

Overhead

<i>Subtotal</i>	\$13,548
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Total Strategy Budget: \$63,684



STRATEGY BUDGETS

Strategy: ST04

Train staff to provide highest quality maintenance in safest manner possible

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	73	\$5,862
Public Works Supervisor	102	\$6,493
Public Works Crew Leader (A)	76	\$3,904
Public Works Crew Leader (B)	97	\$4,769
Public Works Technician III (A)	97	\$4,512
Public Works Technician II (B)	114	\$4,944
Public Works Technician I (A)	81	\$3,264
Seasonal Crew	178	\$2,903
Code Enforcement Officer	99	\$4,379
Public Works Technician III (B)	117	\$4,612
Parks Maintenance Worker III	102	\$4,732
Public Works Technician II (A)	502	\$21,744
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	1,892	\$82,436

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
UDOT Annual Conference	Ongoing	\$8,200
Snow Conference	Ongoing	\$2,270
PWX Conference	Every Other Y	\$2,200
<i>Subtotal</i>		\$12,670

Overhead

<i>Subtotal</i>	\$25,484
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Total Strategy Budget:

\$120,591

STRATEGY BUDGETS

Strategy: ST05

Snow Removal

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	121	\$9,770
Public Works Supervisor	574	\$36,358
Public Works Crew Leader (A)	474	\$24,398
Public Works Crew Leader (B)	484	\$23,847
Public Works Technician III (A)	485	\$22,558
Public Works Technician II (B)	476	\$20,599
Public Works Technician I (A)	483	\$19,584
Code Enforcement Officer	33	\$1,460
Public Works Technician III (B)	583	\$23,060
Parks Maintenance Worker III	509	\$23,661
Public Works Technician II (A)	40	\$1,740
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	4,546	\$218,575

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Chains	Ongoing	\$40,000
On-Call Hours (\$1/hr)	Ongoing	\$2,792
On-Call Hours (Payroll Taxes)	Ongoing	\$210
PW Overtime Pay	Ongoing	\$16,500
PW Overtime Taxes	Ongoing	\$1,262
Sand & Salt	Ongoing	\$13,500
Snow Removal Equipment, Repairs & Maintenance	Ongoing	\$5,000
Snow Removal Loader Rental	Ongoing	\$25,000
Plow Cutting Edges	Ongoing	\$3,300
Snow Blower Annual Maintenance	Ongoing	\$2,500
Skiview Dr Snow Plow Turnaround	One-Time	\$1,000
<i>Subtotal</i>		\$111,064

Overhead

<i>Subtotal</i>	\$64,443
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Total Strategy Budget:

\$394,082

STRATEGY BUDGETS

Strategy: ST06

Street Lights & Signs

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	97	\$7,816
Public Works Supervisor	61	\$3,896
Public Works Crew Leader (A)	9	\$488
Public Works Crew Leader (B)	10	\$477
Public Works Technician III (A)	10	\$451
Public Works Technician II (B)	38	\$1,648
Public Works Technician I (A)	40	\$1,632
Seasonal Crew	59	\$968
Code Enforcement Officer	50	\$2,189
Public Works Technician III (B)	47	\$1,845
Parks Maintenance Worker III	25	\$1,183
Public Works Technician II (A)	20	\$870
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	752	\$35,003

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utilities (Street Lights)	Ongoing	\$15,000
Street Sign Replacement Program	Ongoing	\$7,500
Street Sign Request Program	Ongoing	\$1,000
<i>Subtotal</i>		\$23,500

Overhead

<i>Subtotal</i>	\$9,007
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Total Strategy Budget: \$67,510

STRATEGY BUDGETS

Strategy: ST07

Improve multi-modal transportation options

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	97	\$7,816
Public Works Supervisor	41	\$2,597
Public Works Crew Leader (A)	76	\$3,904
Public Works Crew Leader (B)	77	\$3,816
Public Works Technician III (A)	58	\$2,707
Public Works Technician II (B)	67	\$2,884
Public Works Technician I (A)	20	\$816
Code Enforcement Officer	33	\$1,460
Parks Maintenance Worker III	41	\$1,893
Public Works Technician II (A)	281	\$12,177
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	1,076	\$51,608

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Paint Crosswalks	One-Time	\$10,000
Town Trail Solar Light Replacement	Ongoing	\$500
Town Trail Phase III Signs	One-Time	\$2,500
Town Trail Seal Coating	Ongoing	\$18,000
<i>Subtotal</i>		\$31,000

Overhead

<i>Subtotal</i>	\$14,207
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Total Strategy Budget: \$96,815

STRATEGY BUDGETS

Strategy: PK01

Maintain recreation infrastructure at high quality

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	145	\$11,723
Public Works Supervisor	256	\$16,231
Public Works Crew Leader (A)	284	\$14,639
Public Works Crew Leader (B)	271	\$13,354
Public Works Technician III (A)	272	\$12,633
Public Works Technician II (B)	267	\$11,536
Public Works Technician I (A)	282	\$11,424
Seasonal Crew	371	\$6,048
Code Enforcement Officer	50	\$2,189
Public Works Technician III (B)	117	\$4,612
Parks Maintenance Worker III	407	\$18,929
Public Works Technician II (A)	100	\$4,349
Public Works Technician I (B)	67	\$2,718
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	3,039	\$136,490

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Recreation Bldgs/Grounds Supplies	Ongoing	\$250
Miscellaneous Supplies & Maintenance	Ongoing	\$500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$450
Winter/Summer Pond signs	Ongoing	\$200
Repair Picnic/BBQ/Benches	Ongoing	\$250
Parks Uniforms	Ongoing	\$100
Basketball/Pickleball Court Repairs	Ongoing	\$250
Repair/Replace Playground Equipment	Ongoing	\$250
Park Sod Repair	Ongoing	\$500
Skier Bridge Maintenance (Brian Head pays \$1,800)	Ongoing	\$1,800
Snowmobile Trail Signs	One-Time	\$4,500
Crack Seal and Fog Coat Pickle Ball/Basketball Court	One-Time	\$5,000
Trail Conference	Ongoing	\$1,200
Mini Excavator Lease - RDA Projects	Ongoing	\$4,000
<i>Subtotal</i>		\$19,250

Overhead

<i>Subtotal</i>	\$41,595
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Total Strategy Budget:

\$197,335

STRATEGY BUDGETS

Strategy: PK02

Expand/Enhance Open Space & Recreation Opportunities

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	97	\$7,816
Public Works Supervisor	82	\$5,194
Public Works Crew Leader (A)	57	\$2,928
Public Works Crew Leader (B)	97	\$4,769
Public Works Technician III (A)	97	\$4,512
Public Works Technician II (B)	95	\$4,120
Public Works Technician I (A)	101	\$4,080
Seasonal Crew	297	\$4,838
Code Enforcement Officer	17	\$730
Public Works Technician III (B)	175	\$6,918
Parks Maintenance Worker III	254	\$11,831
Public Works Technician II (A)	20	\$870
Public Works Technician I (B)	67	\$2,718
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	1,606	\$67,428

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Seed & fertilizer for wild grass at pond	Ongoing	\$1,500
Pond Oxygenation	One-Time	\$8,500
Purchase and Install Benches along Town Trail	One-Time	\$2,000
Volleyball Court Rebuild	One-Time	\$4,000
Park Improvements - Catch-up	One-Time	\$14,000
Planting Trees	One-Time	\$10,000
Replace and Widen Dock	One-Time	\$32,000
Dog Park	One-Time	\$25,000
Town Trail Phase IV Engineering	One-Time	\$50,000
<i>Subtotal</i>		\$147,000

Overhead

<i>Subtotal</i>	\$20,505
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Total Strategy Budget:

\$234,932



STRATEGY BUDGETS

Strategy: PK03

Enhance trails system consistent with Trails Master Plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	97	\$7,816
Public Works Supervisor	20	\$1,299
Public Works Crew Leader (A)	28	\$1,464
Public Works Crew Leader (B)	10	\$477
Public Works Technician III (A)	10	\$451
Public Works Technician II (B)	19	\$824
Public Works Technician I (A)	20	\$816
Seasonal Crew	282	\$4,597
Code Enforcement Officer	41	\$1,825
Public Works Technician III (B)	12	\$461
Parks Maintenance Worker III	254	\$11,831
Public Works Technician I (B)	67	\$2,718
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	1,011	\$40,682

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Recreation Bldgs/Grounds Supplies	Ongoing	\$250
Miscellaneous Supplies & Maintenance	Ongoing	\$500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$450
Trail Signs	Ongoing	\$750
Parks Uniforms	Ongoing	\$100
Maintain build up south end of OHV trail	Ongoing	\$500
Trail Grooming	Ongoing	\$5,000
Trails Master Plan Implementation	Ongoing	\$25,000
Aspen Meadows West Rim Trail UOR Grant	One-Time	-\$125,000
Aspen Meadows West Rim Trail Private Contribution	One-Time	\$125,000
<i>Subtotal</i>		\$32,550

Overhead

<i>Subtotal</i>	\$12,156
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Total Strategy Budget:

\$85,388



STRATEGY BUDGETS

Strategy: AM01

Administer Depreciable Asset Replacement Program

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	22	\$2,099
Public Safety Director	19	\$1,911
Public Works Director	24	\$1,954
Subtotal	65	\$5,965

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Computer Replacement (Admin)	Ongoing	\$11,882
Computer Replacement (Public Safety)	Ongoing	\$3,766
Computer Replacement (Public Works)	Ongoing	\$6,286
Replace Fire PPE	Ongoing	\$4,950
Replace Wildland PPE	Ongoing	\$980
Replace Tazer	Ongoing	\$2,500
Replace Forklift	One-Time	\$15,000
Replace Deputy Vehicles	One-Time	\$57,250
Sale of PS Vehicle	One-Time	-\$33,500
Council Tablet Replacement	Ongoing	\$796
Replace Bullet-proof vest	Ongoing	\$1,600
Replace Deputy Vehicles (Up-fitting)	One-Time	\$6,350
Purchase Hydraulic Fitting Press	One-Time	\$6,000
Replace 2 PS Snowmobile	One-Time	\$26,000
Replace PS Gas Clip Monitor	One-Time	\$875
Replace PS AED	One-Time	\$1,550
Replace PS Helmets	One-Time	\$4,350
Replace PS Radar	One-Time	\$2,575
Replace PS 12-lead	One-Time	\$4,550
Replace PS Snow Blower	One-Time	\$2,525
Replace 12' Truck Snow Plow	One-Time	\$12,500
Replace Kodiak Blower	One-Time	\$267,800
Subtotal		\$406,585

Overhead

Subtotal	\$879
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Total Strategy Budget:

\$413,428



STRATEGY BUDGETS

Strategy: AM02

Maintain Public Facilities

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,050
Building & Planning Official	10	\$634
Public Safety Director	19	\$1,911
Public Works Director	73	\$5,862
Public Works Supervisor	20	\$1,299
Public Works Crew Leader (A)	57	\$2,928
Public Works Crew Leader (B)	39	\$1,908
Public Works Technician III (A)	39	\$1,805
Public Works Technician II (B)	38	\$1,648
Public Works Technician I (A)	40	\$1,632
Code Enforcement Officer	8	\$365
Public Works Technician III (B)	47	\$1,845
Parks Maintenance Worker III	41	\$1,893
Public Works Technician II (A)	40	\$1,740
<i>Subtotal</i>	481	\$26,517

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Seal Coat Town Hall Parking Lot	Ongoing	\$3,300
Seal Coat Public Safety Parking Lots	Ongoing	\$3,320
Seal Coat Chair 1 Parking Lot	Ongoing	\$5,000
PS Building Exterior Paint	One-Time	\$25,000
Replace Town Hall Furnaces	One-Time	\$8,000
PS Building Lighting	One-Time	\$10,000
<i>Subtotal</i>		\$54,620

Overhead

<i>Subtotal</i>	\$6,884
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Total Strategy Budget:

\$88,021



STRATEGY BUDGETS

Strategy: **AM03**

Refine GIS Program

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	24	\$1,954
<i>Subtotal</i>	24	\$1,954

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
<i>Subtotal</i>		\$0

Overhead

<i>Subtotal</i>	\$293
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Total Strategy Budget:

\$2,247

STRATEGY BUDGETS

Strategy: **WA01**

Meet State DEQ water quality standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	121	\$9,770
Public Works Supervisor	51	\$3,246
Public Works Crew Leader (A)	237	\$12,199
Public Works Crew Leader (B)	164	\$8,108
Public Works Technician III (A)	165	\$7,670
Public Works Technician II (B)	86	\$3,708
Public Works Technician I (A)	91	\$3,672
Code Enforcement Officer	83	\$3,649
Public Works Technician III (B)	105	\$4,151
Parks Maintenance Worker III	61	\$2,839
Public Works Technician II (A)	90	\$3,914
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	1,509	\$73,245

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Membership Dues (Rural Water Association)	Ongoing	\$350
Annual Membership Dues (Utah Water Users Assoc)	Ongoing	\$100
Blue Stakes	Ongoing	\$250
Lab Testing	Ongoing	\$2,250
Misc Trainings & Certifications	Ongoing	\$1,700
Rural Water Conference (1 week)	Ongoing	\$13,900
Hydrant replacements	Ongoing	\$13,500
Install Flush Points (3)	One-Time	\$4,500
Chlorine	Ongoing	\$4,000
Lab Testing - Every Three Year Requirements	Every Three Y	\$750
SCADA Phonenumber	Ongoing	\$2,000
i-Hydrant Annual Software	Ongoing	\$1,200
Annual Membership Dues (Natnl Grnd Water Assoc)	Ongoing	\$200
Ground Water Conference	Ongoing	\$2,500
Lead & Copper Study	One-Time	\$100,000
Lead & Copper Study Grant	One-Time	-\$100,000
<i>Subtotal</i>		\$47,200

Overhead

<i>Subtotal</i>	\$77,954
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Total Strategy Budget:

\$198,399



STRATEGY BUDGETS

Strategy: **WA02**

Ensure sufficient water supply

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	73	\$5,862
Public Works Supervisor	61	\$3,896
Public Works Crew Leader (A)	95	\$4,880
Public Works Crew Leader (B)	58	\$2,862
Public Works Technician III (A)	58	\$2,707
Public Works Technician II (B)	57	\$2,472
Public Works Technician I (A)	60	\$2,448
Seasonal Crew	45	\$726
Code Enforcement Officer	25	\$1,095
Public Works Technician III (B)	70	\$2,767
Parks Maintenance Worker III	61	\$2,839
Public Works Technician II (A)	60	\$2,609
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	90	\$3,663
<i>Subtotal</i>	948	\$44,260

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2013 GO Reservoir CIB Loan (Interest)	Ongoing	\$8,805
2013 GO Reservoir CIB Loan (Principal)	Ongoing	\$49,500
Miscellaneous Legal Services	Ongoing	\$2,500
Parowan Reservoir Water Lease Payment	Ongoing	\$35,000
Parowan South Fields - Annual Assessment (3.76 shares)	Ongoing	\$300
Utah State Engineer - Water Distribution Assessment	Ongoing	\$300
Parowan Reservoir - Annual Assessment (3.8 shares)	Ongoing	\$125
Trust Lands (SITLA Lease)	Ongoing	\$2,500
Amortization of Prepaid SSD Water Lease	Ongoing	\$30,500
Inclinometer Reading	Ongoing	\$4,000
<i>Subtotal</i>		\$133,530

Overhead

<i>Subtotal</i>	\$46,114
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Total Strategy Budget:

\$223,904

STRATEGY BUDGETS

Strategy: WA03

Maintain & Improve Water Storage & Distribution System

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	193	\$15,631
Public Works Supervisor	184	\$11,687
Public Works Crew Leader (A)	237	\$12,199
Public Works Crew Leader (B)	193	\$9,539
Public Works Technician III (A)	194	\$9,023
Public Works Technician II (B)	114	\$4,944
Public Works Technician I (A)	121	\$4,896
Seasonal Crew	45	\$726
Code Enforcement Officer	50	\$2,189
Public Works Technician III (B)	140	\$5,534
Parks Maintenance Worker III	41	\$1,893
Public Works Technician II (A)	121	\$5,219
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	60	\$2,442
Subtotal	1,827	\$91,357

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Bank Fees for Water Bonds	Ongoing	\$500
Bulk Water System - Annual Maintenance Contract	Ongoing	\$1,100
On-Call Hours (\$1/hr)	Ongoing	\$2,792
On-Call Hours (Payroll Taxes)	Ongoing	\$210
PW Overtime Pay	Ongoing	\$9,900
PW Overtime Taxes	Ongoing	\$757
SCADA software update	Ongoing	\$800
System Repair Contingency	Ongoing	\$25,000
USDA Annual waterline permit	Ongoing	\$500
Water Meter Software - Annual Payment	Ongoing	\$2,200
Water Meter Replacements	Ongoing	\$17,700
Pumphouse Generator Maintenance Contract	Ongoing	\$4,500
RTU Replacement	Ongoing	\$7,000
Engineering Services	Ongoing	\$11,000
Dive & clean one water tank each year	Ongoing	\$4,100
2021 Water Revenue Bonds (Principal)	Ongoing	\$110,833
2021 Water Revenue Bonds (Interest)	Ongoing	\$112,700
New Water Meters	Ongoing	\$8,700
Half Million Gallon Tank Meters	One-Time	\$15,000
Flo-dar Meter Software - Annual Payment	Ongoing	\$700
Scada Site Maintenance	Ongoing	\$3,000
Move Snowflake Booster to Town Hall Well	One-Time	\$15,000



STRATEGY BUDGETS

Install Voltage Monitors On Wells and Pump Station Location	One-Time	\$12,500
Hydrant Buddy Tool	One-Time	\$2,800
Well Inspection Camera	One-Time	\$5,500
Plunge Saw	One-Time	\$1,900
Snow Making Valve Install	One-Time	\$10,000
Crystal Aire Pumphouse Gas & Heater Install	One-Time	\$10,000
Snowshoe/Toboggan Expansion	One-Time	\$2,246,664
2024 Water Infrastructure Projects	One-Time	\$5,558,842
ARPA Grant	One-Time	-\$507,870
DDW Grant (Snowshoe/Toboggan)	One-Time	-\$271,934
DDW Grant (2024 Water Infrastructure Projects)	One-Time	-\$1,680,000
DDW Bond (Snowshoe/Toboggan)	One-Time	-\$632,000
Additional SAA Bond (Snowshoe/Toboggan)	One-Time	-\$835,000
DDW Bond (2024 Infrastructure Projects)	One-Time	-\$3,920,000
<i>Subtotal</i>		\$355,394

Overhead

<i>Subtotal</i>	\$94,424
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Total Strategy Budget:

\$541,175

STRATEGY BUDGETS

Strategy: SE01

Maintain & Improve Wastewater Collection System to DEQ Standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	206	\$16,608
Public Works Supervisor	174	\$11,037
Public Works Crew Leader (A)	95	\$4,880
Public Works Crew Leader (B)	135	\$6,677
Public Works Technician III (A)	136	\$6,316
Public Works Technician II (B)	133	\$5,768
Public Works Technician I (A)	141	\$5,712
Seasonal Crew	45	\$726
Code Enforcement Officer	50	\$2,189
Public Works Technician III (B)	163	\$6,457
Parks Maintenance Worker III	61	\$2,839
Public Works Technician II (A)	60	\$2,609
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	151	\$6,105
<i>Subtotal</i>	1,684	\$83,360

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
On-Call Hours (\$1/hr)	Ongoing	\$2,792
On-Call Hours (Payroll Taxes)	Ongoing	\$210
PW Overtime Pay	Ongoing	\$2,100
PW Overtime Taxes	Ongoing	\$161
Wastewater Certifications	Ongoing	\$1,200
Camera 20% of sewer lines	Ongoing	\$6,000
Cleaning 20% of sewer lines	Ongoing	\$20,000
Plunge Saw	One-Time	\$1,900
Lower Canyon Sewer Capacity Study	One-Time	\$20,000
Snowshoe/Toboggan Expansion	One-Time	\$1,900,000
DWQ Bond (Snowshoe/Toboggan)	One-Time	-\$1,900,000
<i>Subtotal</i>		\$54,363

Overhead

<i>Subtotal</i>	\$48,447
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Total Strategy Budget:

\$186,169



STRATEGY BUDGETS

Strategy: SE02

Treat wastewater consistent with DEQ standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	97	\$7,816
Public Works Supervisor	82	\$5,194
Public Works Crew Leader (A)	9	\$488
Public Works Crew Leader (B)	58	\$2,862
Public Works Technician III (A)	58	\$2,707
Public Works Technician II (B)	38	\$1,648
Code Enforcement Officer	33	\$1,460
Public Works Technician III (B)	70	\$2,767
Public Works Technician II (A)	40	\$1,740
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	151	\$6,105
Subtotal	771	\$38,221

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Parowan City - Annual Sewer Bond Payment	Ongoing	\$100,000
Parowan City - O/M (sewer - 40%)	Ongoing	\$99,600
Utilities (Rocky Mountain Power)	Ongoing	\$1,000
Investigative Sampling for State (split w/ Parowan)	One-Time	\$12,500
Parowan Sewer Treatment Expansion Preliminary Engineering	One-Time	\$20,000
Lagoon Pump Replacement	One-Time	\$20,000
Subtotal		\$253,100

Overhead

Subtotal	\$20,582
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Total Strategy Budget: \$311,903

STRATEGY BUDGETS

Strategy: SW01

Collect solid waste regularly consistent with State regulations

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	193	\$15,631
Public Works Supervisor	102	\$6,493
Public Works Crew Leader (A)	114	\$5,855
Public Works Crew Leader (B)	135	\$6,677
Public Works Technician III (A)	136	\$6,316
Public Works Technician II (B)	405	\$17,509
Public Works Technician I (A)	353	\$14,280
Code Enforcement Officer	298	\$13,136
Public Works Technician III (B)	105	\$4,151
Parks Maintenance Worker III	41	\$1,893
Public Works Technician II (A)	427	\$18,482
Public Works Technician I (B)	134	\$5,436
Parks Maintenance Worker I	121	\$4,884
<i>Subtotal</i>	2,564	\$120,744

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Landfill Fees (Residential)	Ongoing	\$17,300
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$10,000
On-Call Hours (\$1/hr)	Ongoing	\$2,792
On-Call Hours (Payroll Taxes)	Ongoing	\$210
PW Overtime Pay	Ongoing	\$1,500
PW Overtime Taxes	Ongoing	\$115
Garbage Truck Replacement Set-aside	Ongoing	\$56,359
Shop Dumpster (10 dumps per year)	Ongoing	\$7,800
Landfill Fees (Commercial Tonnage)	Ongoing	\$10,000
Community Clean-up Dumpster twice per year	Ongoing	\$2,050
Dumpster Replacement (5 per year)	Ongoing	\$15,500
Garbage Truck Tires	Ongoing	\$12,000
<i>Subtotal</i>		\$135,626

Overhead

<i>Subtotal</i>	\$44,062
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Total Strategy Budget:

\$300,432

STRATEGY BUDGETS

Strategy: **Overhead (ADMIN)**

Expenses generally attributable to all strategies under the Administration Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Cell Phones/Data Plans	Ongoing	\$3,200
Copier Maintenance Contract	Ongoing	\$4,000
Email services	Ongoing	\$1,700
Fuel	Ongoing	\$2,000
IT Support Services	Ongoing	\$6,000
Mileage Reimbursements	Ongoing	\$200
Miscellaneous Administrative Expenses	Ongoing	\$250
Miscellaneous Office Supplies & Expense	Ongoing	\$250
Miscellaneous Postage & Office Supplies	Ongoing	\$6,000
Miscellaneous Professional & Technical Services	Ongoing	\$1,000
Miscellaneous Vehicle Repairs	Ongoing	\$1,800
Operating Contingency (3%)	Ongoing	\$41,900
UCMA Conferences	Ongoing	\$250
Utah City Managers' Association Membership Dues	Ongoing	\$250
Utilities	Ongoing	\$6,000
Miscellaneous Bank Charges	Ongoing	\$1,800
Server Backup	Ongoing	\$300
South Central Communications 50 mg Internet	Ongoing	\$1,300
VOIP Service	Ongoing	\$4,300
Scent Solutions	Ongoing	\$800
Annual Fire Extinguisher Inspection	Ongoing	\$80
Alarm/Sprinkler System Inspection (Town Hall)	Ongoing	\$440
Miscellaneous Building Supplies & Town Hall Maintenance	Ongoing	\$500
Town Website Support	Ongoing	\$2,415
Adobe Subscription	Ongoing	\$500
Zoom Subscription	Ongoing	\$200
Restroom Supplies	Ongoing	\$300
Annual VPN Support	Ongoing	\$200
Town Hall Building Cleaning	Ongoing	\$6,490
Town Hall Carpet & Chair Cleaning	Ongoing	\$1,000
Office Supplies	Ongoing	\$500
Revver - Electronic Document Management	Ongoing	\$1,000
ClearGov - Strategic Plan Tracking Software	Ongoing	\$5,200
Logo Wear	Ongoing	\$500
Subtotal		\$102,625

Total Strategy Budget:

\$102,625



STRATEGY BUDGETS

Strategy: **Overhead (FD)**

Expenses generally attributable to all Fire Dept strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Mats & Fragrance (ALSCO)	Ongoing	\$800
Miscellaneous Building Maintenance	Ongoing	\$250
Miscellaneous Office Supplies	Ongoing	\$200
Miscellaneous Professional & Technical Services	Ongoing	\$300
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$3,000
Tires	Ongoing	\$3,000
Utilities	Ongoing	\$6,000
Baseline Evaluations/Vaccinations	Ongoing	\$500
Annual Fire Extinguisher Service	Ongoing	\$75
Public Safety Building Cleaning	Ongoing	\$4,180
Subtotal		\$18,305

Total Strategy Budget:

\$18,305

Strategy: **Overhead (FM)**

Expenses generally attributable to all Financial Management strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Government Finance Officers Association Membership Dues	Ongoing	\$160
Utah Association of Public Treasurers Membership Dues	Ongoing	\$75
Subtotal		\$235

Total Strategy Budget:

\$235

STRATEGY BUDGETS

Strategy: **Overhead (MA)**

Expenses generally attributable to all Town Marshal strategies

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
<i>Subtotal</i>	0	\$0

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Flag	Ongoing	\$200
International Association of Chiefs	Ongoing	\$250
Law Enforcement Admin Meeting	Ongoing	\$600
Mats & Fragrance (ALSCO)	Ongoing	\$800
Miscellaneous Building Maintenance	Ongoing	\$250
Miscellaneous Equipment	Ongoing	\$2,750
Miscellaneous Office Supplies	Ongoing	\$650
Miscellaneous Profession & Tech Services	Ongoing	\$250
Search & Rescue Equipment, Repairs & Maint	Ongoing	\$500
Utah Chief's Association	Ongoing	\$200
Utilities	Ongoing	\$6,000
Pawnshop Database Registration	Ongoing	\$50
Annual Fire Extinguisher Service	Ongoing	\$75
SWAT Share Agreement	Ongoing	\$3,500
Public Safety Building Cleaning	Ongoing	\$4,180
<i>Subtotal</i>		\$20,255

Total Strategy Budget:

\$20,255

Strategy: **Overhead (PI)**

Expenses generally attributable to all Public Information strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Southwest Regional Clerks Association of Utah Dues	Ongoing	\$20
Utah Municipal Clerks' Academy	Ongoing	\$395
Utah Municipal Clerks Association - Membership Dues	Ongoing	\$125
Utah Municipal Clerks' Fall Conference	Ongoing	\$875
<i>Subtotal</i>		\$1,415

Total Strategy Budget:

\$1,415

STRATEGY BUDGETS

Strategy: Overhead (PS)

Expenses generally attributable to all strategies under the Public Safety Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2011 Public Safety Bldg CIB Loan (Interest)	Ongoing	\$42,620
2011 Public Safety Bldg CIB Loan (Principal)	Ongoing	\$78,000
Steam Engine Meadows Membership Dues (\$100 per lot)	Ongoing	\$100
Telephone Service	Ongoing	\$8,530
VOIP Service	Ongoing	\$3,240
Alarm/Sprinkler System Inspection (PS Bldg)	Ongoing	\$380
Surviving Spouse Trust Fund	Ongoing	\$700
PS Bldg Generator Maintenance	Ongoing	\$2,000
PS Bldg Carpet & Chair Cleaning	Ongoing	\$1,500
<i>Subtotal</i>		\$137,070

Total Strategy Budget:

\$137,070



STRATEGY BUDGETS

Strategy: **Overhead (PW)**

Expenses generally attributable to all strategies under the Public Works Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Acetylene Rental (Annual)	Ongoing	\$1,650
Backhoe Rental	Ongoing	\$15,000
Email services	Ongoing	\$1,500
Fuel	Ongoing	\$95,000
Grader Payments (\$3,607 monthly)	Ongoing	\$43,900
Intermountain MRO Services (drug testing)	Ongoing	\$300
Loader Rental	Ongoing	\$50,000
Miscellaneous Equipment & Supplies	Ongoing	\$9,500
Miscellaneous Office Supplies	Ongoing	\$1,000
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$15,000
Uniform Replacement	Ongoing	\$13,400
Utilities (Shop)	Ongoing	\$12,000
GIS Training	Ongoing	\$800
PW Cell Phones/Data Plans	Ongoing	\$8,100
GIS Consulting	Ongoing	\$2,000
ESRI GIS Software License/Support	Ongoing	\$450
PW VOIP	Ongoing	\$1,100
Miscellaneous Shop Building Maintenance	Ongoing	\$750
Mileage Reimbursements for Callout	Ongoing	\$1,000
PW Shop Garage Doors Repair	Ongoing	\$500
Alarm/Sprinkler System Inspection (PW Bldg)	Ongoing	\$360
Implementation of heavy equipment maintenance program	Ongoing	\$22,500
Chair 1 Restroom Mats (ALSCO)	Ongoing	\$350
Heavy Equipment Tires	Ongoing	\$12,000
Heavy equipment repairs	Ongoing	\$5,500
Fragrance, Shop Towels	Ongoing	\$500
Excavator Lease	Ongoing	\$39,900
Public Works Shop Building Cleaning	Ongoing	\$1,056
Mini Excavator Lease	Ongoing	\$12,000
Public Works Shop & Land Lease USDA	Ongoing	\$650
Subtotal		\$367,766

Total Strategy Budget:

\$367,766



STRATEGY BUDGETS

Strategy: Overhead (SE)

Expenses generally attributable to all Sewer strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Blue Stakes	Ongoing	\$250
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$3,200
Miscellaneous Equipment, Supplies & Maintenance	Ongoing	\$5,000
Miscellaneous Office Supplies & Expense	Ongoing	\$750
SCADA software update	Ongoing	\$1,000
Sewer truck maintenance	Ongoing	\$2,500
System Repair Contingency	Ongoing	\$10,000
Engineering Services	Ongoing	\$4,000
Install Electric Gate at Parowan City 300 E Well Yard	One-Time	\$5,000
Flo Dar System Update Parowan Canyon	Ongoing	\$5,400
Subtotal		\$37,100

Total Strategy Budget:

\$37,100

Strategy: Overhead (SW)

Expenses generally attributable to all Solid Waste strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$1,800
Miscellaneous Office Supplies & Expense	Ongoing	\$500
Install Electric Gate at Parowan City 300 E Well Yard	One-Time	\$5,000
Subtotal		\$7,300

Total Strategy Budget:

\$7,300

STRATEGY BUDGETS

Strategy: Overhead (WA)

Expenses generally attributable to all Water strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$7,500
Misc Building/Grounds Supplies & Maintenance	Ongoing	\$5,000
Miscellaneous Equipment, Supplies & Maintenance	Ongoing	\$11,000
Miscellaneous Office Supplies & Expense	Ongoing	\$1,200
Utilities (Rocky Mountain Power)	Ongoing	\$130,000
Online Payment Service	Ongoing	\$500
Install Electric Gate at Parowan City 300 E Well Yard	One-Time	\$5,000
<i>Subtotal</i>		\$160,200

Total Strategy Budget:

\$160,200

LINE ITEM BUDGET SUMMARY

Line Item Budget Summary Report

Fiscal Year 2025 Proposed Budget

Non-cash transactions
budgeted to line items

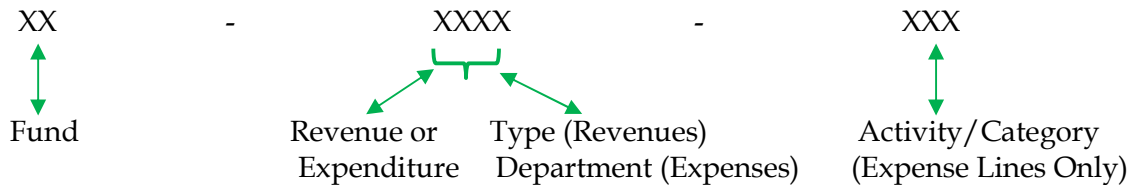
Governmental Funds		Line Item Expenditures				budgeted to line items			
Fund	Expenditures	Line Item Budget	Transfers	Depreciation	Balancing Entry	Total Cash Budget			
10 General Fund	\$4,725,389	\$4,725,389	\$675,620	\$0	\$26,988	\$4,022,780			
16 SAA Fund	\$682,295	\$682,295	\$0	\$0	\$0	\$682,295			
17 Wildland Fire	110,000	110,000	0	0	19,014	90,986			
25 Redevelopment Agency	480,000	480,000	23,500	0	169,589	286,911			
28 Municipal Building Authority	120,620	120,620	0	0	0	120,620			
30 Debt Service	250	250	0	0	250	0			
46 Capital Projects	535,000	535,000	0	0	0	535,000			
47 Asset Replacement	493,705	493,705	0	0	0	493,705			
Governmental Funds Subtotal	\$7,147,259	\$7,147,259	\$699,120	\$0	\$215,841	\$6,232,298			
Enterprise Funds									
Fund	Operating Expense	Non-Operating Expense	Long-Term Debt Repayment	Capital Requirement	Line Item Budget	Transfers	Depreciation	Balancing Entry	Total Cash Budget
51 Water	\$1,560,731	\$130,810	\$209,833	\$7,905,506	\$9,806,880	\$140,019	\$383,892	\$0	\$9,282,969
52 Sewer	718,476	0	0	1,900,000	2,618,476	94,639	84,684	0	2,439,153
53 Solid Waste	307,622	0	0	56,359	363,981	34,780	18,652	0	310,549
55 Snowmaking Lease	0	0	0	0	0	0	0	0	0
Enterprise Funds Subtotal	\$2,586,830	\$130,810	\$209,833	\$9,861,865	\$12,789,338	\$269,438	\$487,229	\$0	\$12,032,672
Grand Total	9,734,089	130,810	209,833	9,861,865	19,936,597	968,558	487,229	215,841	18,264,969

Description of Funds and Fund Accounting

Fund accounting is an accounting system used by municipal governments. It emphasizes accountability rather than profitability. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

The Utah State Auditor requires government entities to submit their budget reports each year under a broad range of categories showing revenues and expenditures. However, Brian Head Town adopts a “line-item” budget with more detailed general ledger accounts.

Each account in the line item budget represents different general ledger descriptions. The first two digits of the general ledger account represent the fund (i.e. General Fund is 10 – see below for others); The third digit of the general ledger account represents the type, whether revenue or expense (i.e. anything starting with the number 3 is revenue; anything starting with the number 4 is an expenditure). The fourth, fifth, and sixth digits in the Revenue lines are classification types. Revenue lines only have four digits (after listing the fund). The fourth, fifth and sixth digits in the expense lines represent the departments (i.e. 111 is Council, 140 is Administration and so on). The final three digits in the expense lines are categories (i.e. 110 is salaries and wages, 240 is office supplies/reimbursement expenses and so on). The final three expense digits are uniform in all funds. The general ledger accounts look like this:



Following is a list of Brian Head Town’s different budgets with explanations of their purpose:

- 1) **GENERAL FUND BUDGET (10):** This is the main budget for the Town and addresses operating revenues and expenditures for governmental activities. This fund uses the modified accrual basis method.
- 2) **SPECIAL ASSESSMENT AREAS BUDGET (16), (18):** Although these budgets are part of the general fund budget, the Town keeps them separate to better monitor each fund/project. Fund 16 was set up to manage and monitor the Cedar Breaks Mountain Estates SAA project, and fund 18 to manage and monitor the Steam Engine Phase 1C SAA. This fund uses the modified accrual basis method.
- 3) **WILDLANDS FIRE BUDGET (17):** Although this budget is part of the general fund budget, the Town keeps it separate to better monitor the fund. Wild land fires are unpredictable and we never know how much to anticipate for revenue and expense. Our Town is active in helping other communities in the State of Utah, along with other Western States in fighting wild fires. This fund uses the modified accrual basis method. The revenues and expenditures have been sporadic in this fund, however, the past 3 years we have been well ahead in revenues.

DESCRIPTION OF FUNDS

- 4) **SPECIAL SERVICE DISTRICT BUDGET (21):** This budget was created to monitor purchase and lease of water. The Special Service District is comprised of our five Town Council members. It is currently inactive. This fund uses the modified accrual basis method.
- 5) **REDEVELOPMENT AGENCY FUND BUDGET (25):** This budget was created when we entered into an agreement with Iron County in 2007. Incremental tax revenues from the Redevelopment Project Area are received into the fund and used for reinvestment and economic development improvements in the Project Area. The Redevelopment Agreement is set to expire in FY 2026. This fund uses the modified accrual basis method.
- 6) **MUNICIPAL BUILDING AUTHORITY FUND BUDGET (28):** This budget is for our buildings. We currently have outstanding debt payments for our Town Hall building and our Public Safety building. The Municipal Building Authority is comprised of our five Town Council members. This fund uses the modified accrual basis method.
- 7) **DEBT SERVICE FUND BUDGET (30):** This budget is for monitoring our debt of citizen-voted general obligation bonds. All revenue is received from property taxes. Expenditures are for debts approved by the citizens. This fund uses the modified accrual basis method.
- 8) **CAPITAL PROJECTS FUND BUDGET (46):** This budget addresses capital projects such as infrastructure improvements and vehicle purchases. This fund uses the modified accrual basis method.
- 9) **ASSET REPLACEMENT FUND BUDGET (47):** This budget addresses asset replacement for the administration department, the public safety department, and the public works department. This fund uses the modified accrual basis method.
- 10) **ENTERPRISE FUND BUDGETS - WATER (51), SEWER (52), SOLID WASTE (53), AND SNOW MAKING (55):** The water, sewer, and solid waste budgets address revenue and expenditures that provide services to our citizens. The Snow Making budget was created in partnership with Brian Head Ski Resort. The Resort makes lease payments to the Town and the Town pays the debt acquired for the snow making pond. This debt will be paid by September 2019. These funds use the accrual basis budget method.

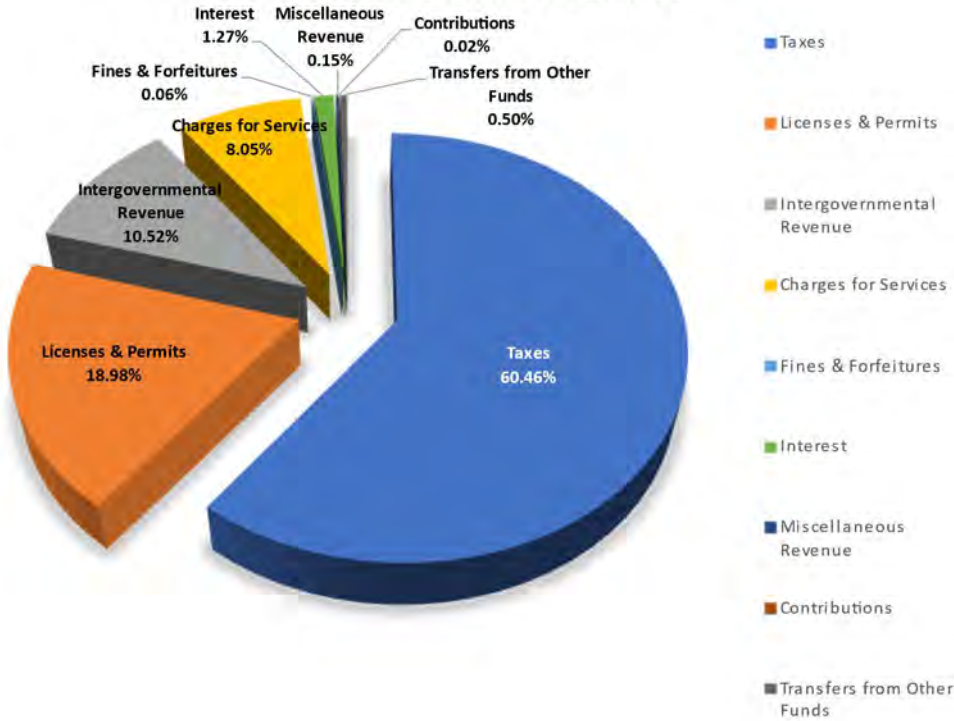
Town Departments

Brian Head Town has 3 different departments: Administrative, Public Works, and Public Safety. The Administration Department manages **all** fund budgets. Each department is involved in the General Fund Budget. The Public Safety Department also oversees the Wildlands Fire Fund Budget and the Public Works Department oversees the Water, Sewer, and Solid Waste Fund Budgets. The Administration Department manages the Wildland Fire Fund, enterprise funds, and all other budget funds.



GENERAL FUND BUDGET

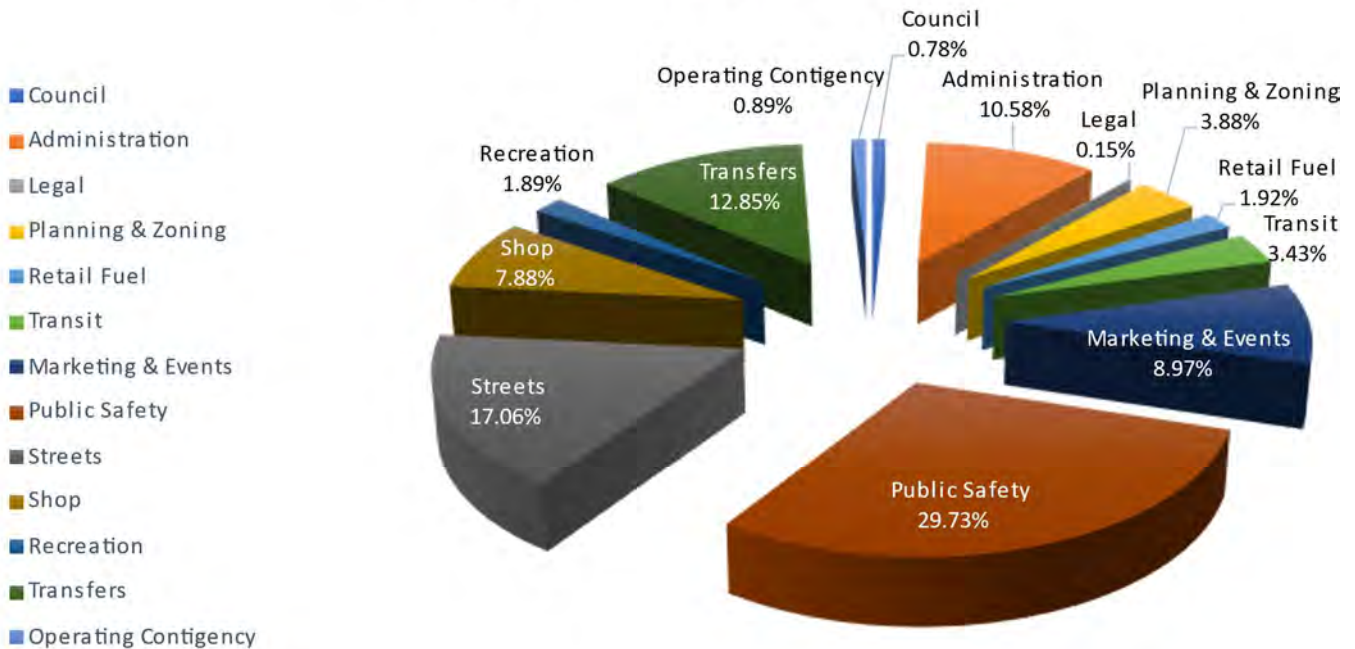
General Fund Revenues



FY 2025 General Fund

Revenue & Expenses by Type

General Fund Expenditures



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	\$ 729,783	\$ 865,012	\$ 876,729	\$ 1,006,078	\$ 939,800	\$ 939,800	\$ 989,800
3120 General Property Tax (Delinquent)	\$ 62,627	\$ 61,944	\$ 91,101	\$ 65,713	\$ 107,400	\$ 107,400	\$ 104,200
3130 Sales and Use Taxes	\$ 259,403	\$ 269,757	\$ 302,001	\$ 186,820	\$ 229,400	\$ 229,400	\$ 290,619
3135 PAR Tax	\$ 48,494	\$ 48,764	\$ 54,752	\$ 33,948	\$ 43,000	\$ 43,000	\$ 54,328
3140 Franchise Tax	\$ 3,106	\$ 2,748	\$ 2,668	\$ 912	\$ 3,853	\$ 3,853	\$ 4,697
3145 Telecommunication Tax	\$ 3,864	\$ 3,697	\$ 4,306	\$ 2,893	\$ 4,817	\$ 4,817	\$ 5,872
3151 Resort Tax	\$ 766,094	\$ 776,239	\$ 869,243	\$ 541,770	\$ 686,000	\$ 686,000	\$ 869,243
3152 Highway Tax	\$ 145,473	\$ 146,280	\$ 164,201	\$ 101,834	\$ 129,000	\$ 129,000	\$ 162,983
3153 Municipal Energy Tax	\$ 131,890	\$ 134,985	\$ 159,485	\$ 74,020	\$ 128,330	\$ 128,330	\$ 156,432
3154 Municipal Transient Room Tax	\$ 175,888	\$ 182,137	\$ 181,255	\$ 125,625	\$ 136,000	\$ 136,000	\$ 174,000
3170 Fee in Lieu	\$ 8,445	\$ 9,090	\$ 9,504	\$ 7,357	\$ 7,500	\$ 7,500	\$ 8,300
3190 Penalties on Delinquent Taxes	\$ 2,714	\$ 1,478	\$ 1,731	\$ 1,177	\$ 4,400	\$ 4,400	\$ 4,100
3200 Personal Property Taxes	\$ 52,535	\$ 52,947	\$ 32,389	\$ 7,723	\$ 31,600	\$ 31,600	\$ 32,300
Total Taxes	\$ 2,390,316	\$ 2,555,078	\$ 2,749,365	\$ 2,155,870	\$ 2,451,100	\$ 2,451,100	\$ 2,857,000
Licenses and Permits							
3210 Business Licenses	\$ 28,097	\$ 36,801	\$ 29,649	\$ 36,172	\$ 33,567	\$ 33,567	\$ 35,119
3215 Alcohol Licenses	\$ 500	\$ 250	\$ -	\$ 450	\$ 1,033	\$ 1,033	\$ 1,081
3220 Enhanced Services Business License Fee	\$ 551,517	\$ 579,223	\$ 649,917	\$ 274,492	\$ 522,000	\$ 522,000	\$ 661,025
3221.1 Building Permit Fees	\$ 15,913	\$ 25,493	\$ 42,158	\$ 36,658	\$ 103,200	\$ 103,200	\$ 103,200
3221.2 Plan Check Fee	\$ -	\$ -	\$ 19,809	\$ 23,050	\$ 15,900	\$ 15,900	\$ 15,900
3221.3 Other Building Fee	\$ 10,875	\$ 15,648	\$ 7,315	\$ 7,649	\$ 6,000	\$ 6,000	\$ 6,000
3221.4 State Bldg Permit Fee 1%	\$ -	\$ -	\$ 313	\$ 364	\$ 15,900	\$ 15,900	\$ 1,032
3222 Land Use Permit Fees	\$ 4,630	\$ 10,291	\$ 3,445	\$ 4,350	\$ 5,000	\$ 5,000	\$ 5,000
3223 Enhanced Service STR Fee	\$ -	\$ 42,480	\$ 40,428	\$ 56,851	\$ 61,300	\$ 61,300	\$ 68,370
3230 Other Permits	\$ 3,925	\$ 8	\$ 140	\$ -	\$ -	\$ -	\$ -
Total Licenses and Permits	\$ 615,457	\$ 710,194	\$ 793,174	\$ 440,036	\$ 763,900	\$ 763,900	\$ 896,727
Intergovernmental Revenue							
3314 Public Safety State Grant	\$ -	\$ 9,963	\$ 6,283	\$ 39,958	\$ -	\$ -	\$ -
3341 General gov't state grant	\$ 156,525	\$ 38,616	\$ 80,328	\$ 53,200	\$ 76,000	\$ 76,000	\$ 369,000
3356 Class C Road Funds	\$ 69,353	\$ 72,869	\$ 77,061	\$ 85,490	\$ 70,200	\$ 70,200	\$ 85,000
3358 State Liquor Fund Allotment	\$ 3,057	\$ 3,179	\$ 3,168	\$ 3,546	\$ 4,000	\$ 4,000	\$ 3,000
3373 County - fire agreements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Intergovernmental Revenue	\$ 268,935	\$ 164,627	\$ 206,840	\$ 222,194	\$ 190,200	\$ 190,200	\$ 497,000



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Charges for Services							
3419 Administrative Charges	\$ 67,722	\$ 61,138	\$ 66,400	\$ 59,167	\$ 71,000	\$ 71,000	\$ 80,000
3422 Retail Fuel	\$ 122,533	\$ 104,995	\$ 96,388	\$ 67,931	\$ 123,300	\$ 123,300	\$ 100,000
3426 Fire Department Revenue	\$ 6,797	\$ 6,511	\$ 4,190	\$ 9,815	\$ 10,100	\$ 10,100	\$ 10,800
3427 Volunteer Fire Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3428 Misc Police Revenue (Police Reports)	\$ 60	\$ 20	\$ 45	\$ 35	\$ -	\$ -	\$ -
3429 - GRAMMA Requests	\$ -	\$ -	\$ 490	\$ -	\$ -	\$ -	\$ -
3435 Shop Charges	\$ 106,945	\$ 112,301	\$ 120,800	\$ 129,167	\$ 155,000	\$ 155,000	\$ 189,438
3441 Streets, trails, services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ 304,057	\$ 284,965	\$ 288,313	\$ 266,115	\$ 359,400	\$ 359,400	\$ 380,238
Fines and Forfeitures							
3510 Court Fines	\$ 2,137	\$ 315	\$ 12,288	\$ 1,950	\$ 1,000	\$ 1,000	\$ 1,000
3520 Administrative Fines (Code Violations)	\$ -	\$ 4,900	\$ 4,450	\$ 350	\$ 2,000	\$ 2,000	\$ 2,000
Total Fines and Forfeitures	\$ 2,137	\$ 5,215	\$ 16,738	\$ 2,300	\$ 3,000	\$ 3,000	\$ 3,000
Interest							
3610 Interest	\$ 7,540	\$ 11,474	\$ 83,645	\$ 82,393	\$ 45,000	\$ 45,000	\$ 60,000
Total Interest	\$ 7,540	\$ 11,474	\$ 83,645	\$ 82,393	\$ 45,000	\$ 45,000	\$ 60,000
Marketing & Events							
3540 Registration Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3550 Donations	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ 17,297	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 17,297	\$ 6	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	\$ 12,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3650 Sales of materials and supplies	\$ 26	\$ 346	\$ -	\$ -	\$ 250	\$ 250	\$ 250
3660 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3671 Proceeds of lease agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680 Building/Pavilion Rentals	\$ 1,255	\$ 4,965	\$ 3,845	\$ 3,427	\$ 3,600	\$ 3,600	\$ 3,600
3690 Sundry (Miscellaneous)	\$ 18	\$ 16	\$ -	\$ 25	\$ 3,200	\$ -	\$ -
3691 Health Insurance reimbursement	\$ -	\$ 4,202	\$ 3,687	\$ -	\$ -	\$ 3,200	\$ 3,200
Total Miscellaneous Revenue	\$ 13,877	\$ 9,529	\$ 7,532	\$ 3,452	\$ 7,050	\$ 7,050	\$ 7,050



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Contributions							
3801 Contribution from Private Sources	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -
3802.2 Public Safety Impact Fee/3059	\$ 2,754	\$ 7,035	\$ 1,224	\$ 1,377	\$ 500	\$ 500	\$ 1,000
Total Contributions	\$ 2,754	\$ 7,188	\$ 1,224	\$ 1,377	\$ 500	\$ 500	\$ 1,000
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA	\$ 8,667	\$ 8,667	\$ 8,667	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3860 Transfer From SEM SID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 2,063	\$ 33,463	\$ -
Total Transfers from other funds	\$ 8,667	\$ 8,667	\$ 8,667	\$ 23,500	\$ 25,563	\$ 56,963	\$ 23,500
Total Revenue:	\$ 3,631,037	\$ 3,756,943	\$ 4,155,498	\$ 3,198,237	\$ 3,845,713	\$ 3,877,113	\$ 4,725,515
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	\$ 13,872	\$ 14,962	\$ 16,225	\$ 11,492	\$ 17,500	\$ 17,500	\$ 19,250
4111.130 Council - Benefits	\$ 1,333	\$ 1,466	\$ 1,546	\$ 1,106	\$ 1,339	\$ 1,339	\$ 1,473
4111.210 Council - Books/Subscriptions/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.230 Council - Travel, Conferences & Training	\$ 1,833	\$ 1,846	\$ 8,686	\$ 1,491	\$ 4,250	\$ 4,250	\$ 14,500
4111.240 Council - Office Supplies & Expense	\$ 313	\$ 345	\$ 2,030	\$ 242	\$ 250	\$ 250	\$ 250
4111.290 Council - Telephone/Data Plans	\$ 266	\$ 452	\$ 562	\$ 568	\$ 700	\$ 700	\$ 700
4111.330 Council - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.450 Council - Expenses	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ 250
4111.610 Council - Miscellaneous Expense	\$ -	\$ 140	\$ 54	\$ 258	\$ 250	\$ 250	\$ 250
Total Council	\$ 17,617	\$ 19,211	\$ 29,158	\$ 15,157	\$ 24,289	\$ 24,289	\$ 36,673



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Administrative							
4140.110 Admin - Salaries & Wages	\$ 98,705	\$ 110,584	\$ 130,049	\$ 113,877	\$ 133,236	\$ 139,336	\$ 223,076
4140.111 Admin - Overtime Wages (Administrative)	\$ 150	\$ 1,028	\$ 794	\$ 749	\$ -	\$ -	\$ -
4140.121 Admin - Part-Time Salaries/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.130 Admin - Employee Benefits	\$ 44,032	\$ 53,391	\$ 57,039	\$ 45,805	\$ 60,684	\$ 62,184	\$ 105,088
4140.140 Admin - Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.210 Admin - Books/Subscriptions/Memberships	\$ 1,716	\$ 28,598	\$ 2,978	\$ 1,650	\$ 3,295	\$ 3,295	\$ 3,230
4140.220 Admin - Publishing/Legal Notices	\$ 891	\$ 2,041	\$ 611	\$ 79	\$ 1,600	\$ 1,600	\$ 1,200
4140.230 Admin - Travel, Conferences & Training	\$ 3,409	\$ 3,712	\$ 2,962	\$ 3,992	\$ 5,765	\$ 5,765	\$ 3,265
4140.240 Admin - Office Supplies/Reimb Expenses	\$ 5,824	\$ 7,292	\$ 6,105	\$ 5,542	\$ 6,000	\$ 6,000	\$ 6,000
4140.245 Admin - Bank Charges	\$ 652	\$ 1,671	\$ 2,069	\$ 1,932	\$ 1,500	\$ 1,500	\$ 1,800
4140.250 Admin - Equipment Supplies/Maintenance	\$ 2,915	\$ 4,595	\$ 3,434	\$ 4,526	\$ 2,550	\$ 2,550	\$ 4,400
4140.254 Admin - Vehicle Repair & Maintenance	\$ 133	\$ 2,891	\$ 764	\$ 2,447	\$ 1,800	\$ 1,800	\$ 1,800
4140.255 Admin - Fuel & Oil	\$ 415	\$ 2,167	\$ 2,629	\$ 1,205	\$ 1,500	\$ 1,500	\$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	\$ 11,358	\$ 11,253	\$ 11,623	\$ 7,053	\$ 9,990	\$ 9,990	\$ 10,910
4140.275 Admin - Lease Expense (MBA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.280 Admin - Utilities	\$ 4,861	\$ 4,948	\$ 6,118	\$ 4,203	\$ 5,000	\$ 5,000	\$ 6,000
4140.290 Admin - Telephone	\$ 5,559	\$ 5,738	\$ 8,252	\$ 4,671	\$ 5,900	\$ 5,900	\$ 5,900
4140.310 Admin - Professional & Technical Services	\$ 9,646	\$ 9,852	\$ 19,494	\$ 11,839	\$ 20,205	\$ 20,205	\$ 22,015
4140.312 Admin - Audit & Accounting	\$ 15,000	\$ 15,500	\$ 15,500	\$ 17,700	\$ 16,000	\$ 16,000	\$ 16,500
4140.450 Admin - Elections	\$ 21	\$ 321	\$ -	\$ 305	\$ 1,300	\$ 1,300	\$ -
4140.470 Admin - Uniforms	\$ -	\$ 312	\$ 180	\$ 344	\$ -	\$ -	\$ 250
4140.485 Admin - Transportation Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.510 Admin - Insurance Expense	\$ 43,439	\$ 12,052	\$ 53,290	\$ 58,386	\$ 61,110	\$ 61,110	\$ 70,910
4140.540 Admin - Promotions/Incentives	\$ 4,029	\$ 3,794	\$ 3,933	\$ 4,722	\$ 13,700	\$ 13,700	\$ 15,570
4140.610 Admin - Miscellaneous Expense	\$ 90	\$ 405	\$ 333	\$ 281	\$ 350	\$ 350	\$ 250
Total Administrative	\$ 252,845	\$ 282,145	\$ 328,157	\$ 291,308	\$ 351,485	\$ 359,085	\$ 500,163
Legal							
4145.310 Legal - Books/Subscrip/Dues	\$ 1,475	\$ 5,192	\$ 3,375	\$ 3,553	\$ 7,000	\$ 7,000	\$ 7,000
Total Legal	\$ 1,475	\$ 5,192	\$ 3,375	\$ 3,553	\$ 7,000	\$ 7,000	\$ 7,000
Building Department							
4160.110 BldgDept - Salaries & Wages	\$ 15,584	\$ 24,360	\$ -	\$ -	\$ -	\$ -	\$ -
4160.111 BldgDept - Overtime Wages (Building)	\$ 28	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -
4160.130 BldgDept - Employee Benefits	\$ 9,654	\$ 17,395	\$ -	\$ -	\$ -	\$ -	\$ -
4160.240 BldgDept - Office Supplies & Expenses	\$ 175	\$ 251	\$ -	\$ 1,701	\$ -	\$ -	\$ -
Total Building Department	\$ 25,441	\$ 42,197	\$ -	\$ 1,701	\$ -	\$ -	\$ -



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	\$ 15,776	\$ 40,344	\$ 76,839	\$ 92,159	\$ 111,292	\$ 112,392	\$ 102,634
4180.111 P&Z - Overtime Wages (P & Z)	\$ 15	\$ 121	\$ 816	\$ 133	\$ -	\$ -	\$ -
4180.130 P&Z - Employee Benefits	\$ 7,923	\$ 29,836	\$ 43,456	\$ 37,282	\$ 66,932	\$ 67,232	\$ 60,310
4180.210 P&Z - Books/Subscriptions/Memberships	\$ -	\$ -	\$ 348	\$ 206	\$ 1,840	\$ 1,840	\$ 350
4180.220 P&Z - State Bldg Permit Fee	\$ -	\$ -	\$ -	\$ 570	\$ 550	\$ 550	\$ 900
4180.230 P&Z - Travel, Conferences & Training	\$ -	\$ 1,475	\$ -	\$ 150	\$ 4,160	\$ 4,160	\$ 4,160
4180.240 P&Z - Office Supplies & Expense	\$ 155	\$ 1,468	\$ 1,293	\$ 418	\$ 2,650	\$ 2,650	\$ 2,500
4180.290 P&Z - Telephone	\$ -	\$ 224	\$ 392	\$ 580	\$ 1,100	\$ 1,100	\$ 1,600
4180.310 P&Z - Professional & Technical Services	\$ 2,008	\$ 18,884	\$ 34,417	\$ 24,589	\$ 10,550	\$ 10,550	\$ 10,940
Total Planning and Zoning	\$ 25,877	\$ 92,352	\$ 157,561	\$ 156,087	\$ 199,074	\$ 200,474	\$ 183,394
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	\$ 6,708	\$ 5,456	\$ 4,668	\$ 3,614	\$ 7,120	\$ 7,120	\$ 5,520
4640.250 Retail Fuel - Equip Supplies/Maint	\$ -	\$ -	\$ 1,481	\$ 120	\$ 1,500	\$ 1,500	\$ 1,500
4640.260 Retail Fuel - Retail Fuel	\$ 106,873	\$ 91,696	\$ 71,081	\$ 83,293	\$ 103,600	\$ 103,600	\$ 81,700
4640.310 Retail Fuel - Prof & Tech Services	\$ 1,521	\$ 2,452	\$ 2,426	\$ 880	\$ 900	\$ 900	\$ 1,460
4640.510 Retail Fuel - Insurance Exp	\$ 560	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ 560
Total Retail Fuel	\$ 115,662	\$ 99,604	\$ 79,656	\$ 87,907	\$ 113,680	\$ 113,680	\$ 90,740
Transit							
4650.250 Transit - Equip Supplies/Maint	\$ 1,075	\$ 1,123	\$ 447	\$ 1,769	\$ 1,000	\$ 1,000	\$ 1,000
4650.310 Transit - Prof & Tech Services	\$ 18,250	\$ 5,500	\$ 15,500	\$ 6,950	\$ 7,500	\$ 7,500	\$ 11,000
4650.485 Transit - Transportation Services	\$ 124,832	\$ 129,379	\$ 138,000	\$ 129,000	\$ 149,800	\$ 149,800	\$ 150,100
Total Transit	\$ 144,157	\$ 136,002	\$ 153,947	\$ 137,719	\$ 158,300	\$ 158,300	\$ 162,100
Marketing & Events							
4660.230 Marketing & Events - Travel and Training	\$ -	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -
4660.250 Marketing & Events - Equip Supplies/Maint	\$ -	\$ 2,585	\$ 2,625	\$ 4,568	\$ 3,200	\$ 3,200	\$ 3,300
4660.310 Marketing & Events - Prof & Technical Services	\$ 234	\$ 415	\$ 16,809	\$ 289	\$ 250	\$ 250	\$ 250
4660.610 Marketing & Events - Miscellaneous Expense	\$ -	\$ -	\$ 1,723	\$ -	\$ -	\$ -	\$ -
4660.611 Marketing & Events - Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.612 Marketing & Events - Advertising/Marketing	\$ 116,758	\$ 147,000	\$ 122,943	\$ 397,895	\$ 138,350	\$ 138,350	\$ 402,150
4660.615 Marketing & Events - Entertainment	\$ 5,425	\$ 5,425	\$ 9,958	\$ 6,515	\$ 18,400	\$ 18,400	\$ 18,050
4660.616 Marketing & Events - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 122,417	\$ 155,488	\$ 154,121	\$ 409,267	\$ 160,200	\$ 160,200	\$ 423,750
Total General government	\$ 705,491	\$ 832,191	\$ 905,975	\$ 1,102,699	\$ 1,014,028	\$ 1,023,028	\$ 1,403,820



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Public safety							
Police							
4210.110 Police - Salaries & Wages	\$ 268,223	\$ 333,443	\$ 379,884	\$ 303,860	\$ 385,578	\$ 392,878	\$ 374,518
4210.111 Police - Overtime Wages (Police)	\$ 16,276	\$ 29,435	\$ 24,803	\$ 26,475	\$ 25,710	\$ 25,710	\$ 31,230
4210.120 Police - Part-time Officers	\$ 27,773	\$ 22,685	\$ 24,046	\$ 13,439	\$ 44,718	\$ 44,718	\$ 107,389
4210.130 Police - Employee Benefits	\$ 198,572	\$ 268,737	\$ 292,549	\$ 219,681	\$ 293,968	\$ 294,768	\$ 318,905
4210.210 Police - Books/Subscriptions/Memberships	\$ 460	\$ 835	\$ 644	\$ 628	\$ 690	\$ 690	\$ 690
4210.230 Police - Travel, Conferences & Training	\$ 2,090	\$ 880	\$ 4,008	\$ 3,610	\$ 11,090	\$ 11,090	\$ 11,290
4210.240 Police - Office Supplies & Expense	\$ 1,138	\$ 1,120	\$ 727	\$ 538	\$ 800	\$ 800	\$ 650
4210.250 Police - Equipment Supplies & Maintenance	\$ 9,105	\$ 40,907	\$ 24,221	\$ 10,001	\$ 13,830	\$ 13,830	\$ 12,200
4210.254 Police - Vehicle Repair & Maintenance	\$ 7,213	\$ 7,134	\$ 5,991	\$ 5,604	\$ 6,540	\$ 6,540	\$ 6,580
4210.255 Police - Fuel	\$ 12,721	\$ 24,123	\$ 27,216	\$ 13,176	\$ 21,800	\$ 21,800	\$ 21,800
4210.270 Police - Bldg/Grounds Supplies & Maintenance	\$ 6,668	\$ 5,838	\$ 7,116	\$ 3,973	\$ 6,745	\$ 6,745	\$ 6,455
4210.275 Police - Public Safety Building Payment (MBA)	\$ 60,485	\$ 60,623	\$ 60,612	\$ 60,260	\$ 60,260	\$ 60,260	\$ 60,310
4210.280 Police - Utilities	\$ 3,946	\$ 4,376	\$ 5,495	\$ 3,991	\$ 4,200	\$ 4,200	\$ 6,000
4210.290.1 Police - Telephone	\$ 4,704	\$ 5,723	\$ 10,194	\$ 4,030	\$ 5,920	\$ 5,920	\$ 5,920
4210.290.2 Police - Communications	\$ 26,318	\$ 33,235	\$ 30,158	\$ 43,597	\$ 37,625	\$ 37,625	\$ 39,125
4210.310 Police - Professional & Technical Services	\$ 4,392	\$ 1,122	\$ 8,145	\$ 6,738	\$ 9,725	\$ 9,725	\$ 10,400
4210.450 Police - Uniforms	\$ 1,326	\$ 1,454	\$ 2,827	\$ 2,020	\$ 4,000	\$ 4,000	\$ 2,800
4210.451 Police - EMT Supplies	\$ 1,005	\$ 1,880	\$ 1,582	\$ 2,766	\$ 1,750	\$ 1,750	\$ 1,750
4210.452 Police - EMT Training & Travel	\$ 762	\$ 2,368	\$ 4,627	\$ 427	\$ 4,990	\$ 4,990	\$ 4,550
4210.453 Police - Search & Rescue	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4210.610 Police - Miscellaneous Expense	\$ 716	\$ 585	\$ 430	\$ 185	\$ 500	\$ 500	\$ 500
Total Police	\$ 653,893	\$ 846,503	\$ 915,275	\$ 724,999	\$ 940,939	\$ 949,039	\$ 1,023,562



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Fire							
4220.110 Fire - Salaries & Wages	\$ 86,378	\$ 108,851	\$ 120,621	\$ 94,424	\$ 128,526	\$ 128,526	\$ 123,080
4220.111 Fire - Overtime Wages (Fire)	\$ 5,425	\$ 9,811	\$ 8,253	\$ 8,808	\$ 8,570	\$ 8,570	\$ 10,409
4220.120 Fire - Part Time Wages	\$ 7,327	\$ 3,519	\$ 792	\$ 2,556	\$ 4,500	\$ 4,500	\$ 25,659
4220.130 Fire - Employee Benefits	\$ 66,015	\$ 89,200	\$ 95,535	\$ 71,719	\$ 98,340	\$ 98,340	\$ 106,913
4220.210 Fire - Books/Subscriptions/Memberships	\$ -	\$ 570	\$ 899	\$ 411	\$ 310	\$ 310	\$ 310
4220.230 Fire - Travel, Conferences & Training	\$ 532	\$ 1,168	\$ 430	\$ 304	\$ 1,575	\$ 1,575	\$ 1,575
4220.240 Fire - Office Supplies & Expense	\$ 76	\$ 986	\$ 358	\$ 115	\$ 350	\$ 350	\$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	\$ 4,078	\$ 10,534	\$ 15,392	\$ 6,468	\$ 9,600	\$ 9,600	\$ 9,600
4220.254 Fire - Vehicle Repair & Maintenance	\$ 6,298	\$ 6,045	\$ 8,014	\$ 4,303	\$ 7,080	\$ 7,080	\$ 9,130
4220.255 Fire - Fuel	\$ 2,104	\$ 3,470	\$ 1,446	\$ 1,767	\$ 2,000	\$ 2,000	\$ 2,000
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	\$ 5,727	\$ 5,782	\$ 6,562	\$ 3,989	\$ 6,545	\$ 6,545	\$ 6,235
4220.275 Fire - Public Safety Building Payment (MBA)	\$ 60,485	\$ 60,598	\$ 60,185	\$ 60,260	\$ 60,260	\$ 60,260	\$ 60,310
4220.280 Fire - Utilities	\$ 4,104	\$ 4,054	\$ 5,495	\$ 3,991	\$ 4,250	\$ 4,250	\$ 6,000
4220.290 Fire - Telephone	\$ 4,063	\$ 4,949	\$ 5,376	\$ 3,652	\$ 5,850	\$ 5,850	\$ 5,850
4220.310 Fire - Professional & Technical Services	\$ 4,753	\$ 7,560	\$ 11,114	\$ 8,431	\$ 10,650	\$ 10,650	\$ 11,300
4220.450 Fire - Uniforms	\$ 312	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 750
4220.451 Fire - Volunteer Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.453 Fire - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.610 Fire - Miscellaneous Expense	\$ 2,324	\$ 577	\$ 450	\$ 351	\$ 2,100	\$ 2,100	\$ 2,100
Total Fire	\$ 260,001	\$ 317,674	\$ 340,922	\$ 271,549	\$ 351,256	\$ 351,256	\$ 381,421
Total Public Safety	\$ 913,894	\$ 1,164,177	\$ 1,256,197	\$ 996,548	\$ 1,292,195	\$ 1,300,295	\$ 1,404,982



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	\$ 88,154	\$ 92,966	\$ 171,653	\$ 194,919	\$ 249,618	\$ 261,118	\$ 346,735
4410.111 Streets - Overtime Wages (Streets)	\$ 5,377	\$ 5,166	\$ 8,466	\$ 27,050	\$ 7,500	\$ 7,500	\$ 16,500
4410.130 Streets - Employee Benefits	\$ 58,837	\$ 63,171	\$ 110,586	\$ 128,121	\$ 177,628	\$ 180,428	\$ 235,213
4410.230 Streets - Travel, Conferences & Training	\$ 400	\$ 4,420	\$ 4,562	\$ 1,104	\$ 8,540	\$ 8,540	\$ 10,630
4410.240 Streets - Office Supplies & Expense	\$ 88	\$ 132	\$ 132	\$ 99	\$ 150	\$ 150	\$ -
4410.250 Streets - Equipment - Supplies & Maintenance	\$ 1,402	\$ 1,391	\$ 1,952	\$ 276	\$ 1,200	\$ 1,200	\$ 1,200
4410.254 Streets - Vehicle Repair	\$ -	\$ -	\$ -	\$ 8,690	\$ -	\$ -	\$ -
4410.253 Streets - Snow Removal	\$ 31,630	\$ 36,374	\$ 101,948	\$ 81,697	\$ 104,000	\$ 104,000	\$ 90,300
4410.261 Streets - Equipment Lease	\$ -	\$ -	\$ 4,026	\$ -	\$ -	\$ -	\$ -
4410.269 Streets - Equipment Rental	\$ 20,058	\$ 22,680	\$ 14,182	\$ 7,995	\$ 17,450	\$ 17,450	\$ 8,500
4410.270 Streets - Bldgs/Grounds	\$ -	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ -
4410.280 Streets - Utilities (Area Lights)	\$ 15,463	\$ 13,046	\$ 11,262	\$ 8,975	\$ 15,000	\$ 15,000	\$ 15,000
4410.310 Streets - Professional & Technical Services	\$ 2,130	\$ 2,670	\$ 9,054	\$ 597	\$ 3,800	\$ 3,800	\$ 3,690
4410.411 Streets - Street Signs & Signals	\$ 2,623	\$ 5,423	\$ 1,406	\$ 2,203	\$ 8,500	\$ 8,500	\$ 8,500
4410.415 Streets - Skier bridge O&M	\$ -	\$ -	\$ -	\$ 2,600	\$ 1,800	\$ 1,800	\$ 1,800
4410.420 Streets - Road Maintenance/Improvements	\$ 39,419	\$ 46,831	\$ 60,548	\$ 17,696	\$ 33,080	\$ 33,080	\$ 68,080
Total Highways	\$ 265,581	\$ 294,270	\$ 499,777	\$ 482,111	\$ 628,266	\$ 642,566	\$ 806,148
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	\$ 1,226	\$ 1,354	\$ 383	\$ 1,938	\$ 3,820	\$ 3,820	\$ 3,200
4440.240 Shop - Office Supplies & Expenses	\$ 860	\$ 493	\$ 548	\$ 1,381	\$ 750	\$ 750	\$ 1,000
4440.250 Shop - Equipment - Supplies & Maintenance	\$ 8,439	\$ 10,083	\$ 15,594	\$ 7,374	\$ 9,150	\$ 9,150	\$ 17,150
4440.252 Shop - Heavy Equipment Maintenance	\$ 33,685	\$ 22,928	\$ 42,942	\$ 46,657	\$ 39,700	\$ 39,700	\$ 40,000
4440.254 Shop - Vehicle Repair & Maintenance	\$ 9,996	\$ 14,512	\$ 20,765	\$ 9,361	\$ 13,200	\$ 13,200	\$ 15,000
4440.255 Shop - Fuel	\$ 58,880	\$ 96,916	\$ 155,377	\$ 106,145	\$ 80,000	\$ 80,000	\$ 95,000
4440.261 Shop - Equipment Lease (operating)	\$ 91,477	\$ 96,087	\$ 103,904	\$ 105,482	\$ 144,300	\$ 144,300	\$ 160,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	\$ 4,153	\$ 4,904	\$ 2,465	\$ 2,864	\$ 2,820	\$ 2,820	\$ 3,816
4440.280 Shop - Utilities	\$ 9,013	\$ 10,551	\$ 13,330	\$ 10,040	\$ 10,000	\$ 10,000	\$ 12,000
4440.290 Shop - Telephone	\$ 6,010	\$ 5,588	\$ 5,416	\$ 4,616	\$ 7,100	\$ 7,100	\$ 9,200
4440.310 Shop - Professional & Technical Services	\$ 1,484	\$ 1,201	\$ 1,364	\$ 1,716	\$ 1,600	\$ 1,600	\$ 1,800
4440.330 Shop - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4440.450 Shop - Uniforms	\$ 4,935	\$ 7,733	\$ 6,485	\$ 8,399	\$ 11,200	\$ 11,200	\$ 13,400
4440.610 Shop - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 230,158	\$ 272,350	\$ 368,573	\$ 305,973	\$ 323,640	\$ 323,640	\$ 372,366



GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Recreation							
4560.110 Recreation - Salaries & Wages	\$ 8,127	\$ 9,871	\$ 32,604	\$ 28,358	\$ 43,676	\$ 43,676	\$ 46,208
4560.111 Recreation - Overtime Wages (Recreation)	\$ 186	\$ 278	\$ 864	\$ 1,483	\$ -	\$ -	\$ -
4560.130 Recreation - Employee Benefits	\$ 2,270	\$ 3,575	\$ 19,187	\$ 13,985	\$ 21,418	\$ 21,418	\$ 22,126
4560.230 Recreation - Travel, Conferences & Training	\$ -	\$ -	\$ 38	\$ 129	\$ 1,360	\$ 1,360	\$ 1,360
4560.240 Recreation - Office Supplies & Expense	\$ 132	\$ 171	\$ 132	\$ 99	\$ 150	\$ 150	\$ -
4560.250 Recreation - Supplies & Maintenance	\$ 2,273	\$ 1,066	\$ 1,149	\$ 108	\$ 1,000	\$ 1,000	\$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	\$ 738	\$ 333	\$ 141	\$ 1,329	\$ 800	\$ 800	\$ 900
4560.265 Recreation - Fuel	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.269 Recreation - Equipment Rental	\$ -	\$ 1,008	\$ 1,844	\$ -	\$ 1,280	\$ 1,280	\$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	\$ 1,808	\$ 2,336	\$ 1,246	\$ 2,687	\$ 2,300	\$ 2,300	\$ 2,300
4560.310 Recreation - Professional & Technical Service	\$ -	\$ -	\$ 633	\$ 39	\$ 200	\$ 200	\$ 90
4560.450 Recreation - Uniforms	\$ 175	\$ 50	\$ -	\$ 35	\$ 200	\$ 200	\$ 200
4560.621 Recreation - Beautification	\$ 4,394	\$ 2,439	\$ 3,496	\$ 2,038	\$ 6,500	\$ 6,500	\$ 6,750
4560.631 Recreation - Waling Trails	\$ -	\$ 482	\$ 425	\$ 3,083	\$ 10,000	\$ 10,000	\$ -
4560.633 Recreation - ATV/Snowmobile Trails	\$ 11,425	\$ 6,735	\$ 8,327	\$ 4,500	\$ 9,000	\$ 9,000	\$ 7,500
4560.634 Recreation - Trail Signs	\$ 1,778	\$ 301	\$ 99	\$ 797	\$ 500	\$ 500	\$ 750
Total Recreation	\$ 34,473	\$ 28,645	\$ 70,185	\$ 58,670	\$ 98,384	\$ 98,384	\$ 89,184
Total Public Works	\$ 530,212	\$ 595,265	\$ 938,535	\$ 846,754	\$ 1,050,290	\$ 1,064,590	\$ 1,267,698
Transfers							
4818 Transfer to Steam Eng Meadows SID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4819 Transfer to Bristlecone SID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4828 Transfer to MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfer to Capital Projects	\$ 434,000	\$ 719,000	\$ 1,196,100	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
4847 Transfer to Asset Replacement	\$ 150,000	\$ 150,000	\$ 156,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 305,000
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,988
Total Transfers	\$ 584,000	\$ 869,000	\$ 1,352,100	\$ 445,000	\$ 445,000	\$ 445,000	\$ 606,988
Operating Contingency							
4900 Operating Contingency	\$ 58,944	\$ 19,501	\$ 20,386	\$ 5,701	\$ 44,200	\$ 44,200	\$ 41,900
Total Operating Contingency	\$ 58,944	\$ 19,501	\$ 20,386	\$ 5,701	\$ 44,200	\$ 44,200	\$ 41,900
Total Expenditures:	\$ 2,792,541	\$ 3,480,134	\$ 4,473,193	\$ 3,396,702	\$ 3,845,713	\$ 3,877,113	\$ 4,725,489
Total Change In Net Position	\$ 838,496	\$ 276,809	\$ (317,695)	\$ (198,465)	\$ -	\$ -	\$ -

CBME SAA Fund Budget

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	\$ -	\$ 210,589	\$ 213,284	\$ 150,474	\$ 169,854	\$ 169,854	\$ 169,689
Total Charges for Services	\$ -	\$ 210,589	\$ 213,284	\$ 150,474	\$ 169,854	\$ 169,854	\$ 169,689
Interest							
3610 Interest Revenue	\$ -	\$ -	\$ 748	\$ 228	\$ 600	\$ 600	\$ 250
Total Interest	\$ -	\$ -	\$ 748	\$ 228	\$ 600	\$ 600	\$ 250
Miscellaneous revenue							
3670 SAA Bond Proceeds	\$ -	\$ -	\$ 1,372,000	\$ -	\$ -	\$ -	\$ -
3690 Miscellaneous	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ -	\$ -	\$ 1,372,000	\$ 20	\$ -	\$ -	\$ -
Contributions							
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ 203,496	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 562,356	\$ 562,356	\$ 512,356
Total Contributions	\$ -	\$ -	\$ 203,496	\$ -	\$ 562,356	\$ 562,356	\$ 512,356
Total Revenue:	\$ -	\$ 210,589	\$ 1,789,528	\$ 150,722	\$ 732,810	\$ 732,810	\$ 682,295
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ -	\$ 88,676	\$ 28,987	\$ 8,278	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ -	\$ 385,720	\$ 959,943	\$ 20,780	\$ 562,956	\$ 562,956	\$ 512,606
4400.421 Road Construction	\$ -	\$ -	\$ 423	\$ 3,225	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ 474,454	\$ 989,353	\$ 32,283	\$ 562,956	\$ 562,956	\$ 512,606
Total Highway & Public Improvements	\$ -	\$ 474,454	\$ 989,353	\$ 32,283	\$ 562,956	\$ 562,956	\$ 512,606
Debt Service							
4400.810 Bond Payment - Principal	\$ -	\$ -	\$ 121,000	\$ -	\$ 119,000	\$ 119,000	\$ 123,000
4400.820 Bond Payment - Interest	\$ -	\$ -	\$ 49,308	\$ -	\$ 50,854	\$ 50,854	\$ 46,689
4400.830 Trustee Fees/Bank Charges	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
4400.850 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ 170,333	\$ -	\$ 169,854	\$ 169,854	\$ 169,689
Total Expenditures:	\$ -	\$ 474,454	\$ 1,159,686	\$ 32,283	\$ 732,810	\$ 732,810	\$ 682,295
Total Change In Net Position	\$ -	\$ (263,865)	\$ 629,842	\$ 118,439	\$ -	\$ -	\$ -



WILDLAND FIRE FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Charges for services							
3425 Wildland Fire Revenue	\$ -	\$ 3,144	\$ -	\$ 1,105	\$ 100,000	\$ 100,000	\$ 100,000
Total Charges for services	\$ -	\$ 3,144	\$ -	\$ 1,105	\$ 100,000	\$ 100,000	\$ 100,000
Interest							
3610 Interest Revenue	\$ 1,057	\$ 948	\$ 7,306	\$ 7,347	\$ -	\$ -	\$ -
Total Interest	\$ 1,057	\$ 948	\$ 7,306	\$ 7,347	\$ -	\$ -	\$ -
Total Revenue:	\$ 1,057	\$ 4,092	\$ 7,306	\$ 8,452	\$ 110,000	\$ 110,000	\$ 110,000
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ 1,629	\$ -	\$ -	\$ 12,278	\$ 61,160	\$ 61,160	\$ 61,160
4220.130 Wildland Fire - Benefits	\$ 173	\$ -	\$ -	\$ 1,227	\$ 6,450	\$ 6,450	\$ 6,326
4220.230 Wildland Fire - Travel, Conferences	\$ 13	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4220.240 Wildland Fire - Office Supplies & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.250 Wildland Fire - Materials and Supplie	\$ 3,709	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
4220.254 Wildland Fire - Vehicle Repair & Mai	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.255 Wildland Fire - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.450 Wildland Fire - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.453 Wildland Fire - State Grants	\$ -	\$ 5,124	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Fire	\$ 5,524	\$ 5,124	\$ -	\$ 13,505	\$ 91,110	\$ 91,110	\$ 90,986
Total Public Safety	\$ 5,524	\$ 5,124	\$ -	\$ 13,505	\$ 91,110	\$ 91,110	\$ 90,986
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 18,890	\$ 18,890	\$ 19,014
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 18,890	\$ 18,890	\$ 19,014
Total Expenditures:	\$ 5,524	\$ 5,124	\$ -	\$ 13,505	\$ 110,000	\$ 110,000	\$ 110,000
Total Change In Net Position	\$ (4,467)	\$ (1,032)	\$ 7,306	\$ (5,053)	\$ -	\$ -	\$ -

SSD FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Charges for services							
3668 Water Lease	\$ 35,309	\$ 35,421	\$ 35,421	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Charges for services	\$ 35,309	\$ 35,421	\$ 35,421	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Miscellaneous revenue							
3610 - Interest revenue	\$ 1	\$ 16	\$ 394	\$ 579	\$ -	\$ -	\$ -
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 1	\$ 16	\$ 394	\$ 579	\$ -	\$ -	\$ -
Total Revenue:	\$ 35,310	\$ 35,437	\$ 35,815	\$ 579	\$ 30,421	\$ 30,421	\$ 30,421
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Change In Net Position	\$ 35,310	\$ 35,437	\$ 35,815	\$ 579	\$ -	\$ -	\$ -



RDA FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	\$ 175,058	\$ 188,264	\$ 378,881	\$ 477,269	\$ 380,000	\$ 380,000	\$ 480,000
3120 Prior Years' Tax Increment - Delinq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ 175,058	\$ 188,264	\$ 378,881	\$ 477,269	\$ 380,000	\$ 380,000	\$ 480,000
Intergovernmental revenue							
3310 Loans/Grants from Local Units	\$ 70,000	\$ 20,000	\$ 51,125	\$ 45,000	\$ 4,000	\$ 4,000	\$ -
Total Intergovernmental revenue	\$ 70,000	\$ 20,000	\$ 51,125	\$ 45,000	\$ 4,000	\$ 4,000	\$ -
Miscellaneous revenue							
3605 Rents and Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610 Interest Earnings	\$ 818	\$ 1,604	\$ 18,883	\$ 10,311	\$ -	\$ -	\$ -
3640 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3645 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 818	\$ 1,604	\$ 18,883	\$ 10,311	\$ -	\$ -	\$ -
Contributions							
3810 Contributions from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 245,876	\$ 209,868	\$ 448,889	\$ 532,580	\$ 384,000	\$ 384,000	\$ 480,000
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.310 Legal Fees	\$ -	\$ 14,223	\$ -	\$ 900	\$ -	\$ -	\$ 50,000
4140.311 Professional Services	\$ 1,049	\$ 66,873	\$ 2,486	\$ -	\$ -	\$ -	\$ -
4140.312 Publishing / Legal Notices	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
4140.630 Shared excess distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.640 2010 Street Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.610 Redevelopment Activities	\$ 24,623	\$ 19,418	\$ 286,804	\$ 175,947	\$ 173,400	\$ 173,400	\$ 236,911
4140.740 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 25,672	\$ 100,514	\$ 289,340	\$ 176,847	\$ 173,400	\$ 173,400	\$ 286,911
Total General government	\$ 25,672	\$ 100,514	\$ 289,340	\$ 176,847	\$ 173,400	\$ 173,400	\$ 286,911



RDA FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ 8,667	\$ 8,667	\$ 8,667	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
4846 Transfer to Capital Projects	\$ 130,000	\$ -	\$ 265,000	\$ 129,180	\$ 129,180	\$ 129,180	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 57,920	\$ 57,920	\$ 169,589
Total Transfers	\$ 138,667	\$ 8,667	\$ 273,667	\$ 152,680	\$ 210,600	\$ 210,600	\$ 193,089
Total Expenditures:	\$ 164,339	\$ 109,181	\$ 563,007	\$ 329,527	\$ 384,000	\$ 384,000	\$ 480,000
Total Change In Net Position	\$ 81,537	\$ 100,687	\$ (114,118)	\$ 203,053	\$ -	\$ -	\$ -

MBA FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest							
3610 Interest income MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous revenue							
3620 Lease revenue	\$ 120,970	\$ 121,195	\$ 120,370	\$ 120,520	\$ 120,520	\$ 120,520	\$ 120,620
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 120,970	\$ 121,195	\$ 120,370	\$ 120,520	\$ 120,520	\$ 120,520	\$ 120,620
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 120,970	\$ 121,195	\$ 120,370	\$ 120,520	\$ 120,520	\$ 120,520	\$ 120,620
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.270 Bldg. Grounds / Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4160.810 MBA Bond Principal	\$ 71,000	\$ 73,000	\$ 74,000	\$ 76,000	\$ 76,000	\$ 76,000	\$ 78,000
4160.820 MBA Interest on long term debt	\$ 49,970	\$ 48,195	\$ 46,370	\$ 44,520	\$ 44,520	\$ 44,520	\$ 42,620
Total Debt service	\$ 120,970	\$ 121,195	\$ 120,370	\$ 120,520	\$ 120,520	\$ 120,520	\$ 120,620
Total Expenditures:	\$ 120,970	\$ 121,195	\$ 120,370	\$ 120,520	\$ 120,520	\$ 120,520	\$ 120,620
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DEBT SERVICE FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	\$ 252,164	\$ 200,757	\$ 240,722	\$ 208,739	\$ 207,900	\$ 207,900	\$ -
3120 General Property Taxes (Delinquent)	\$ 24,236	\$ 20,327	\$ 19,116	\$ 13,634	\$ -	\$ -	\$ -
3170 Fee-in-Lieu/Fee Based Personal Property	\$ 3,167	\$ 2,110	\$ 1,972	\$ 1,527	\$ -	\$ -	\$ -
3190 Penalty/Interest on Delinquent Taxes	\$ 771	\$ 511	\$ 378	\$ 244	\$ -	\$ -	\$ -
3200 Personal Property	\$ 18,153	\$ 11,190	\$ 6,698	\$ 1,834	\$ -	\$ -	\$ -
Total Taxes	\$ 298,491	\$ 234,895	\$ 268,886	\$ 225,978	\$ 207,900	\$ 207,900	\$ -
Interest							
3610 Interest Revenue	\$ 939	\$ 1,979	\$ 8,732	\$ 11,442	\$ 750	\$ 750	\$ 250
Total Interest	\$ 939	\$ 1,979	\$ 8,732	\$ 11,442	\$ 750	\$ 750	\$ 250
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 299,430	\$ 236,874	\$ 277,618	\$ 237,420	\$ 208,650	\$ 208,650	\$ 250
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4100.810 Debt Service - Principal	\$ 225,000	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
4100.820 Debt Service - Interest	\$ 31,368	\$ 22,713	\$ 15,405	\$ 7,900	\$ 7,900	\$ 7,900	\$ -
4100.830 Trustee Fees	\$ 750	\$ 500	\$ 550	\$ 550	\$ 750	\$ 750	\$ -
Total Debt service	\$ 257,118	\$ 208,213	\$ 205,955	\$ 208,450	\$ 208,650	\$ 208,650	\$ -
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4852 Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Total Expenditures:	\$ 257,118	\$ 208,213	\$ 205,955	\$ 208,450	\$ 208,650	\$ 208,650	\$ 250
Total Change In Net Position	\$ 42,312	\$ 28,661	\$ 71,663	\$ 28,970	\$ -	\$ -	\$ -



CAPITAL PROJECT FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3341 General Gov't State Grant	\$ 252,223	\$ 150,000	\$ 174,077	\$ 432,721	\$ 320,820	\$ 320,820	\$ 125,000
Total Intergovernmental Revenue	\$ 297,223	\$ 150,000	\$ 174,077	\$ 432,721	\$ 320,820	\$ 320,820	\$ 125,000
Interest							
3610 Interest revenue	\$ 579	\$ 2,256	\$ 30,879	\$ 20,177	\$ -	\$ -	\$ 10,000
3610.1 Interest revenue - fire capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610.2 Interest revenue Skier bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 579	\$ 2,256	\$ 30,879	\$ 20,177	\$ -	\$ -	\$ 10,000
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Proceeds from bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Sundry/Miscellaneous	\$ 100,000	\$ 150,000	\$ -	\$ 22,500	\$ -	\$ -	\$ 125,000
Total Miscellaneous Revenue	\$ 100,000	\$ 150,000	\$ -	\$ 22,500	\$ -	\$ -	\$ 125,000
Transfers from Other Funds							
3810 Transfers from General Fund	\$ 434,000	\$ 719,000	\$ 1,196,100	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
3817 Transfer from Wildlands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA Fund	\$ 130,000	\$ -	\$ 265,000	\$ 129,180	\$ 129,180	\$ 129,180	\$ -
3828 Transfer from Municipal Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3847 Transfer from Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3853 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ 1,034,812	\$ -
Total Transfers from other funds	\$ 564,000	\$ 719,000	\$ 1,461,100	\$ 404,180	\$ 599,180	\$ 1,438,992	\$ 275,000
Total Revenue:	\$ 961,802	\$ 1,021,256	\$ 1,666,056	\$ 879,578	\$ 920,000	\$ 1,759,812	\$ 535,000



CAPITAL PROJECT FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Expenditures:							
General Government							
Administrative							
4100.700 Capital Project - Admin Vehicles	\$ -	\$ 12,379	\$ -	\$ -	\$ -	\$ -	\$ -
4100.710 CP - Land Purchase	\$ -	\$ 210,076	\$ 522,401	\$ 20	\$ -	\$ 5,500	\$ -
4100.720 Capital Project - Town Hall	\$ -	\$ -	\$ 15,353	\$ -	\$ -	\$ 54,600	\$ -
4100.730 Capital Project - Asset Management	\$ -	\$ -	\$ -	\$ 2,633	\$ -	\$ -	\$ -
4100.740 Capital Project - Wayfinding Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.742 Capital Project - Public Art	\$ 14,000	\$ 50,000	\$ 187	\$ 45,864	\$ -	\$ 49,813	\$ -
Total Administrative	\$ 14,000	\$ 272,455	\$ 537,941	\$ 48,517	\$ -	\$ 109,913	\$ -
Total General Government	\$ 14,000	\$ 272,455	\$ 537,941	\$ 48,517	\$ -	\$ 109,913	\$ -
Public Safety							
Police							
4210.250 Police Non-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210.700 Capital project - Police Public Safety	\$ -	\$ 53,965	\$ 74,065	\$ -	\$ -	\$ -	\$ -
4210.720 Capital project -PS Bldg	\$ -	\$ 115,535	\$ 36,103	\$ 19,240	\$ -	\$ -	\$ -
4210.730 Capital Project - Police Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police	\$ -	\$ 169,500	\$ 110,168	\$ 19,240	\$ -	\$ -	\$ -
Fire							
4220.700 Capital project - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.710 Capital project - Fire Type 4 Fire Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.720 Proj Const - Public Safety Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.730 Capital Project - Fire Equipment	\$ 145,000	\$ -	\$ 180,000	\$ -	\$ 45,000	\$ 45,000	\$ -
Total Fire	\$ 145,000	\$ -	\$ 180,000	\$ -	\$ 45,000	\$ 45,000	\$ -
Total Public Safety	\$ 145,000	\$ 169,500	\$ 290,168	\$ 19,240	\$ 45,000	\$ 45,000	\$ -
Highways and Public Improvements							
4410.250 Street Non-Capital	\$ 15,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410.700 Capital project Streets	\$ 141,376	\$ 202,764	\$ 149,709	\$ 169,523	\$ 400,000	\$ 643,105	\$ 260,000
4410.710 Capital project Street Lights	\$ -	\$ -	\$ 1,441	\$ -	\$ -	\$ 98,558	\$ -
4410.715 Capital project Hwy 143 Cooridor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,100	\$ -
4410.720 Capital Project - Pedestrian Improvement	\$ 429,505	\$ (3,668)	\$ 25,090	\$ 574,556	\$ 450,000	\$ 541,910	\$ -
4410.740 Capital Project - Pedestrian Improvement	\$ -	\$ -	\$ 48,272	\$ 17,681	\$ -	\$ -	\$ -
Total Highways	\$ 586,807	\$ 199,096	\$ 224,512	\$ 761,760	\$ 850,000	\$ 1,478,673	\$ 260,000
Shop & Garage							
4410.730 Capital Projects - Shop Equipment	\$ -	\$ 78,332	\$ 38,280	\$ 21,500	\$ -	\$ 49,720	\$ -
4410.750 Cold Storage Building Repairs	\$ -	\$ -	\$ 4,430	\$ 5,298	\$ -	\$ 30,570	\$ -
Total Shop & Garage	\$ -	\$ 78,332	\$ 42,710	\$ 26,798	\$ -	\$ 80,290	\$ -



CAPITAL PROJECT FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Total Highways and Public Improvements	\$ 586,807	\$ 277,428	\$ 267,222	\$ 788,558	\$ 850,000	\$ 1,558,963	\$ 260,000
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	\$ 52,792	\$ 63,175	\$ 105,889	\$ 175,526	\$ 25,000	\$ 45,936	\$ 275,000
4560.710 Capital project - Mountain Bike Trails	\$ 100,000	\$ 8,500	\$ 25,977	\$ -	\$ -	\$ -	\$ -
4560.751 Project construction - Chair 1 Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.752 Project construction - Chair 1 Restrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 152,792	\$ 71,675	\$ 131,866	\$ 175,526	\$ 25,000	\$ 45,936	\$ 275,000
Total Parks, Recreation, and Public Property	\$ 152,792	\$ 71,675	\$ 131,866	\$ 175,526	\$ 25,000	\$ 45,936	\$ 275,000
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4821 Transfer to Wildlands fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 898,599	\$ 791,058	\$ 1,227,197	\$ 1,031,841	\$ 920,000	\$ 1,759,812	\$ 535,000
Total Change In Net Position	\$ 63,203	\$ 230,198	\$ 438,859	\$ (152,263)	\$ -	\$ -	\$ -



ASSET REPLACEMENT FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ 4,471	\$ -	\$ -	\$ -	\$ 42,929	\$ 42,929	\$ -
Total Intergovernmental Revenue	\$ 4,471	\$ -	\$ -	\$ -	\$ 42,929	\$ 42,929	\$ -
Miscellaneous Revenue							
3640 Sale of Assets	\$ -	\$ -	\$ 30,000	\$ -	\$ 46,000	\$ 46,000	\$ 33,500
3670 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Insurance proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ -	\$ -	\$ 30,000	\$ -	\$ 46,000	\$ 46,000	\$ 33,500
Transfers from other funds							
3810 Transfer from General Fund	\$ 150,000	\$ 150,000	\$ 156,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 305,000
3846 Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 55,625	\$ 55,625	\$ 155,205
Total Transfers from other funds	\$ 150,000	\$ 150,000	\$ 156,000	\$ 170,000	\$ 225,625	\$ 225,625	\$ 460,205
Total Revenue:	\$ 154,471	\$ 150,000	\$ 186,000	\$ 170,000	\$ 314,554	\$ 314,554	\$ 493,705
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Replacement)	\$ 5,421	\$ 5,004	\$ 5,004	\$ 3,753	\$ 5,000	\$ 5,000	\$ 5,000
4100.721 Admin - FF&E Replacement/Renewal	\$ 195	\$ 740	\$ 356	\$ 1,300	\$ 3,300	\$ 3,300	\$ 11,300
4100.741 Admin - Vehicle Replacement	\$ -	\$ -	\$ -	\$ 11,100	\$ -	\$ -	\$ -
4100.742 Admin - Computer/Electronic Replacement	\$ 2,156	\$ 3,026	\$ 21,032	\$ 1,898	\$ 8,410	\$ 8,410	\$ 12,678
Total Administrative	\$ 7,772	\$ 8,770	\$ 26,392	\$ 18,051	\$ 16,710	\$ 16,710	\$ 28,978
Public Safety							
4200.721 Public Safety - FF&E Replacement/Renewal	\$ 6,147	\$ 220	\$ -	\$ 5,090	\$ 23,320	\$ 23,320	\$ 38,320
4200.740 Public Safety - Equipment Replacement	\$ 25,897	\$ 65,945	\$ 4,318	\$ 3,343	\$ 74,905	\$ 74,905	\$ 52,455
4200.741 Public Safety - Vehicle Replacement	\$ 14,859	\$ -	\$ 74,723	\$ 33,391	\$ 128,369	\$ 128,369	\$ 63,600
4200.742 Public Safety - Computer/Electronic Replacement	\$ 3,209	\$ 2,566	\$ 3,512	\$ 3,473	\$ 7,290	\$ 7,290	\$ 3,766
Total Public Safety	\$ 50,112	\$ 68,731	\$ 82,553	\$ 45,297	\$ 233,884	\$ 233,884	\$ 158,141

ASSET REPLACEMENT FUND

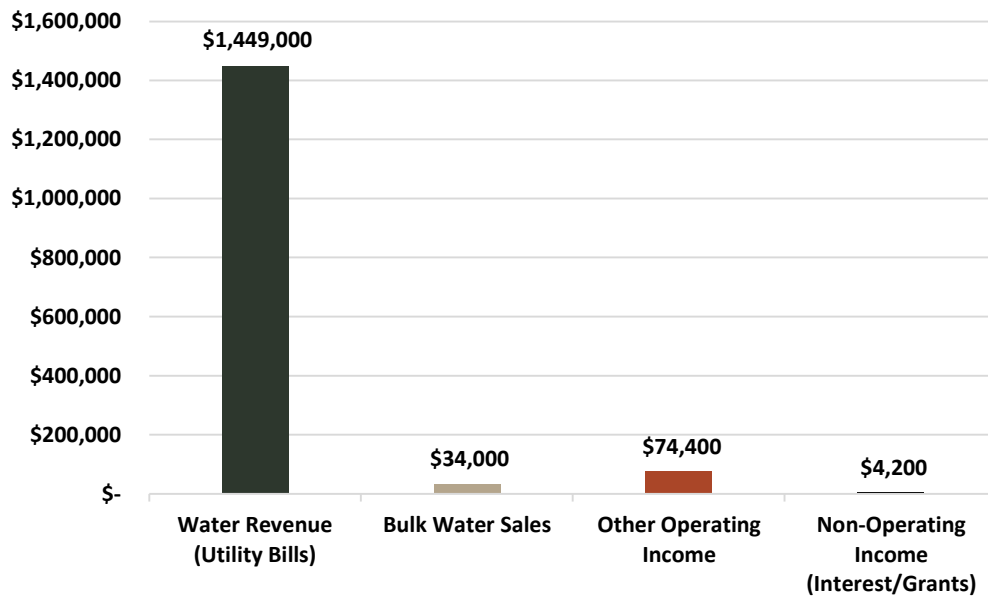
(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Public Works							
4400.721 Streets - FF&E Replacement/Renew	\$ -	\$ -	\$ 418	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4400.740 Streets - Equipment Replacement	\$ 9,015	\$ -	\$ -	\$ 34,217	\$ 55,900	\$ 55,900	\$ 295,300
4400.741 Streets - Vehicle Replacement	\$ 2,412	\$ -	\$ 110,173	\$ -	\$ -	\$ -	\$ -
4400.742 Streets - Computer/Electronics Rep	\$ 3,317	\$ 3,949	\$ 891	\$ 400	\$ 3,060	\$ 3,060	\$ 6,286
Total Public Works	\$ 14,744	\$ 3,949	\$ 111,482	\$ 34,617	\$ 63,960	\$ 63,960	\$ 306,586
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfers To Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 72,628	\$ 81,450	\$ 220,427	\$ 97,965	\$ 314,554	\$ 314,554	\$ 493,705
Total Change In Net Position	\$ 81,843	\$ 68,550	\$ (34,427)	\$ 72,035	\$ -	\$ -	\$ -

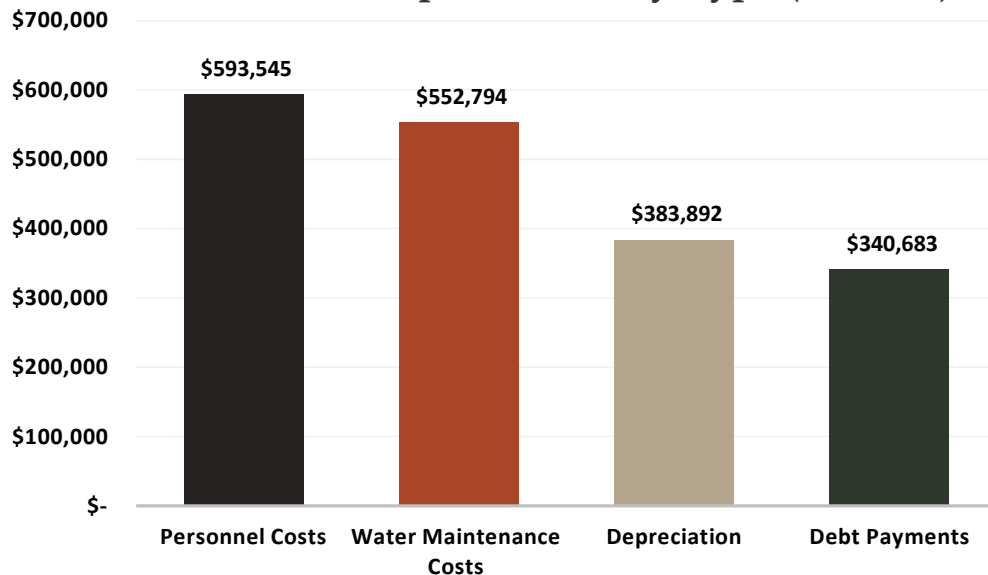


WATER FUND BUDGET

Water Fund Revenue by Type (FY 2025)



Water Fund Expenditures by Type (FY 2025)



WATER FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	\$ 55,923	\$ 45,159	\$ 31,271	\$ 24,998	\$ 35,000	\$ 35,000	\$ 34,000
3718 Water Lease Revenue	\$ 1,267,291	\$ 1,360,353	\$ 1,269,463	\$ 1,067,397	\$ 1,409,000	\$ 1,409,000	\$ 1,449,000
3719 Penalties	\$ 6,548	\$ 9,815	\$ 11,371	\$ 5,365	\$ 6,000	\$ 6,000	\$ 6,000
3720 Water Connection Fees	\$ 39,284	\$ 49,150	\$ 32,734	\$ 8,710	\$ 13,200	\$ 13,200	\$ 14,400
3725 Miscellaneous operating income	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
3749 Resort - Water Pumping Fee	\$ 97,274	\$ 74,017	\$ 35,985	\$ 89,023	\$ 56,000	\$ 56,000	\$ 54,000
Total Operating income	\$ 1,466,320	\$ 1,538,494	\$ 1,382,324	\$ 1,195,493	\$ 1,519,200	\$ 1,519,200	\$ 1,557,400
Operating Expense							
4751.110 Salaries & Wages	\$ 234,940	\$ 244,304	\$ 285,358	\$ 231,479	\$ 307,244	\$ 307,244	\$ 362,682
4751.111 Overtime Wages - Utilities	\$ 8,733	\$ 9,040	\$ 13,069	\$ 19,590	\$ 12,000	\$ 12,000	\$ 9,900
4751.130 Employee Benefits	\$ 101,618	\$ 93,096	\$ 48,794	\$ 134,963	\$ 192,930	\$ 192,930	\$ 220,963
4751.210 Books/Subscriptions/Memberships	\$ 314	\$ 423	\$ 187	\$ 350	\$ 450	\$ 450	\$ 650
4751.230 Travel, Conferences & Training	\$ 4,985	\$ 4,439	\$ 6,066	\$ 7,100	\$ 13,460	\$ 13,460	\$ 18,260
4751.240 Office Supplies/Reimbursement Exp	\$ 567	\$ 926	\$ 1,382	\$ 983	\$ 1,700	\$ 1,700	\$ 1,200
4751.245 Bank Charges - Utilities	\$ 4,991	\$ 6,278	\$ 5,486	\$ 5,916	\$ 7,000	\$ 7,000	\$ 7,500
4751.250 Equipment Supplies & Maintenance	\$ 12,716	\$ 18,721	\$ 16,146	\$ 22,464	\$ 24,700	\$ 24,700	\$ 25,200
4751.255 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.256 Shop Charges	\$ 53,473	\$ 56,151	\$ 60,400	\$ 58,125	\$ 77,500	\$ 77,500	\$ 94,719
4751.261 Equipment Lease (Water)	\$ -	\$ 565	\$ -	\$ -	\$ -	\$ -	\$ -
4751.265 System Repairs	\$ 147,233	\$ 75,829	\$ 134,922	\$ 84,540	\$ 101,920	\$ 101,920	\$ 129,400
4751.268 Leases - Water	\$ 59,101	\$ 33,255	\$ 34,219	\$ 3,654	\$ 38,725	\$ 38,725	\$ 38,725
4751.270 Bldgs/Grounds - Supplies & Maintenance	\$ 14,172	\$ 7,254	\$ 7,952	\$ 7,962	\$ 26,700	\$ 26,700	\$ 28,000
4751.280 Utilities	\$ 150,168	\$ 126,545	\$ 109,393	\$ 99,519	\$ 130,000	\$ 130,000	\$ 130,000
4751.290 Telephone	\$ 2,106	\$ 2,282	\$ 2,447	\$ 1,348	\$ 2,000	\$ 2,000	\$ 2,000
4751.310 Professional & Technical Services	\$ 34,017	\$ 20,645	\$ 20,468	\$ 14,923	\$ 30,600	\$ 30,600	\$ 29,340
4751.311 Legal Services	\$ 510	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4751.550 Administrative Charges	\$ 35,727	\$ 32,762	\$ 38,200	\$ 30,675	\$ 40,900	\$ 40,900	\$ 45,300
4751.610 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.620 Bad debt expense	\$ 6,608	\$ (3,891)	\$ (3,891)	\$ -	\$ -	\$ -	\$ -
4751.690 Depreciation	\$ 353,587	\$ 372,408	\$ 379,243	\$ 256,543	\$ 379,223	\$ 379,223	\$ 383,892
Total Operating Expense	\$ 1,225,566	\$ 1,101,032	\$ 1,159,841	\$ 980,134	\$ 1,389,552	\$ 1,389,552	\$ 1,530,231
Total Income From Operations:	\$ 240,754	\$ 437,462	\$ 222,483	\$ 215,359	\$ 129,648	\$ 129,648	\$ 27,169



WATER FUND BUDGET

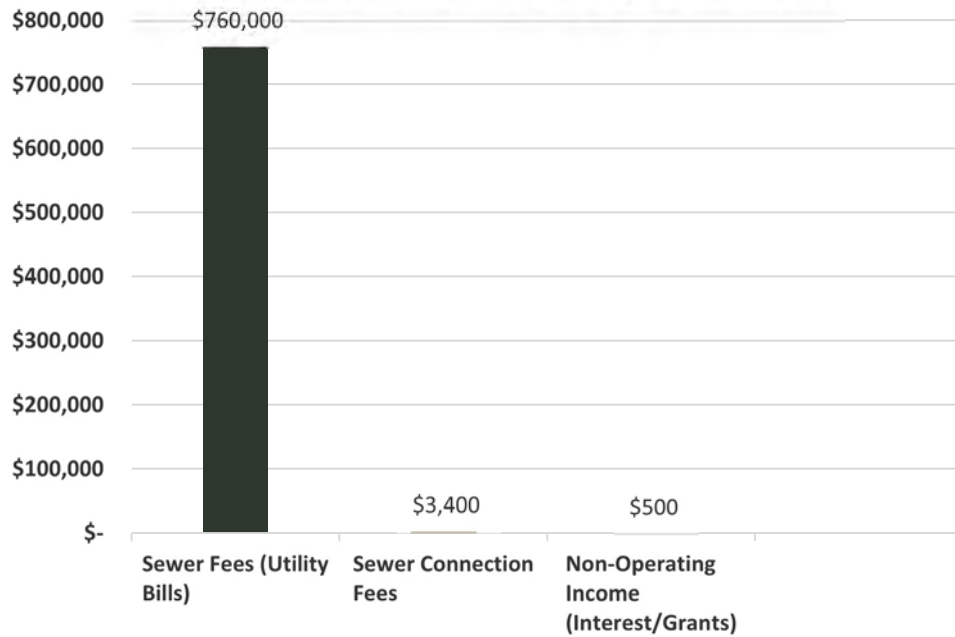
(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
3793 USDA Water Bond Interest	\$ 1,217	\$ 52	\$ 399	\$ 397	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 2,580	\$ 4,644	\$ 42,451	\$ 46,113	\$ 12,500	\$ 12,500	\$ 4,200
3795 Water Impact Fees	\$ 94,516	\$ 236,288	\$ 23,255	\$ 42,007	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 98,313	\$ 240,984	\$ 116,105	\$ 88,517	\$ 12,500	\$ 12,500	\$ 4,200
Non-Operating Expense							
4751.820 Debt Payment - Interest	\$ 178,698	\$ 149,414	\$ 150,518	\$ 97,278	\$ 136,190	\$ 136,190	\$ 130,310
4751.830 Administrative Fees	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 500	\$ 500	\$ 500
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4895 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 178,698	\$ 150,664	\$ 151,768	\$ 97,278	\$ 136,690	\$ 136,690	\$ 130,810
Total Non-Operating Items:	\$ (80,385)	\$ 90,320	\$ (35,663)	\$ (8,761)	\$ (124,190)	\$ (124,190)	\$ (126,610)
Total Income or Expense	\$ 160,369	\$ 527,782	\$ 186,820	\$ 206,598	\$ 5,458	\$ 5,458	\$ (99,441)

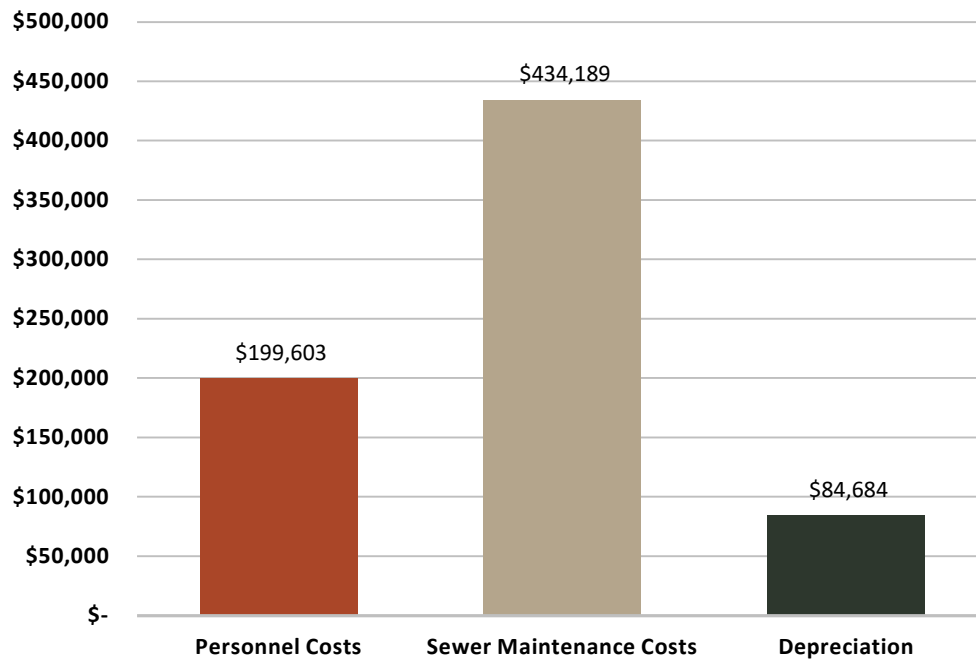


SEWER FUND BUDGET

Sewer Fund Revenue by Type (FY 2025)



Sewer Fund Expenditures by Type (FY 2025)



SEWER FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Income From Operations:							
Operating Income							
3731 Sewer Fees	\$ 627,181	\$ 643,247	\$ 647,966	\$ 445,213	\$ 712,000	\$ 712,000	\$ 760,000
3732 Stand by Fees - Sewer	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -
3733 Sewer Connection Fees	\$ 4,550	\$ 8,050	\$ 3,979	\$ 3,150	\$ 3,300	\$ 3,300	\$ 3,400
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 631,731	\$ 651,297	\$ 652,295	\$ 448,363	\$ 715,300	\$ 715,300	\$ 763,400
Operating Expense							
4752.110 Salaries & Wages	\$ 121,142	\$ 125,367	\$ 127,212	\$ 92,420	\$ 122,282	\$ 122,282	\$ 126,628
4752.111 Overtime Wages - Utilities	\$ 4,386	\$ 4,491	\$ 6,355	\$ 5,635	\$ 6,000	\$ 6,000	\$ 2,100
4752.130 Employee Benefits	\$ 53,477	\$ 48,879	\$ 15,527	\$ 51,003	\$ 71,756	\$ 71,756	\$ 70,875
4752.230 Travel, Conferences & Training	\$ 1,231	\$ 2,939	\$ 216	\$ 100	\$ 1,360	\$ 1,360	\$ 1,360
4752.240 Office Supplies/ Reimbursement Expense	\$ 382	\$ 840	\$ 734	\$ 677	\$ 1,250	\$ 1,250	\$ 750
4752.245 Bank Charges - Utilities	\$ 2,113	\$ 2,771	\$ 2,375	\$ 2,626	\$ 3,200	\$ 3,200	\$ 3,200
4752.250 Equipment - Supplies & Maintenance	\$ 6,788	\$ 1,524	\$ 1,206	\$ 18,061	\$ 27,400	\$ 27,400	\$ 24,400
4752.254 Vehicle Repair & Maintenance	\$ 2,028	\$ 2,013	\$ 2,039	\$ 6,769	\$ 2,000	\$ 2,000	\$ 2,500
4752.256 Shop Charges	\$ 40,104	\$ 42,113	\$ 45,300	\$ 43,575	\$ 58,100	\$ 58,100	\$ 71,039
4752.265 System Repairs	\$ 927	\$ 5,046	\$ 378	\$ 5,813	\$ 10,000	\$ 10,000	\$ 15,400
4752.268 Wastewater Treatment Fee (to Parowan City)	\$ 78,280	\$ 89,712	\$ 77,346	\$ 63,049	\$ 84,065	\$ 84,065	\$ 119,600
4752.269 Sewer Bond Payment (to Parowan City)	\$ 99,122	\$ 99,122	\$ 99,122	\$ 99,122	\$ 100,000	\$ 100,000	\$ 100,000
4752.280 Utilities	\$ 775	\$ 930	\$ 975	\$ 653	\$ 1,000	\$ 1,000	\$ 1,000
4752.290 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4752.310 Professional & Technical Services	\$ 37,469	\$ 46,263	\$ 27,093	\$ 29,857	\$ 31,450	\$ 31,450	\$ 71,340
4752.550 Administrative Charges	\$ 23,015	\$ 19,902	\$ 19,900	\$ 15,525	\$ 20,700	\$ 20,700	\$ 23,600
4752.620 Bad debt expense	\$ 5,340	\$ (5,073)	\$ (3,949)	\$ -	\$ -	\$ -	\$ -
4752.690 Depreciation	\$ 59,674	\$ 69,995	\$ 84,681	\$ 56,454	\$ 84,684	\$ 84,684	\$ 84,684
Total Operating Expense	\$ 536,253	\$ 556,834	\$ 506,510	\$ 491,339	\$ 625,247	\$ 625,247	\$ 718,476
Total Income From Operations:	\$ 95,478	\$ 94,463	\$ 145,785	\$ (42,976)	\$ 90,053	\$ 90,053	\$ 44,924
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 4,276	\$ 4,923	\$ 33,017	\$ 24,546	\$ 10,000	\$ 10,000	\$ 500
3795 Sewer Impact Fees	\$ 14,260	\$ 39,489	\$ 9,872	\$ 8,775	\$ -	\$ -	\$ -
3796.1 Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3797 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 18,536	\$ 44,412	\$ 42,889	\$ 33,321	\$ 10,000	\$ 10,000	\$ 500

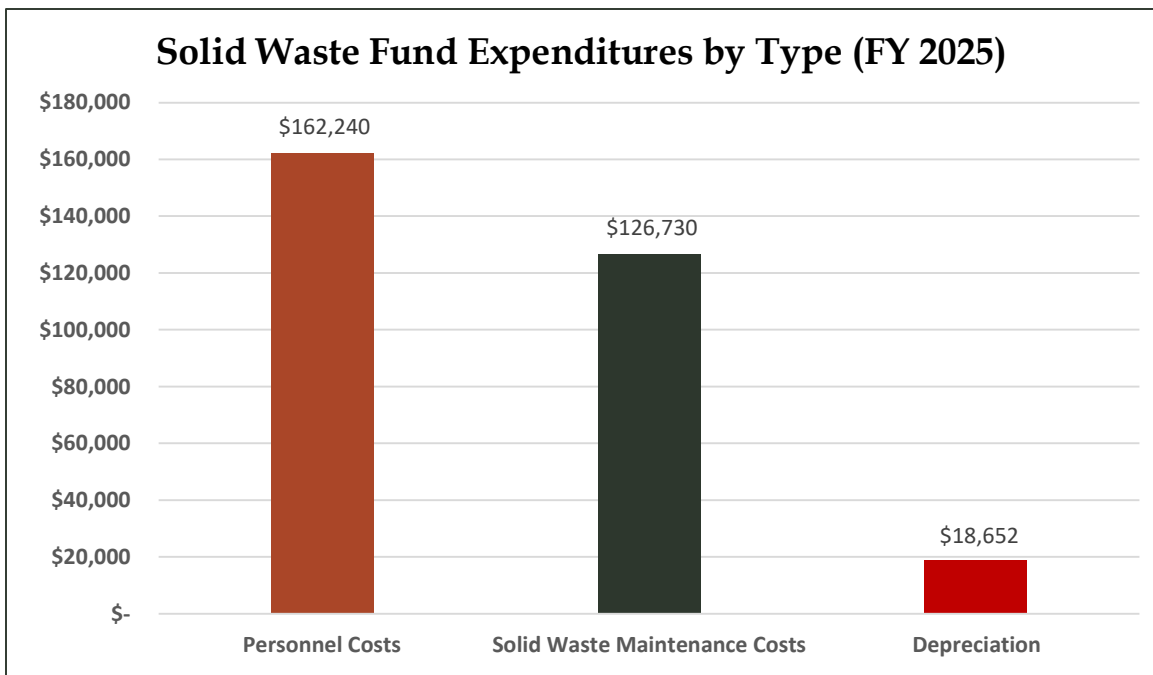
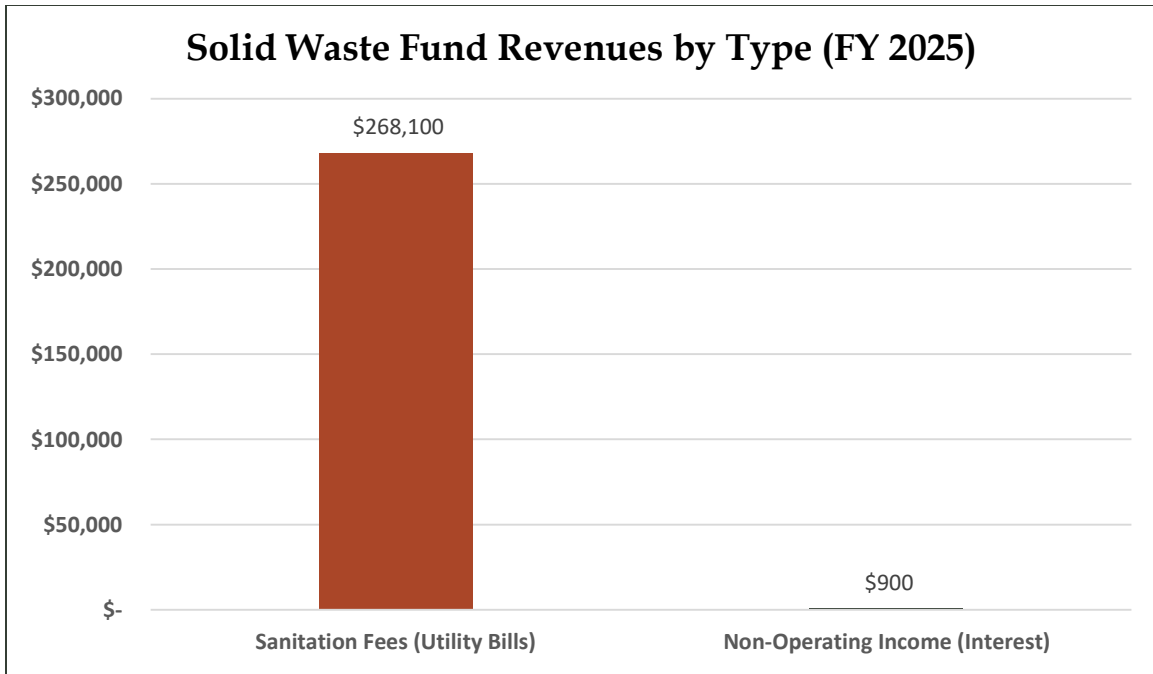
SEWER FUND BUDGET

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4816 Transfer to CBME SAA	\$ -	\$ -	\$ 203,496	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4872 Transfer to Sewer Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ 203,496	\$ -	\$ -	\$ -	\$ -
							\$ -
Total Non-Operating Items:	\$ 18,536	\$ 44,412	\$ (160,607)	\$ 33,321	\$ 10,000	\$ 10,000	\$ 500
Total Income or Expense	\$ 114,014	\$ 138,875	\$ (14,822)	\$ (9,655)	\$ 100,053	\$ 100,053	\$ 45,424



SOLID WASTE FUND



SOLID WASTE FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Income From Operations:							
Operating income							
3443 Sanitation Fees	\$ 253,386	\$ 255,580	\$ 265,526	\$ 179,622	\$ 257,000	\$ 257,000	\$ 260,000
3444 Landfill Fees (County)	\$ -	\$ 5,664	\$ 2,448	\$ 4,848	\$ 8,100	\$ 8,100	\$ 8,100
3445 Recycling Fees (Brian Head)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3446 Recycling Fees (from other entities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 New recycle bins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 253,386	\$ 261,244	\$ 267,974	\$ 184,470	\$ 265,100	\$ 265,100	\$ 268,100
Operating Expense							
4753.110 Salaries & Wages	\$ 70,885	\$ 73,547	\$ 74,677	\$ 60,544	\$ 80,802	\$ 80,802	\$ 96,415
4753.111 Overtime Wages (Sanitation)	\$ 3,240	\$ 3,143	\$ 5,554	\$ 5,585	\$ 4,500	\$ 4,500	\$ 1,500
4753.130 Employee Benefits	\$ 33,838	\$ 30,712	\$ 4,956	\$ 42,357	\$ 57,786	\$ 57,786	\$ 64,325
4753.240 Office Supplies/Reimbursement	\$ 170	\$ 499	\$ 285	\$ 340	\$ 500	\$ 500	\$ 500
4753.245 Bank Charges - Utilities	\$ 832	\$ 1,109	\$ 950	\$ 1,050	\$ 1,200	\$ 1,200	\$ 1,800
4753.250 Equipment - Supplies & Maint	\$ 14,873	\$ 21,492	\$ 23,319	\$ 14,692	\$ 15,500	\$ 15,500	\$ 30,500
4753.254 Vehicle Repair & Maintenance	\$ 23,252	\$ 16,803	\$ 8,855	\$ 12,649	\$ 15,000	\$ 15,000	\$ 22,000
4753.256 Shop Charges	\$ 13,368	\$ 14,037	\$ 15,100	\$ 14,550	\$ 19,400	\$ 19,400	\$ 23,680
4753.480 Contract Services/Landfill Fees	\$ 35,892	\$ 30,795	\$ 36,785	\$ 23,934	\$ 37,150	\$ 37,150	\$ 37,150
4753.550 Administrative Charges	\$ 8,980	\$ 8,474	\$ 8,300	\$ 7,050	\$ 9,400	\$ 9,400	\$ 11,100
4753.620 Bad debt expense	\$ 2,600	\$ (2,791)	\$ (3,066)	\$ -	\$ -	\$ -	\$ -
4753.690 Depreciation	\$ -	\$ -	\$ 24,561	\$ 16,586	\$ -	\$ -	\$ 18,652
Total Operating Expense	\$ 207,930	\$ 197,820	\$ 200,276	\$ 199,337	\$ 241,238	\$ 241,238	\$ 307,622
Total Income From Operations:	\$ 45,456	\$ 63,424	\$ 67,698	\$ (14,867)	\$ 23,862	\$ 23,862	\$ (39,522)



SOLID WASTE FUND

(2024 YTD Column as of 03/29/2024)

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 YTD</u>	<u>2024 Original Budget</u>	<u>2024 Revised Budget</u>	<u>2025 Proposed Budget</u>
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	\$ -	\$ 1,900	\$ 4,350	\$ 600	\$ -	\$ -	\$ -
3630 Profit/loss on retirement of assets	\$ -	\$ -	\$ 70,100	\$ -	\$ -	\$ -	\$ -
3794 Interest income	\$ 1,875	\$ 2,010	\$ 6,200	\$ 8,697	\$ 2,500	\$ 2,500	\$ 900
Total Non-Operating Income	\$ 1,875	\$ 3,910	\$ 80,650	\$ 9,297	\$ 2,500	\$ 2,500	\$ 900
Non-Operating Expense							
4753.820 Debt service interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items:	\$ 1,875	\$ 3,910	\$ 80,650	\$ 9,297	\$ 2,500	\$ 2,500	\$ 900
Total Income or Expense	\$ 47,331	\$ 67,334	\$ 148,348	\$ (5,570)	\$ 26,362	\$ 26,362	\$ (38,622)



APPENDIX A

The FY 2025 Strategic Plan is available online at www.brianhead.utah.gov

A reprint of the full document will be included in the final budget document once adopted.

APPENDIX B

	Budgeted...										Projected...				
	2015	2016	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenues															
Taxes															
Property Tax	\$1,732,992	\$1,610,234	\$1,628,788	\$1,734,905	\$1,730,830	\$2,390,316	\$2,555,078	\$2,749,365	\$2,451,100	\$2,857,000	\$3,013,000	\$3,074,000	\$3,137,000	\$3,201,000	\$3,264,000
Sales Tax	1,003,638	882,820	889,345	814,743	827,098	856,104	990,471	1,011,454	1,090,700	1,139,000	1,232,000	1,231,000	1,231,000	1,231,000	1,231,000
Franchise Tax	489,975	482,601	490,887	625,491	606,114	1,073,991	1,094,760	1,225,996	958,400	1,214,000	1,263,000	1,312,000	1,361,000	1,411,000	1,460,000
Highway Tax	124,971	126,930	121,657	130,683	130,520	138,860	141,430	166,455	137,000	167,000	167,000	167,000	167,000	168,000	168,000
Transient Room Tax	65,402	62,444	64,241	83,757	80,989	145,473	146,280	164,201	129,000	163,000	170,000	176,000	183,000	189,000	196,000
	49,006	55,439	62,658	80,231	86,109	175,888	182,137	181,255	136,000	174,000	181,000	188,000	195,000	202,000	209,000
Licenses & Permits															
Business Licenses	\$510,788	\$549,712	\$279,061	\$364,845	\$322,856	\$615,457	\$710,194	\$793,174	\$763,900	\$896,702	\$846,521	\$876,534	\$907,510	\$938,651	\$969,860
Enhanced Svc Bus Lic Fee	8,400	10,738	11,927	12,726	14,561	28,597	37,051	29,649	34,600	36,200	38,100	40,000	41,800	43,700	45,600
Dispropor Svc Bus Lic Fee	240,871	259,995	257,033	339,567	295,715	551,517	579,223	649,917	522,000	661,000	688,000	714,000	741,000	768,000	795,000
Building Permits	240,871	259,995	0	0	0	0	42,480	40,428	61,300	68,370	70,421	72,534	74,710	76,951	79,260
Other Permits	19,571	17,684	8,801	11,302	8,621	31,418	51,432	73,040	146,000	131,132	50,000	50,000	50,000	50,000	50,000
	1,075	1,300	1,300	1,250	3,959	3,925	8	140	0	0	0	0	0	0	0
Intergovernmental Revenue															
Grants	\$105,147	\$113,801	\$151,581	\$130,428	\$170,982	\$268,935	\$164,627	\$206,840	\$190,200	\$497,000	\$497,000	\$497,000	\$497,000	\$497,000	\$497,000
Class C Roads	17,538	23,308	44,152	21,718	64,694	156,525	48,579	86,611	76,000	369,000	369,000	369,000	369,000	369,000	369,000
State Liquor	43,333	46,778	64,566	64,610	63,335	69,353	72,869	77,061	70,200	85,000	85,000	85,000	85,000	85,000	85,000
County Fire Agreement	4,276	3,715	2,863	4,100	2,953	3,057	3,179	3,168	4,000	3,000	3,000	3,000	3,000	3,000	3,000
	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Charges for Service															
Enterprise Fund Admin	\$307,661	\$283,252	\$281,856	\$207,743	\$290,099	\$304,057	\$284,965	\$288,313	\$359,500	\$380,238	\$368,882	\$378,449	\$388,171	\$398,054	\$408,102
Retail Fuel	133,263	122,491	111,207	62,637	76,464	67,722	61,138	66,400	71,000	80,000	82,520	85,119	87,800	90,565	93,417
Shop Charges	85,461	74,602	77,668	70,724	98,715	122,533	104,995	96,388	123,300	100,000	103,000	106,000	109,000	112,000	115,000
Other Charges	76,288	76,384	66,867	73,304	100,700	106,945	112,301	120,800	155,000	189,438	171,963	175,330	178,772	182,289	185,885
	12,649	9,775	26,114	1,078	14,220	6,857	6,531	4,725	10,200	10,800	11,400	12,000	12,600	13,200	13,800
Other Revenues															
Special Events	\$65,562	\$42,537	\$68,429	\$90,691	\$42,448	\$52,272	\$42,079	\$117,806	\$79,050	\$94,550	\$96,500	\$98,500	\$100,500	\$102,500	\$104,500
Sale of Assets	23,601	3,385	6,261	20,534	429	0	0	0	0	0	0	0	0	0	0
Transfers from Other Funds	18,500	0	0	75	303	12,604	346	0	250	250	0	0	0	0	0
Other Miscellaneous	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	23,500	23,500	23,500	23,500	23,500	23,500	23,500
	14,794	30,485	53,501	61,415	33,049	31,001	33,066	109,139	55,300	70,800	73,000	75,000	77,000	79,000	81,000
Total Revenues	\$2,722,150	\$2,599,536	\$2,409,715	\$2,528,612	\$2,557,215	\$3,631,037	\$3,756,943	\$4,155,498	\$3,843,750	\$4,725,490	\$4,821,904	\$4,924,482	\$5,030,181	\$5,137,205	\$5,243,462

	Budgeted...										Projected...				
	2015	2016	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Expenditures															
Personnel	\$835,064	\$823,017	\$832,521	\$923,745	\$999,331	\$1,046,181	\$1,301,986	\$1,616,607	\$1,880,733	\$2,265,430	\$2,315,536	\$2,366,749	\$2,419,096	\$2,472,600	\$2,527,288
Council	15,892	15,892	17,336	17,546	16,216	15,205	16,428	17,771	18,839	20,723	21,181	21,650	22,129	22,618	23,118
Administration	127,684	122,930	130,015	135,152	140,415	143,056	162,843	187,882	193,920	327,404	334,645	342,047	349,612	357,344	365,248
Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building	20,031	13,928	21,044	21,700	24,602	25,266	39,786	0	0	0	0	0	0	0	0
Planning & Zoning	40,169	40,191	25,755	26,332	22,817	23,714	63,821	121,111	178,224	162,883	166,486	170,168	173,931	177,778	181,710
Retail Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing & Events	9,526	8,246	0	0	0	0	0	0	0	0	0	0	0	0	0
Police	401,582	394,834	456,874	477,008	479,663	510,844	638,100	721,282	749,974	827,577	845,880	864,589	883,712	903,257	923,235
Fire	128,735	135,844	147,725	158,728	161,342	165,145	205,981	225,201	239,937	264,579	270,430	276,412	282,525	288,774	295,161
Highways	70,628	75,436	73,807	81,717	144,445	152,368	161,303	290,705	434,746	594,441	607,589	621,027	634,763	648,802	663,152
Shop & Garage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation	20,817	15,716	9,965	5,562	9,831	10,583	13,724	52,655	65,094	67,824	69,324	70,857	72,425	74,026	75,664
Non-Departmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies, Services & Equipment	\$1,056,093	\$1,117,566	\$1,047,964	\$1,006,936	\$1,011,942	\$1,103,415	\$1,257,361	\$1,484,092	\$1,475,780	\$1,817,786	\$1,857,991	\$1,899,085	\$1,941,088	\$1,984,020	\$2,027,901
Council	6,386	8,869	4,428	6,200	1,059	2,412	2,784	11,386	5,450	15,950	16,303	16,663	17,032	17,409	17,794
Administration	392,204	392,127	364,899	313,740	329,556	109,791	117,142	140,272	157,565	172,000	175,804	179,692	183,666	187,729	191,881
Legal	900	6,327	1,563	7,000	1,582	1,475	5,192	3,375	7,000	7,000	7,155	7,313	7,475	7,640	7,809
Building	4,670	614	0	500	78	176	252	0	0	0	0	0	0	0	0
Planning & Zoning	413	1,188	390	26,300	699	2,163	22,051	36,451	20,850	20,450	20,902	21,365	21,837	22,320	22,814
Retail Fuel	0	0	0	0	0	115,661	99,604	79,655	113,680	90,740	92,747	94,798	96,895	99,038	101,229
Transit	0	0	0	0	0	144,157	136,002	153,947	158,300	163,100	165,685	169,350	173,095	176,924	180,837
Marketing & Events	38,833	74,521	74,133	86,650	152,884	122,416	155,488	154,121	160,200	423,750	433,122	442,702	452,493	462,501	472,731
Police	137,243	140,685	143,766	148,293	134,462	143,048	192,203	193,951	190,965	191,520	195,756	200,086	204,511	209,034	213,658
Fire	129,247	109,635	155,973	96,143	87,369	94,856	106,292	115,720	111,320	115,360	117,912	120,519	123,185	125,910	128,694
Highways	125,062	163,755	106,336	90,300	109,120	113,214	132,967	209,072	193,520	207,700	212,294	216,989	221,788	226,694	231,708
Shop & Garage	193,176	209,271	185,335	198,860	182,735	230,156	272,464	368,572	323,640	373,366	380,602	389,020	397,624	405,418	415,407
Recreation	37,899	10,574	11,141	32,950	12,398	23,890	14,920	17,530	33,290	38,850	39,709	40,588	41,485	42,403	43,341
Non-Departmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	\$139,733	\$477,328	\$302,300	\$400,000	\$416,400	\$584,000	\$869,000	\$1,352,100	\$445,000	\$580,000	\$589,200	\$598,600	\$608,300	\$618,300	\$628,600
Transfer to Capital Projects	122,000	477,328	302,300	200,000	266,400	434,000	719,000	1,196,100	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Transfer to Asset Replacement				200,000	150,000	150,000	150,000	156,000	170,000	305,000	314,200	323,600	333,300	343,300	353,600
Transfer to MBA	17,733			0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Debt Service				0	0	0	0	0	0	0	0	0	0	0	0
Contingency	\$23,530	\$23,299	\$25,799	\$40,000	\$59,812	\$58,944	\$19,501	\$20,386	\$44,200	\$42,600	\$93,000	\$95,000	\$97,000	\$99,000	\$101,000
Operating Contingency	23,530	23,299	25,799	40,000	59,812	58,944	19,501	20,386	44,200	42,600	93,000	95,000	97,000	99,000	101,000
Total Expenditures	\$2,064,360	\$2,441,210	\$2,258,584	\$2,370,681	\$2,487,485	\$2,792,540	\$3,447,848	\$4,473,185	\$3,845,713	\$4,705,816	\$4,855,726	\$4,959,434	\$5,065,484	\$5,173,920	\$5,284,789
Surplus/Deficit	\$657,790	\$158,326	\$151,131	\$157,931	\$69,730	\$838,497	\$309,095	-\$317,687	-\$1,963	\$19,674	-\$33,823	-\$34,952	-\$35,303	-\$36,715	-\$41,327

General Fund Projection Methodology

REVENUES

Property Taxes

Truth in Taxation laws in Utah require that taxing entities who do not wish to increase their property taxes adopt the “Certified Tax Rate”. The certified rate is not the same mill levy (or tax rate expressed in millionths – 0.00XXXX) as the prior year, but rather the mill levy which would yield the same tax dollars that the entity should have received the prior year assuming that there is no new growth. Therefore, the certified rate is calculated by dividing last year’s anticipated tax revenue (net of late payments from earlier years) by the taxable value (which is the total assessed value adjusted for primary resident discounts, estimated Board of Equalization adjustments, and estimated non-payment, less anticipated new growth). The resultant rate (the certified rate) is then applied to the taxable value and estimated new growth combined in order to generate an estimate of revenue for current year property taxes. This calculation is detailed in the table below:

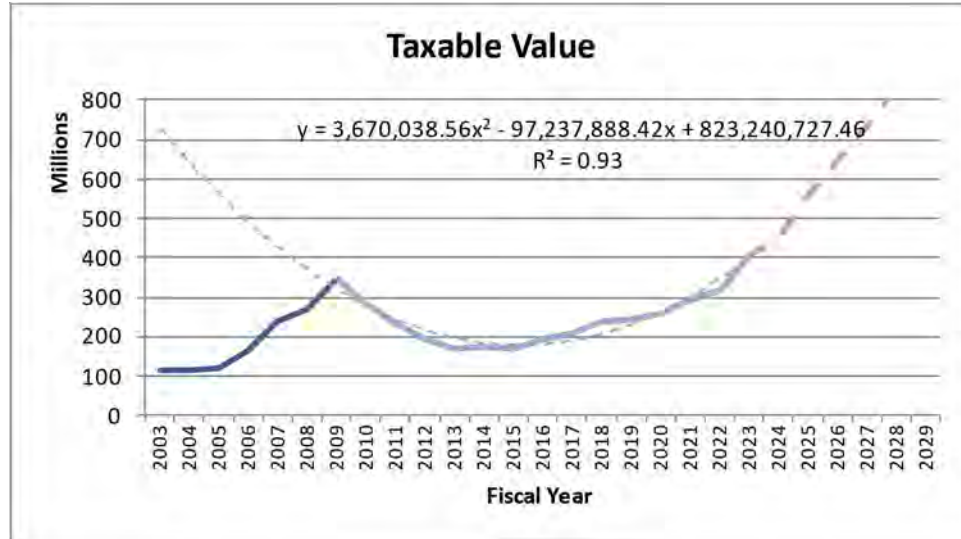
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
Fiscal Year	Estimated Total Assessed Value	Estimated New Growth Value	Estimated BOE Adjustments	3-Yr Avg Collection Rate	Taxable Value	Prior Year Budgeted Revenue	Prior Year Redemptions	Calculated Certified Rate	Auditors Certified Rate	Town Proposed Rate	Tax Increase/ (Decrease)	Estimated Property Tax Revenue
Formulas					$[(B) - (D)] \times (E) - (C)$			$[(G) - (H)] \div (F)$	$[(I) - (J)] \div (F)$	$[(J) - (I)] \div (I)$	$[(C) + (F)] \times (I)$	
2003	135,467,118	1,946,676	3,782,070	89.05%	115,318,859	499,796	0	0.004334	0.004313	0.004313	0.00%	505,766
2004	135,829,825	1,022,908	4,122,221	86.97%	113,523,195	505,766	0	0.004455	0.003882	0.003882	0.00%	444,668
2005	145,091,390	2,446,337	3,455,310	86.87%	120,592,926	444,668	0	0.003687	0.003721	0.003721	0.00%	457,829
2006	202,373,752	7,702,463	4,787,904	86.76%	163,723,019	457,829	0	0.002796	0.002857	0.002857	0.00%	489,763
2007	290,782,306	9,491,412	920,498	86.00%	239,789,743	489,763	0	0.002042	0.002043	0.002043	0.00%	509,281
2008	362,214,087	46,523,212	595,439	86.70%	267,000,156	509,281	0	0.001907	0.001899	0.001899	0.00%	595,381
2009	400,640,882	3,128,053	557,119	88.16%	349,585,792	595,381	0	0.001703	0.001703	0.001703	0.00%	600,672
2010	389,075,251	58,106,381	1,376,450	88.55%	285,200,907	600,672	0	0.002106	0.002106	0.002258	7.22%	775,188
2011	276,136,988	729,352	1,732,944	86.27%	235,999,017	775,188	80,754	0.002943	0.002943	0.003284	11.59%	777,416
2012	231,691,490	3,987,643	3,488,214	86.23%	192,792,042	777,416	11,660	0.003972	0.003972	0.003774	-4.98%	742,647
2013	210,434,516	5,977,752	4,089,324	86.04%	171,561,651	742,647	16,406	0.004233	0.004233	0.004021	-5.01%	713,886
2014	203,063,512	0	3,728,622	86.95%	173,321,687	713,886	9,068	0.004067	0.004067	0.004067	0.00%	704,899
2015	199,171,867	938,233	3,010,043	87.24%	170,193,342	704,899	-8,074	0.004189	0.004189	0.004189	0.00%	716,870
2016	230,737,024	3,787,600	1,373,830	87.15%	196,102,424	716,870	3,049	0.003640	0.003640	0.003538	-2.80%	707,211
2017	254,724,505	12,721,098	1,231,346	87.45%	208,958,670	707,211	28,091	0.003250	0.003250	0.003250	0.00%	720,459
2018	273,913,659	191,222	416,510	87.83%	240,021,324	720,459	0	0.003002	0.003002	0.003002	0.00%	721,118
2019	276,127,234	0	1,466,682	88.95%	244,310,561	721,118	0	0.002952	0.002952	0.002952	0.00%	721,205
2020	288,503,491	20,616	1,410,186	90.41%	259,540,441	721,209	0	0.002779	0.002858	0.002858	0.00%	741,826
2021	320,341,693	0	1,844,010	91.67%	291,966,826	741,826	0	0.002541	0.002541	0.002541	0.00%	741,888
2022	343,806,255	16,465	1,275,431	93.08%	318,811,226	741,888	0	0.002327	0.002327	0.002805	20.54%	894,312
2023	483,211,308	43,501,901	2,322,117	93.85%	407,812,605	894,312	0	0.002193	0.002193	0.002193	0.00%	989,733
2024	524,023,549	37,748,397	2,759,184	93.70%	450,676,313	989,733	0	0.002196	0.002196	0.002196	0.00%	1,072,581
2025		0			560,774,574	1,072,581	0	0.001913	0.001913	0.001913	0.00%	1,072,762
2026		0			643,177,804	1,072,762	0	0.001668	0.001668	0.001668	0.00%	1,072,821
2027		0			733,559,442	1,072,821	0	0.001462	0.001462	0.001462	0.00%	1,072,464
2028		0			831,919,488	1,072,464	0	0.001289	0.001289	0.001289	0.00%	1,072,344
2029		0			938,257,942	1,072,344	0	0.001143	0.001143	0.001143	0.00%	1,072,429
2030		0			1,052,574,804	1,072,429	0	0.001019	0.001019	0.001019	0.00%	1,072,574

In order to project estimated property tax revenues, you have to first project total taxable value, new growth values, and prior year redemptions. These are then used to calculate a projected certified rate and estimated tax revenue.

- Taxable Value Projections:** The historic trend of total taxable value is represented by the blue line on the chart below. It follows relatively strong exponential trend since 2010, which is clearly indicative of a protracted housing market recovery following the Great Recession. A trend analysis which incorporates data prior to 2010 is basically useless, so despite the drawbacks of a

small data set, the best option seems to be using the trend since 2010. That trend is defined by the formula presented on the chart.

According to the parabolic trend, we expect total taxable value to match its 2009 historic high in FY 2023 barring another recession.



- **New Growth Projections:** New growth is actually made up of four elements – 1) New assessed value from development or real property growth, 2) the change in personal property value (which is actually taxable non-real property owned by businesses, 3) the change in centrally assessed values apportioned to Brian Head, and 4) the growth in total assessed value of any redevelopment areas (RDAs) within the entity. The chart below shows how this has been calculated historically:

New Growth Calculation

Cal Yr	FY	Real Property				Personal Property			Central Assessed			RDA Incremental Value						New Growth
		Original	Year End	Market	Real Growth	Year End	PP Growth	Original	Year End	CA Growth	Base Yr	Current Value	Increment	%	Original	Year End	RDA Growth	
2007	2008					4,043,485				2,807,114								
2008	2009		418,236,065			8,309,581										32,257,521		
2009	2010	411,272,110	408,170,765	-69,373,746	62,409,791	7,536,350	4,266,096	2,855,902	2,855,902	48,788					33,362,342	53,084,844	1,104,821	65,619,854
2010	2011	328,607,970	321,432,005	-90,959,845	11,397,050	6,745,901	-773,231	2,906,312	2,906,312	50,410					62,913,644	62,913,644	9,828,800	845,429
2011	2012	276,513,195	269,372,935	-41,893,690	-3,025,120	7,717,801	-790,449	2,630,681	2,630,665	-275,631					54,198,287	27,516,083	-8,715,357	4,624,157
2012	2013	222,245,605	221,162,665	-47,746,545	619,215	5,475,388	971,900	2,684,270	2,684,270	53,605					22,213,160	18,453,191	-5,302,923	6,947,643
2013	2014	212,929,925	210,250,845	-9,321,175	1,088,435	5,247,642	-2,242,413	3,111,390	3,111,370	427,120					18,453,191	18,172,865	0	-726,858
2014	2015	208,653,045	208,675,405	-2,568,333	970,533	7,028,440	-227,746	3,444,045	3,444,020	332,675					18,172,865	17,766,473	0	1,075,462
2015	2016	237,560,035	236,966,280	26,790,360	2,094,270	10,862,170	1,780,798	3,915,022	3,915,022	471,002					17,766,473	17,766,473	0	4,346,070
2016	2017	246,709,050	246,138,635	8,776,854	965,916	10,754,462	2,576,058	4,149,462	4,149,462	234,440					6,996,177	0	-10,770,296	14,546,710
2017	2018	265,625,910	262,628,925	15,958,225	3,529,050	10,076,679	2,468,350	4,367,181	4,367,181	217,719	119,224,980	127,738,305	8,513,325	60%	5,107,995	5,107,995	5,107,995	1,107,124
2018	2019	273,379,720	273,164,665	6,900,795	3,850,000	9,400,099	1,790,567	3,518,030	3,518,030	-849,151	119,224,980	136,859,529	17,634,549	60%	10,580,729	10,580,729	5,472,734	-681,318
2019	2020	294,156,455	276,240,882	4,700,555	16,291,235	9,062,931	1,113,987	3,308,020	3,308,020	-210,010	119,224,980	146,632,058	27,407,078	60%	16,444,247	16,444,247	5,863,518	11,331,694
2020	2021	309,079,653	307,747,717	47,684,830	0			3,937,708			119,224,980	157,102,401	37,877,421	60%	22,726,452	22,726,452	6,282,205	-6,094,289
2021	2022	330,272,719	329,560,210	15,089,330	7,435,672						119,224,980	168,320,384	49,095,404	60%	29,457,242	29,457,242	6,730,790	892,799
2022	2023				2,990,644						119,224,980	180,339,393	61,114,413	60%	36,668,648	36,668,648	7,211,406	-4,032,845
2023	2024				3,087,332						119,224,980	192,216,626	73,991,646	60%	44,394,988	44,394,988	7,726,340	-4,451,091
2024	2025				3,176,276						119,224,980	207,013,365	87,788,385	160%	140,461,416	140,461,416	95,066,428	-92,702,236
2025	2026				3,258,626						119,224,980	221,795,268	102,570,288	260%	266,682,748	266,682,748	126,221,332	-122,774,790
2026	2027				3,335,291						119,224,980	237,632,680	118,407,700	360%	426,267,721	426,267,721	159,584,973	-156,061,765

This figure is nearly impossible to project, as can be seen by its wild historical fluctuation. But it must be projected, so we used a logarithmic trend for the real property portion and the slope of the linear trend for the personal property and centrally assessed portions.

Staff has yet to determine how the State Tax Commission calculated new growth in recent years. More research needs to be done to understand this portion of the formula. For now, staff is continuing to use a new growth projection of \$0.

Other property taxes include the following:

- Delinquent Tax Payments – The Town generally collects about 12% of current year taxes in delinquent payments, with very little fluctuation. Therefore, this projection was made by taking 11% of the projected current year taxes.
- Fee in Lieu of Property Tax - The Town generally collects about 0.78% of current year taxes in fee-in-lieu payments, with very little fluctuation. Therefore, this projection was made by taking 0.8% of the projected current year taxes.
- Penalties on Delinquent Taxes – The Town generally collects about 4.1% of delinquent payments in penalties, with very little fluctuation. Therefore, this projection was made by taking 4.1% of the projected delinquent payments.

Sales Taxes (Including Highway Tax, Transient Room Tax, and Visitor Services Retail Fee)

Staff endeavored to create a regression model linking sales tax figures to some combination of predictive indicators, such as skier days, visitor nights, number of retail outlets, disposable personal income, etc. Unfortunately, reliable data for the local economy is scarce, and there were no discernable correlations between local sales trends and national economic indicators.

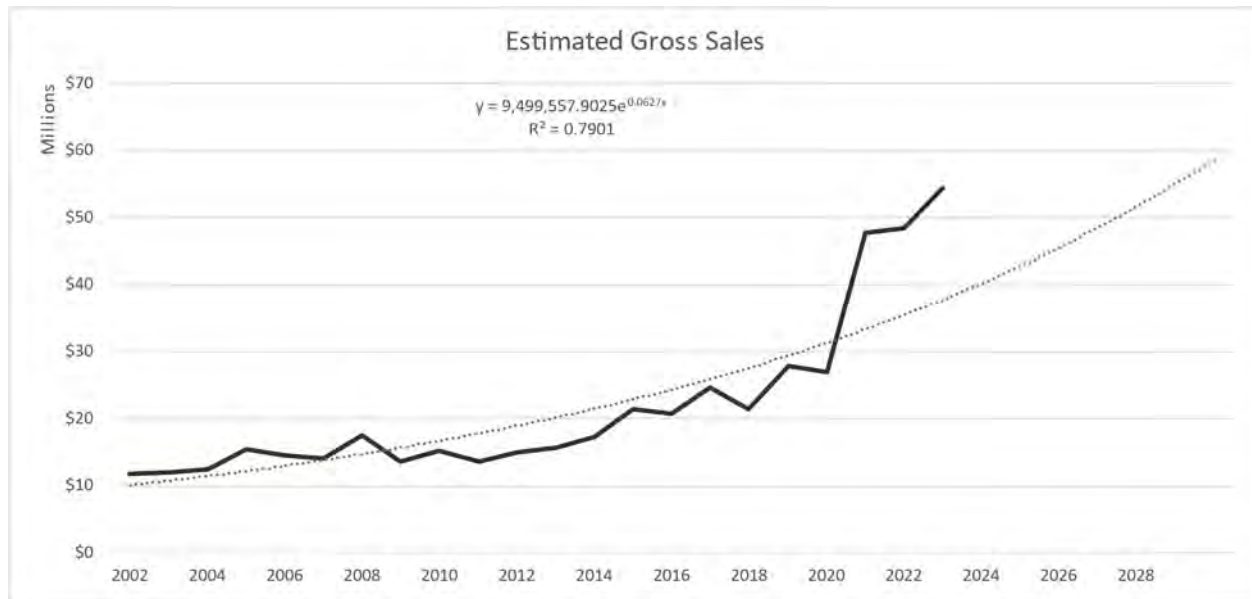
The long range projections shown here were developed using a simple time series trend analysis, which we know is less desirable. However, it is the best we can do with the data on hand.

With total sales projected, the following rates were applied to derive estimated total sales taxes and shuttle fees:

- Local Option Sales Tax: 1.00% (reduced by 46.5% to reflect redistribution) [note: the Town is held harmless at a minimum collection of \$127,500 by statute]
- Resort Community Sales Tax: 1.60%
- Parks, Arts & Recreation Sales Tax: 0.10%
- Highway Tax: 0.30%
- Visitor Services Retail Fee (Shuttle Tax): 1.2% [note: rate is actually 1.5%, but this is administered as a gross receipts tax on businesses licensed in Brian Head, and is not collected on point of delivery purchases. Therefore, collections are historically about 1.22% of taxable sales]
- Transient Room Tax: 1.00% of lodging sales (which is estimated at 32% of total sales)

Fiscal Year	Resort Tax Collected	Tax Rate	Estimated Total Sales
2002	\$178,238	1.5%	\$11,882,533
2003	180,589	1.5%	12,039,267
2004	186,417	1.5%	12,427,800
2005	231,539	1.5%	15,435,933
2006	218,139	1.5%	14,542,600
2007	212,725	1.5%	14,181,667
2008	262,996	1.5%	17,533,067
2009	203,187	1.5%	13,545,800
2010	228,887	1.5%	15,259,133
2011	205,591	1.5%	13,706,067
2012	224,105	1.5%	14,940,333
2013	236,179	1.5%	15,745,267
2014	276,153	1.6%	17,259,563
2015	341,060	1.6%	21,316,250
2016	332,314	1.6%	20,769,625
2017	392,949	1.6%	24,559,313
2018	342,098	1.6%	21,381,125
2019	444,538	1.6%	27,783,625
2020	430,638	1.6%	26,914,875
2021	766,094	1.6%	47,880,875
2022	776,239	1.6%	48,514,938
2023	869,243	1.6%	54,327,688
2024*	844,659	1.6%	40,179,032
2025		1.6%	42,778,912
2026		1.6%	45,547,023
2027		1.6%	48,494,251
2028		1.6%	51,632,187
2029		1.6%	54,973,171
2030		1.6%	58,530,340

**Estimate of year-end collections*



Other Revenues Projection Methodologies

- Franchise Taxes: Logarithmic trend
- Class C Road Funds: Formula based Town's proportion of state population and weighted lane miles. Linear projections of state population are the driving force behind this projection.
- Business Licenses: Linear projections of different license types multiplied by the respective rates
- Disproportionate Business License Fee: Business license fee levied on short-term rentals, set to cover half the cost of 1,764 hours of a Public Safety Officer (and their related equipment/materials/training needs). That cost is currently calculated at \$122,570, so the fee should collect about \$61,285.
- Building Permits: With the shift of building inspection from being contracted to Iron County to being an in-house service in FY 24, staff obtained the past three years of building permit and plan check data from Iron County and used an average of those years to project FY 24 building revenue.
- Other Permits: Assumes average of previous years
- Grants: Assumes only the Office of Tourism Co-op grant will be ongoing at current award level
- State Liquor Funds: Uses average of past 10 years
- County Fire Agreement: Set by agreement
- Enterprise Fund Admin Charges: By formula, see budget document Appendix D
- Retail Fuel: Product of weighted average gallons sold since 2010 (20,000) and projected sales price (\$6.17/gal). The projected sales price is generated using the most recent purchase price plus a \$0.68 surcharge for equipment replacement and administrative expense and a 5.2% merchant fee surcharge
- Shop Charges: By formula, currently 32% of Shop Dept budget
- Other Charges: Based on anticipated business license fire inspections

- Transfer from Other Funds: RDA Administrative Charge by formula, see budget document Appendix D

EXPENDITURES

All expenditures have been projected using the FY 2025 budget and adjusting it in future years using an inflator derived from the Implicit Price Deflator for state and local government consumption expenditures (from the Bureau of Economic Analysis Table 1.1.9). The inflator uses a weighted average of IPD for the last 5 years, 10 years, and 20 years:

<u>State and local Gov Consumption Expenditures (weighted IPD)</u>	
5-Yr IPD	2.6%
10-Yr IPD	3.9%
20-Yr IPD	3.3%
Weighted Average IPD	3.15%

APPENDIX C

Asset Replacement Balances										
Vehicles		Computers		Equipment		Buildings				
Before FY 2019		Before FY 2019		Before FY 2019		Before FY 2019				
In	\$631,709	In	\$25,000	In	\$30,300	In	\$0			
Out	560,421	Out	16,882	Out	6,869	Out	2,866			
FY2019 Beg		FY2019 Beg		FY2019 Beg		FY2019 Beg				
In	71,288	In	8,118	In	23,431	In	-2,866			
Out	70,500	Out	15,000	Out	348,000	Out	350			
Out	40,421	Out	6,861	Out	300,151	Out	1,117			
FY2020 Beg		FY2020 Beg		FY2020 Beg		FY2020 Beg				
In	101,367	In	16,257	In	71,280	In	-3,633			
Out	140,324	Out	15,000	Out	217,834	Out	\$0			
Out	183,241	Out	7,270	Out	203,690	Out	\$0			
FY2021 Beg		FY2021 Beg		FY2021 Beg		FY2021 Beg				
In	58,450	In	23,987	In	85,424	In	-3,633			
Out	47,000	Out	15,000	Out	92,471	Out	\$0			
Out	17,271	Out	8,682	Out	40,333	Out	6,342			
FY2022 Beg		FY2022 Beg		FY2022 Beg		FY2022 Beg				
In	88,179	In	30,305	In	137,562	In	-9,975			
Out	47,000	Out	15,000	Out	88,000	Out	\$0			
Out	56,460	Out	9,541	Out	14,489	Out	960			
FY2023 Beg		FY2023 Beg		FY2023 Beg		FY2023 Beg				
In	78,719	In	35,764	In	211,073	In	-10,935			
Out	122,000	Out	21,000	Out	43,000	Out	\$0			
Out	184,896	Out	25,435	Out	9,322	Out	774			
FY2024 Beg		FY2024 Beg		FY2024 Beg		FY2024 Beg				
In	15,823	In	31,329	In	244,751	In	-11,709			
Out	115,000	Out	20,000	Out	35,000	Out	\$0			
Out		Out		Out		Out				

Vehicle Purchase Schedule																				
Fiscal Year...																				
Vehicle	Year	Make	Model	Purchase Price	Up-fitting Cost	Replcmt Cycle	Salvage Value	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PW Director	2023	Chevy	1500	45,840	4,500	4	35,500	48,272	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
PW Runner	2023	Chevy	1500	45,840	4,500	4	35,500	45,837	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
Core 4 Crew	2020	Chevy	1500	45,840	4,500	4	35,500	0	26,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Project Crew	2023	Chevy	3500	59,465	4,500	6	36,000	64,336	-35,000	0	0	0	0	40,378	0	0	0	0	0	55,199
Beaut Crew	2016	Ford	F-150	45,840	4,500	4	35,500	0	28,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Service Truck	2012	Ford	F-550	115,000	4,500	10	20,000	0	0	0	0	0	0	122,689	0	0	0	0	0	0
Flatbed	2001	Ford	F-250	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Bed	2008	Dodge	2500	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Marshal	2022	Dodge	1500	53,965	6,000	4	33,500	10,110	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Sergeant	2022	Dodge	1500	53,965	6,000	4	33,500	10,754	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Jared	2022	Dodge	1500	53,965	6,000	4	33,500	64,719	0	0	0	33,991	0	0	0	42,462	0	0	0	51,996
Danny	2022	Dodge	1500	53,965	6,000	4	33,500	33,204	0	0	0	33,991	0	0	0	42,462	0	0	0	51,996
Jon	2020	Chevy	1500	53,965	6,000	4	33,500	0	65,884	0	0	0	36,016	0	0	0	78,241	0	0	0
Caylor	2021	Chevy	1500	53,965	6,000	4	33,500	0	0	30,117	0	0	0	38,101	0	0	0	47,088	0	0
Aaron	2020	Chevy	1500	53,965	6,000	4	33,500	0	32,384	0	0	0	36,016	0	0	0	44,741	0	0	0
PS Squad Truck	2016	Ford	F-150	pass	pass	8	N/A	0	-15,000	0	0	0	0	0	0	0	-15,000	0	0	0
Code Enforcem	???	Chevy	Colorado	20,000		5	10,000	0	0	0	10,927	0	0	0	0	12,668	0	0	0	0
Admin Shared	2013	Ford	Explorer	15,000		5	7,500	0	0	8,414	0	0	0	0	10,948	0	0	0	0	0
Admin Shared	2013	Toyota	Rav4	15,000		5	7,500	0	7,950	0	0	0	0	0	10,948	0	0	0	0	0
Total								\$277,233	\$111,918	\$38,530	\$74,978	\$110,298	\$117,747	\$201,168	\$102,395	\$154,130	\$168,346	\$47,088	\$99,011	\$231,736
Estimates include purchase payments net of salvage value, lease payments, and repairs and maintenance																				
Vehicle Purchase Program Proposed Funding								2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
								100%	103%	106%	109%	113%	116%	119%	123%	127%	130%	134%	138%	143%
Beginning Balance								\$78,719												
New Vehicle Budget								\$123,065												
Annual Contribution from Operating Rev's								92,000	115,000	116,000	117,000	118,000	119,000	120,000	121,000	122,000	123,000	124,000	125,000	126,000
Annual Expenses								277,233	111,918	38,530	74,978	110,298	117,747	201,168	102,395	154,130	168,346	47,088	99,011	231,736
Replacement Fund Balance								\$15,823	\$18,905	\$96,374	\$138,396	\$146,098	\$147,350	\$66,182	\$84,787	\$52,657	\$7,111	\$84,223	\$110,212	\$4,476

Computer Replacement Schedule

Dept	Position	Device	Year	Condition		Lifespan																	
				Year	Cost	n	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035					
Admin	City Mgr	Laptop	2022	Good	\$1,250	4	\$0	\$0	\$1,366	\$0	281	0	0	0	\$0	\$1,537	\$0	\$0	\$1,730	\$0			
Admin	City Mgr	Docking Station	2022	Good	\$250	5	0	0	0	0	0	0	0	209	0	0	0	0	0	0			
Admin	City Mgr	Monitor	2022	Good	\$175	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Admin	City Mgr	Phone	2023	Good	\$250	2	0	265	0	281	0	281	0	299	0	317	0	336	0	356			
Admin	Clerk	Laptop	2017	Fair	\$1,250	4	0	1,326	0	0	0	281	0	1,493	0	0	0	1,680	0	0			
Admin	Clerk	Docking Station	2022	Good	\$250	5	0	0	0	0	281	0	0	0	0	0	326	0	0	0			
Admin	Clerk	Monitor (2)	2022	Good	\$350	7	0	0	0	0	0	0	0	418	0	0	0	0	0	0			
Admin	Clerk	Phone	2022	Good	\$250	2	258	0	273	0	273	0	290	0	307	0	326	0	346	0			
Admin	Treasurer	Laptop	2015	Poor	\$1,250	4	1,288	0	0	0	0	1,449	0	0	0	0	1,631	0	0	0			
Admin	Treasurer	Docking Station	2021	Good	\$250	5	0	0	273	0	0	0	0	0	0	317	0	0	0	0			
Admin	Treasurer	Monitor	2021	Good	\$175	5	0	0	191	0	0	0	0	0	222	0	0	0	0	0			
Admin	Code Enforcement	Laptop	2021	Good	\$1,250	4	0	1,326	0	0	0	0	0	1,493	0	0	0	1,680	0	0			
Admin	Code Enforcement	Docking Station	2021	Good	\$250	5	0	0	273	0	0	0	0	0	0	317	0	0	0	0			
Admin	Code Enforcement	Monitor(2)	2021	Good	\$350	7	0	0	0	0	0	406	0	0	0	0	0	0	499	0			
Admin	Code Enforcement	Printer (desk)	2015	Fair	\$200	10	0	212	0	0	0	0	0	0	0	0	0	0	285	0			
Admin	Code Enforcement	Thermal Printer	2023	Good	\$350	7	0	0	0	0	0	0	0	0	430	0	0	0	0	0			
Admin	Code Enforcement	Tablet	2023	Good	\$500	5	0	0	0	0	0	580	0	0	0	0	0	672	0	0			
Admin	Code Enforcement	phone	2021	Good	\$250	2	0	265	0	281	0	281	0	299	0	317	0	336	0	0			
Admin	Building Inspector	Tower	2023	Good	\$1,500	5	0	0	0	0	0	1,739	0	0	0	0	1,305	0	0	0			
Admin	Building Inspector	Tablet	2023	Good	\$1,000	3	0	0	1,093	0	0	0	580	0	1,194	0	0	2,016	0	1,426			
Admin	Building Inspector	Monitor(s)	2023	Good	\$500	5	0	0	0	0	0	0	0	0	0	0	0	672	0	0			
Admin	Receptionist	Laptop	2017	Fair	\$1,000	pass	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Admin	Receptionist	Monitor	???	Fair	\$175	pass	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Admin	Receptionist	Scanner	2022	Good	\$800	5	0	0	0	0	900	0	0	0	0	0	1,044	0	0	0			
Admin	Receptionist	Printer	2022	Good	\$200	pass	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Admin	Copier	Copier	2018	Fair	\$8,000	7	0	8,487	0	0	0	0	0	0	0	0	10,438	0	0	0			
Admin	Server	Server	2023	Good	\$14,000	7	0	0	0	0	0	0	0	0	17,218	0	0	0	0	0			
Admin	Network Router	Network Router	2016	Good	\$0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Admin	Network Switch	Network Switch	2023	Good	\$700	7	0	0	0	0	0	0	0	0	861	0	0	0	0	0			
Admin	Wireless Router 1	Wireless Access Pt	2016	Good	\$200	7	0	0	0	0	0	0	0	0	246	0	0	0	0	0			
Admin	Wireless Router 2	Wireless Access Pt	2016	Good	\$200	7	0	0	0	0	0	0	0	0	246	0	0	0	0	0			
Admin	Council Rm Monitor	Monitors	2023	Good	\$1,350	8	0	0	0	0	0	0	0	0	0	1,710	0	0	0	0			
Admin	Council Rm AV Syst	Docking Station/Hk	2023	Good	\$250	8	0	0	0	0	0	0	0	0	0	0	317	0	0	0			
Admin	Phone System	Phone System	2016	Fair	\$0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
PW	PW Dir	Laptop	2021	Fair	\$1,250	3	1,288	0	0	0	1,407	0	0	0	1,537	0	0	1,680	0	0			
PW	PW Dir	Monitor(s)	2021	Good	\$500	7	0	0	0	0	0	580	0	0	0	0	0	0	713	0			
PW	PW Dir	Phone	2022	Fair	\$250	2	258	0	273	0	273	0	290	0	307	0	326	0	346	0			
PW	PW Dir	Tablet	2022	Good	\$775	3	0	822	0	0	0	898	0	0	0	982	0	1,073	0	0			

Dept		Position	Device	Year	Condition	LifeSpan	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
					n	Cost												
PW	PW	PW Spvs	Phone	2018	Poor	\$250	2	258	0	273	0	290	0	307	0	0	0	0
PW	PW	PW Spvs	Tablet	2021	Good	\$750	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	PW Spvs	Phone	2021	Fair	\$750	2	258	0	273	0	290	0	307	0	326	0	346
PW	PW	PW IV	Tablet	2022	Good	\$775	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	PW IV	Phone	2021	Fair	\$250	2	258	0	273	0	290	0	307	0	326	0	346
PW	PW	PW III(a)	Tablet	2022	Good	\$775	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	PW III(a)	Phone	2021	Poor	\$250	2	258	0	273	0	290	0	307	0	326	0	346
PW	PW	PW III(b)	Tablet	2021	Good	\$775	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	PW III(b)	Phone	2021	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0
PW	PW	PW II(a)	Tablet	2022	Good	\$775	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	PW II(a)	Phone	2021	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0
PW	PW	PW I(a)	Tablet	2023	Good	\$250	Stipend											
PW	PW	PW I(a)	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	1,011	0	0	1,105
PW	PW	PW I(b)	Phone	2023	Good	\$250	Stipend											
PW	PW	PW I(b)	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	1,011	0	0	1,105
PW	PW	PW I©	Phone	2023	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0
PW	PW	PW I©	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	1,011	0	0	1,105
PW	PW	Parks III	Phone	2022	Good	\$250	2	258	0	273	0	290	0	307	0	326	0	346
PW	PW	Parks III	Tablet	2022	Good	\$775	3	0	822	0	0	898	0	0	982	0	1,073	0
PW	PW	GPS Locator	GPS Locators (2)	2021	Good	\$5,000	7	0	0	0	0	5,796	0	0	0	0	0	7,129
PW	PW	Bulk Water	Laptop	2017	Fair		Pass	0	0	0	0	0	0	0	0	0	0	0
PW	PW	PW Techs	Laptop	2017	Fair		Pass	0	0	0	0	0	0	0	0	0	0	0
PS	PS	Marshal	Laptop	2023	Good	\$1,250	4	0	0	0	0	0	0	0	0	0	0	0
PS	PS	Marshal	Monitor	2010	Fair	\$175	7	180	0	0	1,407	0	0	1,583	0	0	0	1,782
PS	PS	Marshal	Docking Station	2023	Good	\$250	5	0	0	0	0	0	0	222	0	0	0	0
PS	PS	Marshal	Printer (desk)	2016	Fair	\$250	10	0	0	273	0	290	0	0	0	336	0	0
PS	PS	Marshal	Toughbook	2023	Good	\$2,800	5	0	0	0	0	0	0	0	0	0	0	0
PS	PS	Marshal	Thermal Printer	2023	Good	\$350	7	0	0	0	0	3,246	0	0	0	3,763	0	0
PS	PS	Marshal	Phone	2020	Poor	\$250	2	258	0	273	0	290	0	307	0	326	0	0
PS	PS	Marshal	Body Cam	2022	Fair	\$6												

Computer Replacement Schedule (cont.)

Dept	Position	Device	Year	Condition	Lifespan	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PS	Dpty 2	Body Cam	2022	Fair	5	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 3	Toughbook	2021	Good	5	0	0	3,060	0	0	0	0	3,547	0	0	0	0
PS	Dpty 3	Thermal Printer	2021	Good	7	0	0	0	0	406	0	0	0	0	0	0	499
PS	Dpty 3	Phone	2022	Good	2	258	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 3	Body Cam	2022	Fair	5	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 4	Toughbook	2020	Fair	5	0	2,971	0	0	0	0	3,444	0	0	0	0	3,992
PS	Dpty 4	Thermal Printer	2020	Fair	7	0	0	0	394	0	0	0	0	0	0	484	0
PS	Dpty 4	Phone	2022	Good	2	258	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 4	Body Cam	2022	Fair	5	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 5	Toughbook	2022	Good	5	0	0	0	3,151	0	0	0	0	3,653	0	0	0
PS	Dpty 5	Thermal Printer	2022	Good	7	0	0	0	0	0	418	0	0	0	0	0	0
PS	Dpty 5	Phone	2022	Good	2	258	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 5	Body Cam	2022	Fair	5	0	0	0	675	0	0	0	0	783	0	0	0
PS	Admin Assistant	Laptop	2022	Good	4	0	0	1,366	0	0	0	1,537	0	0	0	1,730	0
PS	Admin Assistant	Monitor	2017	Fair	7	180	0	0	0	0	0	0	222	0	0	0	0
PS	Admin Assistant	Printer	2023	Good	10	0	0	0	0	0	0	0	0	0	336	0	0
PS	Body Cam Server	Server	2017	Fair	7	3,090	0	0	0	0	0	0	3,800	0	0	0	0
PS	Body Cam Server	Desktop	2023	Good	7	0	0	0	0	0	0	430	0	0	0	0	0
PS	Body Cam Server	Docking Station	2022	Good	5	0	0	0	732	0	0	0	0	848	0	0	0
PS	Interrogation/Security Cameras (4)	Secur DVR	2021	Good	5	0	0	1,093	0	0	0	0	1,267	0	0	0	0
PS	Interrogation/Security Cameras (4)	Secur DVR	2021	Good	5	0	0	219	0	0	0	0	253	0	0	0	0
PS	Patrol Computer	Laptop	2020	Fair	4	1,288	0	0	0	1,449	0	0	0	1,631	0	0	0
PS	Patrol Computer	Printer	2020	Fair	4	1,288	0	0	0	1,449	0	0	0	1,631	0	0	0
PS	Monitor	60" Monitors (3)	2012	Fair	8	0	0	0	0	1,217	0	0	0	0	0	0	0
PS	Monitor	Day Room TV	2012	Fair	Pass	0	0	0	0	0	0	0	0	0	0	0	0
PS	AV System	AV System	2012	Fair	15	0	0	0	8,441	0	0	0	0	0	0	0	0
PS	Wireless Routers	Wireless Access Pt	2022	Good	7	0	0	0	0	239	0	0	0	0	0	0	0
Council Mayor	Tablet (reimbursed)	Tablet (reimbursed)	2023		4	0	0	0	844	0	0	0	950	0	0	0	1,069
Council Council	Tablet (reimbursed)	Tablet (reimbursed)	2022		4	0	0	820	0	0	0	922	0	0	0	1,038	0
Council Council	Tablet (reimbursed)	Tablet (reimbursed)	2021		4	0	796	0	0	0	896	0	0	0	1,008	0	0
Council Council	Tablet (reimbursed)	Tablet (reimbursed)	2020		4	773	0	0	0	869	0	0	0	979	0	0	0
Council Council	Tablet (reimbursed)	Tablet (reimbursed)	2019		4	0	0	0	844	0	0	0	950	0	0	0	1,069
Exp						\$17,974	\$22,730	\$15,954	\$29,207	\$29,533	\$18,329	\$31,792	\$24,765	\$40,024	\$16,665	\$23,359	\$23,561
Revs						\$20,000	\$20,500	\$21,000	\$21,500	\$22,000	\$22,500	\$23,000	\$23,500	\$24,000	\$24,500	\$25,000	\$25,500
Beg Bal						\$31,329	\$33,356	\$31,126	\$36,172	\$28,465	\$20,932	\$25,104	\$16,312	\$15,046	(\$978)	\$6,858	\$8,499
End Bal						\$33,356	\$31,126	\$36,172	\$28,465	\$20,932	\$25,104	\$16,312	\$15,046	(\$978)	\$6,858	\$8,499	\$10,438

Equipment Replacement Schedule		Year	Condition	Cost	Lifespan	Salvage Value	2024 Est.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Department	Equipment				n	Value															
Fuel	Fuel Tank	2013	Good	\$100,000	30	\$0	\$134,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	Fuel Dispenser & CC System	2018	Fair	\$30,000	15	\$0	41,527	0	44,056	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	10-Wheel Dump Truck	2018	Good	\$175,000	8	0	340,000	0	0	0	382,673	0	0	0	0	0	0	0	484,759	0	0
Public Works	10-Wheel Dump Truck (passdown)	2007	Fair	\$0	8	20,000	0	0	0	0	-20,000	0	0	0	0	0	0	0	-20,000	0	0
Public Works	Bobcat Skid Steer	2013	Fair	\$55,000	10	25,000	100,000	0	81,090	0	0	0	0	0	0	0	0	0	117,576	0	0
Public Works	Skid Steer Forks	2013	Good	\$1,000	20	0	1,500	0	0	0	0	0	0	0	0	1,957	0	0	0	0	0
Public Works	Mig Welder	2022	Good	\$4,200	12	1,000	4,500	0	0	0	0	0	0	0	0	0	5,048	0	0	0	0
Public Works	Mig Welder	2016	Fair	\$2,500	12	1,000	4,500	0	0	0	4,065	0	0	0	0	0	0	0	0	0	0
Public Works	Portable Honda Generator	2016	Fair	\$1,500	15	300	3,000	2,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	Plasma Cutter	2023	Good	\$5,000	10	300	5,000	0	0	0	0	0	0	0	0	6,224	0	0	0	0	0
Public Works	Pressure Washer	2016	Fair	\$3,000	12	300	7,500	0	7,657	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	Mobile Welder	Old	Fair	\$7,500	20	1,000	5,000	0	4,305	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	Small Equipment Trailer	2020	Good	\$15,000	15	500	18,000	0	0	0	0	0	0	0	0	0	0	0	24,416	0	0
Public Works	Snow Cat	1999	Good	\$19,500	10	10,000	60,000	0	0	0	0	0	61,643	0	0	0	0	0	0	0	0
Streets	Sander	2019	Fair	\$2,500	10	1,000	45,000	0	46,741	0	0	0	0	0	0	0	0	0	63,159	0	0
Streets	Sander	2014	Fair	\$43,000	10	1,000	45,000	0	46,741	0	0	0	0	0	0	0	0	0	63,159	0	0
Streets	14' Plow Cat Plow	2023	good	\$26,000	8	0	35,000	0	0	0	0	0	0	0	0	0	47,037	0	0	0	0
Streets	14' Plow Henkee Plows	2015	Fair	\$19,334	8	0	37,000	0	0	40,431	0	0	0	0	0	0	0	51,217	0	0	0
Streets	14' Plow Henkee Plow	2018	Fair	\$19,334	8	0	37,000	0	0	0	0	0	44,180	0	0	0	0	0	0	0	55,966
Streets	12' Truck Plow	2017	Fair	\$6,500	8	0	12,500	0	0	13,659	0	0	0	0	0	0	0	17,303	0	0	0
Streets	12' Truck Plow	2023	Fair	\$2,500	8	0	12,500	0	0	0	0	0	0	15,373	0	0	0	0	0	0	0
Streets	12' Truck Plow	unknown	Fair	\$6,500	8	0	12,500	0	12,875	0	0	0	0	0	16,310	0	0	0	0	0	0
Streets	Grader Wing	2019	Good	\$21,000	10	\$0	\$26,000	\$0	\$0	\$0	\$30,141	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Streets	Skid Steer Broom Attachment	Old	Poor	\$4,500	10	100	5,000	4,900	0	0	0	0	0	0	0	0	6,620	0	0	0	0
Streets	Loader, Broom Attachment	2023	Good	\$21,500	10	1,000	30,000	0	0	0	0	0	0	0	0	38,143	0	0	0	0	0
Streets	Kodiak Blower	2005	Fair	\$300,000	15	0	\$260,000	0	267,800	0	0	0	0	0	0	0	0	0	0	0	0
Streets	SnowWolf Blower	2021	Good	\$65,000	10	20,000	70,000	0	0	0	0	0	0	66,091	0	0	0	0	0	0	0
Streets	Requested Backup Blower	2024	Good	\$70,000	10	20,000	70,000	0	0	0	0	0	0	0	0	0	74,074	0	0	0	0
Streets	Requested Skid Loader Blower	2023	Good	\$16,000	10	0	18,000	0	0	0	0	0	0	0	0	23,486	0	0	0	0	0
Streets	Handheld Radios (6)	2019	Fair	\$4,500	10	0	5,000	0	0	0	0	5,796	0	0	0	0	0	0	0	0	0
Parks	Range Side-by-side	2013	Fair	\$10,000	8	4,000	15,000	0	11,914	0	0	0	0	0	0	0	16,159	0	0	0	0
Parks	Skid Loader/Auger	2023	Good	\$3,688	10	0	4,000	0	0	0	0	0	0	0	0	5,219	0	0	0	0	0
Rescue	Arctic Cat M Series	2006	Fair	\$12,000	12	0	12,000	12,000	0	0	0	0	0	0	0	0	0	0	17,109	0	0
Rescue	Arctic Cat M Series	2006	Fair	\$12,000	12	0	12,000	12,000	0	0	0	0	0	0	0	0	0	0	17,109	0	0
Rescue	Can-Am Tow Sled	2016	Good	\$13,000	15	2,500	13,000	0	0	0	0	0	0	13,488	0	0	0	0	0	0	0
Rescue	Polaris Razor	2014	Good	\$15,000	15	2,500	15,000	0	0	0	0	14,889	0	0	0	0	0	0	0	0	0
Rescue	Can-Am Outlander	2006	Fair	\$12,500	20	2,500	12,500	0	10,761	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Polaris Ranger	2021	Good	\$14,500	15	2,500	14,500	0	0	0	0	0	0	0	0	0	16,987	0	0	0	0
Rescue	Orion Rescue Winter Sled	1999	Good	\$8,500	30	0	8,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Orion Rescue Summer Wheeled Sled	1999	Good	\$8,500	30	0	8,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (w/ backboard)	Old	Fair	\$1,625	30	0	1,625	0	0	0	0	9,854	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (w/ snow tris)	Old	Fair	\$1,625	30	0	1,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (wire basket)	Old	Fair	\$345	30	0	345	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Truck Generator	2018	Good	\$2,000	20	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Snowmobile Trailer	2015	Good	\$4,000	20	200	4,000	0	0	0	0	0	0	0	0	0	5,337	0	0	0	0
Rescue	Rescue Boat	2017	Fair	\$50,000	25	10,000	50,000	0	0	0	0	0	0	0	53,339	0	0	0	0	0	0
Fire	Rescue Truck #71 (Chevy 3500)	2017	Fair	\$70,000	15	500	7,000	6,710	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	Extraction Combi Tools & Ram	Old	Fair	\$7,000	15	500	10,000	9,800	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	Extraction Power Unit & Hose/Oil	Old	Fair	\$10,000	15	500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	Cut Off Saw	2018	Good	\$2,000	20	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	3,025
Fire	SCBA Harness (17)	2019	Various	\$25,000	20	0	25,000	0	0	0	28,982	0	0	0	0	0	0	0	0	0	0
Fire	SCBA Facemask (17)	2019	Various	\$10,000	20	0	10,000	0	0	0	11,593	0	0	0	0	0	0	0	0	0	0
Fire	SCBA Bottles (34)	2019	Various	\$24,000	30	0	24,000	0	0	0	27,823	0	0	0	0	0	0	0	0	0	0
Fire	SCBA Compressor	2024	Good	\$60,000	30	1,000	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	Gas Clip Monitors (3)	2022	Good	\$850	1	0	850	876	902	929	957	985	1,015	1,045	1,077	1,109	1,142	1,177	1,212	1,248	1,286
Fire	Fire PPE (20)	Various	Various	\$4,800	1	0	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903	6,080	6,263	6,451	6,644	6,844	7,049	7,260
Fire	Wildland PPE (20)	Various	Various	\$800	1	0	800	824	849	874	900	927	955	984	1,013	1,044	1,075	1,107	1,141	1,175	1,210
Fire	Wildland Gear (20)	Various	Various	\$150	1	0	150	155	159	164	169	174	179	184	190	196	202	208	214	220	227
Fire	Compressor	2012	Fair	\$2,000	20	200	2,000	0	0	0	0	0	0	0	2,334	0	0	0	0	0	0
Fire	Water Truck (PS & PW)	2023	Good	\$180,000	20	20,000	180,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	AEDs (7)	Various	Various	\$1,500	1	0	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,076	2,139	2,203	2,269

Equipment Replacement Schedule (cont.)

Department	Equipment	Year	Condition	Cost	Life Span	n	Value	Salvage																
								2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038		
Marshal	Snowblower 928	Old	Poor	\$2,500	20	50	2,500	0	2,525	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Snowblower 1132	2012	Fair	\$3,000	20	100	3,000	0	0	0	0	0	0	0	3,700	0	0	0	0	0	0	0		
Marshal	Speed Trailer	2017	Fair	\$8,000	20	0	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	11,748	0		
Marshal	Electronic Speed Signs (3)	2022	Good	\$10,500	10	0	10,500	0	0	0	0	0	0	0	13,301	0	0	0	0	0	0	0		
Marshal	Electronic Message Board	2020	Good	\$15,200	15	0	15,200	0	0	0	0	0	0	0	0	0	0	0	21,040	0	0	0		
Marshal	Marshal Handgun Package (7)	Various	Various	\$5,600	8	50	\$5,600	\$0	\$0	\$6,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,752	\$0	\$0	\$0	\$0		
Marshal	Marshal Long Rifles (7)	Various	Various	\$10,500	12	0	10,500	0	0	0	0	0	12,538	0	0	0	0	0	0	0	0	0		
Marshal	Marshal Shotguns (7)	2020	Good	\$3,500	15	0	3,500	0	0	0	0	0	0	0	0	0	0	0	4,845	0	0	0		
Marshal	Marshal Tazers (7)	Various	Various	\$2,400	1	0	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040	3,131	3,225	3,322	3,422	3,524	3,630	3,660		
Marshal	Marshal Bulletproof Vests (7)	Various	Various	\$1,500	1	0	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,076	2,139	2,203	2,269		
Marshal	Marshal Ballistic Helmets (7)	Various	Various	\$4,200	10	0	4,200	0	4,326	0	0	0	0	0	0	0	0	5,814	0	0	0	0		
Marshal	Marshal Handheld Dual-band Radios (8)	2020	Good	\$38,400	10	0	38,400	0	0	0	0	0	0	45,852	0	0	0	0	0	0	0	0		
Marshal	Marshal Mobile VHF Radios (7)	Various	Various	\$25,000	10	0	25,000	0	2,575	0	2,732	0	2,898	0	3,075	0	3,262	0	3,461	0	3,671	0		
Marshal	Marshal Radar (7)	Various	Various	\$2,500	2	0	2,500	0	0	0	0	1,801	0	0	0	0	0	0	0	0	0	0		
Marshal	OHV Handheld Radar	Various	Various	\$1,600	12	0	1,600	0	0	0	0	0	0	0	0	0	0	1,344	0	0	0	0		
Marshal	Marshal 12 Lead (7)	Various	Various	\$4,400	1	0	4,400	4,400	4,532	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913	6,091	6,273	6,462	6,655		
Marshal	Marshal 12 Lead Charging Station	2024	Good	\$1,000	10	0	1,000	0	0	0	0	0	0	0	0	0	0	1,344	0	0	0	0		
Marshal	PT Dpty Handgun Package	Various	Various	\$800	Pass	0	800																	
Marshal	PT Dpty Long Rifle	Various	Various	\$1,500	Pass	0	1,500																	
Marshal	PT Dpty Shotgun	Various	Various	\$500	Pass	0	500																	
Marshal	PT Dpty Tazer	Various	Various	\$1,000	Pass	0	1,000																	
Marshal	PT Dpty Bulletproof Vest	Various	Various	\$800	Pass	0	800																	
Marshal	PT Dpty Ballistic Helmet	Various	Various	\$600	Pass	0	600																	
Marshal	PT Dpty AED	Various	Various	\$1,500	Pass	0	1,500																	
Marshal	Marshal Mobile 800 Mhz Radios (7)	2020	Good	\$33,600	10	0	33,600	0	0	0	0	0	40,120	0	0	0	0	0	0	0	0	0		
Marshal	Marshal Mobile Dual-band Radios (8)	2020	Good	\$38,400	10	0	38,400	0	0	0	0	0	45,852	0	0	0	0	0	0	0	0	0		
Fire	Structural Fire Handheld 800Mhz Radios (8)	2020	Good	\$29,600	10	0	29,600	0	0	0	0	0	35,344	0	0	0	0	0	0	0	0	0		
Fire	Wildland Fire Handheld VHF Radios (8)	Various	Various	\$29,600	10	0	29,600																	
Fire	Structural Fire Mobile VHF Radios (4)	Various	Various	\$16,800	20	0	16,800																	
Fire	Structural Fire Mobile 800Mhz Radios (3)	2020	Good	\$14,400	10	0	14,400	0	0	0	0	0	17,194	0	0	0	0	0	0	0	0	0		
Fire	Wildland Fire Mobile VHF Radios (5)	Various	Various	\$21,000	20	0	21,000																	
								Exp	\$48,000	\$323,503	\$261,393	\$30,862	\$386,997	\$150,988	\$322,305	\$118,198	\$93,448	\$115,999	\$189,308	\$163,885	\$766,254	\$39,504	\$97,867	
								Revs	180,000	191,000	197,000	203,000	209,000	215,000	221,000	228,000	235,000	242,000	249,000	256,000	264,000	272,000	280,000	286,000
								Beg Bal	244,751	376,751	244,248	159,855	281,994	103,997	168,009	66,704	176,506	318,058	444,059	503,751	595,865	93,611	326,108	
								End Bal	376,751	244,248	159,855	281,994	103,997	168,009	66,704	176,506	318,058	444,059	503,751	595,865	93,611	326,108	326,108	508,241

Buildings Replacement Schedule																			
Building	FF&E	Year	Condition		Life span	Salvage	Annual												
			Set-Back	Cost			2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Town Hall	Furnace 1		Poor	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Town Hall	Furnace 2		Poor	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Town Hall	Hot Water Heater 30 Gallon		Fair	10			\$100	\$120	\$120	\$120	\$130	\$130	\$130	\$140	\$140	\$140	\$150	\$150	
Town Hall	Desks/Chairs		Good	10			\$800	\$940	\$960	\$980	\$1,000	\$1,020	\$1,050	\$1,070	\$1,090	\$1,120	\$1,140	\$1,200	
Town Hall	Carpet/Floors	1st floor	Good	20			\$2,450	\$2,860	\$2,930	\$3,000	\$3,060	\$3,130	\$3,200	\$3,280	\$3,350	\$3,430	\$3,500	\$3,660	
Town Hall	Tile		Good	20			\$130	\$150	\$160	\$160	\$160	\$170	\$170	\$170	\$180	\$180	\$190	\$190	
Town Hall	Interior Paint/Stain		Poor	10			\$2,500	\$2,920	\$2,990	\$3,060	\$3,130	\$3,200	\$3,270	\$3,340	\$3,420	\$3,500	\$3,570	\$3,740	
Town Hall	Roof			30			\$920	\$1,080	\$1,100	\$1,120	\$1,150	\$1,180	\$1,200	\$1,230	\$1,260	\$1,290	\$1,320	\$1,380	
Town Hall	Refrigerator	2010	Good	10			\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$210	\$220	
Town Hall	Stove		Good	15			\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60	
Town Hall	Over Range microwave		Poor	10			\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	
Town Hall	Lighting		Fair	15			\$330	\$390	\$390	\$400	\$410	\$420	\$430	\$440	\$450	\$460	\$470	\$480	
Town Hall	Water Fountains		Good	15			\$110	\$130	\$130	\$130	\$140	\$140	\$140	\$150	\$150	\$150	\$160	\$160	
Town Hall	Exterior Stonework		Poor	10			\$1,240	\$1,450	\$1,480	\$1,520	\$1,550	\$1,590	\$1,620	\$1,660	\$1,700	\$1,730	\$1,810	\$1,850	
Town Hall	Exterior Paint/Stain		Fair	10			\$300	\$350	\$360	\$370	\$380	\$380	\$390	\$400	\$410	\$420	\$430	\$440	
Town Hall	Parking Lot		Fair	30			\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,980	
Town Hall	Cement Walkways		Poor	15			\$930	\$1,090	\$1,110	\$1,140	\$1,160	\$1,190	\$1,220	\$1,240	\$1,270	\$1,300	\$1,360	\$1,390	
Town Hall	Generator Transfer Switch			15			\$470	\$550	\$560	\$570	\$590	\$600	\$610	\$630	\$640	\$660	\$670	\$700	
Public Safety	Furnace (1)	2011	Good	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$400	
Public Safety	Furnace (2)	2011	Good	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$400	
Public Safety	Furnace (3)	2011	Good	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$400	
Public Safety	Furnace (4)	2011	Poor	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$400	
Public Safety	Hot Water Heater	2024	New	10			\$400	\$470	\$480	\$490	\$500	\$510	\$520	\$530	\$550	\$560	\$570	\$580	
Public Safety	Office Desks		Good	10			\$600	\$700	\$720	\$730	\$750	\$770	\$780	\$800	\$820	\$840	\$860	\$900	
Public Safety	Office Chairs		Poor	10			\$300	\$350	\$360	\$370	\$380	\$380	\$390	\$400	\$410	\$420	\$430	\$440	
Public Safety	Carpet/Floors	2011	Fair	15			\$1,670	\$1,950	\$2,000	\$2,040	\$2,090	\$2,140	\$2,180	\$2,230	\$2,280	\$2,330	\$2,390	\$2,500	
Public Safety	Tile	2011	Fair	20			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Public Safety	Paint	2011	Poor	10			\$2,500	\$2,920	\$2,990	\$3,060	\$3,130	\$3,200	\$3,270	\$3,340	\$3,420	\$3,500	\$3,570	\$3,740	
Public Safety	Roof	2011	Poor	30			\$1,650	\$1,930	\$1,970	\$2,020	\$2,060	\$2,110	\$2,160	\$2,210	\$2,260	\$2,310	\$2,360	\$2,470	
Public Safety	Refrigerator	2011	Good	10			\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$210	\$220	
Public Safety	Evidence Refrigerator		Good	10			\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$90	\$90	\$90	
Public Safety	Fire Refrigerator (1)	2011	Good	10			\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$210	\$220	
Public Safety	Fire Refrigerator (2)		Good	10			\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$80	\$90	\$90	
Public Safety	Stove	2011	Fair	10			\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$80	\$90	\$90	
Public Safety	Over Range microwave	2011	Fair	10			\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	
Public Safety	Dishwasher	2011	Good	10			\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	

Buildings Replacement Schedule (cont.)																			
Building	FF&E	Year	Condition	Cost	Lifespan	Salvage	Annual												
							Set-Aside	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Public Safety	Interrogation Camera System		Fair	\$2,000	15			\$130	\$150	\$160	\$160	\$170	\$170	\$180	\$180	\$190	\$190	\$190	\$190
Public Safety	Sally Port Garage Opener	2023	Good	\$600	15			\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60	\$60
Public Safety	Sally Port Exhaust		Poor	\$750	15			\$50	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Sally Port Furnace	2011	Good	\$1,200	15			\$80	\$90	\$100	\$100	\$100	\$110	\$110	\$110	\$110	\$120	\$120	\$120
Public Safety	Fire Bay Garage Openers (3)	2011	Good	\$3,000	15			\$200	\$230	\$240	\$240	\$250	\$260	\$270	\$270	\$280	\$290	\$290	\$300
Public Safety	Amb Bay Garage Opener	2011	Good	\$750	15			\$50	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Multi-Purpose Room Tables (36)		Poor	\$9,000	15			\$600	\$700	\$720	\$730	\$750	\$770	\$780	\$800	\$820	\$840	\$860	\$900
Public Safety	Multi-Purpose Room Chairs (70)		Poor	\$5,250	15			\$350	\$410	\$420	\$430	\$440	\$450	\$460	\$470	\$480	\$490	\$500	\$520
Public Safety	Conference Table		Fair	\$500	15			\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Public Safety	Conference Room Chairs (8)		Fair	\$800	15			\$50	\$60	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Entryway Guest Chairs (6)		Poor	\$600	15			\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60	\$60
Public Safety	Drinking Fountain (double)	2011	Good	\$1,800	15			\$120	\$140	\$140	\$150	\$150	\$150	\$160	\$160	\$170	\$170	\$180	\$180
Public Safety	Generator Transfer Switch		Fair	\$7,000	15			\$470	\$550	\$560	\$570	\$590	\$600	\$610	\$630	\$640	\$660	\$670	\$690
Public Safety	Generator		Fair	\$25,000	20			\$1,250	\$1,460	\$1,490	\$1,530	\$1,560	\$1,600	\$1,630	\$1,670	\$1,710	\$1,750	\$1,790	\$1,830
Public Safety	Radio System		Poor	\$8,400	10			\$840	\$980	\$1,000	\$1,030	\$1,050	\$1,070	\$1,100	\$1,120	\$1,150	\$1,170	\$1,200	\$1,260
Public Safety	Fire Bay Furnaces (3)	2011	Good	\$3,600	15			\$240	\$280	\$290	\$290	\$300	\$310	\$310	\$320	\$330	\$340	\$350	\$360
Public Safety	Fire Cache Furnaces (2)	2011	Good	\$2,400	15			\$160	\$190	\$190	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240
Public Safety	Parking Lot East	2011	Poor	\$100,000	30			\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,980
Public Safety	Parking Lot West	2011	Fair	\$100,000	30			\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,980
Public Safety	Concrete Walkways	2011	Fair	\$10,000	15			\$670	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$1,000
Public Safety	Hardy Board Paint		Poor	\$17,100	15			\$1,140	\$1,330	\$1,360	\$1,390	\$1,430	\$1,460	\$1,490	\$1,520	\$1,560	\$1,590	\$1,630	\$1,670
Public Safety	Fire Bay Exhaust System	2011	Poor	\$7,500	15			\$500	\$580	\$600	\$610	\$630	\$640	\$650	\$670	\$680	\$700	\$710	\$730
Public Safety	Ambulance Bay Exhaust	2011	Poor	\$7,500	15			\$500	\$580	\$600	\$610	\$630	\$640	\$650	\$670	\$680	\$700	\$710	\$730
Public Safety	Lighting	2011	Poor	\$10,000	15			\$670	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$1,000
Public Works Shop	Heating Unit 1		Poor	\$2,400	15			\$160	\$190	\$190	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240
Public Works Shop	Heating Unit 2		Poor	\$2,400	15			\$160	\$190	\$190	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240
Public Works Shop	Air Compressor		Fair	\$2,400	15			\$160	\$190	\$190	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240
Public Works Shop	Garage Door Openers (4)		Fair	\$4,000	15			\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$360	\$370	\$380	\$390	\$400
Public Works Shop	Garage Doors		Poor	\$16,000	15			\$1,070	\$1,250	\$1,280	\$1,310	\$1,340	\$1,370	\$1,400	\$1,430	\$1,460	\$1,500	\$1,530	\$1,560
Public Works Shop	Hot Water Heater		Fair	\$1,000	10			\$100	\$120	\$120	\$120	\$130	\$130	\$130	\$130	\$140	\$140	\$150	\$150
Public Works Shop	Roof		Good	\$55,000	30			\$1,830	\$2,140	\$2,190	\$2,240	\$2,290	\$2,340	\$2,390	\$2,450	\$2,500	\$2,560	\$2,620	\$2,680
Public Works Shop	Microwave		Poor	\$200	10			\$20	\$20	\$20	\$20	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
Public Works Shop	Refrigerator		Poor	\$600	10			\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$80	\$90	\$90
Public Works Shop	Fuel Storage tank		Poor	\$50,000	10			\$5,000	\$5,850	\$5,980	\$6,110	\$6,250	\$6,390	\$6,540	\$6,680	\$6,840	\$6,990	\$7,150	\$7,310
Public Works Shop	Lighting		Poor	\$3,000	15			\$200	\$230	\$240	\$240	\$250	\$260	\$260	\$270	\$270	\$280	\$290	\$300
Total Set-Aside								\$54,980	\$56,170	\$57,430	\$58,820	\$60,130	\$61,390	\$62,770	\$64,240	\$65,720	\$67,190	\$68,630	\$70,180
Average Set-Aside								\$62,000											

APPENDIX D

Brian Head Town
Explanation of Shop Charges - FY 2025 Budget

(Allocations were developed by Public Works in 2020)

TOTAL AMOUNT OF SHOP CHARGES - Projected Expenditures (FY 2025 Budget): \$372,366

PUBLIC WORKS PORTION OF ASSET MANAGEMENT: \$101,229

TOTAL AMOUNT: \$473,595

Allocations:

Shop charges were entered into the FY 2025 budget as follows:

Water Fund 20% - Expense: GL #4751.256:	\$94,719.00
Sewer Fund 15%- Expense: GL #4752.256:	\$71,039.25
Solid Waste Fund 5%- Expense: GL # 4753.256:	\$23,679.75
General Fund - Revenue: GL #3435:	<u>\$ (189,438.00)</u>

(A monthly journal entry is made in each of the above funds so that they are allocated equally over a twelve-month period)

Brian Head Town - Budget
Explanation of Administrative Charges
For FY 2025 Budget

		<u>Allocations Based on Expenditures</u>	<u>Administrative Charges</u>
<u>General Fund</u>			
Budgeted Operating Expenses	\$ 3,472,385.00	65.5%	\$ 151,761.99
<i>(excluding Admin Charge, Shop Dept, Interfund Transfers, and Contingency)</i>			
<u>Water Fund</u>			
Budgeted Operating Expenses	\$ 1,036,820.00	19.6%	\$ 45,314.64
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
<u>Sewer Fund</u>			
Budgeted Operating Expenses	\$ 539,153.00	10.2%	\$ 23,563.90
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
<u>Solid Waste Fund</u>			
Budgeted Operating Expenses	\$ 254,190.00	4.8%	\$ 11,109.48
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
TOTAL OPERATING EXPENSES (ALL FUNDS):	\$ 5,302,548.00		\$ 231,750.00

<u>Administrative Costs</u>	
Entire Council Budget (#10-4111)	\$ 36,673.00
Entire Administrative Budget (#10-4140) - excluding Salaries & Wages, Overtime Wages, Employee Benefits, and Election	\$ 172,000.00
Administration portion of asset replacement transfer	\$ 23,077.00
TOTAL ADMINISTRATIVE COSTS:	\$ 231,750.00

Total of Water, Sewer, and Solid Waste Allocations: \$ 231,750.00

Entered into budget as follows:

<u>Fund</u>	<u>GL Account #</u>	<u>Amount</u>	
General Fund (Revenue)	3419	\$ 80,000.00	<i>total water, sewer & solid waste</i>
Water Fund (Expense)	4751.550	\$ 45,300.00	
Sewer Fund (Expense)	4752.550	\$ 23,600.00	
Solid Waste Fund (Expense)	4753.550	\$ 11,100.00	

****Rounded amounts to the nearest dollar when entered into the budgets.***

Brian Head Town
Explanation of CDA Admin Charge - FY 2025 Budget

(Allocations are based on operating revenues)

TOTAL ADMINISTRATIVE EXPENSE - Projected Expenditures (FY 2025 Budget): \$536,836

	FY 24 Budget	% Share
General Fund Revenues	4,725,515	65%
Water Fund Revenues	1,551,400	21%
Sewer Fund Revenues	763,400	10%
Solid Waste Fund Revenues	268,100	4%
Total	7,308,415	
 CDA Fund Revenues	 480,000	
Percent Share	<u>6.57%</u>	
Share of Admin Expense	<u><u>\$35,258</u></u>	

(A monthly journal entry is made in each of the above funds so that they are allocated equally over a twelve-month period)

APPENDIX E

The Town's Financial Policies are available online at:

<https://cdn.townweb.com/brianheadtown.utah.gov/wp-content/uploads/2023/05/Title-2-Finance-Taxation-Entire-Title.pdf>

A full reprint of the policies will be included in the final budget document.

APPENDIX F

Glossary and Budget Terms

Account: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System: The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Accrual Basis of Budgeting: Refer to “Basis of Accounting and Budgeting”.

Adopted Budget: The Town Council’s approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

Appropriation: Money set aside by the Town Council for a specific purpose. Provides designated spending authority to the Town Manager to approve or oversee approval of the appropriated expenditures.

Audit: An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the Town’s accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Town’s internal controls as well as recommending improvements to the Town’s financial management practices.

Balanced Budget: This is when the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting and Budgeting: A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. Brian Head Town uses a modified accrual basis method for its governmental funds and an accrual basis method for its enterprise funds.

Budget and Fiscal Policies: General and specific guidelines adopted by the Town Council that govern budget preparation and fiscal administration.

Calendar Year Budget (CY budget): This budget runs from January 1 to December 31 each year. Iron County adopts a calendar year budget.

Capital Expenditures: Funds spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment. The following guidelines are used to determine whether an expenditure is considered to be a capital expenditure:

- Public improvements that cost more than \$10,000
- Capital purchases of new vehicles or equipment that cost more than \$5,000
- Any project that is to be funded from building-related impact fees
- Alteration, ordinary repair, or maintenance necessary to preserve a public improvement (other than vehicles or equipment) that cost more than \$20,000

Capital Improvement Plan (CIP): A rolling multiple-year program for maintaining or replacing existing public facilities and assets, and for building or acquiring new ones. Brian Head Town follows a five-year schedule, and the annual budget incorporates the current year of the five-year CIP.

Cash Basis of Budgeting: Refer to “Basis of Accounting and Budgeting”.

Comprehensive Annual Financial Report (CAFR): An annual government financial statement that provides a thorough and detailed presentation of the governmental entity’s financial condition.

Consumer Price Index (CPI): A measure of inflation of the price of consumer goods and services.

Cost of Living Adjustment (COLA): The purpose of the COLA is to ensure that the purchasing power of Social Security and Supplemental Security Income benefits is not eroded by inflation.

Debt Service: The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit: An excess of expenditures or expenses over revenues or resources during an accounting period.

Department: An organizational unit of the Town’s government responsible for carrying out specific functions. Brian Head Town is comprised of three main departments – 1) Administration Department; 2) Public Safety Department; and 3) Public Works Department.

Encumbrances: Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

Enterprise Fund: Brian Head Town’s utility funds – Water, Sewer, Solid Waste, and Snow Making. When budgeting for these funds, they are not required to have a zero balance (equal Revenue and Expenses).

Expenditure: The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

Fiscal Year Budget (FY Budget): A twelve-month period to which the annual budget applies and the financial transactions are recorded. Brian Head Town’s fiscal year budget begins July 1 and ends June 30.

Full-time Equivalent (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. A full-time employee who works 2,080 hours in a year equals 1 FTE. A part-time employee who works 1,040 hours in a year would equal .5 FTE. Elected positions are budgeted but are not included in the FTE totals.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts in which the Town records financial transactions relating to revenues, expenditures, assets and liabilities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives. The funds types used by Brian Head Town are governmental funds (General, Capital Projects & Special Revenue) and enterprise funds (Water, Sewer, Solid Waste, and Snow Making).

Fund Balance: The excess of a fund's assets over its liabilities.

General Fund: The primary operating fund of the Town. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund, and may be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer: Money transferred from one fund to another, to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Merit Pay: Merit pay is a pay increase based on goals or achievements set by an employer, rather than a pay rate based on a union contract or a defined pay scale for a position. It is also known as pay for performance. Merit pay typically involves the supervisor meeting with the employee to discuss the employee's work and to award an increase or bonus based on performance.

Modified Accrual Basis of Budgeting: Refer to "Basis of Accounting and Budgeting".

Reserve: An account which the Town uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

Revenue: Income received by the Town during the fiscal year. Some examples of revenue include taxes, fees, charges for services, and grants.

Utah State Retirement System (URS): Utah State's public pension system that provides contract retirement to governmental agencies.