BRIAN HEAD

ORDINANCE NO. 26-009

AN ORDINANCE ADOPTING THE BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR THE TOWN OF BRIAN HEAD FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, a tentative budget was prepared, approved, and made available to the public by the Town Council as required by law during the first meeting in May of the Town Council held on May 12, 2026; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing held on May 26, 2026, the right of citizens to be heard, the location of the Town Clerk Office where the Budget was available for public inspection, was published on the Utah Public Meeting Notice website at least seven days prior to said public hearing; and;

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the proposed Budget, and;

WHEREAS, pursuant to law, the Brian Head Town Council, at a regularly scheduled meeting of the Town Council, must adopt a final budget on or before the 30th day of June 2026, and;

WHEREAS, it is the intent and desire of the Town of Brian Head to comply with all applicable State and local laws regarding the adoption of the Budget; and;

WHEREAS, the Brian Head Town Council finds that the expenditures of the budget will provide for the health, safety and general welfare of the citizens of the Town of Brian Head.

NOW, THEREFORE, BE IT ORDINANED by the Town Council of the Town of Brian Head, Utah as follows:

Section I:
Budget Adoption

A. The budgeted amounts shown in EXHIBIT A, Town of Brian Head Fiscal Year 2027 Budgets, for the general fund, enterprise funds, capital improvements, and debt service attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the Town of Brian Head, Utah for the fiscal year commencing July 1, 2026, and ending June 30, 2027, and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2027.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the Budget Officer and shall be filed with the State Auditor within thirty (30) days after the adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the offices of the Brian Head Town Clerk and shall be available for public inspection during regular business hours.

Section II
Further Action

A. In addition to the foregoing, the Town Manager is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget and the levy of property taxes with the approval of the Town Council. Such actions may include but are not necessarily limited to; notification, reporting, and publishing as required by and consistent with applicable law.

B. The Town Manager is hereby authorized to set the property tax rate at the certified tax rate.

C. Budget surpluses in excess of the 100% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

D. Notice of the FY2027 Public Officials Compensation public hearing was duly posted and a public hearing was held on May 26, 2026, during the regular meeting of the Town Council. The Council hereby approves an increase of seven percent (7%) be allotted to the public officials as presented for the FY2027 budget.

E. Modification of the adopted Budget will be set by Ordinance upon approval of the Brian Head Town Council.

BRIAN HEAD

Section III
Severability:

If any provision of this Ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section IV
Effective Date

This Ordinance shall take effect upon a majority vote of the Town Council and deposited and recorded in the office of the Town Clerk and accepted as required herein.

PASSED AND APPROVED this 9th day of June 2026.

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Absent
Council Member Martin Tidwell	Yes
Council Member Duane Nyen	Yes
Council Member Logan Cruz	Yes
Council Member Larry Freeberg	Yes

BRIAN HEAD TOWN

Mayor Pro Tem Duane Nyen

ATTEST:

Nancy Leigh, Town Clerk

BRIAN HEAD TOWN A MUNICIPAL CORPORATION
THE GREAT SEAL OF THE STATE OF UTAH 1896

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this ordinance passed by the Town Council on the 11th day of June 2024 and have posted a complete copy of the ordinance on the Utah Public Meeting Notice Website and the Town's website as per UCA § 63G-30-102.

Nancy Leigh, Town Clerk

BRIAN HEAD

Brian Head Town

State Budget Report

10 10 General Fund - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	1,038,391	1,043,500	1,090,220
3120 General Property Tax (Delinquent)	107,771	87,300	89,128
3130 Sales and Use Taxes	288,434	296,800	308,303
3135 PAR Tax	52,350	55,500	57,634
3140 Franchise Tax	-	4,700	4,800
3145 Telecommunication Tax	3,932	5,900	6,200
3151 Resort Tax	837,226	887,800	922,138
3152 Highway Tax	157,028	166,000	172,900
3153 Municipal Energy Tax	159,234	156,400	157,000
3154 Municipal Transient Room Tax	184,225	182,000	189,000
3170 Fee in Lieu	13,937	9,300	10,231
3190 Penalties on Delinquent Taxes	2,712	3,400	3,300
3200 Personal Property Taxes	36,334	34,600	35,870
Total Taxes	**2,881,573**	**2,933,200**	**3,046,724**
Licenses and permits			
3210.1 Business Licenses - New	43,933	36,900	1,296
3210.2 Business Licenses - Renewal	2,170	-	3,224
3212.1 STR Business Licenses - New	3,921	-	11,778
3212.2 STR Business Licenses - Renewal	2,658	-	36,478
3215 Alcohol Licenses	400	1,100	400
3220 Enhanced Services Business License Fee	623,621	675,000	701,000
3221.1 Building Permit Fees	82,348	103,200	108,200
3221.2 Plan Check Fee	53,685	15,900	18,900
3221.3 Tree and Grading Permit Fee	8,675	6,000	7,000
3221.4 State Building Permit Fee 1%	822	1,032	1,032
3222 Land Use Permit Fees	3,223	5,000	6,000
3223 Disproportionate Service STR Fee	68,412	73,480	119,900
Total Licenses and permits	**893,867**	**917,612**	**1,015,208**
Intergovernmental revenue			
3314 Public Safety State Grant	120,295	-	-
3341 General gov't state grant	451,460	385,000	370,000
3356 Class C Road Funds	107,778	100,000	110,000
3358 State Liquor Fund Allotment	4,628	3,000	3,000
3373 County - fire agreements	40,000	80,000	80,000
Total Intergovernmental revenue	**724,161**	**568,000**	**563,000**
Charges for services			
3419 Administrative Charges	80,000	82,600	82,700
3422 Retail Fuel	78,377	92,900	97,300
3426 Fire Department Revenue	6,630	11,400	16,600
3428 Misc Police Revenue (Police Reports)	60	-	-
3429 GRAMMA Requests (other than Police Reports)	5	-	-
3435 Shop Charges	189,438	192,989	190,206
3442 Transportation Utility Fee	-	158,825	-
Total Charges for services	**354,510**	**538,714**	**386,806**
Fines and forfeitures			
3510 Court Fines	2,743	1,000	500
3520 Administrative Fines (Code Violations)	1,300	2,000	2,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Total Fines and forfeitures	**4,043**	**3,000**	**2,500**
Interest			
3610 Interest	126,333	100,000	97,000
Total Interest	**126,333**	**100,000**	**97,000**
Special Events			
3540 Registration Fees	420	4,520	7,250
3550 Donations	4,025	-	4,000
3570 Other Revenue	-	-	5,500
Total Special Events	**4,445**	**4,520**	**16,750**
Miscellaneous revenue			
3650 Sales of materials and supplies	-	250	250
3680 Building/Pavilion Rentals	2,495	3,600	3,600
3691 Health Insurance reimbursement (to be cleared)	8,510	4,200	4,200
Total Miscellaneous revenue	**11,005**	**8,050**	**8,050**
Contributions			
3802.2 Public Safety Impact Fee/3059	3,519	1,000	1,000
Total Contributions	**3,519**	**1,000**	**1,000**
Transfers from other funds			
3825 Transfer from RDA	35,258	29,500	13,900
3851 Transfer from Water Fund	1,080,000	-	-
3890 Fund Balance Appropriated	-	93,132	70,899
Total Transfers from other funds	**1,115,258**	**122,632**	**84,799**
Total Revenue:	**6,118,715**	**5,196,728**	**5,221,837**
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	19,676	20,600	20,600
4111.130 Council - Benefits	1,923	1,576	1,576
4111.230 Council - Travel, Conferences & Training	3,505	12,550	13,350
4111.240 Council - Office Supplies & Expense	42	250	250
4111.290 Council - Telephone/Data Plans	733	700	700
4111.330 Council - Training & Education	77	-	-
4111.450 Council - Expenses	-	150	150
Total Council	**25,957**	**35,826**	**36,626**
Administrative			
4140.110 Admin - Salaries & Wages	238,050	248,792	262,186
4140.111 Admin - Overtime Wages (Administrative)	1,723	-	-
4140.130 Admin - Employee Benefits	99,413	113,528	106,443
4140.210 Admin - Books/Subscriptions/Memberships	4,886	5,290	5,785
4140.220 Admin - Publishing/Legal Notices	131	600	600
4140.230 Admin - Meetings, Travel, Conferences & Training	7,165	9,005	9,930
4140.240 Admin - Office Supplies/Reimb Expenses	7,381	6,000	6,200
4140.245 Admin - Bank Charges	4,103	3,200	5,000
4140.250 Admin - Equipment Supplies/Maintenance	4,241	3,400	4,150
4140.254 Admin - Vehicle Repair & Maintenance	1,134	1,800	1,800
4140.255 Admin - Fuel & Oil	1,943	2,000	2,000
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	10,564	12,690	12,550
4140.280 Admin - Utilities	5,017	6,000	6,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
4140.290 Admin - Telephone	6,881	6,600	5,700
4140.310 Admin - Professional & Technical Services	22,347	22,235	21,035
4140.312 Admin - Audit & Accounting	18,300	18,000	20,000
4140.450 Admin - Elections	-	300	-
4140.470 Admin - Uniforms	138	250	250
4140.510 Admin - Insurance Expense	64,390	77,450	86,882
4140.540 Admin - Promotions/Incentives	8,467	16,190	18,540
4140.610 Admin - Miscellaneous Expense	150	250	340
Total Administrative	**506,425**	**553,580**	**575,391**
Legal			
4145.310 Legal - Professional & Technical Services	3,680	7,000	7,000
Total Legal	**3,680**	**7,000**	**7,000**
Planning and zoning			
4180.110 P&Z - Salaries & Wages	101,547	105,591	111,331
4180.111 P&Z - Overtime Wages (P & Z)	1,020	-	-
4180.130 P&Z - Employee Benefits	55,234	58,069	58,721
4180.210 Admin - Books/Subscriptions/Memberships	633	850	1,640
4180.220 Planning & Bldg - State Bldg Permit Fee	699	900	900
4180.230 P&Z - Travel, Conferences & Training	9,528	6,380	3,435
4180.240 P&Z - Office Supplies & Expense	906	2,500	2,500
4180.290 P&Z - Telephone	1,548	1,600	1,400
4180.310 P&Z - Professional & Technical Services	9,843	11,540	11,740
Total Planning and zoning	**180,959**	**187,430**	**191,667**
Marketing & Events			
4660.250 Marketing & Events - Equip Supplies/Maint	1,441	2,000	2,250
4660.310 Marketing & Events - Prof & Techincal Services	7,800	7,500	7,500
4660.610 Marketing & Events - Miscellaneous Expense	70,473	14,947	-
4660.612 Marketing & Events - Advertising/Marketing	363,902	363,250	343,250
4660.615 Marketing & Events - Entertainment	7,385	128,300	177,250
Total Marketing & Events	**451,001**	**515,997**	**530,250**
Retail Fuel			
4640.245 Retail Fuel - Bank Charges	3,868	5,620	5,740
4640.250 Retail Fuel - Supplies & Maintenance	-	1,500	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	67,093	72,600	77,100
4640.310 Retail Fuel - Professional & Technical Services	2,794	725	825
4640.510 Retail Fuel - Insurance Expense	-	560	560
Total Retail Fuel	**73,756**	**81,005**	**85,725**
Transit			
4650.250 Transit - Supplies & Maintenance	15	1,000	500
4650.310 Transit - Professional & Technical Services	15,675	11,000	11,500
4650.485 Transit - Transporation Service	149,000	152,700	167,075
Total Transit	**164,690**	**164,700**	**179,075**
Total General government	**1,406,469**	**1,545,538**	**1,605,734**
Public safety			
Police			
4210.110 Police - Salaries & Wages	463,696	523,126	574,599
4210.111 Police - Overtime Wages (Police)	32,582	32,400	32,400
4210.120 Police - Part-time Officers	22,683	27,456	29,382
4210.130 Police - Employee Benefits	338,113	363,304	426,814

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
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	2025 Actual	2026 Budget	2027 Budget
4210.210 Police - Books/Subscriptions/Memberships	1,061	810	830
4210.230 Police - Travel, Conferences & Training	3,743	10,810	13,785
4210.240 Police - Office Supplies & Expense	280	650	650
4210.250 Police - Equipment Supplies & Maintenance	3,863	14,200	27,700
4210.254 Police - Vehicle Repair & Maintenance	8,362	6,680	7,600
4210.255 Police - Fuel	22,033	22,900	24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	6,160	5,900	6,500
4210.275 Police - Public Safety Building Payment (MBA)	60,310	60,335	60,335
4210.280 Police - Utilities	4,298	6,000	6,000
4210.290.1 Police - Telephone	5,964	5,820	6,306
4210.290.2 Police - Communications	37,475	39,550	41,550
4210.310 Police - Professional & Technical Services	9,232	10,600	14,500
4210.450 Police - Uniforms	1,693	3,500	4,000
4210.451 Police - EMT Supplies	3,324	1,750	1,750
4210.452 Police - EMT Training & Travel	6,051	6,750	6,750
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	54	500	550
Total Police	**1,030,979**	**1,143,541**	**1,286,501**
Fire			
4220.110 Fire - Salaries & Wages	145,803	185,845	176,570
4220.111 Fire - Overtime Wages (Fire)	10,848	10,800	10,800
4220.120 Fire - Part Time Wages	2,760	4,500	4,500
4220.130 Fire - Employee Benefits	106,777	138,308	130,116
4220.210 Fire - Books/Subscriptions/Memberships	227	310	310
4220.230 Fire - Travel, Conferences & Training	641	1,575	1,600
4220.240 Fire - Office Supplies & Expense	393	200	200
4220.250 Fire - Equipment - Supplies & Maintenance	141,902	4,400	4,400
4220.254 Fire - Vehicle Repair & Maintenance	9,460	10,200	10,200
4220.255 Fire - Fuel	2,778	2,500	2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	6,091	5,700	6,300
4220.275 Fire - Public Safety Building Payment (MBA)	60,310	60,335	60,335
4220.280 Fire - Utilities	4,282	6,000	6,000
4220.290 Fire - Telephone	5,495	5,820	6,276
4220.310 Fire - Professional & Technical Services	9,888	11,100	11,300
4220.330 Fire - Training & Education	-	250	250
4220.450 Fire - Uniforms	470	750	2,750
4220.610 Fire - Miscellaneous Expense	254	2,100	2,150
Total Fire	**508,379**	**450,693**	**436,657**
Total Public safety	**1,539,358**	**1,594,234**	**1,723,158**
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	333,886	349,244	371,229
4410.111 Streets - Overtime Wages (Streets)	21,712	16,500	16,500
4410.130 Streets - Employee Benefits	196,157	222,574	224,486
4410.230 Streets - Travel, Conferences & Training	6,520	10,471	10,850
4410.240 Streets - Office Supplies & Expense	22	-	-
4410.250 Streets - Equipment - Supplies & Maintenance	579	1,200	1,200
4410.253 Streets - Snow Removal	66,102	90,000	91,800
4410.269 Streets - Equipment Rental	2,500	8,750	-
4410.280 Streets - Utilities (Area Lights)	12,134	12,000	12,000
4410.310 Streets - Professional & Technical Services	871	2,090	2,090

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
4410.411 Streets - Street Signs & Signals	2,357	5,500	5,500
4410.415 Streets - Skier bridge O&M	-	2,600	2,600
4410.420 Streets - Road Maintenance/Improvements	22,391	56,080	13,080
Total Highways	**665,232**	**777,009**	**751,335**
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	1,186	2,000	2,500
4440.240 Shop - Office Supplies & Expenses	1,333	1,500	1,500
4440.250 Shop - Equipment - Supplies & Maintenance	19,759	11,150	12,980
4440.252 Shop - Heavy Equipment Maintenance	30,436	47,500	47,500
4440.254 Shop - Vehicle Repair & Maintenance	12,383	15,000	15,000
4440.255 Shop - Fuel	91,298	95,000	95,000
4440.261 Shop - Equipment Lease (operating)	159,798	119,800	109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	4,520	5,150	5,650
4440.280 Shop - Utilities	11,802	12,000	12,000
4440.290 Shop - Telephone	9,527	9,600	9,100
4440.310 Shop - Professional & Techincal Services	3,637	2,100	2,200
4440.450 Shop - Uniforms	13,050	13,400	13,400
Total Shop & garage	**358,729**	**334,200**	**325,830**
Total Highways and public improvements	**1,023,961**	**1,111,209**	**1,077,165**
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	34,415	48,150	50,226
4560.111 Recreation - Overtime Wages (Recreation)	162	-	-
4560.130 Recreation - Employee Benefits	18,344	23,217	20,214
4560.230 Recreation - Travel, Conferences & Training	268	1,200	1,200
4560.240 Recreation - Office Supplies & Expense	162	-	-
4560.250 Recreation - Supplies & Maintenance	382	1,000	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	1,970	900	900
4560.265 Recreation - Fuel	56	-	-
4560.270 Recreation - Blds/Grounds - Supplies & Maint	3,229	2,800	2,800
4560.310 Recreation - Professional & Technical Services	184	90	90
4560.450 Recreation - Uniforms	-	200	200
4560.621 Recreation - Beautification	7,954	6,000	6,000
4560.631 Recreation - Walking Trails	1,474	100	100
4560.633 Recreation - ATV/Snowmobile Trails	3,546	7,500	7,000
4560.634 Recreation - Trail Signs	226	750	1,000
Total Recreation	**72,373**	**91,907**	**90,730**
Total Parks, recreation, and public property	**72,373**	**91,907**	**90,730**
Miscellaneous			
4900 Operating Contingency	41,297	43,900	44,300
Total Miscellaneous	**41,297**	**43,900**	**44,300**
Transfers			
4846 Transfer to Capital Projects	625,000	433,825	326,750
4847 Transfer to Asset Replacement	335,000	354,000	354,000
4851 Transfer to Water Fund	1,080,000	-	-
4890 Budgeted Increase in Fund Balance	-	22,115	-
Total Transfers	**2,040,000**	**809,940**	**680,750**
Total Expenditures:	**6,123,458**	**5,196,728**	**5,221,837**
Total Change In Net Position	**(4,743)**	**-**	**-**

Brian Head Town

State Budget Report

15 15 SnowShoe & Toboggan SAA - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3341 General gov't state grant	530,386	-	-
Total Intergovernmental revenue	**530,386**	**-**	**-**
Charges for services			
3685 SnowShoe & Toboggan SAA Assessment Revenue	123,237	70,163	70,163
Total Charges for services	**123,237**	**70,163**	**70,163**
Interest			
3610 Interest Revenue	9,518	-	-
Total Interest	**9,518**	**-**	**-**
Miscellaneous revenue			
3670 SAA Bond Proceeds	50,000	-	-
Total Miscellaneous revenue	**50,000**	**-**	**-**
Contributions			
3846 Transfer from Capital ProjectsFund	495,762	-	-
3851 Transfer from Water Fund	313,481	-	-
3890 Fund Balance Appropriated	-	986,412	99,050
Total Contributions	**809,243**	**986,412**	**99,050**
Total Revenue:	**1,522,384**	**1,056,575**	**169,213**
Expenditures:			
Highways and public improvements			
Special improvements			
4400.310 Professional & Technical Services	5,210	-	-
4400.420 Public Improvements-Utilities	794,092	989,457	99,050
Total Special improvements	**799,302**	**989,457**	**99,050**
Total Highways and public improvements	**799,302**	**989,457**	**99,050**
Debt service			
4400.810 Bond Payment - Principal	-	67,118	70,163
4400.850 Debt Issue Costs	10,907	-	-
Total Debt service	**10,907**	**67,118**	**70,163**
Transfers			
4846 Transfer to Capital Projects Fund	495,762	-	-
Total Transfers	**495,762**	**-**	**-**
Total Expenditures:	**1,305,971**	**1,056,575**	**169,213**
Total Change In Net Position	**216,413**	**-**	**-**

Brian Head Town
State Budget Report
16 16 CBME SAA - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Charges for services			
3685 CBME SAA Assessment Revenue	294,253	170,138	170,274
Total Charges for services	**294,253**	**170,138**	**170,274**
Interest			
3610 Interest Revenue	286	250	250
Total Interest	**286**	**250**	**250**
Contributions			
3890 Fund Balance Appropriated	-	512,356	-
Total Contributions	**-**	**512,356**	**-**
Total Revenue:	**294,538**	**682,744**	**170,524**
Expenditures:			
Highways and public improvements			
Special improvements			
4400.240 Office Supplies/Software	2,500	-	-
4400.420 Public Improvements-Utilities	-	512,606	-
Total Special improvements	**2,500**	**512,606**	**-**
Total Highways and public improvements	**2,500**	**512,606**	**-**
Debt service			
4400.810 Bond Payment - Principal	123,000	128,000	133,000
4400.820 Bond Payment - Interest	46,689	42,138	37,274
Total Debt service	**169,689**	**170,138**	**170,274**
Transfers			
4890 Budgeted Increase in Fund Balance	-	-	250
Total Transfers	**-**	**-**	**250**
Total Expenditures:	**172,189**	**682,744**	**170,524**
Total Change In Net Position	**122,349**	**-**	**-**

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	8,788	10,000	10,000
Total Intergovernmental revenue	**8,788**	**10,000**	**10,000**
Charges for services			
3425 Wildland Fire Revenue	-	100,000	100,000
Total Charges for services	**-**	**100,000**	**100,000**
Interest			
3610 Interest Revenue	9,332	-	-
Total Interest	**9,332**	**-**	**-**
Total Revenue:	**18,120**	**110,000**	**110,000**
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	-	61,160	61,160
4220.130 Wildland Fire - Benefits	-	6,066	5,654
4220.230 Wildland Fire - Travel, Conferences & Training	-	2,500	2,500
4220.250 Wildland Fire - Materials and Supplies	-	1,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	-	5,000	5,000
4220.255 Wildland Fire - Fuel	-	5,000	5,000
4220.453 Wildland Fire - State Grants	9,860	10,000	10,000
Total Fire	**9,860**	**90,726**	**90,314**
Total Public safety	**9,860**	**90,726**	**90,314**
Transfers			
4890 Budgeted Increase in Fund balance	-	19,274	19,686
Total Transfers	**-**	**19,274**	**19,686**
Total Expenditures:	**9,860**	**110,000**	**110,000**
Total Change In Net Position	**8,260**	**-**	**-**

Brian Head Town
State Budget Report
30 30 Debt Service - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	-	173,770	174,170
3120 General Property Taxes (Delinquent)	1,172	-	-
3190 Penalty/Interest on Deliquent Taxes	58	-	-
Total Taxes	**1,230**	**173,770**	**174,170**
Interest			
3610 Interest Revenue	13,043	250	250
Total Interest	**13,043**	**250**	**250**
Total Revenue:	**14,273**	**174,020**	**174,420**
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	-	70,000	94,000
4100.820 Debt Service - Interest	-	103,720	80,120
4100.830 Trustee Fees	-	50	50
Total Debt service	**-**	**173,770**	**174,170**
Transfers			
4890 Budgeted Increase in Balance	-	250	250
Total Transfers	**-**	**250**	**250**
Total Expenditures:	**-**	**(174,020)**	**(174,420)**
Total Change In Net Position	**14,273**	**-**	**-**

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3341 General Gov't State Grant	150,000	12,500	-
Total Intergovernmental revenue	**150,000**	**12,500**	**-**
Interest			
3610 Interest revenue	42,839	-	-
3610.3 Interest revenue 2025 GO Bond	24,651	-	-
Total Interest	**67,490**	**-**	**-**
Miscellaneous revenue			
3670 Proceeds from bonds issued	1,800,000	-	-
3690 Sundry/Miscellaneous	94,000	-	20,000
Total Miscellaneous revenue	**1,894,000**	**-**	**20,000**
Transfers from other funds			
3810 Transfers from General Fund	625,000	433,825	326,750
3815 Transfers from SnowShoe & Toboggan SAA Fund	495,762	-	-
3851 Transfer from Water Fund	654,238	-	-
3890 Fund Balance Appropriated	-	4,071,562	113,350
Total Transfers from other funds	**1,775,000**	**4,505,387**	**440,100**
Total Revenue:	**3,886,490**	**4,517,887**	**460,100**
Expenditures:			
General government			
Administrative			
4100.710 Land Purchase	47,602	-	-
4100.720 Capital Project - Town Hall	-	54,600	-
4100.742 Capital Project - Public Art	-	3,949	-
Total Administrative	**47,602**	**58,549**	**-**
Beautification			
4120.710 Beautification - Shuttle Stops/Crosswalks	36,904	563,346	-
4120.720 Beautification - Street Lights	50,432	499,568	-
4120.721 Beautification - Trail Lights	14,851	15,149	-
4120.730 Beautification - Street Signs	37,960	22,040	-
4120.740 Beautification - Town Hall	54,200	145,800	-
4120.750 Beautification - Other Beautification Projects	-	709,750	-
4120.850 Beautification - Debt Issue Costs	27,500	-	-
Total Beautification	**221,847**	**1,955,653**	**-**
Total General government	**269,449**	**2,014,202**	**-**
Public safety			
Police			
4210.250 Police Non-Capital	-	-	30,000
4210.720 Capital project - Public Safety Building	-	-	20,000
4210.721 Capital project - PS Bldg - Aspen Meadows	-	270,000	-
4210.730 Capital Project - Police Equipment	243,990	-	6,300
Total Police	**243,990**	**270,000**	**56,300**
Fire			
4220.720 Capital Project - Public Safety Building	-	-	20,000
4220.730 Capital Project - Fire Equipment	819	38,739	17,050
Total Fire	**819**	**38,739**	**37,050**

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Total Public safety	**244,809**	**308,739**	**93,350**
Highways and public improvements			
Highways			
4410.250 Street Non-Capital	7,500	-	-
4410.700 Capital project Streets	23,560	1,313,847	290,000
4410.705 Capital project Gravel	-	-	51,750
4410.710 Capital project Street Lighting	9,952	88,606	-
4410.715 Capital Project - Hwy 143 Corridor	-	192,467	-
4410.720 Capital Project - Pedestrian Improvements	1,322	-	-
Total Highways	**42,334**	**1,594,920**	**341,750**
Shop & garage			
4440.720 Public Works Aspen Meadows Facility	-	250,000	-
4440.721 Public Works Facility	145,410	154,590	-
Total Shop & garage	**145,410**	**404,590**	**-**
Total Highways and public improvements	**187,744**	**1,999,510**	**341,750**
Parks, recreation, and public property			
Recreation			
4560.700 Capital project - Recreation	152,843	195,436	25,000
Total Recreation	**152,843**	**195,436**	**25,000**
Total Parks, recreation, and public property	**152,843**	**195,436**	**25,000**
Transfers			
4815 Transfer to SnowShoe & Toboggan SAA Fund	495,762	-	-
4851 Transfer to Water Utility Fund	654,238	-	-
Total Transfers	**1,150,000**	**-**	**-**
Total Expenditures:	**2,004,845**	**4,517,887**	**460,100**
Total Change In Net Position	**1,881,645**	**-**	**-**

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Public Safety State Grant	42,929	-	-
Total Intergovernmental revenue	**42,929**	**-**	**-**
Miscellaneous revenue			
3640 Sale of Assets	87,820	72,000	138,000
Total Miscellaneous revenue	**87,820**	**72,000**	**138,000**
Transfers from other funds			
3810 Transfer from General Fund	335,000	354,000	361,000
3890 Fund Balance Appropriated	-	290,950	-
Total Transfers from other funds	**335,000**	**644,950**	**361,000**
Total Revenue:	**465,749**	**716,950**	**499,000**
Expenditures:			
General government			
Administrative			
4100.720 Admin - Town Hall (Fuel Tank Replacement)	5,879	49,060	5,000
4100.721 Admin - FF&E Replacement/Renewal	16,354	41,300	41,300
4100.741 Admin - Vehicle Replacement	16,000	20,000	20,000
4100.742 Admin - Computer/Electronic Replacement	9,337	4,290	3,714
Total Administrative	**47,571**	**114,650**	**70,014**
Total General government	**47,571**	**114,650**	**70,014**
Public safety			
Police			
4200.721 Public Safety - FF&E Replacement/Renewal	14,570	44,520	18,320
4200.740 Public Safety - Equipment Replacement	33,231	29,250	42,280
4200.741 Public Safety - Vehicle Replacement	65,058	131,000	134,900
4200.742 Public Safety - Computer/Electronics Replacement	2,645	7,500	23,523
Total Police	**115,503**	**212,270**	**219,023**
Total Public safety	**115,503**	**212,270**	**219,023**
Highways and public improvements			
Special improvements			
4400.721 Streets - FF&E Replacement/Renewal	5,000	5,000	5,000
4400.740 Streets - Equipment Replacement	92,000	380,850	54,100
4400.741 Streets - Vehicle Replacement	-	-	113,300
4400.742 Streets - Computer/Electronics Replacement	2,469	4,180	1,970
Total Special improvements	**99,469**	**390,030**	**174,370**
Total Highways and public improvements	**99,469**	**390,030**	**174,370**
Transfers			
4890 Budgeted Increase in Fund Balance	-	-	35,593
Total Transfers	**-**	**-**	**35,593**
Total Expenditures:	**262,543**	**716,950**	**499,000**
Total Change In Net Position	**203,205**	**-**	**-**

Brian Head Town
State Budget Report
51 51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	33,075	34,000	34,000
3718 Water Lease Revenue	1,512,821	1,480,000	1,492,000
3719 Penalties	7,265	6,000	6,000
3720 Water Connection Fees	28,410	14,500	15,200
3749 Resort - Water Pumping Fee	43,825	59,000	58,000
Total Operating income	**1,625,396**	**1,593,500**	**1,605,200**
Operating expense			
4751.110 Salaries & Wages	354,193	374,340	407,426
4751.111 Overtime Wages - Utilities	17,450	9,900	9,900
4751.130 Employee Benefits	211,635	216,157	217,142
4751.210 Books/Subscriptions/Memberships	361	650	660
4751.230 Travel, Conferences & Training	19,429	17,000	17,600
4751.240 Office Supplies/Reimbursement Expenses	750	1,200	1,200
4751.245 Bank Charges - Utilities	8,916	9,000	9,000
4751.250 Equipment Supplies & Maintenance	6,281	49,700	15,500
4751.254 Vehicle Repair & Maintenance	56	-	-
4751.256 Shop Charges	95,432	96,494	95,103
4751.261 Equipment Lease (Water)	307	-	-
4751.265 System Repairs	54,523	129,400	144,800
4751.268 Leases - Water	138,419	43,725	43,725
4751.270 Bldgs/Grounds - Supplies & Maintenance	20,205	45,000	9,500
4751.280 Utilities	124,076	142,000	142,000
4751.290 Telephone	2,777	2,400	2,700
4751.310 Professional & Technical Services	32,412	34,110	53,410
4751.311 Legal Services	-	2,500	2,500
4751.550 Administrative Charges	45,300	47,500	47,100
4751.620 Bad debt expense	(15,119)	-	-
4751.690 Depreciation	383,892	383,892	383,892
Total Operating expense	**1,501,294**	**1,604,968**	**1,603,158**
Total Income From Operations:	**124,102**	**(11,468)**	**2,042**
Non-Operating Items:			
Non-operating income			
3730 Grants	14,022	-	-
3793 USDA Water Bond Interest	562	-	-
3794 Interest Earnings	43,432	6,300	10,800
3795 Water Impact Fees	112,505	-	-
3810 Transfer from General Fund	1,080,000	-	-
3846 Transfer from Capital Projects Fund	654,238	-	-
Total Non-operating income	**1,904,759**	**6,300**	**10,800**
Non-operating expense			
4751.691 Amortization of bonding costs	(10,425)	-	-
4751.820 Debt Payment - Interest	127,964	124,925	120,550
4751.830 Administrative Fees	1,250	500	500
4810 Transfer to General Fund	1,080,000	-	-
4815 Transfer to Snowshoe & Toboggan SAA Fund	313,481	-	-
4846 Transfer to Capital Projects Fund	654,238	-	-
Total Non-operating expense	**2,166,508**	**125,425**	**121,050**

	2025 Actual	2026 Budget	2027 Budget
Total Non-Operating Items:	(261,749)	(119,125)	(110,250)
Total Income or Expense	(137,647)	(130,593)	(108,208)

Brian Head Town

State Budget Report

52 52 Sewer - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	740,867	798,000	794,000
3733 Sewer Connection Fees	4,550	3,400	3,600
Total Operating income	**745,417**	**801,400**	**797,600**
Operating expense			
4752.110 Salaries & Wages	126,724	133,959	145,574
4752.111 Overtime Wages - Utilities	5,359	2,100	2,100
4752.130 Employee Benefits	75,148	71,066	71,630
4752.230 Travel, Conferences & Training	2,481	1,200	1,200
4752.240 Office Supplies/ Reimbursement Expenses	773	750	750
4752.245 Bank Charges - Utilities	4,615	4,500	4,500
4752.250 Equipment - Supplies & Maintenance	7,824	19,400	5,000
4752.254 Vehicle Repair & Maintenance	944	2,500	2,500
4752.256 Shop Charges	71,039	72,371	71,327
4752.265 System Repairs	8,165	10,000	10,000
4752.268 Wastewater Treatment Fee (to Parowan City)	122,668	135,680	115,680
4752.269 Sewer Bond Payment (to Parowan City)	-	100,000	100,000
4752.280 Utilities	907	1,000	1,100
4752.310 Professional & Technical Services	20,400	71,840	96,340
4752.550 Administrative Charges	23,600	23,700	24,300
4752.620 Bad debt expense	(5,281)	-	-
4752.690 Depreciation	84,681	84,684	84,684
Total Operating expense	**550,045**	**734,750**	**736,685**
Total Income From Operations:	**195,371**	**66,650**	**60,915**
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	31,224	1,600	1,900
3795 Sewer Impact Fees	28,747	-	-
Total Non-operating income	**59,971**	**1,600**	**1,900**
Non-operating expense			
4752.820 Debt Service - Interest	65,656	90,989	76,000
Total Non-operating expense	**65,656**	**90,989**	**76,000**
Total Non-Operating Items:	**(5,685)**	**(89,389)**	**(74,100)**
Total Income or Expense	**189,686**	**(22,739)**	**(13,185)**

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	740,867	798,000	794,000
3733 Sewer Connection Fees	4,550	3,400	3,600
Total Operating income	**745,417**	**801,400**	**797,600**
Operating expense			
4752.110 Salaries & Wages	126,724	133,959	145,574
4752.111 Overtime Wages - Utilities	5,359	2,100	2,100
4752.130 Employee Benefits	75,148	71,066	71,630
4752.230 Travel, Conferences & Training	2,481	1,200	1,200
4752.240 Office Supplies/ Reimbursement Expenses	773	750	750
4752.245 Bank Charges - Utilities	4,615	4,500	4,500
4752.250 Equipment - Supplies & Maintenance	7,824	19,400	5,000
4752.254 Vehicle Repair & Maintenance	944	2,500	2,500
4752.256 Shop Charges	71,039	72,371	71,327
4752.265 System Repairs	8,165	10,000	10,000
4752.268 Wastewater Treatment Fee (to Parowan City)	122,668	135,680	115,680
4752.269 Sewer Bond Payment (to Parowan City)	-	100,000	100,000
4752.280 Utilities	907	1,000	1,100
4752.310 Professional & Technical Services	20,400	71,840	96,340
4752.550 Administrative Charges	23,600	23,700	24,300
4752.620 Bad debt expense	(5,281)	-	-
4752.690 Depreciation	84,681	84,684	84,684
Total Operating expense	**550,045**	**734,750**	**736,685**
Total Income From Operations:	**195,371**	**66,650**	**60,915**
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	31,224	1,600	1,900
3795 Sewer Impact Fees	28,747	-	-
Total Non-operating income	**59,971**	**1,600**	**1,900**
Non-operating expense			
4752.820 Debt Service - Interest	65,656	90,989	76,000
Total Non-operating expense	**65,656**	**90,989**	**76,000**
Total Non-Operating Items:	**(5,685)**	**(89,389)**	**(74,100)**
Total Income or Expense	**189,686**	**(22,739)**	**(13,185)**