TOWN OF BRIAN HEAD
May 12, 2026

Resolution No. 26-570-B

RESOLUTION RECEIVING STATEMENT OF INTENT FROM THE BUDGET OFFICER REGARDING THE TENTATIVE BUDGET, PROPOSED PROPERTY TAX INCREASE, AND PROPOSED PROPERTY TAX IMPACT SCHEDULE AND RELATED MATTERS.

WHEREAS, pursuant to Section 10-5-111 of the Utah Code the Budget Officer prepared and presented a tentative budget herewith for fiscal year from July 1, 2026, through June 30, 2027; and

WHEREAS, the tentative budget presented by the Budget Officer includes a proposed property tax rate increase; and

WHEREAS, the Budget Officer is required to state that the tentative budget includes a proposed property tax increase;

NOW, THEREFORE, be it resolved by the Town Council of the Town of Brian Head, Utah as follows:

1. The Budget Officer presented a tentative budget for the fiscal year from July 1, 2026, through June 30, 2027 as attached hereto as Exhibit A..
2. The Town Council acknowledges that, as a separate agenda item on May 12, 2026, the public was informed that the Budget Officer intends to state that the Tentative Budget for Fiscal Year 2027 includes a property tax increase;

3. In the public meeting, as part of the presentation, the Budget Officer stated as a separate item from the budget that the tentative budget includes a proposed property tax increase in the approximate dollar amount of $150,000, which is the approximate percentage increase of 12.85%. The purpose of the proposed property tax increase is to fund additional road maintenance as set forth in the proposed property tax impact schedule. The Budget Officer read the foregoing into the record and further presented a property tax impact schedule as defined in Section 59-2-924 of the Utah Code, which impact schedule is attached hereto as Exhibit B.

4. The Town Council finds that the presentation of the proposed property tax increase and property tax impact schedule by the Budget Officer satisfies the requirements of Section 59-2-919(4) of the Utah Code related to a separate statement of proposed property tax increase.

5. The Town Council hereby directs the Budget Officer to ensure that the proposed property tax increase and the proposed property tax impact schedule shall be available to the public until September 1, 2026 at the Town Hall and to post the same on the Town Website until September 1, 2026.

6. The Town Council further directs that the proposed property tax increase and the proposed property tax impact schedule shall be included on all future agendas as separate agenda items at all public hearing prior to June 30, 2026, at which the Town Council discusses the proposed general fund budget for fiscal year 2026-2027.

7. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.

8. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED this May 12, 2026

Motion by Council Member Tidwell and Seconded by Council Member Freeberg.

TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH VOTING:

Mayor Clayton Calloway	Yes
Councilmember Larry Freeberg	Yes
Councilmember Logan Cruz	Yes
Councilmember Duane Nyen	Yes
Councilmember Mitch Ricks	Yes

Mayor Clayton Calloway

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

(TOWN SEAL)

ATTEST:

Town Clerk, Nancy Leigh

EXHIBIT A

(ATTACH 2026-2027 TENTATIVE BUDGET BUDGET)

General Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	$ 876,729	$ 1,006,078	$ 1,038,391	$ 1,017,056	$ 1,043,500	$ 1,043,500	$ 1,090,220
3111 General Property Tax (Current Year) Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000
3120 General Property Tax (Delinquent)	$ 91,101	$ 79,421	$ 107,771	$ 58,224	$ 87,300	$ 87,300	$ 89,128
3130 Sales and Use Taxes	$ 302,001	$ 298,965	$ 288,434	$ 214,525	$ 296,800	$ 296,800	$ 308,303
3135 PAR Tax	$ 54,752	$ 54,902	$ 52,350	$ 38,701	$ 55,500	$ 55,500	$ 57,634
3140 Franchise Tax	$ 2,668	$ 912	$ -	$ -	$ 4,700	$ 4,700	$ 4,800
3145 Telecommunication Tax	$ 4,306	$ 3,860	$ 3,932	$ 2,856	$ 5,900	$ 5,900	$ 6,200
3151 Resort Tax	$ 869,243	$ 876,613	$ 837,226	$ 618,313	$ 887,800	$ 887,800	$ 922,138
3152 Highway Tax	$ 164,201	$ 164,687	$ 157,028	$ 116,094	$ 166,000	$ 166,000	$ 172,900
3153 Municipal Energy Tax	$ 159,485	$ 161,174	$ 159,234	$ 62,178	$ 156,400	$ 156,400	$ 157,000
3154 Municipal Transient Room Tax	$ 181,255	$ 186,688	$ 184,225	$ 160,434	$ 182,000	$ 182,000	$ 189,000
3170 Fee in Lieu	$ 9,504	$ 10,759	$ 13,937	$ 7,446	$ 9,300	$ 9,300	$ 10,231
3190 Penalties on Delinquent Taxes	$ 1,731	$ 1,552	$ 2,712	$ 1,359	$ 3,400	$ 3,400	$ 3,300
3200 Personal Property Taxes	$ 32,389	$ 47,133	$ 36,334	$ 5,599	$ 34,600	$ 34,600	$ 35,870
Total Taxes	**$ 2,749,365**	**$ 2,892,744**	**$ 2,881,574**	**$ 2,302,785**	**$ 2,933,200**	**$ 2,933,200**	**$ 3,196,724**
Licenses and Permits							
3210.1 Business Licenses - New	$ 29,649	$ 43,778	$ 43,933	$ 1,150	$ 36,900	$ 36,900	$ 1,296
3210.2 Business Licenses - Renewal	$ -	$ -	$ 2,170	$ 4,385	$ -	$ -	$ 3,224
3212.1 STR Business Licenses - New	$ -	$ -	$ 3,921	$ 13,388	$ -	$ -	$ 11,778
3212.2 STR Business Licenses - Renewal	$ -	$ -	$ 2,658	$ 49,973	$ -	$ -	$ 36,478
3215 Alcohol Licenses	$ -	$ 600	$ 400	$ 550	$ 1,100	$ 1,100	$ 400
3220 Enhanced Services Business License Fee	$ 649,917	$ 622,557	$ 623,621	$ 257,743	$ 675,000	$ 675,000	$ 701,000
3221.1 Building Permit Fees	$ 42,158	$ 122,176	$ 82,348	$ 44,246	$ 103,200	$ 103,200	$ 108,200
3221.2 Plan Check Fee	$ 19,809	$ 75,169	$ 53,685	$ 26,670	$ 15,900	$ 15,900	$ 18,900
3221.3 Other Building Fee	$ 7,315	$ 17,314	$ 8,675	$ 4,050	$ 6,000	$ 6,000	$ 7,000
3221.4 State Bldg Permit Fee 1%	$ 313	$ 1,221	$ 822	$ 443	$ 1,032	$ 1,032	$ 1,032
3222 Land Use Permit Fees	$ 3,445	$ 7,756	$ 3,223	$ 6,250	$ 5,000	$ 5,000	$ 6,000
3223 Enhanced Service STR Fee	$ 40,428	$ 67,935	$ 68,412	$ 119,909	$ 73,480	$ 73,480	$ 119,900
3230 Other Permits	$ 140	$ -	$ -	$ -	$ -	$ -	$ -
Total Licenses and Permits	**$ 793,174**	**$ 958,506**	**$ 893,868**	**$ 528,757**	**$ 917,612**	**$ 917,612**	**$ 1,015,208**
Intergovernmental Revenue							
3314 Public Safety State Grant	$ 6,283	$ 39,958	$ 120,295	$ -	$ -	$ -	$ -
3341 General gov't state grant	$ 80,328	$ 256,633	$ 451,460	$ 99,088	$ 385,000	$ 385,000	$ 367,500
3356 Class C Road Funds	$ 77,061	$ 110,159	$ 107,778	$ 81,431	$ 100,000	$ 100,000	$ 110,000
3358 State Liquor Fund Allotment	$ 3,168	$ 3,546	$ 4,628	$ 4,699	$ 3,000	$ 3,000	$ 3,000
3373 County - fire agreements	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 80,000	$ 80,000	$ 80,000
Total Intergovernmental Revenue	**$ 206,840**	**$ 450,296**	**$ 724,161**	**$ 225,218**	**$ 568,000**	**$ 568,000**	**$ 560,500**

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Charges for Services							
3419 Administrative Charges	$ 66,400	$ 71,000	$ 80,000	$ 61,950	$ 82,600	$ 82,600	$ 82,700
3422 Retail Fuel	$ 96,388	$ 87,993	$ 78,377	$ 53,678	$ 92,900	$ 92,900	$ 97,300
3426 Fire Department Revenue	$ 4,190	$ 12,355	$ 6,630	$ 9,380	$ 11,400	$ 11,400	$ 16,600
3427 Volunteer Fire Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3428 Misc Police Revenue (Police Reports)	$ 45	$ 45	$ 60	$ 20	$ -	$ -	$ -
3429 - GRAMMA Requests	$ 490	$ -	$ 5	$ -	$ -	$ -	$ -
3435 Shop Charges	$ 120,800	$ 155,000	$ 189,438	$ 144,742	$ 192,989	$ 192,989	$ 190,206
3442 Transportation Utility Fee	$ -	$ -	$ -	$ -	$ 158,825	$ 158,825	$ -
Total Charges for Services	**$ 288,313**	**$ 326,393**	**$ 354,510**	**$ 269,770**	**$ 538,714**	**$ 538,714**	**$ 386,806**
Fines and Forfeitures							
3510 Court Fines	$ 12,288	$ 3,271	$ 2,743	$ 1,380	$ 1,000	$ 1,000	$ 500
3520 Administrative Fines (Code Violations)	$ 4,450	$ 400	$ 1,300	$ 7,100	$ 2,000	$ 2,000	$ 2,000
Total Fines and Forfeitures	**$ 16,738**	**$ 3,671**	**$ 4,043**	**$ 8,480**	**$ 3,000**	**$ 3,000**	**$ 2,500**
Interest							
3610 Interest	$ 83,645	$ 126,903	$ 126,333	$ 75,761	$ 100,000	$ 100,000	$ 97,000
Total Interest	**$ 83,645**	**$ 126,903**	**$ 126,333**	**$ 75,761**	**$ 100,000**	**$ 100,000**	**$ 97,000**
Marketing & Events							
3540 Registration Fees	$ -	$ -	$ 420	$ 4,520	$ -	$ 4,520	$ -
3550 Donations	$ -	$ 1,000	$ 4,025	$ -	$ -	$ -	$ -
3560 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3570 Other Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ -**	**$ 1,000**	**$ 4,445**	**$ 4,520**	**$ -**	**$ 4,520**	**$ -**
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3650 Sales of materials and supplies	$ -	$ -	$ -	$ (32)	$ 250	$ 250	$ 250
3660 Sale of Real Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Bond Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3680 Building/Pavilion Rentals	$ 3,845	$ 5,902	$ 2,495	$ 3,230	$ 3,600	$ 3,600	$ 3,600
3685 Annexation Cost Reimbursement	$ -	$ 44,425	$ -	$ -	$ -	$ -	$ -
3690 Sundry (Miscellaneous)	$ -	$ 251	$ -	$ -	$ -	$ -	$ -
3691 Health Insurance reimbursement	$ 3,687	$ 6,586	$ 8,510	$ -	$ 4,200	$ 4,200	$ 4,200
Total Miscellaneous Revenue	**$ 7,532**	**$ 57,164**	**$ 11,005**	**$ 3,198**	**$ 8,050**	**$ 8,050**	**$ 8,050**

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Contributions							
3801 Contribution from Private Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3802.2 Public Safety Impact Fee/3059	$ 1,224	$ 4,590	$ 3,519	$ 1,530	$ 1,000	$ 1,000	$ 1,000
Total Contributions	**$ 1,224**	**$ 4,590**	**$ 3,519**	**$ 1,530**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA	$ 8,667	$ 23,500	$ 35,258	$ 29,500	$ 29,500	$ 29,500	$ 13,900
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ 1,080,000	$ -	$ -	$ -	$ -
3860 Transfer From SEM SID Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ 55,000	$ 93,132	$ 55,000
Total Transfers from other funds	**$ 8,667**	**$ 23,500**	**$ 1,115,258**	**$ 29,500**	**$ 84,500**	**$ 122,632**	**$ 68,900**
Total Revenue:	**$ 4,155,498**	**$ 4,844,767**	**$ 6,118,716**	**$ 3,449,519**	**$ 5,154,076**	**$ 5,196,728**	**$ 5,336,688**
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	$ 16,225	$ 20,230	$ 19,676	$ 10,300	$ 20,600	$ 20,600	$ 20,600
4111.130 Council - Benefits	$ 1,546	$ 1,981	$ 1,923	$ 1,054	$ 1,576	$ 1,576	$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4111.230 Council - Travel, Conferences & Training	$ 8,686	$ 1,938	$ 3,505	$ 1,961	$ 12,550	$ 12,550	$ 13,350
4111.240 Council - Office Supplies & Expense	$ 2,030	$ 242	$ 42	$ 396	$ 250	$ 250	$ 250
4111.290 Council - Telephone/Data Plans	$ 562	$ 813	$ 733	$ 498	$ 700	$ 700	$ 700
4111.330 Council - Training & Education	$ -	$ -	$ 77	$ -	$ -	$ -	$ -
4111.450 Council - Expenses	$ 55	$ -	$ -	$ -	$ 150	$ 150	$ 150
4111.610 Council - Miscellaneous Expense	$ 54	$ 258	$ -	$ -	$ -	$ -	$ -
Total Council	**$ 29,158**	**$ 25,462**	**$ 25,956**	**$ 14,209**	**$ 35,826**	**$ 35,826**	**$ 36,626**

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Administrative							
4140.110 Admin - Salaries & Wages	$ 130,049	$ 154,031	$ 238,050	$ 198,728	$ 242,292	$ 248,792	$ 260,579
4140.111 Admin - Overtime Wages (Administrative)	$ 794	$ 924	$ 1,723	$ 1,510	$ -	$ -	$ -
4140.121 Admin - Part-Time Salaries/Code Enforceme	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.130 Admin - Employee Benefits	$ 57,039	$ 59,170	$ 99,413	$ 85,109	$ 112,478	$ 113,528	$ 106,041
4140.140 Admin - Unemployment Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.210 Admin - Books/Subscriptions/Memberships	$ 2,978	$ 4,359	$ 4,886	$ 4,684	$ 5,290	$ 5,290	$ 5,785
4140.220 Admin - Publishing/Legal Notices	$ 611	$ 267	$ 131	$ 58	$ 600	$ 600	$ 600
4140.230 Admin - Travel, Conferences & Training	$ 2,962	$ 5,265	$ 7,165	$ 5,403	$ 9,005	$ 9,005	$ 9,930
4140.240 Admin - Office Supplies/Reimb Expenses	$ 6,105	$ 8,808	$ 7,381	$ 4,557	$ 6,000	$ 6,000	$ 6,200
4140.245 Admin - Bank Charges	$ 2,069	$ 2,419	$ 4,103	$ 5,384	$ 3,200	$ 3,200	$ 5,000
4140.250 Admin - Equipment Supplies/Maintenance	$ 3,434	$ 4,919	$ 4,241	$ 3,552	$ 3,400	$ 3,400	$ 4,150
4140.254 Admin - Vehicle Repair & Maintenance	$ 764	$ 2,782	$ 1,134	$ 1,205	$ 1,800	$ 1,800	$ 1,800
4140.255 Admin - Fuel & Oil	$ 2,629	$ 2,103	$ 1,943	$ 833	$ 2,000	$ 2,000	$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	$ 11,623	$ 12,043	$ 10,564	$ 8,044	$ 12,690	$ 12,690	$ 12,550
4140.275 Admin - Lease Expense (MBA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.280 Admin - Utilities	$ 6,118	$ 6,344	$ 5,017	$ 2,357	$ 6,000	$ 6,000	$ 6,000
4140.290 Admin - Telephone	$ 8,252	$ 6,282	$ 6,881	$ 4,707	$ 6,600	$ 6,600	$ 5,700
4140.310 Admin - Professional & Technical Services	$ 19,494	$ 23,576	$ 22,347	$ 21,817	$ 22,235	$ 22,235	$ 21,035
4140.312 Admin - Audit & Accounting	$ 15,500	$ 17,700	$ 18,300	$ 19,900	$ 18,000	$ 18,000	$ 20,000
4140.450 Admin - Elections	$ -	$ 305	$ -	$ 350	$ 300	$ 300	$ -
4140.470 Admin - Uniforms	$ 180	$ 344	$ 138	$ -	$ 250	$ 250	$ 250
4140.485 Admin - Transportation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.510 Admin - Insurance Expense	$ 53,290	$ 58,589	$ 64,390	$ 76,683	$ 77,450	$ 77,450	$ 82,990
4140.540 Admin - Promotions/Incentives	$ 3,933	$ 4,838	$ 8,467	$ 5,583	$ 16,190	$ 16,190	$ 18,540
4140.610 Admin - Miscellaneous Expense	$ 333	$ 365	$ 150	$ -	$ 250	$ 250	$ 340
Total Administrative	**$ 328,157**	**$ 375,433**	**$ 506,424**	**$ 450,464**	**$ 546,030**	**$ 553,580**	**$ 569,490**
Legal							
4145.310 Legal - Books/Subscrip/Dues	$ 3,375	$ 5,068	$ 3,680	$ 4,480	$ 7,000	$ 7,000	$ 7,000
Total Legal	**$ 3,375**	**$ 5,068**	**$ 3,680**	**$ 4,480**	**$ 7,000**	**$ 7,000**	**$ 7,000**
Building Department							
4160.110 BldgDept - Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4160.111 BldgDept - Overtime Wages (Building)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4160.130 BldgDept - Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4160.240 BldgDept - Office Supplies & Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4160.310 BldgDept - Professional & Tech	$ -	$ 250	$ -	$ -	$ -	$ -	$ -
Total Building Department	**$ -**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**	**$**

General Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	$ 76,839	$ 127,559	$ 101,547	$ 80,103	$ 104,501	$ 105,591	$ 111,331
4180.111 P&Z - Overtime Wages (P & Z)	$ 816	$ 150	$ 1,020	$ 583	$ -	$ -	$ -
4180.130 P&Z - Employee Benefits	$ 43,456	$ 49,168	$ 55,234	$ 46,718	$ 57,894	$ 58,069	$ 58,721
4180.210 P&Z - Books/Subscriptions/Memberships	$ 348	$ 561	$ 633	$ 367	$ 850	$ 850	$ 1,640
4180.220 P&Z - State Bldg Permit Fee	$ -	$ 1,304	$ 699	$ 286	$ 900	$ 900	$ 900
4180.230 P&Z - Travel, Conferences & Training	$ -	$ 1,488	$ 9,528	$ 2,119	$ 6,380	$ 6,380	$ 3,435
4180.240 P&Z - Office Supplies & Expense	$ 1,293	$ 1,071	$ 906	$ 937	$ 2,500	$ 2,500	$ 2,500
4180.290 P&Z - Telephone	$ 392	$ 924	$ 1,548	$ 1,201	$ 1,600	$ 1,600	$ 1,400
4180.310 P&Z - Professional & Technical Services	$ 34,417	$ 33,699	$ 9,843	$ 8,296	$ 11,540	$ 11,540	$ 11,740
Total Planning and Zoning	**$ 157,561**	**$ 215,924**	**$ 180,958**	**$ 140,610**	**$ 186,165**	**$ 187,430**	**$ 191,667**
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	$ 4,668	$ 4,629	$ 3,868	$ 3,176	$ 5,620	$ 5,620	$ 5,740
4640.250 Retail Fuel - Equip Supplies/Maint	$ 1,481	$ 120	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
4640.260 Retail Fuel - Retail Fuel	$ 71,081	$ 81,335	$ 67,093	$ 51,338	$ 72,600	$ 72,600	$ 77,100
4640.310 Retail Fuel - Prof & Tech Services	$ 2,426	$ 2,086	$ 2,794	$ 1,178	$ 725	$ 725	$ 825
4640.510 Retail Fuel - Insurance Exp	$ -	$ -	$ -	$ -	$ 560	$ 560	$ 560
Total Retail Fuel	**$ 79,656**	**$ 88,170**	**$ 73,755**	**$ 55,692**	**$ 81,005**	**$ 81,005**	**$ 85,725**
Transit							
4650.250 Transit - Equip Supplies/Maint	$ 447	$ 1,769	$ 15	$ 56	$ 1,000	$ 1,000	$ 500
4650.310 Transit - Prof & Tech Services	$ 15,500	$ 15,450	$ 15,675	$ 4,600	$ 11,000	$ 11,000	$ 11,500
4650.485 Transit - Transportation Services	$ 138,000	$ 145,000	$ 149,000	$ 129,000	$ 152,700	$ 152,700	$ 167,075
Total Transit	**$ 153,947**	**$ 162,219**	**$ 164,690**	**$ 133,656**	**$ 164,700**	**$ 164,700**	**$ 179,075**
Marketing & Events							
4660.230 Marketing & Events - Travel andTraining	$ 63	$ -	$ -	$ -	$ -	$ -	$ -
4660.250 Marketing & Events - Equip Supplies/Maint	$ 2,625	$ 4,568	$ 1,441	$ 913	$ 2,000	$ 2,000	$ 2,250
4660.310 Marketing & Events - Prof & Techincal Servic	$ 16,809	$ 562	$ 7,800	$ 7,500	$ 7,500	$ 7,500	$ 7,500
4660.610 Marketing & Events - Miscellaneous Expens	$ 1,723	$ -	$ 70,473	$ 24,630	$ -	$ 14,947	$ -
4660.611 Marketing & Events - Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4660.612 Marketing & Events - Advertising/Marketing	$ 122,943	$ 426,898	$ 363,902	$ 316,469	$ 363,250	$ 363,250	$ 343,250
4660.615 Marketing & Events - Entertainment	$ 9,958	$ 17,900	$ 7,385	$ 137,528	$ 128,300	$ 128,300	$ 146,450
4660.616 Marketing & Events - Food	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ 154,121**	**$ 449,928**	**$ 451,001**	**$ 487,040**	**$ 501,050**	**$ 515,997**	**$ 499,450**
Total General government	**$ 905,975**	**$ 1,322,454**	**$ 1,406,464**	**$ 1,286,151**	**$ 1,521,776**	**$ 1,545,538**	**$ 1,569,033**

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Public safety							
Police							
4210.110 Police - Salaries & Wages	$ 379,884	$ 414,351	$ 463,696	$ 391,682	$ 519,336	$ 523,126	$ 574,599
4210.111 Police - Overtime Wages (Police)	$ 24,803	$ 35,200	$ 32,582	$ 43,157	$ 32,400	$ 32,400	$ 32,400
4210.120 Police - Part-time Officers	$ 24,046	$ 16,541	$ 22,683	$ 20,661	$ 27,456	$ 27,456	$ 29,382
4210.130 Police - Employee Benefits	$ 292,549	$ 294,136	$ 338,113	$ 290,953	$ 363,304	$ 363,304	$ 426,814
4210.210 Police - Books/Subscriptions/Memberships	$ 644	$ 668	$ 1,061	$ 1,180	$ 810	$ 810	$ 830
4210.230 Police - Travel, Conferences & Training	$ 4,008	$ 4,615	$ 3,743	$ 4,593	$ 10,810	$ 10,810	$ 13,785
4210.240 Police - Office Supplies & Expense	$ 727	$ 553	$ 280	$ 214	$ 650	$ 650	$ 650
4210.250 Police - Equipment Supplies & Maintenance	$ 24,221	$ 12,507	$ 3,863	$ 30,689	$ 14,200	$ 14,200	$ 27,700
4210.254 Police - Vehicle Repair & Maintenance	$ 5,991	$ 5,337	$ 8,362	$ 7,281	$ 6,680	$ 6,680	$ 7,600
4210.255 Police - Fuel	$ 27,216	$ 22,462	$ 22,033	$ 15,071	$ 22,900	$ 22,900	$ 24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenan	$ 7,116	$ 5,977	$ 6,160	$ 4,502	$ 5,900	$ 5,900	$ 6,500
4210.275 Police - Public Safety Building Payment (MBA	$ 60,612	$ 60,260	$ 60,310	$ 60,335	$ 60,335	$ 60,335	$ 60,335
4210.280 Police - Utilities	$ 5,495	$ 5,803	$ 4,298	$ 3,087	$ 6,000	$ 6,000	$ 6,000
4210.290.1 Police - Telephone	$ 10,194	$ 5,408	$ 5,964	$ 4,404	$ 5,820	$ 5,820	$ 6,306
4210.290.2 Police - Communications	$ 30,158	$ 43,597	$ 37,475	$ 38,466	$ 39,550	$ 39,550	$ 41,550
4210.310 Police - Professional & Technical Services	$ 8,145	$ 11,190	$ 9,232	$ 8,916	$ 10,600	$ 10,600	$ 14,500
4210.450 Police - Uniforms	$ 2,827	$ 2,204	$ 1,693	$ 2,859	$ 3,500	$ 3,500	$ 4,000
4210.451 Police - EMT Supplies	$ 1,582	$ 4,561	$ 3,324	$ 1,861	$ 1,750	$ 1,750	$ 1,750
4210.452 Police - EMT Training & Travel	$ 4,627	$ 4,245	$ 6,051	$ 2,250	$ 6,750	$ 6,750	$ 6,750
4210.453 Police - Search & Rescue	$ -	$ -	$ -	$ -	$ 500	$ 500	$ 500
4210.610 Police - Miscellaneous Expense	$ 430	$ 885	$ 54	$ 400	$ 500	$ 500	$ 550
Total Police	**$ 915,275**	**$ 950,500**	**$ 1,030,977**	**$ 932,561**	**$ 1,139,751**	**$ 1,143,541**	**$ 1,286,501**

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Fire							
4220.110 Fire - Salaries & Wages	$ 120,621	$ 147,263	$ 145,803	$ 132,610	$ 182,055	$ 185,845	$ 176,570
4220.111 Fire - Overtime Wages (Fire)	$ 8,253	$ 11,716	$ 10,848	$ 15,024	$ 10,800	$ 10,800	$ 10,800
4220.120 Fire - Part Time Wages	$ 792	$ 2,556	$ 2,760	$ 1,876	$ 4,500	$ 4,500	$ 4,500
4220.130 Fire - Employee Benefits	$ 95,535	$ 96,167	$ 106,777	$ 96,558	$ 138,308	$ 138,308	$ 130,116
4220.210 Fire - Books/Subscriptions/Memberships	$ 899	$ 671	$ 227	$ 360	$ 310	$ 310	$ 310
4220.230 Fire - Travel, Conferences & Training	$ 430	$ 689	$ 641	$ 270	$ 1,575	$ 1,575	$ 1,600
4220.240 Fire - Office Supplies & Expense	$ 358	$ 130	$ 393	$ 17	$ 200	$ 200	$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	$ 15,392	$ 7,439	$ 141,902	$ 73,295	$ 4,400	$ 4,400	$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	$ 8,014	$ 3,971	$ 9,460	$ 4,548	$ 10,200	$ 10,200	$ 10,200
4220.255 Fire - Fuel	$ 1,446	$ 2,795	$ 2,778	$ 2,220	$ 2,500	$ 2,500	$ 2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenan	$ 6,562	$ 6,020	$ 6,091	$ 5,765	$ 5,700	$ 5,700	$ 6,300
4220.275 Fire - Public Safety Building Payment (MBA)	$ 60,185	$ 60,260	$ 60,310	$ 60,335	$ 60,335	$ 60,335	$ 60,335
4220.280 Fire - Utilities	$ 5,495	$ 5,803	$ 4,282	$ 2,914	$ 6,000	$ 6,000	$ 6,000
4220.290 Fire - Telephone	$ 5,376	$ 4,943	$ 5,495	$ 3,866	$ 5,820	$ 5,820	$ 6,276
4220.310 Fire - Professional & Technical Services	$ 11,114	$ 10,654	$ 9,888	$ 7,700	$ 11,100	$ 11,100	$ 11,300
4220.450 Fire - Uniforms	$ -	$ -	$ 470	$ 483	$ 750	$ 750	$ 2,750
4220.330 Fire - Fire Mitigation	$ -	$ -	$ -	$ -	$ 250	$ 250	$ 250
4220.453 Fire - State Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.610 Fire - Miscellaneous Expense	$ 450	$ 351	$ 254	$ 600	$ 2,100	$ 2,100	$ 2,150
Total Fire	**$ 340,922**	**$ 361,428**	**$ 508,379**	**$ 408,441**	**$ 446,903**	**$ 450,693**	**$ 436,657**
Total Public Safety	**$ 1,256,197**	**$ 1,311,928**	**$ 1,539,356**	**$ 1,341,002**	**$ 1,586,654**	**$ 1,594,234**	**$ 1,723,158**

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	$ 171,653	$ 262,605	$ 333,886	$ 227,014	$ 339,494	$ 349,244	$ 371,229
4410.111 Streets - Overtime Wages (Streets)	$ 8,466	$ 32,318	$ 21,712	$ 26,132	$ 16,500	$ 16,500	$ 16,500
4410.130 Streets - Employee Benefits	$ 110,586	$ 167,426	$ 196,157	$ 136,913	$ 221,014	$ 222,574	$ 224,486
4410.230 Streets - Travel, Conferences & Training	$ 4,562	$ 4,933	$ 6,520	$ 7,977	$ 10,471	$ 10,471	$ 10,850
4410.240 Streets - Office Supplies & Expense	$ 132	$ 120	$ 22	$ -	$ -	$ -	$ -
4410.250 Streets - Equipment - Supplies & Maintenan	$ 1,952	$ 1,242	$ 579	$ 242	$ 1,200	$ 1,200	$ 1,200
4410.254 Streets - Vehicle Repair	$ -	$ -	$ -	$ 1,642	$ -	$ -	$ -
4410.253 Streets - Snow Removal	$ 101,948	$ 119,554	$ 66,102	$ 65,281	$ 90,000	$ 90,000	$ 91,800
4410.261 Streets - Equipment Lease	$ 4,026	$ -	$ -	$ -	$ -	$ -	$ -
4410.269 Streets - Equipment Rental	$ 14,182	$ 7,995	$ 2,500	$ -	$ 8,750	$ 8,750	$ -
4410.270 Streets - Bldgs/Grounds	$ -	$ 89	$ -	$ -	$ -	$ -	$ -
4410.280 Streets - Utilities (Area Lights)	$ 11,262	$ 14,630	$ 12,134	$ 4,723	$ 12,000	$ 12,000	$ 12,000
4410.310 Streets - Professional & Technical Services	$ 9,054	$ 2,769	$ 871	$ 3,014	$ 2,090	$ 2,090	$ 2,090
4410.411 Streets - Street Signs & Signals	$ 1,406	$ 2,422	$ 2,357	$ 1,739	$ 5,500	$ 5,500	$ 5,500
4410.415 Streets - Skier bridge O&M	$ -	$ 2,600	$ -	$ -	$ 2,600	$ 2,600	$ 2,600
4410.420 Streets - Road Maintenance/Improvements	$ 60,548	$ 43,318	$ 22,391	$ 23,221	$ 56,080	$ 56,080	$ 13,080
Total Highways	**$ 499,777**	**$ 662,021**	**$ 665,231**	**$ 497,898**	**$ 765,699**	**$ 777,009**	**$ 751,335**
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	$ 383	$ 2,164	$ 1,186	$ 579	$ 2,000	$ 2,000	$ 2,500
4440.240 Shop - Office Supplies & Expenses	$ 548	$ 1,468	$ 1,333	$ 790	$ 1,500	$ 1,500	$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	$ 15,594	$ 28,657	$ 19,759	$ 8,232	$ 11,150	$ 11,150	$ 12,980
4440.252 Shop - Heavy Equipment Maintenance	$ 42,942	$ 67,119	$ 30,436	$ 26,945	$ 47,500	$ 47,500	$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	$ 20,765	$ 16,671	$ 12,383	$ 14,413	$ 15,000	$ 15,000	$ 15,000
4440.255 Shop - Fuel	$ 155,377	$ 144,027	$ 91,298	$ 65,572	$ 95,000	$ 95,000	$ 95,000
4440.261 Shop - Equipment Lease (operating)	$ 103,904	$ 120,968	$ 159,798	$ 94,134	$ 119,800	$ 119,800	$ 109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	$ 2,465	$ 3,228	$ 4,520	$ 5,011	$ 5,150	$ 5,150	$ 5,650
4440.280 Shop - Utilities	$ 13,330	$ 15,180	$ 11,802	$ 7,288	$ 12,000	$ 12,000	$ 12,000
4440.290 Shop - Telephone	$ 5,416	$ 6,513	$ 9,527	$ 5,201	$ 9,600	$ 9,600	$ 9,100
4440.310 Shop - Professional & Techincal Services	$ 1,364	$ 2,638	$ 3,637	$ 1,693	$ 2,100	$ 2,100	$ 2,200
4440.330 Shop - Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4440.450 Shop - Uniforms	$ 6,485	$ 10,084	$ 13,050	$ 10,699	$ 13,400	$ 13,400	$ 13,400
4440.610 Shop - Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 368,573**	**$ 418,717**	**$ 358,729**	**$ 240,557**	**$ 334,200**	**$ 334,200**	**$ 325,830**

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Recreation							
4560.110 Recreation - Salaries & Wages	$ 32,604	$ 36,385	$ 34,415	$ 32,338	$ 48,150	$ 48,150	$ 50,226
4560.111 Recreation - Overtime Wages (Recreation)	$ 864	$ 1,483	$ 162	$ 140	$ -	$ -	$ -
4560.130 Recreation - Employee Benefits	$ 19,187	$ 18,022	$ 18,344	$ 16,280	$ 23,217	$ 23,217	$ 20,214
4560.230 Recreation - Travel, Conferences & Training	$ 38	$ 129	$ 268	$ 876	$ 1,200	$ 1,200	$ 1,200
4560.240 Recreation - Office Supplies & Expense	$ 132	$ 99	$ 162	$ -	$ -	$ -	$ -
4560.250 Recreation - Supplies & Maintenance	$ 1,149	$ 2,429	$ 382	$ 688	$ 1,000	$ 1,000	$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	$ 141	$ 1,329	$ 1,970	$ 948	$ 900	$ 900	$ 900
4560.265 Recreation - Fuel	$ -	$ -	$ 56	$ -	$ -	$ -	$ -
4560.269 Recreation - Equipment Rental	$ 1,844	$ 7,903	$ -	$ -	$ -	$ -	$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	$ 1,246	$ 6,609	$ 3,229	$ 649	$ 2,800	$ 2,800	$ 2,800
4560.310 Recreation - Professional & Technical Servic	$ 633	$ 39	$ 184	$ -	$ 90	$ 90	$ 90
4560.450 Recreation - Uniforms	$ -	$ 35	$ -	$ -	$ 200	$ 200	$ 200
4560.621 Recreation - Beautification	$ 3,496	$ 5,945	$ 7,954	$ 4,909	$ 6,000	$ 6,000	$ 6,000
4560.631 Recreation - Waling Trails	$ 425	$ 7,554	$ 1,474	$ 347	$ 100	$ 100	$ 100
4560.633 Recreation - ATV/Snowmobile Trails	$ 8,327	$ 8,683	$ 3,546	$ 2,283	$ 7,500	$ 7,500	$ 7,000
4560.634 Recreation - Trail Signs	$ 99	$ 874	$ 226	$ 760	$ 750	$ 750	$ 1,000
Total Recreation	**$ 70,185**	**$ 97,518**	**$ 72,372**	**$ 60,218**	**$ 91,907**	**$ 91,907**	**$ 90,730**
Total Public Works	**$ 938,535**	**$ 1,178,256**	**$ 1,096,332**	**$ 798,673**	**$ 1,191,806**	**$ 1,203,116**	**$ 1,167,895**
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	$ 1,196,100	$ 820,000	$ 625,000	$ 433,825	$ 433,825	$ 433,825	$ 326,750
4846.1 Transfer to Capital Projects -Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000
4847 Transfer to Asset Replacement	$ 156,000	$ 320,000	$ 335,000	$ 354,000	$ 354,000	$ 354,000	$ 354,000
4851 Transfer to Water Fund	$ -	$ -	$ 1,080,000	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 22,115	$ 22,115	$ 1,552
Total Transfers	**$ 1,352,100**	**$ 1,140,000**	**$ 2,040,000**	**$ 787,825**	**$ 809,940**	**$ 809,940**	**$ 832,302**
Operating Contingency							
4900 Operating Contingency	$ 20,386	$ 14,999	$ 41,297	$ 12,946	$ 43,900	$ 43,900	$ 44,300
Total Operating Contingency	**$ 20,386**	**$ 14,999**	**$ 41,297**	**$ 12,946**	**$ 43,900**	**$ 43,900**	**$ 44,300**
Total Expenditures:	**$ 4,473,193**	**$ 4,967,637**	**$ 6,123,449**	**$ 4,226,597**	**$ 5,154,076**	**$ 5,196,728**	**$ 5,336,688**
Total Change In Net Position	**$ (317,695)**	**$ (122,870)**	**$ (4,733)**	**$ (777,078)**	**$ -**	**$ -**	**$ -**

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Charges for Services							
3341 Grant	$ -	$ -	$ 530,386	$ -	$ -	$ -	$ -
Total Charges for Services	**$ -**	**$ -**	**$ 530,386**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Services							
3685 SAA Assessment Revenue	$ -	$ -	$ 123,237	$ 62,532	$ 70,163	$ 70,163	$ 70,163
Total Charges for Services	**$ -**	**$ -**	**$ 123,237**	**$ 62,532**	**$ 70,163**	**$ 70,163**	**$ 70,163**
Interest							
3610 Interest Revenue	$ -	$ -	$ 9,518	$ 7,853	$ -	$ -	$ -
Total Interest	**$ -**	**$ -**	**$ 9,518**	**$ 7,853**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3670 SAA Bond Proceeds	$ -	$ -	$ 50,000	$ 803,478	$ -	$ -	$ -
3690 Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ -**	**$ 50,000**	**$ 803,478**	**$ -**	**$ -**	**$ -**
Contributions							
3846 Transfer from Capital Fund	$ -	$ -	$ 495,762	$ -	$ -	$ -	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ 313,481	$ -	$ -	$ -	$ -
3890 Fund Blance Appropriated	$ -	$ -	$ -	$ -	$ 986,412	$ 986,412	$ 99,050
Total Contributions	**$ -**	**$ -**	**$ 809,243**	**$ -**	**$ 986,412**	**$ 986,412**	**$ 99,050**
Total Revenue:	**$ -**	**$ -**	**$ 991,998**	**$ 873,863**	**$ 1,056,575**	**$ 1,056,575**	**$ 169,213**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ -	$ -	$ 5,210	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ -	$ -	$ 794,092	$ 890,408	$ 989,457	$ 989,457	$ 99,050
4400.421 Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ -**	**$ -**	**$ 799,302**	**$ 890,408**	**$ 989,457**	**$ 989,457**	**$ 99,050**
Total Highway & Public Improvements	**$ -**	**$ -**	**$ 799,302**	**$ 890,408**	**$ 989,457**	**$ 989,457**	**$ 99,050**

(2026 YTD Column as of 03/31/2026)

Debt Service							
4400.810 Bond Payment - Principal	$ -	$ -	$ -	$ 50,000	$ 67,118	$ 67,118	$ 70,163
4400.820 Bond Payment - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.830 Trustee Fees/Bank Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ 10,907	$ -	$ -	$ -	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ 495,762	$ -	$ -	$ -	$ -
4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ -**	**$ 506,669**	**$ 50,000**	**$ 67,118**	**$ 67,118**	**$ 70,163**
Total Expenditures:	**$ -**	**$ -**	**$ 1,305,971**	**$ 940,408**	**$ 1,056,575**	**$ 1,056,575**	**$ 169,213**
Total Change In Net Position	**$ -**	**$ -**	**$ (313,973)**	**$ (66,545)**	**$ -**	**$ -**	**$ -**

CBME SAA Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	$ 213,284	$ 171,048	$ 294,253	$ 184,030	$ 170,138	$ 170,138	$ 170,274
Total Charges for Services	**$ 213,284**	**$ 171,048**	**$ 294,253**	**$ 184,030**	**$ 170,138**	**$ 170,138**	**$ 170,274**
Interest							
3610 Interest Revenue	$ 748	$ 330	$ 286	$ 165	$ 250	$ 250	$ 250
Total Interest	**$ 748**	**$ 330**	**$ 286**	**$ 165**	**$ 250**	**$ 250**	**$ 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 Blance Appropriated	$ -	$ -	$ -	$ -	$ 512,356	$ 512,356	$ -
Total Contributions	**$ 203,496**	**$ -**	**$ -**	**$ -**	**$ 512,356**	**$ 512,356**	**$ -**
Total Revenue:	**$ 1,789,528**	**$ 171,398**	**$ 294,539**	**$ 184,195**	**$ 682,744**	**$ 682,744**	**$ 170,524**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ 28,987	$ 8,278	$ -	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ 959,943	$ 20,780	$ -	$ 11,500	$ 512,606	$ 512,606	$ -
4400.421 Road Construction	$ 423	$ 20,935	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 11,500**	**$ 512,606**	**$ 512,606**	**$ -**
Total Highway & Public Improvements	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 11,500**	**$ 512,606**	**$ 512,606**	**$ -**
Debt Service							
4400.810 Bond Payment - Principal	$ 121,000	$ 119,000	$ 123,000	$ -	$ 128,000	$ 128,000	$ 133,000
4400.820 Bond Payment - Interest	$ 49,308	$ 50,854	$ 46,689	$ -	$ 42,138	$ 42,138	$ 37,274
4400.830 Trustee Fees/Bank Charges	$ 25	$ 25	$ -	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 250
Total Transfers	**$ 170,333**	**$ 169,879**	**$ 169,689**	**$ -**	**$ 170,138**	**$ 170,138**	**$ 170,524**
Total Expenditures:	**$ 1,159,686**	**$ 219,872**	**$ 172,189**	**$ 11,500**	**$ 682,744**	**$ 682,744**	**$ 170,524**
Total Change In Net Position	**$ 629,842**	**$ (48,474)**	**$ 122,350**	**$ 172,695**	**$ -**	**$ -**	**$ -**

Wildland Fire Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	$ -	$ -	$ 8,788	$ -	$ 10,000	$ 10,000	#REF!
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ 8,788**	**$ -**	**$ 10,000**	**$ 10,000**	**#REF!**
Charges for services							
3425 Wildland Fire Revenue	$ -	$ 1,105	$ -	$ 43,206	$ 100,000	$ 100,000	#REF!
Total Charges for services	**$ -**	**$ 1,105**	**$ -**	**$ 43,206**	**$ 100,000**	**$ 100,000**	**#REF!**
Interest							
3610 Interest Revenue	$ 7,306	$ 10,748	$ 9,332	$ 5,456	$ -	$ -	#REF!
Total Interest	**$ 7,306**	**$ 10,748**	**$ 9,332**	**$ 5,456**	**$ -**	**$ -**	**#REF!**
Total Revenue:	**$ 7,306**	**$ 11,853**	**$ 18,120**	**$ 48,662**	**$ 110,000**	**$ 110,000**	**#REF!**
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	$ -	$ 12,278	$ -	$ -	$ 61,160	$ 61,160	#REF!
4220.130 Wildland Fire - Benefits	$ -	$ 1,227	$ -	$ -	$ 6,066	$ 6,066	#REF!
4220.230 Wildland Fire - Travel, Conferences	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	#REF!
4220.240 Wildland Fire - Office Supplies & Ex	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4220.250 Wildland Fire - Materials and Suppl	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	#REF!
4220.254 Wildland Fire - Vehicle Repair & Ma	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	#REF!
4220.255 Wildland Fire - Fuel	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	#REF!
4220.450 Wildland Fire - Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4220.453 Wildland Fire - State Grants	$ -	$ -	$ 9,860	$ -	$ 10,000	$ 10,000	#REF!
Total Fire	**$ -**	**$ 13,505**	**$ 9,860**	**$ -**	**$ 90,726**	**$ 90,726**	**#REF!**
Total Public Safety	**$ -**	**$ 13,505**	**$ 9,860**	**$ -**	**$ 90,726**	**$ 90,726**	**#REF!**
Transfers							
4846 Transfer to Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4890 Budgeted Increase in Fund balance	$ -	$ -	$ -	$ -	$ 19,274	$ 19,274	#REF!
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,274**	**$ 19,274**	**#REF!**
Total Expenditures:	**$ -**	**$ 13,505**	**$ 9,860**	**$ -**	**$ 110,000**	**$ 110,000**	**#REF!**
Total Change In Net Position	**$ 7,306**	**$ (1,652)**	**$ 8,260**	**$ 48,662**	**$ -**	**$ -**	**#REF!**

SSD Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Charges for services							
3668 Water Lease	$ 35,421	$ 44,077	$ 44,721	$ -	$ 35,000	$ 35,000	#REF!
Total Charges for services	**$ 35,421**	**$ 44,077**	**$ 44,721**	**$ -**	**$ 35,000**	**$ 35,000**	**#REF!**
Miscellaneous revenue							
3610 - Interest revenue	$ 394	$ 850	$ 1,483	$ 1,238	$ -	$ -	#REF!
3670 - Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Miscellaneous revenue	**$ 394**	**$ 850**	**$ 1,483**	**$ 1,238**	**$ -**	**$ -**	**#REF!**
Total Revenue:	**$ 35,815**	**$ 44,927**	**$ 46,204**	**$ 1,238**	**$ 35,000**	**$ 35,000**	**#REF!**
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4100.311 - Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4100.312 - Engineering Services	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4100.740 - Water Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Administrative	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#REF!**
Transfers							
4851 - Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 35,000	$ 35,000	#REF!
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**	**$ 35,000**	**#REF!**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**	**$ 35,000**	**#REF!**
Total Change In Net Position	**$ 35,815**	**$ 44,927**	**$ 46,204**	**$ 1,238**	**$ -**	**$ -**	**#REF!**

RDA Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	$ 378,881	$ 477,269	$ 409,603	$ 474,011	$ 400,000	$ 400,000	$ 200,000
3120 Prior Years' Tax Increment - Delinq	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Taxes	**$ 378,881**	**$ 477,269**	**$ 409,603**	**$ 474,011**	**$ 400,000**	**$ 400,000**	**#REF!**
Intergovernmental revenue							
3310 Loans/Grants from Local Units	$ 51,125	$ 45,000	$ 17,854	$ 26,911	$ -	$ -	$ 42,500
Total Intergovernmental revenue	**$ 51,125**	**$ 45,000**	**$ 17,854**	**$ 26,911**	**$ -**	**$ -**	**$ 42,500**
Miscellaneous revenue							
3550 Donations	$ -	$ -	$ 3,590	$ 4,926	$ -	$ -	$ -
3610 Interest Earnings	$ 18,883	$ 18,015	$ 28,549	$ 20,270	$ -	$ -	$ -
3640 Sale of Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3645 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 18,883**	**$ 18,015**	**$ 32,139**	**$ 25,196**	**$ -**	**$ -**	**$ -**
Contributions							
3810 Contributions from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ 320,900
Total Contributions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 320,900**
Total Revenue:	**$ 448,889**	**$ 540,284**	**$ 459,596**	**$ 526,118**	**$ 400,000**	**$ 400,000**	**#REF!**
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.310 Legal Fees	$ -	$ 1,800	$ 2,250	$ 11,229	$ 42,500	$ 42,500	$ 125,000
4140.311 Professional Services	$ 2,486	$ -	$ -	$ -	$ -	$ -	$ -
4140.312 Publishing / Legal Notices	$ 50	$ -	$ -	$ -	$ -	$ -	$ -
4140.630 Shared excess distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.640 2010 Street Lighting Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.610 Redevelopment Activities	$ 286,804	$ 194,488	$ 200,747	$ 51,579	$ 258,000	$ 258,000	$ 424,500
4140.740 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ 289,340**	**$ 196,288**	**$ 202,997**	**$ 62,808**	**$ 300,500**	**$ 300,500**	**$ 549,500**
Total General government	**$ 289,340**	**$ 196,288**	**$ 202,997**	**$ 62,808**	**$ 300,500**	**$ 300,500**	**$ 549,500**

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Transfers							
4810 Transfer to General Fund	$ 8,667	$ 23,500	$ 35,258	$ 29,500	$ 29,500	$ 29,500	$ 13,900
4846 Transfer to Capital Projects	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -	$ -
4851 Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 70,000	$ 70,000	$ -
Total Transfers	**$ 273,667**	**$ 152,680**	**$ 35,258**	**$ 29,500**	**$ 99,500**	**$ 99,500**	**$ 13,900**
Total Expenditures:	**$ 563,007**	**$ 348,968**	**$ 238,255**	**$ 92,308**	**$ 400,000**	**$ 400,000**	**$ 563,400**
Total Change In Net Position	**$ (114,118)**	**$ 191,316**	**$ 221,341**	**$ 433,810**	**$ -**	**$ -**	**#REF!**

MBA Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Intergovernmental revenue	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Interest							
3610 Interest income MBA	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Interest	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Miscellaneous revenue							
3620 Lease revenue	$ 120,370	$ 120,520	$ 120,620	$ 120,670	$ 120,670	$ 120,670	#REF!
3670 Proceeds of bond sales	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
3690 Miscellaneous revenue	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Miscellaneous revenue	$ 120,370	$ 120,520	$ 120,620	$ 120,670	$ 120,670	$ 120,670	#REF!
Transfers from other funds							
3810 Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
3817 Transfer from Wild Lands Fire Fund	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Transfers from other funds	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Revenue:	$ 120,370	$ 120,520	$ 120,620	$ 120,670	$ 120,670	$ 120,670	#REF!
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
4160.270 Bldg. Grounds / Maint.	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Fire	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Total Public safety	$ -	$ -	$ -	$ -	$ -	$ -	#REF!
Debt service							
4160.810 MBA Bond Principal	$ 74,000	$ 76,000	$ 78,000	$ 80,000	$ 80,000	$ 80,000	#REF!
4160.820 MBA Interest on long term debt	$ 46,370	$ 44,520	$ 42,620	$ 40,670	$ 40,670	$ 40,670	#REF!
Total Debt service	$ 120,370	$ 120,520	$ 120,620	$ 120,670	$ 120,670	$ 120,670	#REF!
Total Expenditures:	$ 120,370	$ 120,520	$ 120,620	$ 120,670	$ 120,670	$ 120,670	#REF!
Total Change In Net Position	$ -	$ -	$ -	$ -	$ -	$ -	#REF!

Debt Service Fund

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	$ 240,722	$ 208,739	$ -	$ 201,827	$ 173,770	$ 173,770	$ 174,170
3120 General Property Taxes (Delinquent)	$ 19,116	$ 16,478	$ 1,172	$ 6,093	$ -	$ -	$ -
3170 Fee-in-Lieu/Fee Based Personal Property	$ 1,972	$ 2,232	$ -	$ 252	$ -	$ -	$ -
3190 Penalty/Interest on Deliquent Taxes	$ 378	$ 322	$ 58	$ 74	$ -	$ -	$ -
3200 Personal Property	$ 6,698	$ 10,010	$ -	$ 2,060	$ -	$ -	$ -
Total Taxes	**$ 268,886**	**$ 237,781**	**$ 1,230**	**$ 210,306**	**$ 173,770**	**$ 173,770**	**$ 174,170**
Interest							
3610 Interest Revenue	$ 8,732	$ 15,993	$ 13,043	$ 8,242	$ 250	$ 250	$ 250
Total Interest	**$ 8,732**	**$ 15,993**	**$ 13,043**	**$ 8,242**	**$ 250**	**$ 250**	**$ 250**
Transfers from other funds							
3810 Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers from other funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 277,618**	**$ 253,774**	**$ 14,273**	**$ 218,548**	**$ 174,020**	**$ 174,020**	**$ 174,420**
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt service							
4100.810 Debt Service - Principal	$ 190,000	$ 200,000	$ -	$ -	$ 70,000	$ 70,000	$ 94,000
4100.820 Debt Service - Interest	$ 15,405	$ 7,900	$ -	$ 62,048	$ 103,720	$ 103,720	$ 80,120
4100.830 Trustee Fees	$ 550	$ 550	$ -	$ -	$ 50	$ 50	$ 50
Total Debt service	**$ 205,955**	**$ 208,450**	**$ -**	**$ 62,048**	**$ 173,770**	**$ 173,770**	**$ 174,170**
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	$ 250	$ 250
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250**	**$ 250**	**$ 250**
Total Expenditures:	**$ 205,955**	**$ 208,450**	**$ -**	**$ 62,048**	**$ 174,020**	**$ 174,020**	**$ 174,420**
Total Change In Net Position	**$ 71,663**	**$ 45,324**	**$ 14,273**	**$ 156,500**	**$ -**	**$ -**	**$ -**

Capital Project Fund

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3341 General Gov't State Grant	$ 174,077	$ 432,721	$ 150,000	$ 125,000	$ 12,500	$ 12,500	$ -
Total Intergovernmental Revenue	**$ 174,077**	**$ 432,721**	**$ 150,000**	**$ 125,000**	**$ 12,500**	**$ 12,500**	**$ -**
Interest							
3610 Interest revenue	$ 30,879	$ 35,851	$ 42,839	$ 46,603	$ -	$ -	$ -
3610.1 Interest revenue - fire capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3610.2 Interest revenue Skier bridge	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Interest	**$ 30,879**	**$ 35,851**	**$ 42,839**	**$ 46,603**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Proceeds from bonds issued	$ -	$ -	$ 1,800,000	$ -	$ -	$ -	$ -
3690 Sundry/Miscellaneous	$ -	$ 292,500	$ 94,000	$ 93,936	$ -	$ -	$ 20,000
Total Miscellaneous Revenue	**$ -**	**$ 292,500**	**$ 1,894,000**	**$ 93,936**	**$ -**	**$ -**	**$ 20,000**
Transfers from Other Funds							
3810 Transfers from General Fund	$ 1,196,100	$ 820,000	$ 625,000	$ 433,825	$ 433,825	$ 433,825	$ 326,750
3810.1 Transfers from General Fund - Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000
3815 Transfers from General Fund	$ -	$ -	$ 495,762	$ -	$ -	$ -	$ -
3817 Transfer from Snow Shoe SAA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA Fund	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -	$ -
3828 Transfer from Municipal Building Authori	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3847 Transfer from Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ 654,238	$ -	$ -	$ -	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3853 Transfer from Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ 12,500	$ 4,071,562	$ 113,350
Total Transfers from other funds	**$ 1,461,100**	**$ 949,180**	**$ 1,775,000**	**$ 433,825**	**$ 446,325**	**$ 4,505,387**	**$ 590,100**
Total Revenue:	**$ 1,666,056**	**$ 1,710,252**	**$ 3,861,839**	**$ 699,364**	**$ 458,825**	**$ 4,517,887**	**$ 610,100**

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.710 CP - Land Purchase	$ 522,401	$ 20	$ 47,602	$ 3,573	$ -	$ -	$ -
4100.720 Capital Project - Town Hall	$ 15,353	$ -	$ -	$ -	$ -	$ 54,600	$ -
4100.730 Capital Project - Asset Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.740 Capital Project - Wayfinding Signs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.742 Capital Project - Public Art	$ 187	$ 45,864	$ -	$ -	$ -	$ 3,949	$ -
Total Administrative	**$ 537,941**	**$ 45,884**	**$ 47,602**	**$ 3,573**	**$ -**	**$ 58,549**	**$ -**
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	$ -	$ -	$ 36,904	$ 62,565	$ -	$ 563,346	$ -
4120.720 Beautification - Street Lights	$ -	$ -	$ 50,432	$ 551,849	$ -	$ 499,568	$ -
4120.721 Beautification - Trail Lights	$ -	$ -	$ 14,851	$ -	$ -	$ 15,149	$ -
4120.730 Beautification - Street Signs	$ -	$ -	$ 37,960	$ 37,960	$ -	$ 22,040	$ -
4120.740 Beautification - Town Hall	$ -	$ -	$ 54,200	$ 5,438	$ -	$ 145,800	$ -
4120.750 Beautification - Other Beautification	$ -	$ -	$ -	$ 2,736	$ -	$ 709,750	$ -
4120.850 Beautification -Debt Issue Costs	$ -	$ -	$ 27,500	$ -	$ -	$ -	$ -
Total Beautification	**$ -**	**$ -**	**$ 221,847**	**$ 660,548**	**$ -**	**$ 1,955,653**	**$ -**
Total General Government	**$ 537,941**	**$ 45,884**	**$ 269,449**	**$ 664,121**	**$ -**	**$ 2,014,202**	**$ -**
Public Safety							
Police							
4210.250 Police Non-Capital	$ -	$ -	$ -	$ 4,249	$ -	$ -	$ 30,000
4210.700 Capital project - Police Public Safety	$ 74,065	$ -	$ -	$ -	$ -	$ -	$ -
4210.720 Capital project -PS Bldg	$ 36,103	$ 19,240	$ -	$ -	$ -	$ -	$ 20,000
4210.721 Capital project -PS Bldg Aspen Mea	$ -	$ -	$ -	$ -	$ -	$ 270,000	$ -
4210.730 Capital Project - Police Equipment	$ -	$ -	$ 243,990	$ 226	$ -	$ -	$ 6,300
Total Police	**$ 110,168**	**$ 19,240**	**$ 243,990**	**$ 4,475**	**$ -**	**$ 270,000**	**$ 56,300**
Fire							
4220.700 Capital project - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.710 Capital project - Fire Type 4 Fire Engi	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.720 Proj Const - Public Safety Bldg	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
4220.730 Capital Project - Fire Equipment	$ 180,000	$ 5,442	$ 819	$ -	$ -	$ 38,739	$ 17,050
Total Fire	**$ 180,000**	**$ 5,442**	**$ 819**	**$ -**	**$ -**	**$ 38,739**	**$ 37,050**
Total Public Safety	**$ 290,168**	**$ 24,682**	**$ 244,809**	**$ 4,475**	**$ -**	**$ 308,739**	**$ 93,350**

Capital Project Fund

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Highways and Public Improvements							
4410.250 Street Non-Capital	$ -	$ -	$ 7,500	$ -	$ -	$ -	$ -
4410.700 Capital project Streets	$ 149,709	$ 169,523	$ 23,560	$ -	$ 408,825	$ 1,313,847	$ 290,000
4410.701 Capital project Streets - Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000
4410.705 Capital project Gravel	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,750
4410.710 Capital project Street Lights	$ 1,441	$ -	$ 9,952	$ -	$ -	$ 88,606	$ -
4410.715 Capital project Hwy 143 Cooridor	$ -	$ 2,633	$ -	$ -	$ -	$ 192,467	$ -
4410.720 Capital Project - Pedestrian Improveme	$ 25,090	$ 520,651	$ 1,322	$ -	$ -	$ -	$ -
4410.740 Capital Project - Pedestrian Improveme	$ 48,272	$ -	$ -	$ -	$ -	$ -	$ -
Total Highways	**$ 224,512**	**$ 692,807**	**$ 42,334**	**$ -**	**$ 408,825**	**$ 1,594,920**	**$ 491,750**
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -
4440.721 Capital Projects - PW Facility	$ -	$ -	$ 145,410	$ -	$ -	$ 154,590	$ -
4440.730 Capital Projects - Shop Equipment	$ 38,280	$ 101,662	$ -	$ -	$ -	$ -	$ -
4440.750 Cold Storage Building Repairs	$ 4,430	$ 5,298	$ -	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 42,710**	**$ 106,960**	**$ 145,410**	**$ -**	**$ -**	**$ 404,590**	**$ -**
Total Highways and Public Improvements	**$ 267,222**	**$ 799,767**	**$ 187,744**	**$ -**	**$ 408,825**	**$ 1,999,510**	**$ 491,750**
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	$ 105,889	$ 159,456	$ 152,843	$ 114,443	$ 50,000	$ 195,436	$ 25,000
4560.710 Capital project - Mountain Bike Trails	$ 25,977	$ -	$ -	$ -	$ -	$ -	$ -
4560.751 Project construction - Chair 1 Parking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4560.752 Project construction - Chair 1 Restrooms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Recreation	**$ 131,866**	**$ 159,456**	**$ 152,843**	**$ 114,443**	**$ 50,000**	**$ 195,436**	**$ 25,000**
Total Parks, Recreation, and Public Property	**$ 131,866**	**$ 159,456**	**$ 152,843**	**$ 114,443**	**$ 50,000**	**$ 195,436**	**$ 25,000**

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4815 Transfer to Snow Shoe SAA	$ -	$ -	$ 495,762	$ -	$ -	$ -	$ -
4821 Transfer to Wildlands fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4830 Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4851 Transfer to Water Utility Fund	$ -	$ -	$ 654,238	$ -	$ -	$ -	$ -
4855 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	$ -	$ -	$ 1,150,000	$ -	$ -	$ -	$ -
Total Expenditures:	$ 1,227,197	$ 1,029,789	$ 2,004,845	$ 783,039	$ 458,825	$ 4,517,887	$ 610,100
Total Change In Net Position	$ 438,859	$ 680,463	$ 1,856,994	$ (83,675)	$ -	$ -	$ -

Asset Replacement Fund

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ 42,929	$ -	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ 42,929**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sale of Assets	$ 30,000	$ 47,500	$ 87,820	$ 35,560	$ 72,000	$ 72,000	$ 138,000
3670 Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3690 Insurance proceeds	$ -	$ -	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue	**$ 30,000**	**$ 47,500**	**$ 87,820**	**$ 35,560**	**$ 72,000**	**$ 72,000**	**$ 138,000**
Transfers from other funds							
3810 Transfer from General Fund	$ 156,000	$ 320,000	$ 335,000	$ 354,000	$ 354,000	$ 354,000	$ 361,000
3846 Transfer from Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ 290,950	$ 290,950	$ -
Total Transfers from other funds	**$ 156,000**	**$ 320,000**	**$ 335,000**	**$ 354,000**	**$ 644,950**	**$ 644,950**	**$ 361,000**
Total Revenue:	**$ 186,000**	**$ 367,500**	**$ 465,749**	**$ 389,560**	**$ 716,950**	**$ 716,950**	**$ 499,000**
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	$ 5,004	$ 5,004	$ 5,879	$ 4,587	$ 49,060	$ 49,060	$ 5,000
4100.721 Admin - FF&E Replacement/Renew	$ 356	$ 1,300	$ 16,354	$ 4,838	$ 41,300	$ 41,300	$ 41,300
4100.741 Admin - Vehicle Replacement	$ -	$ 11,100	$ 16,000	$ -	$ 20,000	$ 20,000	$ 20,000
4100.742 Admin - Computer/Electronic Re	$ 21,032	$ 2,985	$ 9,337	$ 2,389	$ 4,290	$ 4,290	$ 3,714
Total Administrative	**$ 26,392**	**$ 20,389**	**$ 47,570**	**$ 11,814**	**$ 114,650**	**$ 114,650**	**$ 70,014**
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	$ -	$ 5,090	$ 14,570	$ 11,398	$ 44,520	$ 44,520	$ 18,320
4200.740 Public Safety - Equipment Replacem	$ 4,318	$ 66,438	$ 33,231	$ 16,997	$ 29,250	$ 29,250	$ 42,280
4200.741 Public Safety - Vehicle Replacement	$ 74,723	$ 112,700	$ 65,058	$ 83,695	$ 131,000	$ 131,000	$ 134,900
4200.742 Public Safety - Computer/Electronic	$ 3,512	$ 3,473	$ 2,645	$ 7,516	$ 7,500	$ 7,500	$ 23,523
Total Public Safety	**$ 82,553**	**$ 187,701**	**$ 115,504**	**$ 119,606**	**$ 212,270**	**$ 212,270**	**$ 219,023**

ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Public Works							
4400.721 Streets - FF&E Replacement/Renew	$ 418	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000
4400.740 Streets - Equipment Replacement	$ -	$ 34,217	$ 92,000	$ 339,126	$ 380,850	$ 380,850	$ 54,100
4400.741 Streets - Vehicle Replacement	$ 110,173	$ 102,379	$ -	$ -	$ -	$ -	$ 113,300
4400.742 Streets - Computer/Electronics Rep	$ 891	$ 400	$ 2,469	$ 2,008	$ 4,180	$ 4,180	$ 1,970
Total Public Works	**$ 111,482**	**$ 136,996**	**$ 99,469**	**$ 341,134**	**$ 390,030**	**$ 390,030**	**$ 174,370**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4846 Transfers To Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,593
Total Transfers:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,593**
Total Expenditures:	**$ 220,427**	**$ 345,086**	**$ 262,543**	**$ 472,554**	**$ 716,950**	**$ 716,950**	**$ 499,000**
Total Change In Net Position	**$ (34,427)**	**$ 22,414**	**$ 203,206**	**$ (82,994)**	**$ -**	**$ -**	**$ -**

TUF FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Charges for Services							
3430 Transportation Utility Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
3314 Public Safety State Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
Miscellaneous Revenue							
3610 Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000
Total Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000**
Transfers from other funds							
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers from other funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 101,000**
Expenditures:							
Public Works							
4410.450 Streets -Pavement Preservation Pla	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
4410.451 Streets - Gravel Road Plan Impleme	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,000
Total Public Works	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
Transfers							
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000
Total Transfers:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 101,000**
Total Change In Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	$ 31,271	$ 31,160	$ 33,075	$ 28,963	$ 34,000	$ 34,000	$ 34,000
3718 Water Lease Revenue	$ 1,341,572	$ 1,479,892	$ 1,512,821	$ 1,169,089	$ 1,480,000	$ 1,480,000	$ 1,492,000
3719 Penalties	$ 11,371	$ 8,091	$ 7,265	$ 8,706	$ 6,000	$ 6,000	$ 6,000
3720 Water Connection Fees	$ 32,734	$ 15,170	$ 28,410	$ 14,700	$ 14,500	$ 14,500	$ 15,200
3725 Miscellaneous operating income	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
3749 Resort - Water Pumping Fee	$ 35,985	$ 127,479	$ 43,825	$ 53,969	$ 59,000	$ 59,000	$ 58,000
Total Operating income	**$ 1,454,433**	**$ 1,661,792**	**$ 1,625,396**	**$ 1,275,427**	**$ 1,593,500**	**$ 1,593,500**	**$ 1,605,200**
Operating Expense							
4751.110 Salaries & Wages	$ 285,358	$ 317,513	$ 354,193	$ 264,666	$ 374,340	$ 374,340	$ 406,462
4751.111 Overtime Wages - Utilities	$ 13,069	$ 23,430	$ 17,450	$ 18,413	$ 9,900	$ 9,900	$ 9,900
4751.130 Employee Benefits	$ 150,249	$ 163,206	$ 211,635	$ 143,618	$ 216,157	$ 216,157	$ 216,901
4751.210 Books/Subscriptions/Memberships	$ 187	$ 350	$ 361	$ -	$ 650	$ 650	$ 660
4751.230 Travel, Conferences & Training	$ 6,066	$ 10,601	$ 19,429	$ 9,561	$ 17,000	$ 17,000	$ 17,600
4751.240 Office Supplies/Reimbursement Ex	$ 1,382	$ 1,089	$ 750	$ 885	$ 1,200	$ 1,200	$ 1,200
4751.245 Bank Charges - Utilities	$ 5,486	$ 8,471	$ 8,916	$ 5,718	$ 9,000	$ 9,000	$ 9,000
4751.250 Equipment Supplies & Maintenanc	$ 16,146	$ 23,940	$ 6,281	$ 33,731	$ 49,700	$ 49,700	$ 15,500
4751.255 Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.256 Shop Charges	$ 60,400	$ 77,500	$ 95,432	$ 72,371	$ 96,494	$ 96,494	$ 95,103
4751.261 Equipment Lease (Water)	$ -	$ -	$ 307	$ -	$ -	$ -	$ -
4751.265 System Repairs	$ 134,922	$ 93,911	$ 54,523	$ 29,545	$ 129,400	$ 129,400	$ 144,800
4751.268 Leases - Water	$ 34,219	$ 59,896	$ 138,419	$ 4,411	$ 43,725	$ 43,725	$ 43,725
4751.268.1 Prepaid Water Leases	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	$ 7,952	$ 8,365	$ 20,205	$ 614	$ 45,000	$ 45,000	$ 9,500
4751.280 Utilities	$ 109,393	$ 147,023	$ 124,076	$ 100,657	$ 142,000	$ 142,000	$ 142,000
4751.290 Telephone	$ 2,447	$ 1,957	$ 2,777	$ 1,802	$ 2,400	$ 2,400	$ 2,700
4751.310 Professional & Technical Services	$ 20,468	$ 47,801	$ 32,412	$ 23,124	$ 34,110	$ 34,110	$ 53,410
4751.311 Legal Services	$ -	$ 230	$ -	$ 781	$ 2,500	$ 2,500	$ 2,500
4751.550 Administrative Charges	$ 38,200	$ 40,900	$ 45,300	$ 35,625	$ 47,500	$ 47,500	$ 47,100
4751.610 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.620 Bad debt expense	$ (3,891)	$ 7,383	$ (15,119)	$ -	$ -	$ -	$ -
4751.690 Depreciation	$ 379,243	$ 384,507	$ 383,892	$ 287,919	$ 383,892	$ 383,892	$ 383,892
Total Operating Expense	**$ 1,261,296**	**$ 1,418,073**	**$ 1,501,239**	**$ 1,033,441**	**$ 1,604,968**	**$ 1,604,968**	**$ 1,632,453**
Total Income From Operations:	**$ 193,137**	**$ 243,719**	**$ 124,157**	**$ 241,986**	**$ (11,468)**	**$ (11,468)**	**$ (27,253)**

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ 50,000	$ -	$ 14,022	$ 987,628	$ -	$ -	$ -
3793 USDA Water Bond Interest	$ 399	$ 602	$ 562	$ 337	$ -	$ -	$ -
3794 Interest Earnings	$ 42,451	$ 68,287	$ 43,432	$ 7,040	$ 6,300	$ 6,300	$ 10,800
3795 Water Impact Fees	$ 23,255	$ 152,276	$ 112,505	$ 44,244	$ -	$ -	$ -
3810 Transfer from General Fund	$ -	$ -	$ 1,080,000	$ -	$ -	$ -	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Fund	$ -	$ -	$ 654,238	$ -	$ -	$ -	$ -
Total Non-Operating Income	**$ 116,105**	**$ 221,165**	**$ 1,904,759**	**$ 1,039,249**	**$ 6,300**	**$ 6,300**	**$ 10,800**
Non-Operating Expense							
4751.691 Amortization of bonding costs	$ (10,425)	$ (10,425)	$ (10,425)	$ -	$ -	$ -	$ -
4751.820 Debt Payment - Interest	$ 150,518	$ 115,199	$ 127,964	$ 89,425	$ 124,925	$ 124,925	$ 120,550
4751.830 Administrative Fees	$ 1,250	$ 1,250	$ 1,250	$ 1,650	$ 500	$ 500	$ 500
4810 Transfer to General Fund	$ -	$ -	$ 1,080,000	$ -	$ -	$ -	$ -
4815 Transfer to SAA Fund	$ -	$ -	$ 313,481	$ -	$ -	$ -	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ 654,238	$ -	$ -	$ -	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4895 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ 141,343**	**$ 106,024**	**$ 2,166,508**	**$ 91,075**	**$ 125,425**	**$ 125,425**	**$ 121,050**
Total Non-Operating Items:	**$ (25,238)**	**$ 115,141**	**$ (261,749)**	**$ 948,174**	**$ (119,125)**	**$ (119,125)**	**$ (110,250)**
Total Income or Expense	**$ 167,899**	**$ 358,860**	**$ (137,592)**	**$ 1,190,160**	**$ (130,593)**	**$ (130,593)**	**$ (137,503)**

SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Income From Operations:							
Operating Income							
3731 Sewer Fees	$ 691,258	$ 625,314	$ 740,867	$ 592,766	$ 798,000	$ 798,000	$ 794,000
3732 Stand by Fees - Sewer	$ 350	$ -	$ -	$ -	$ -	$ -	$ -
3733 Sewer Connection Fees	$ 3,979	$ 6,650	$ 4,550	$ 2,250	$ 3,400	$ 3,400	$ 3,600
3749 Uncollectible revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Income	**$ 695,587**	**$ 631,964**	**$ 745,417**	**$ 595,016**	**$ 801,400**	**$ 801,400**	**$ 797,600**
Operating Expense							
4752.110 Salaries & Wages	$ 127,212	$ 126,681	$ 126,724	$ 99,212	$ 133,959	$ 133,959	$ 145,092
4752.111 Overtime Wages - Utilities	$ 6,355	$ 6,750	$ 5,359	$ 4,391	$ 2,100	$ 2,100	$ 2,100
4752.130 Employee Benefits	$ 66,026	$ 59,895	$ 75,148	$ 50,338	$ 71,066	$ 71,066	$ 71,510
4752.230 Travel, Conferences & Training	$ 216	$ 100	$ 2,481	$ 1,448	$ 1,200	$ 1,200	$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	$ 734	$ 783	$ 773	$ 719	$ 750	$ 750	$ 750
4752.245 Bank Charges - Utilities	$ 2,375	$ 3,767	$ 4,615	$ 2,967	$ 4,500	$ 4,500	$ 4,500
4752.250 Equipment - Supplies & Maintenance	$ 1,206	$ 18,352	$ 7,824	$ 1,316	$ 19,400	$ 19,400	$ 5,000
4752.254 Vehicle Repair & Maintenance	$ 2,039	$ 6,769	$ 944	$ 131	$ 2,500	$ 2,500	$ 2,500
4752.256 Shop Charges	$ 45,300	$ 58,100	$ 71,039	$ 54,278	$ 72,371	$ 72,371	$ 71,327
4752.265 System Repairs	$ 378	$ 7,540	$ 8,165	$ 25,231	$ 10,000	$ 10,000	$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	$ 77,346	$ 77,060	$ 122,668	$ 100,154	$ 135,680	$ 135,680	$ 115,680
4752.269 Sewer Bond Payment (to Parowan Ci	$ 99,122	$ 99,122	$ -	$ -	$ 100,000	$ 100,000	$ 100,000
4752.280 Utilities	$ 975	$ 1,044	$ 907	$ 741	$ 1,000	$ 1,000	$ 1,100
4752.290 Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4752.310 Professional & Technical Services	$ 27,093	$ 36,721	$ 20,400	$ 28,099	$ 71,840	$ 71,840	$ 96,340
4752.550 Administrative Charges	$ 19,900	$ 20,700	$ 23,600	$ 17,775	$ 23,700	$ 23,700	$ 24,300
4752.620 Bad debt expense	$ (3,949)	$ -	$ (5,281)	$ -	$ -	$ -	$ -
4752.690 Depreciation	$ 84,681	$ 84,681	$ 84,681	$ 63,510	$ 84,684	$ 84,684	$ 84,684
Total Operating Expense	**$ 557,009**	**$ 608,065**	**$ 550,047**	**$ 450,310**	**$ 734,750**	**$ 734,750**	**$ 736,083**
Total Income From Operations:	**$ 138,578**	**$ 23,899**	**$ 195,370**	**$ 144,706**	**$ 66,650**	**$ 66,650**	**$ 61,517**

Sewer Fund Budget

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3794 Interest Earnings	$ 33,017	$ 31,671	$ 31,224	$ 8,744	$ 1,600	$ 1,600	$ 1,900
3795 Sewer Impact Fees	$ 9,872	$ 29,617	$ 28,747	$ 20,138	$ -	$ -	$ -
3796.1 Grants - Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3796.2 Bond Proceeds - Capital	$ -	$ -	$ -	$ 1,825,000	$ -	$ -	$ -
3797 Gain/Loss on Sale of Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Utility	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Income	**$ 42,889**	**$ 61,288**	**$ 59,971**	**$ 1,853,882**	**$ 1,600**	**$ 1,600**	**$ 1,900**
4752.820 Bond Payment - Interest	$ -	$ -	$ 65,656	$ 3,600	$ 90,989	$ 90,989	$ 76,000
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**	**$ -**	**$ 65,656**	**$ 3,600**	**$ 90,989**	**$ 90,989**	$ 76,000
							$ -
Total Non-Operating Items:	**$ (160,607)**	**$ 61,288**	**$ (5,685)**	**$ 1,850,282**	**$ (89,389)**	**$ (89,389)**	**$ (74,100)**
Total Income or Expense	**$ (22,029)**	**$ 85,187**	**$ 189,685**	**$ 1,994,988**	**$ (22,739)**	**$ (22,739)**	**$ (12,583)**

SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Income From Operations:							
Operating income							
3443 Sanitation Fees	$ 265,526	$ 261,645	$ 265,963	$ 255,233	$ 305,000	$ 305,000	$ 318,000
3444 Landfill Fees (County)	$ 2,448	$ 8,116	$ 8,112	$ 4,848	$ 8,100	$ 8,100	$ 8,100
3445 Recycling Fees (Brian Head)	$ -	$ (53)	$ -	$ -	$ -	$ -	$ -
3446 Recycling Fees (from other entities	$ -	$ (2)	$ -	$ -	$ -	$ -	$ -
3690 New recycle bins	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3749 Uncollectible revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Income	**$ 267,974**	**$ 269,706**	**$ 274,075**	**$ 260,081**	**$ 313,100**	**$ 313,100**	**$ 326,100**
Operating Expense							
4753.110 Salaries & Wages	$ 74,677	$ 83,645	$ 93,270	$ 63,278	$ 102,651	$ 102,651	$ 107,696
4753.111 Overtime Wages (Sanitation)	$ 5,554	$ 6,542	$ 4,042	$ 13,921	$ 1,500	$ 1,500	$ 1,500
4753.130 Employee Benefits	$ 34,927	$ 52,439	$ 64,968	$ 39,368	$ 65,875	$ 65,875	$ 53,057
4753.240 Office Supplies/Reimburseme	$ 285	$ 446	$ 372	$ 508	$ 500	$ 500	$ 500
4753.245 Bank Charges - Utilities	$ 950	$ 1,480	$ 1,154	$ 742	$ 1,800	$ 1,800	$ 1,800
4753.250 Equipment - Supplies & Maint	$ 23,319	$ 19,030	$ 9,292	$ 23,125	$ 35,500	$ 35,500	$ 36,500
4753.254 Vehicle Repair & Maintenance	$ 8,855	$ 18,547	$ 26,314	$ 34,312	$ 22,000	$ 22,000	$ 27,000
4753.256 Shop Charges	$ 15,100	$ 19,400	$ 23,680	$ 18,093	$ 24,124	$ 24,124	$ 23,776
4753.480 Contract Services/Landfill Fee	$ 36,785	$ 35,775	$ 33,106	$ 18,967	$ 37,150	$ 37,150	$ 36,950
4753.550 Administrative Charges	$ 8,300	$ 9,400	$ 11,100	$ 8,550	$ 11,400	$ 11,400	$ 11,300
4753.620 Bad debt expense	$ (3,066)	$ 797	$ (1,818)	$ -	$ -	$ -	$ -
4753.690 Depreciation	$ 24,561	$ 32,130	$ 18,652	$ 13,989	$ 18,652	$ 18,652	$ 18,652
Total Operating Expense	**$ 230,247**	**$ 279,631**	**$ 284,132**	**$ 234,853**	**$ 321,152**	**$ 321,152**	**$ 318,731**
Total Income From Operations:	**$ 37,727**	**$ (9,925)**	**$ (10,057)**	**$ 25,228**	**$ (8,052)**	**$ (8,052)**	**$ 7,369**

Solid Waste Fund

(2026 YTD Column as of 03/31/2026)

Account	2023 Actual	2024 Actual	2025Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	$ 4,350	$ 594	$ 1,300	$ 2,500	$ -	$ -	$ -
3630 Profit/loss on retirement of assets	$ 70,100	$ -	$ -	$ -	$ -	$ -	$ -
3794 Interest income	$ 6,200	$ 13,080	$ 13,101	$ 7,835	$ 700	$ 700	$ 600
Total Non-Operating Income	**$ 80,650**	**$ 13,674**	**$ 14,401**	**$ 10,335**	**$ 700**	**$ 700**	**$ 600**
Non-Operating Expense							
4753.820 Debt service interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4845 Transfer to Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Non-Operating Items:	**$ 80,650**	**$ 13,674**	**$ 14,401**	**$ 10,335**	**$ 700**	**$ 700**	**$ 600**
Total Income or Expense	**$ 118,377**	**$ 3,749**	**$ 4,344**	**$ 35,563**	**$ (7,352)**	**$ (7,352)**	**$ 7,969**

EXHIBIT B

(ATTACH PROPERTY TAX IMPACT SCHEDULE)

BRIAN HEAD

PROPOSED 2026 PROPERTY TAX INCREASE

IMPACT SCHEDULE

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional $150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	$1,167,364
Proposed Revenue with Tax Change	$1,317,364
New Property Tax Revenue to Brian Head Town	**$150,000**

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%

Estimated Increase to a primary residence valued at $500,000	$82.27
Estimated Increase to a business or 2nd home valued at $500,000	$149.57

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Transfer to Capital for Road Maintenance	$500,000	$350,000	$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by $150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.