

FISCAL YEAR 2027 PROPOSED BUDGET Brian Head Town



250

Prepared by:

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Proposed: April 14, 2026

GUIDE TO BUDGET

BRIAN HEAD TOWN

2027 FISCAL YEAR BUDGET

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WHO IS BRIAN HEAD TOWN?



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

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

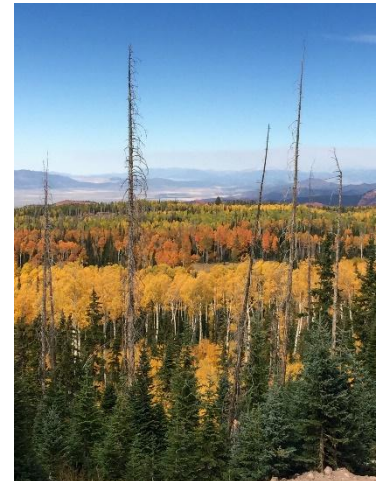
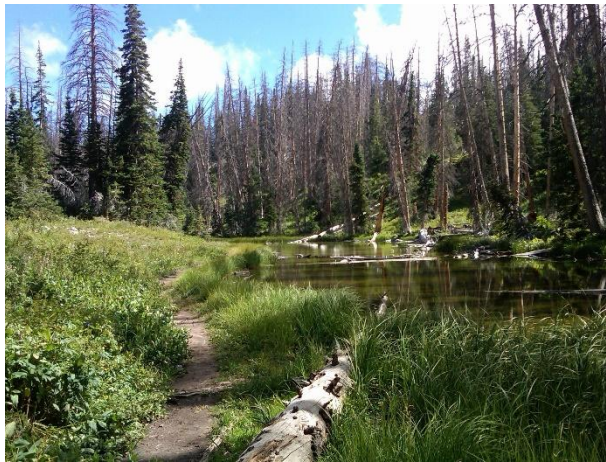
Brian Head is surrounded by United States Forest Services (USFS) property and Bureau of Land Management (BLM) property. Although our population is only 83 (according to the 2010 census), we have hundreds of secondary homeowners who own cabins and condominiums here and thousands of visitors each year.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

TOWN VISION

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

BRIAN HEAD TOWN VISION STATEMENT:

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



Brian Head Town's Form of Government

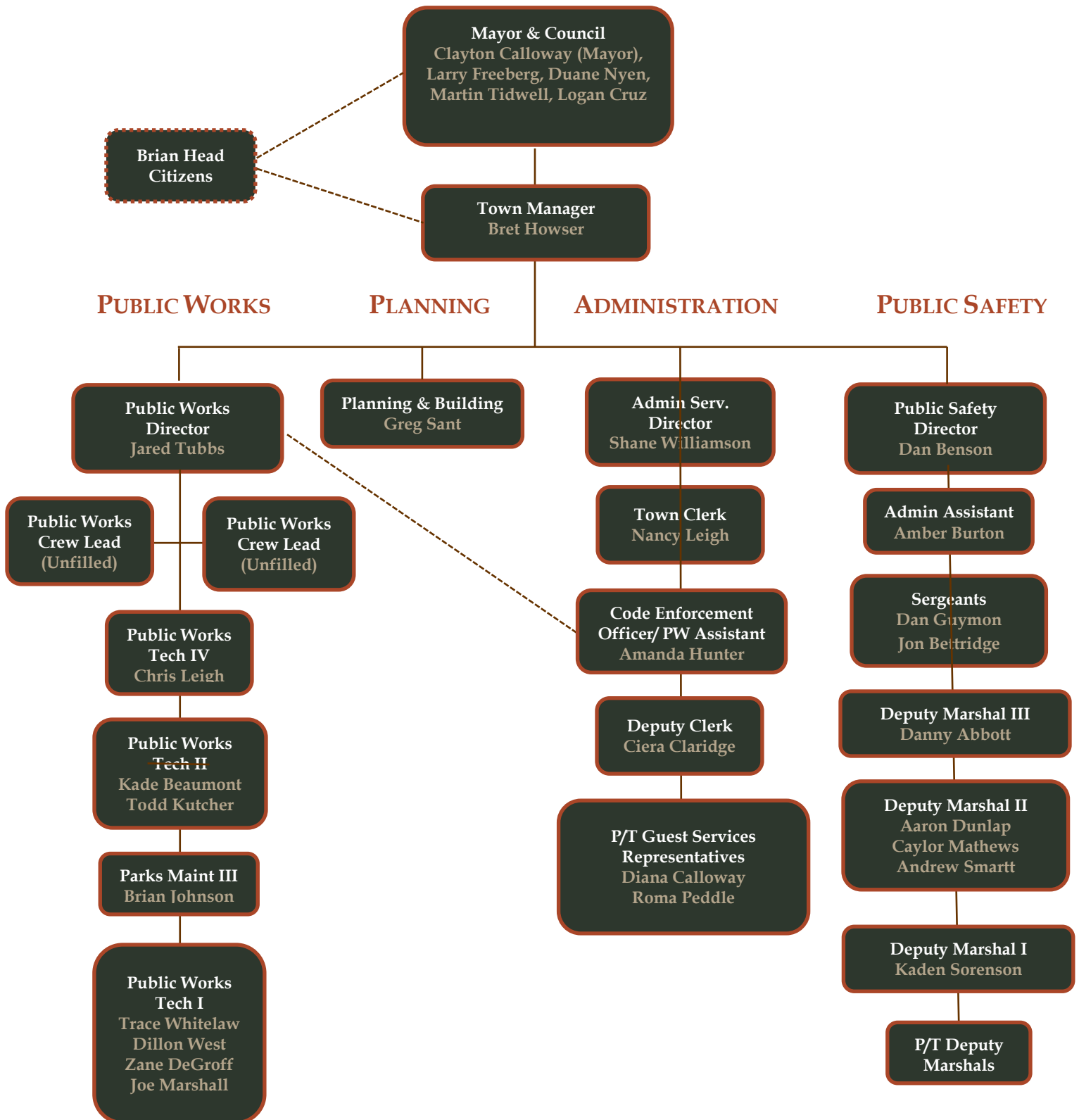
Brian Head Town operates under a Council-manager form of government. This form of government was “grandfathered” in by the State Legislature in 2008.

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

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

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

BRIAN HEAD TOWN - ORGANIZATIONAL CHART



TRANSMITTAL

April 14, 2026

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

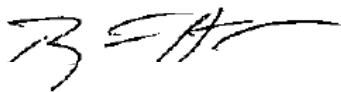
Esteemed Council and Town Residents:

In accordance with the Uniform Fiscal Procedures Act for Utah Towns (§10-5-107) and pursuant to the procedures set forth in the Brian Head Town Administrative Code (Title 1, Chapter 7), the enclosed Fiscal Year 2027 Proposed Budget, the Town's financial plan for the period of July 1, 2026, through June 30, 2027, is hereby presented to the Town Council and to the public for consideration. The proposed budget is balanced without a property tax increase.

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

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

Respectfully,



Bret Howser
Town Manager

THE BUDGET PROCESS – “STRATEGIC BUDGETING”

The FY 2027 budget was crafted using a process that is unique to Brian Head Town which is intended to clearly establish links between the Town’s Strategic Plan and budgeted expenditures. The intent is to ensure that each dollar spent and each man hour worked is in an effort to carry out the goals and strategies identified in the FY 2027 Strategic Plan.

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

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

CLEANING OUT THE CLOSET

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

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

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



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

FY 2027 STRATEGIC BUDGETING PROCESS

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

Town Council met in January of 2026 at a strategic planning retreat where they reviewed the Town's strategic direction. Following the retreat, staff developed a new set of action steps and proposed a revised strategic plan. The FY 2027 Strategic Plan (Appendix A) was reviewed by the Council in March 2026 and is scheduled for adoption along with the Tentative Budget in May 2026.

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

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

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

Strategic Planning

COMMUNITY

VISION



TOWN
GOALS



STRATEGIES



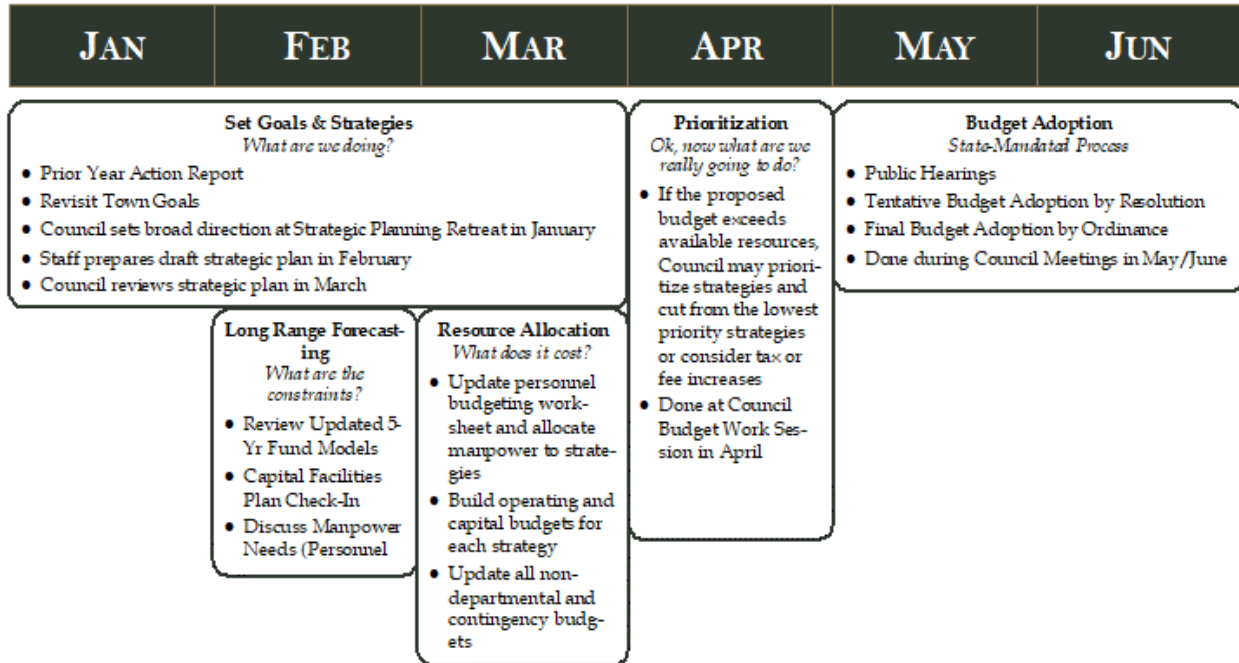
ACTION
STEPS



RESOURCE
ALLOCATION



BUDGET PROCESS



COUNCIL REVIEW & PUBLIC HEARING DATES:

APRIL 14, 2026:	FY 2027 Budget Work Session (Council reviews the proposed budget in detail, Public is invited)
MAY 12, 2026:	Present FY 2027 Proposed Budget Adoption of FY 2027 Tentative Budget
MAY 26, 2026:	Public Hearing for FY 2027 Budget
JUNE 9, 2026:	Adoption of FY 2027 Budget by Ordinance Public Hearing for the FY 2026 Amended Budget
JUNE 23, 2026:	Adoption FY 2026 Amended Budget by Ordinance

DEADLINE DATES (REQUIRED BY STATE STATUTE):

JUNE 30TH – FY 2027 Budget Adopted (Sep 1 if property tax increase is proposed)
 JUNE 30TH – FY 2026 Amended Budget Adopted

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

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



BUDGET SUMMARIES

TABLE BY REVENUE TYPE (All Funds)

Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
Taxes	\$ 3,390,434	\$ 3,597,784	\$ 3,292,407	\$ 2,985,042	\$ 3,506,970	\$ 3,420,894
Licenses and Permits	\$ 793,174	\$ 958,506	\$ 893,868	\$ 531,757	\$ 917,612	\$ 1,015,208
Intergovernmental Revenue	\$ 432,042	\$ 928,017	\$ 1,474,118	\$ 377,129	\$ 590,500	\$ 613,000
Charges for Services	\$ 288,313	\$ 327,498	\$ 354,510	\$ 312,976	\$ 638,714	\$ 732,806
Fines and Forfeitures	\$ 21,088	\$ 4,265	\$ 5,343	\$ 10,980	\$ 3,000	\$ 2,500
Interest	\$ 155,891	\$ 212,195	\$ 257,859	\$ 207,875	\$ 100,500	\$ 98,500
Special Events	\$ -	\$ 1,000	\$ 8,035	\$ 9,446	\$ 4,520	\$ -
Miscellaneous Revenue	\$ 1,675,737	\$ 612,309	\$ 2,505,036	\$ 1,254,609	\$ 355,351	\$ 441,487
Contributions	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000
Utility Operating Revenue	\$ 2,417,644	\$ 2,563,462	\$ 2,644,888	\$ 2,130,524	\$ 2,708,000	\$ 2,728,900
TOTAL REVENUES:	\$ 9,175,547	\$ 9,209,626	\$ 11,439,583	\$ 7,821,868	\$ 8,826,167	\$ 9,054,295

TABLE BY EXPENDITURE FUNCTION (All Funds)

Operating Expense (Function)	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
General Government	\$ 1,195,315	\$ 1,518,819	\$ 1,609,461	\$ 1,351,959	\$ 1,846,038	\$ 2,118,533
Public Safety	\$ 1,135,400	\$ 1,204,913	\$ 1,428,596	\$ 1,224,581	\$ 1,564,290	\$ 1,722,802
Streets and Highways	\$ 1,917,355	\$ 1,215,253	\$ 1,833,262	\$ 1,700,401	\$ 2,613,272	\$ 1,422,215
Parks & Recreation	\$ 70,185	\$ 97,518	\$ 72,372	\$ 60,218	\$ 91,907	\$ 90,730
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,300
Utility Operating Expense	\$ 1,362,692	\$ 1,568,646	\$ 1,568,152	\$ 1,146,805	\$ 1,898,053	\$ 1,927,132
OPERATING EXPENDITURES:	\$ 5,680,947	\$ 5,605,149	\$ 6,511,843	\$ 5,483,964	\$ 8,013,560	\$ 7,325,712
Operating Expense (Type)	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
Personnel	\$ 2,380,034	\$ 2,802,988	\$ 3,199,313	\$ 2,552,648	\$ 3,538,354	\$ 3,707,715
Other Operating	\$ 3,300,913	\$ 2,802,161	\$ 3,312,530	\$ 2,931,316	\$ 4,475,206	\$ 3,573,697
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,300
OPERATING EXPENDITURES:	\$ 5,680,947	\$ 5,605,149	\$ 6,511,843	\$ 5,483,964	\$ 8,013,560	\$ 7,325,712
Non-Operating Activity	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
Non-Operating Income	\$ 165,194	\$ 295,533	\$ 243,593	\$ 2,900,966	\$ 8,600	\$ 13,300
Debt Service	\$ (2,021,269)	\$ (2,126,350)	\$ (2,069,482)	\$ (1,525,618)	\$ (2,262,110)	\$ (1,048,160)
Capital	\$ (1,447,624)	\$ (1,374,875)	\$ (1,082,388)	\$ (1,251,344)	\$ (5,234,837)	\$ (893,507)
TOTAL NON-OPERATING:	\$ (3,303,699)	\$ (3,205,692)	\$ (2,908,277)	\$ 124,004	\$ (7,488,347)	\$ (1,954,967)
NET DIFFERENCE (Revenues less Expenditures)	\$ 3,659,794	\$ 3,900,010	\$ 5,171,333	\$ 5,238,870	\$ 821,207	\$ 1,741,884



BUDGET SUMMARIES

TABLE BY REVENUE TYPE (General Fund)

Revenue Source	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
Taxes	\$ 2,749,365	\$ 2,892,744	\$ 2,881,574	\$ 2,302,785	\$ 2,933,200	\$ 3,046,724
Licenses and Permits	\$ 793,174	\$ 958,506	\$ 893,868	\$ 531,757	\$ 917,612	\$ 1,015,208
Intergovernmental Revenue	\$ 206,840	\$ 450,296	\$ 724,161	\$ 225,218	\$ 568,000	\$ 560,500
Charges for Services	\$ 288,313	\$ 326,393	\$ 354,510	\$ 269,770	\$ 538,714	\$ 386,806
Fines and Forfeitures	\$ 16,738	\$ 3,671	\$ 4,043	\$ 8,480	\$ 3,000	\$ 2,500
Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 97,000
Special Events	\$ -	\$ 1,000	\$ 4,445	\$ 4,520	\$ 4,520	\$ -
Miscellaneous Revenue	\$ 7,532	\$ 57,164	\$ 11,005	\$ 3,198	\$ 8,050	\$ 8,050
Contributions	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000
Transfers from Other Funds	\$ 8,667	\$ 23,500	\$ 1,115,258	\$ 29,500	\$ 122,632	\$ 68,900
TOTAL REVENUES:	\$ 4,155,500	\$ 4,844,770	\$ 6,118,720	\$ 3,452,520	\$ 5,196,730	\$ 5,186,700

TABLE BY EXPENDITURE FUNCTION (General Fund)

Expense Function	2023 Actual	2024 Actual	2025 Actual	2026 YTD (as of March 31, 2026)	2026 Budget	Proposed 2027 Budget
General Government	\$ 905,975	\$ 1,322,531	\$ 1,406,464	\$ 1,289,151	\$ 1,545,538	\$ 1,569,033
Public Safety	\$ 1,256,197	\$ 1,311,928	\$ 1,539,356	\$ 1,341,175	\$ 1,594,234	\$ 1,723,158
Streets and Highways	\$ 868,350	\$ 1,080,738	\$ 1,023,960	\$ 738,455	\$ 1,111,209	\$ 1,077,165
Parks & Recreation	\$ 70,185	\$ 97,518	\$ 72,372	\$ 60,218	\$ 91,907	\$ 90,730
Transfers	\$ 1,352,100	\$ 1,140,000	\$ 2,040,000	\$ 787,825	\$ 809,940	\$ 682,302
Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 44,300
TOTAL EXPENDITURES:	\$ 4,473,190	\$ 4,967,710	\$ 6,123,450	\$ 4,229,770	\$ 5,196,730	\$ 5,186,700
NET DIFFERENCE (Revenues less Expenditures)	\$ (317,690.00)	\$ (122,940.00)	\$ (4,730.00)	\$ (777,250.00)	\$ -	\$ -

BUDGET SUMMARIES

TABLE BY REVENUE TYPE (Water Fund)

<u>Revenue Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Income	\$ 1,454,433	\$ 1,661,792	\$ 1,625,396	\$ 1,275,427	\$ 1,593,500	\$ 1,605,200
Non-Operating Income	\$ 116,105	\$ 221,165	\$ 1,904,759	\$ 1,039,249	\$ 6,300	\$ 10,800
TOTAL REVENUES:	\$ 1,570,538	\$ 1,882,957	\$ 3,530,155	\$ 2,314,676	\$ 1,599,800	\$ 1,616,000

TABLE BY EXPENDITURE TYPE (Water Fund)

<u>Expense Category</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Expense	\$ 1,261,296	\$ 1,418,073	\$ 1,501,295	\$ 1,033,441	\$ 1,604,968	\$ 1,632,453
Non-Operating Expense	\$ (10,425)	\$ (10,425)	\$ 2,037,294	\$ -	\$ -	\$ -
Debt Service Expense	\$ 151,768	\$ 116,449	\$ 129,214	\$ 91,075	\$ 125,425	\$ 436,883
TOTAL EXPENDITURES:	\$ 1,402,639	\$ 1,524,097	\$ 3,667,803	\$ 1,124,516	\$ 1,730,393	\$ 2,069,336

BALANCE CARRIED OVER TO WATER CAPITAL BUDGET	\$ 167,899	\$ 358,860	\$ (137,648)	\$ 1,190,160	\$ (130,593)	\$ (453,336)
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TABLE BY REVENUE TYPE (Sewer Fund)

<u>Revenue Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Income	\$ 695,587	\$ 631,964	\$ 745,417	\$ 595,016	\$ 801,400	\$ 797,600
Non-Operating Income	\$ 42,889	\$ 61,288	\$ 59,971	\$ 1,853,882	\$ 1,600	\$ 1,900
TOTAL REVENUES:	\$ 738,476	\$ 693,252	\$ 805,388	\$ 2,448,898	\$ 803,000	\$ 799,500

TABLE BY EXPENDITURE TYPE (Sewer Fund)

<u>Expense Category</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Expense	\$ 557,259	\$ 608,065	\$ 550,047	\$ 450,310	\$ 734,750	\$ 736,083
Non-Operating Expense	\$ 203,496	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 76,000
TOTAL EXPENDITURES:	\$ 760,755	\$ 608,065	\$ 615,703	\$ 453,910	\$ 825,739	\$ 812,083

BALANCE CARRIED OVER TO SEWER CAPITAL BUDGET	\$ (22,279)	\$ 85,187	\$ 189,685	\$ 1,994,988	\$ (22,739)	\$ (12,583)
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BUDGET SUMMARIES

TABLE BY REVENUE TYPE (Solid Waste Fund)

<u>Revenue Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Income	\$ 267,974	\$ 269,706	\$ 274,075	\$ 260,081	\$ 313,100	\$ 326,100
Non-Operating Income	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 600
TOTAL REVENUES:	\$ 348,624	\$ 283,380	\$ 288,476	\$ 270,416	\$ 313,800	\$ 326,700

TABLE BY EXPENDITURE TYPE (Solid Waste Fund)

<u>Expense Category</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD (as of March 31, 2026)</u>	<u>2026 Budget</u>	<u>Proposed 2027 Budget</u>
Operating Expense	\$ 230,247	\$ 280,251	\$ 284,611	\$ 235,164	\$ 321,152	\$ 318,731
Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:	\$ 230,247	\$ 280,251	\$ 284,611	\$ 235,164	\$ 321,152	\$ 318,731
BALANCE CARRIED OVER TO SOLID WASTE CAPITAL BUDGET	\$ 118,377	\$ 3,129	\$ 3,865	\$ 35,252	\$ (7,352)	\$ 7,969

BUDGET SUMMARIES

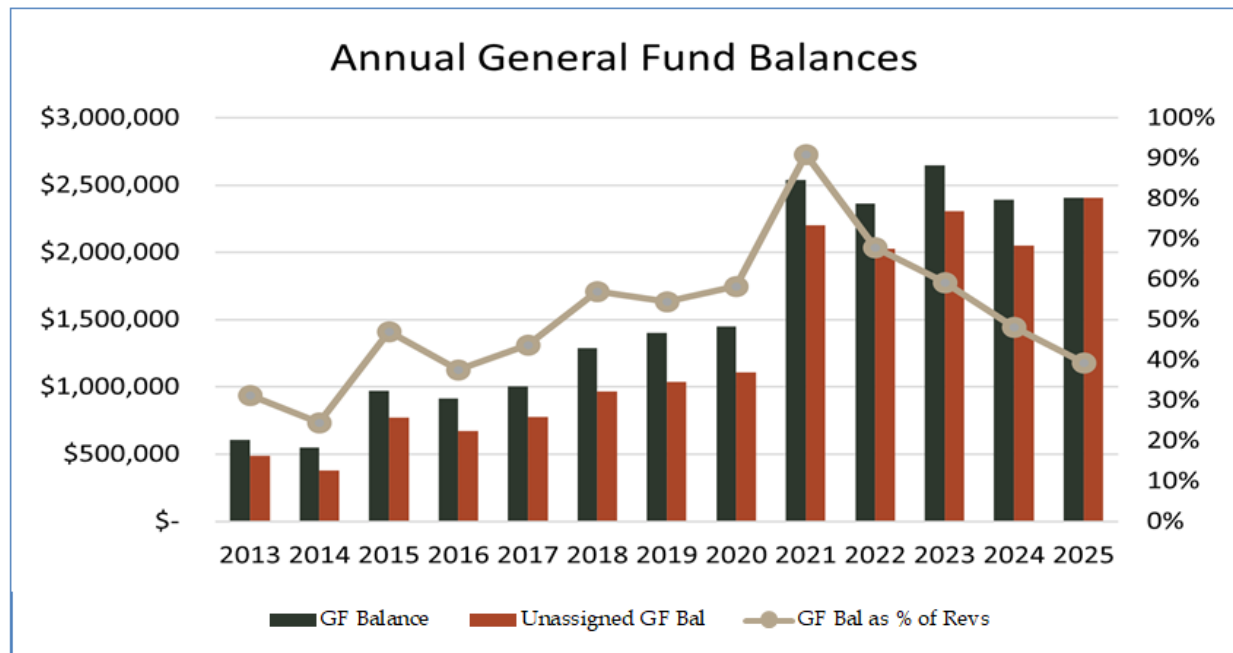
Brian Head Town Fund Balance Projections for FY 2027 Governmental Funds

Name of Fund	Fund Balance			
	Beginning	Change	Ending Projection	%*
General Fund	\$ 1,382,459	\$ (35,314)	\$ 1,347,145	26%
Wildland Fire	\$ 211,682	\$ 19,686	\$ 231,368	210%
Municipal Building Authority	\$ -	\$ -	\$ -	0%
Debt Service Fund	\$ 422,817	\$ 250	\$ 423,067	243%
Redevelopment Agency Fund	\$ 692,378	\$ (320,900)	\$ 371,478	153%
Capital Projects Fund	\$ 3,384,778	\$ (113,350)	\$ 3,271,428	943%
Asset Replacement Fund	\$ 214,862	\$ 35,593	\$ 250,455	50%
TOTALS:	\$ 6,308,976	\$ (414,035)	\$ 5,894,941	151%

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

Explanation of Changes:

- Capital Projects Fund: Completion of projects funded during previous budget cycles will deplete fund balance, Council appropriated surplus to capital projects and various one-time expenses in FY 22 - FY 25, and now there is GO Bond money in that find balance



REVENUES

REVENUES

TAXES & FEES FOR GENERAL GOVERNMENT SERVICES

The FY 2027 Proposed Budget projects General Fund revenues without a property tax rate increase. General government fee increases are only anticipated for disproportionate cost of service business license fees. The Proposed Budget does include new Transportation Utility Fee but does not anticipate a fee increase for other utility services (water, sewer, solid waste). Those are discussed in the Fees for Business Activity section.

The following table shows three prior years of actual revenues, the current year budget, and projections for FY 2026. The projections are based on the Long-Range Financial Model for the General Fund (see Appendix B).

General Fund Revenues

	2023	2024	2025	2026 (Bud)	2027 (Proj)
Taxes	\$2,749,365	\$2,892,744	\$2,881,574	\$2,933,200	\$3,047,000
Property Tax	1,011,454	1,144,943	1,199,145	1,178,100	1,229,000
Sales Tax	1,225,996	1,230,480	1,178,010	1,240,100	1,288,000
Franchise Tax	166,459	165,946	163,166	167,000	168,000
Highway Tax	164,201	164,687	157,028	166,000	173,000
Transient Room Tax	181,255	186,688	184,225	182,000	189,000
Licenses & Permits	\$793,174	\$958,506	\$893,868	\$917,612	\$1,015,132
Business Licenses	29,649	44,378	53,082	38,000	53,100
Enhanced Svc Bus Lic Fee	649,917	622,557	623,621	675,000	701,000
Disproportionate STR Fee	40,428	67,935	68,412	73,480	119,900
Building Permits	73,040	223,636	148,753	131,132	141,132
Other Permits	140	0	0	0	0
Intergovernmental Revenue	\$206,840	\$450,296	\$724,161	\$568,000	\$558,000
Grants	86,611	296,591	571,755	385,000	365,000
Class C Roads	77,061	110,159	107,778	100,000	110,000
State Liquor	3,168	3,546	4,628	3,000	3,000
County Fire Agreement	40,000	40,000	40,000	80,000	80,000
Charges for Service	\$288,313	\$326,393	\$354,510	\$538,714	\$386,806
Enterprise Fund Admin	66,400	71,000	80,000	82,600	82,700
Retail Fuel	96,388	87,993	78,377	92,900	97,300
Shop Charges	120,800	155,000	189,438	192,989	190,206
Other Charges	4,725	12,400	6,695	11,400	16,600
Transportation Utility Fee			0	158,825	0
Other Revenues	\$117,806	\$216,828	\$180,560	\$146,070	\$179,096
Special Events	0	0	4,445	4,520	1,500
Sale of Assets	0	0	0	250	250
Transfers from Other Funds	8,667	23,500	35,258	29,500	13,900
Other Miscellaneous	109,139	193,328	140,857	111,800	163,446
Total Revenues	\$4,155,498	\$4,844,767	\$5,034,673	\$5,103,596	\$5,186,034



REVENUES

Total General Fund revenues are expected to be 1.6% above FY 2026 budgeted revenues and 3% above FY 2025 actual receipts. FY 2026 Budget included a Transportation Utility Fee (TUF) in the General Fund. That fee has yet to be adopted, and when it is it will be received into a separate fund (the Transportation Fund) as required by statute. If a potential TUF had not been included in the FY 26 budget, revenues in the General Fund would have projected growth of 4.9% in the General Fund. The TUF will be discussed at length later in this section.

Other notable changes in revenues include business license revenue, disproportionate cost of service fees for short-term rentals, property taxes, sales taxes, and Class C road revenues.

Property Tax - After several years of a general downward trend following the 2008 recession, property tax receipts began to increase slightly over the latter half of the 2010's. The total property taxes received in any given year are sometimes skewed by large payments of delinquent taxes, such as in FY 2015 when a payment of nearly \$200,000 from a single delinquent payer was received. However, the "current year" property taxes (those collected from the billings issued that year) have been relatively stable, peaking at \$1,038,391 in FY 2025 and averaging \$820,310 over the ten-year period between FY 2016 and FY 2025.

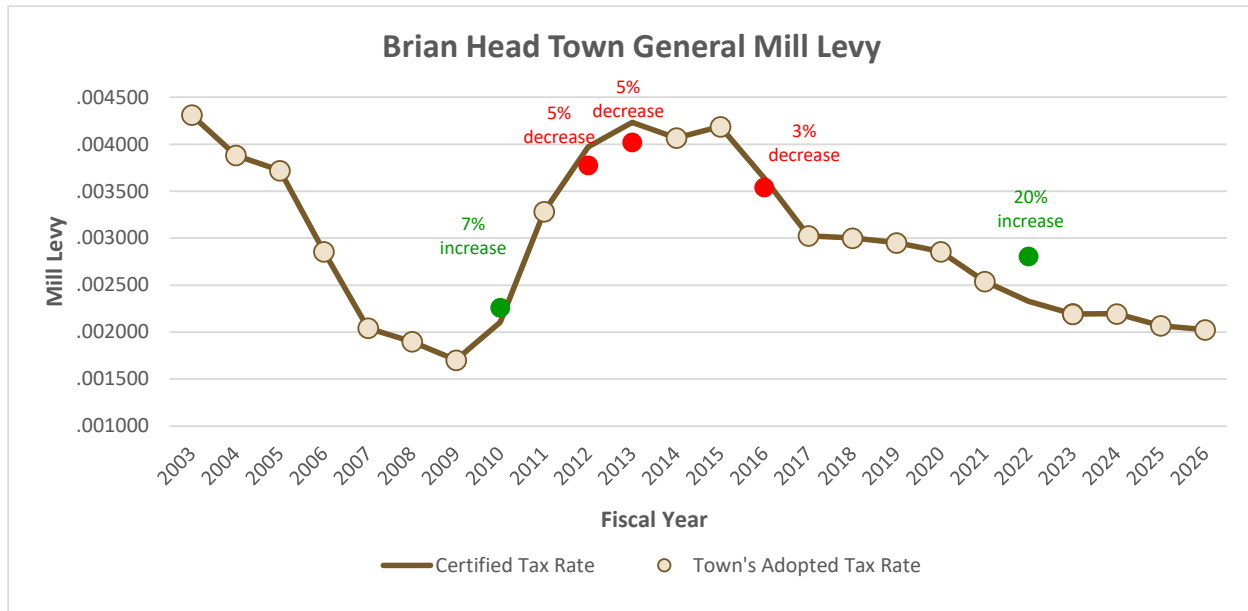
In FY 2022, the Town Council elected to adopt a \$150,000 property tax increase to fund additional public safety officers as well as an increase in the streets project funding. That increase, followed by three years of new growth taxable value, has the FY 2027 projection for current year property taxes at just under \$1.17 million. With delinquent taxes and penalties, personal property taxes, and fee-in-lieu of taxes, the total property tax projection for FY 2027 is right at \$1.23 million.

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

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

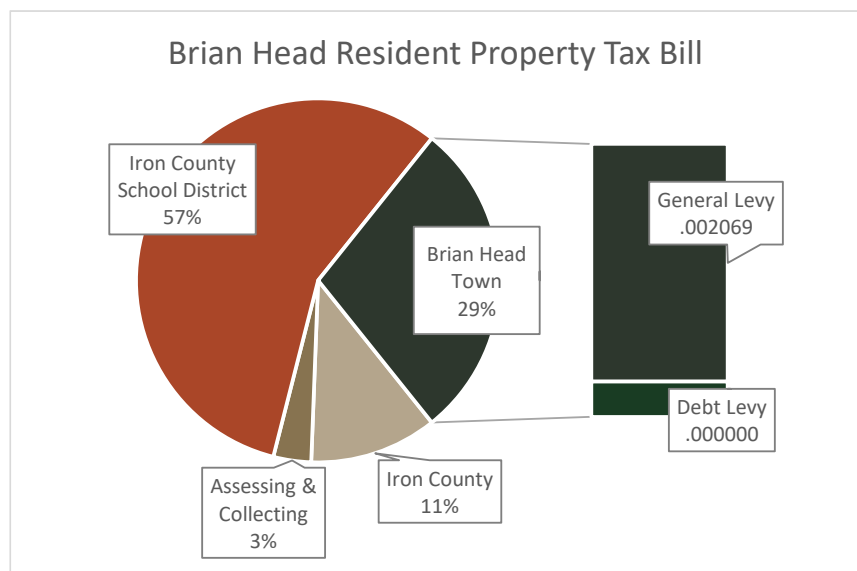


REVENUES



With laws governing the certified tax rate in mind, the only reason to project an increase in current year property taxes would be if significant new growth is anticipated the next year or if significant unanticipated new growth happened the prior year – the latter is the case going into FY 2027. FY 2026 property tax receipts are projected up about \$30,000 – a result of about \$25 million in new growth valuation. These additional receipts should perpetuate into FY 2027.

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

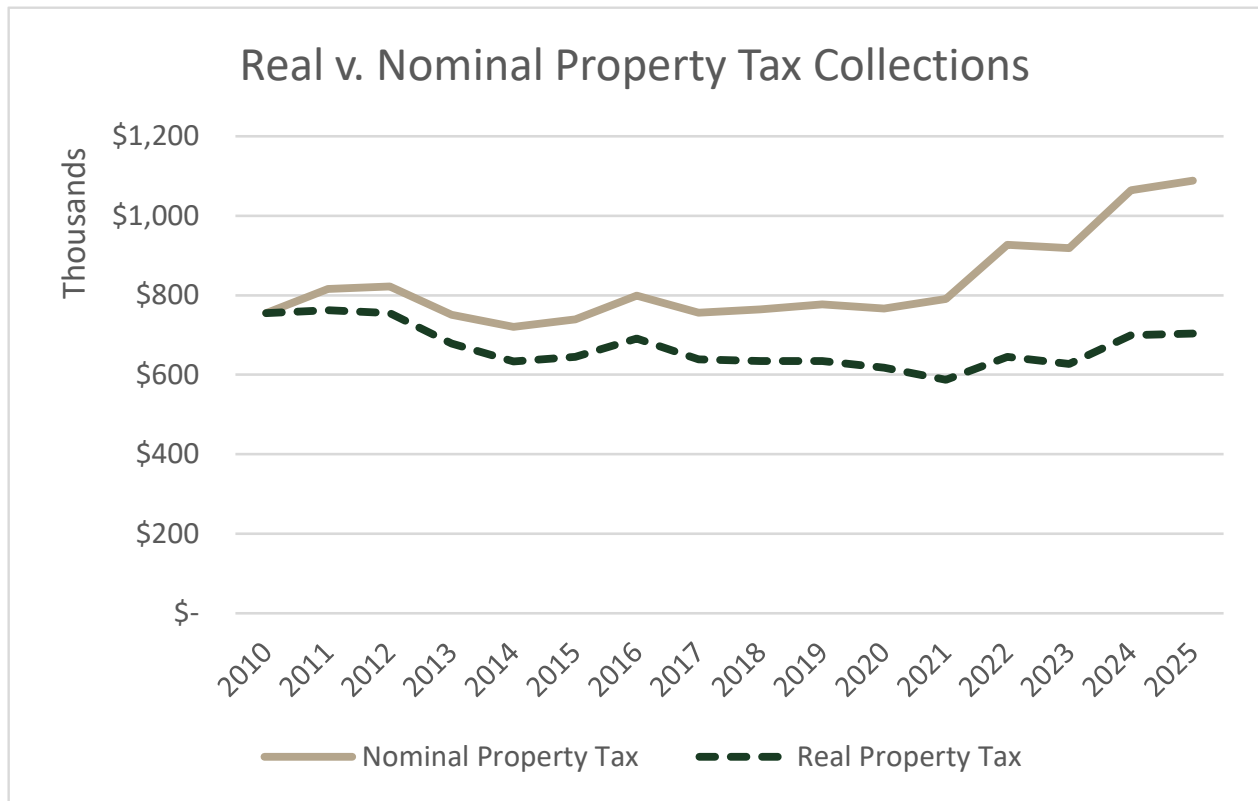


their property tax rates, impacting Brian Head residents' bills – as the Iron County School District did most recently in 2017, 2019, 2022 and 2024 with a bond election, and Iron County did in 2025. 2) Not all properties in the Town are reassessed at the same rate of increased or decreased value. The certified rate is set to collect the same dollars from all the existing properties in the aggregate. Therefore, if an individual property is reassessed at a greater increase than the average property in Town, it will be charged a slightly greater proportion of the property taxes.

REVENUES

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

The chart below illustrates how inflation had robbed the Town of purchasing power in its property tax revenue stream by displaying the actual property tax dollars collected by the Town each year (the "nominal" collections) compared to the same amounts deflated by the Consumer Price Index (what economists would refer to as the "real" collections). While the nominal line is steady and basically flat over time, the real collections are clearly declining. In fact, the property taxes the Town collected in FY 2025 can only purchase about 90% of what they could in FY 2010. When the Town Council increased property taxes in FY 2022, they recovered some, but not all, of the purchasing power lost to inflation since FY 2010.



REVENUES

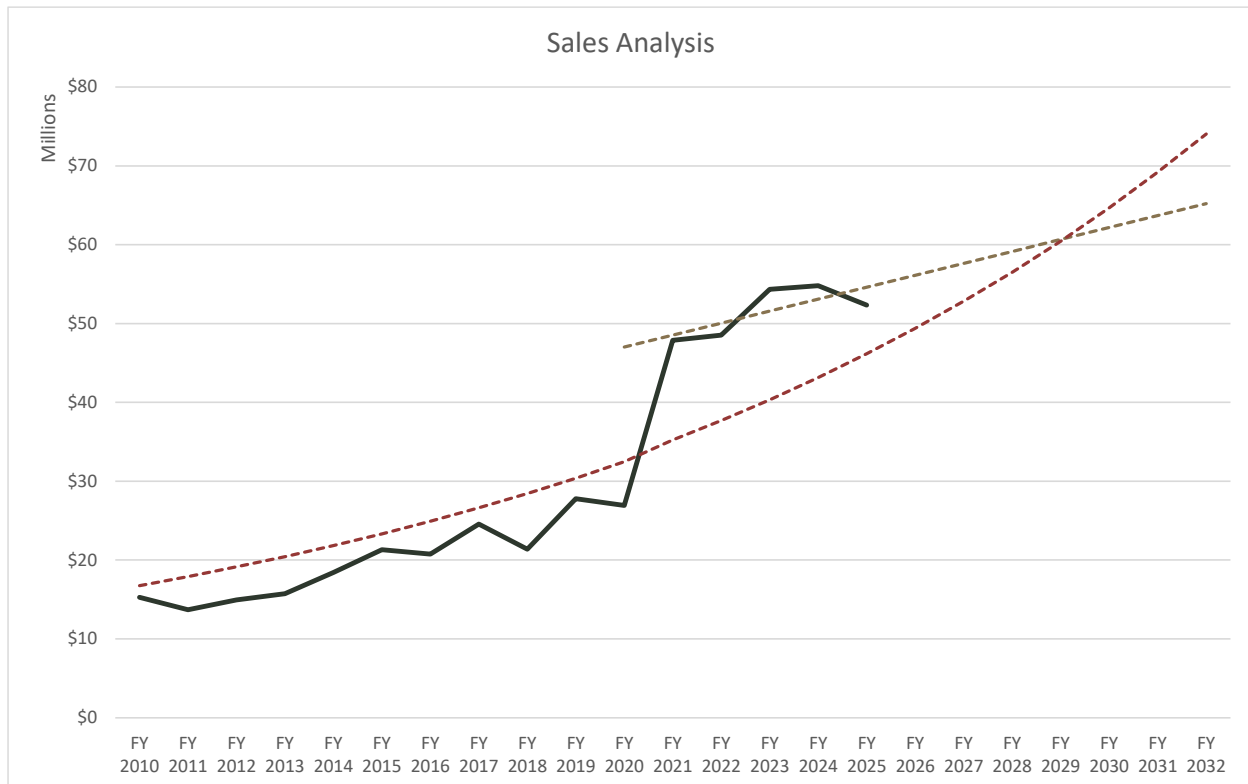
Sales Tax – While the local economy had been exploding in the years following the 2020 pandemic, it has slowed somewhat since 2023. Taxable sales increased an average of 6.7% between FY’s 2011 and 2020. Then Brian Head saw an onslaught of visitors and guests in 2020 and 2021, with taxable sales increasing 91.2% between FY 20 and FY 23. However, those figures retreated to a modest 0.8% increased in sales in FY 24, and a 4.5% decrease in FY 25.

With several years of sales data since the pandemic, the picture is becoming clearer. The quantum leap in the local economy appears to be a new normal for Brian Head, but growth since then has been flatter. In FY 2026, we departed from our historic projection model to make our sales-based revenue projections, with a model projecting solely on recent history. We continue to use that model, but it is projecting a relatively flat gain of 3.7% in sales-based taxes for FY 2027.

Breakdown of Brian Head Sales Tax Rate

State of Utah	4.85%
Brian Head Town	
Local Option	1.00%
Resort Community Tax	1.60%
Highway Tax	0.30%
Parks, Arts & Recreation	0.10%
Iron County	
County Option Tax	0.25%
County Transportation Tax	0.25%
Fixed Guideway (Jail)*	0.30%
Sales Tax on General Purchases	8.65%
Other Sales Taxes	
State Transient Room Tax	0.32%
County Transient Room Tax	4.25%
Municipal Transient Room Tax	1.00%
County Restaurant Tax	1.00%
Sales Tax on Nightly Room Rental	14.22%
Sales Tax on Restaurant Meals	9.65%

* This tax was implemented by the Iron County Commission in 2024

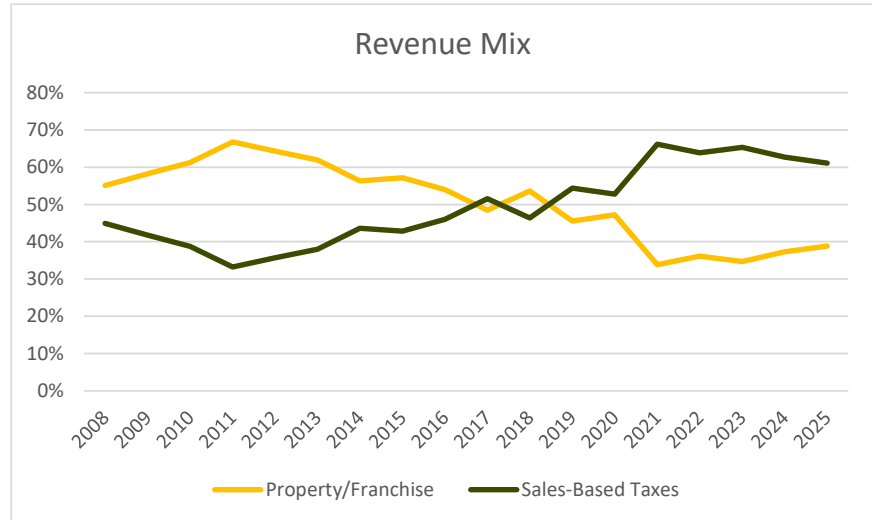


The chart above shows the old projection model (an exponential trend on sales data from FY 2002 through FY 2020) versus a new “projection model” (a simple linear trend on FY 2021 through FY 2025). While using a linear trend for sales projection is not ideal, based on the relatively few years

REVENUES

of data on hand representing the new economic environment, staff will continue to use this methodology for the time being.

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



major general revenue sources: 1) Property Tax, 2) Franchise Tax, and 3) Sales Tax. In the past dozen years, the Town's reliance on these has flipped from 64/36 to 39/61. It bears repeating the fact that the state truth-in-taxation laws which don't allow an inflationary component in the certified tax rate will guarantee this trend towards a less stable revenue mix without intentional action by the Town Council.

Transportation Utility Fee -

During the January 2024 Strategic Planning Retreat, the Town Council discussed long-term strategies to sustain the Pavement Management Plan, which was first adopted in October 2016. At that time, staff presented updated cost projections showing that, while the plan remained effective, rising costs had created an estimated \$145,000 annual funding gap to fully implement the plan through FY2036. Staff was directed at that time to pursue a Transportation Utility Fee (TUF) study to determine the feasibility of implementing a utility-style funding mechanism to close the remaining funding gap.

Due to delays in the adoption of a bill formalizing the calculation requirements of a TUF at the state legislature in 2024 and 2025, staff did not complete a TUF study for Brian Head Town until fall of 2025. The study was completed by Crews & Associates and subsequently presented the Council in October 2025, and again in January and February of 2026.

The TUF study models funding scenarios, revenue potential, and fee structures designed to sustain the Pavement Management Plan through 2036. In accordance with Council direction, an updated gravel road needs analysis was also added to the study.

Pursuant to HB425 (adopted by the state legislature in March 2026) the fee has been calculated based on the reasonable relationship between various user groups and the benefits received by,

REVENUES

or the need created by, these groups. The study is based on trips generated (according to standard engineering tables) and does not take into account ownership or fair market value of the property. The study also breaks down the fee into user tiers (at a minimum residential and commercial) as required by statute.

Scenario	Monthly Fee	Annual Revenue	Notes
Legal Maximum	\$30.00 / ERU	≈ \$534,000	Maximum allowed by pending/drafted law
Staff Recommended	\$14.50 / ERU	≈ \$246,000	54% reduction to minimize risk of legal challenge and maintain affordability

With a target for additional revenue at \$246,000 (\$160k pavement, \$86k gravel roads), the proposed TUF fee would be set at \$14.50 per cabin and \$7.84 per condo unit. The fee would vary for businesses based on the calculated ERUs (weighted by estimated number of trips) of each business type, as shown in the table below:

	Trips/Day	ERUs	Rate/Unit	Units
Tier 1 Residential				
Single Family Home	9.43	1.00	\$14.50	per House
STR Cabin	14.75	1.56	\$22.68	per House
STR Condo	5.9	0.63	\$9.07	per Unit
Multi-Family	5.1	0.54	\$7.84	per Unit
Tier 2 & 3 Commercial				
Resort	14.4	1.53	\$22.14	per 1000 ft2
Outfitters	21.4	2.27	\$32.91	per 1000 ft2
Offices	21.6	2.29	\$33.21	per 1000 ft2
Restaurants/Gen Stores	67	7.10	\$103.02	per 1000 ft2
Rental	7.7	0.82	\$11.84	per 1000 ft2
Tier 4 Lodging				
Hotel	5.9	0.63	\$9.07	per Room
Tier 5 Raw Land				
Undeveloped Lots	0.14	0.01	\$0.22	per Lot

Council has the option to provide discounts to the various tiers as a matter of policy. Staff recommends a 100% discount for undeveloped lots for two reasons: 1) Utility Fees on undeveloped lots are likely uncollectible, and 2) the revenue gained is minimal. Council should hold a policy discussion and give direction regarding these discounts. Tier discounts may have an impact on the revenue generated, requiring the fee/ERU to be adjusted in order to achieve targeted gap funding.

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There is additional process required to adopt the TUF beyond simply including it in the annual budget. The Town would have to notice a public hearing and adopt with an ordinance in a separate meeting. This is suggested to align with the budget hearing and budget adoptions, but must be done as a separate hearing and separate ordinance.

More in-depth information about the calculation of the TUF will be contained in the full Transportation Utility Fee Study provided by Crews & Associates prior to official adoption of the fee in June.

Other General Revenues – The Disproportionate Cost of Service STR Business License Fee was increased last year by the Town Council after the original budget adoption to assist in funding an additional Deputy Marshal. The fee was typically adopted at 50% of the calculated rate, but the Council decided to adopt it at 80% of the calculated rate. This change is reflected in the FY 27 projected revenues.

Class C Road funds are budgeted at a 10% increase over FY 2026. The Iron County Commission enacted a quarter percent County Option Transportation Tax in 2023, some of which is distributed to municipalities via the Class C Road funds.

Business license revenue has been trending up since FY 2023. This has yet to be reflected in the projected revenues in the budget in recent fiscal years, and staff recalculated projections this year to be more in line with actual revenues received.

FEES FOR BUSINESS ACTIVITY (UTILITY FEES)

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

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



REVENUES

Fiscal Yr	Residential				Commercial						% Change
	Water	Sewer	Solid Waste	Monthly Bill	Water	Sewer	Office	Retail	Restaurant	Monthly Bill	
Current	\$85	\$47	\$15	\$147	\$168	\$101	\$15	\$97	\$133	\$350	
2027	\$85	\$47	\$15	\$147	\$168	\$101	\$15	\$97	\$133	\$350	0.0%
2028	\$88	\$47	\$17	\$152	\$174	\$104	\$17	\$111	\$151	\$371	3.4%
2029	\$92	\$47	\$18	\$157	\$182	\$109	\$18	\$118	\$160	\$389	3.3%
2030	\$97	\$47	\$19	\$163	\$191	\$115	\$19	\$124	\$169	\$410	3.8%
2031	\$100	\$50	\$19	\$169	\$197	\$118	\$19	\$124	\$169	\$420	3.7%
2032	\$103	\$52	\$19	\$174	\$203	\$122	\$19	\$128	\$174	\$432	3.3%
2033	\$107	\$54	\$20	\$181	\$211	\$127	\$20	\$131	\$178	\$447	3.7%
2034	\$111	\$56	\$20	\$187	\$219	\$131	\$20	\$134	\$183	\$463	3.6%
2035	\$115	\$58	\$21	\$194	\$227	\$136	\$21	\$138	\$187	\$478	3.5%
2036	\$116	\$60	\$21	\$197	\$229	\$137	\$21	\$141	\$192	\$484	1.8%

As the table above illustrates, staff recommends no increase of the overall utility bill (for water, sewer, and solid waste) in FY 2027. This is fortunate in a year where the Town is introducing a new utility fee (the Transportation Utility Fee), which will have a more significant impact on Brian Head residents' utility bills than they have experienced in years past.

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

EXPENDITURES

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PERSONNEL

Personnel Expenditures (All Funds)

	2023	2024	2025	2026 (Bud)	2027 (Bud)
Total Personnel	\$2,380,034	\$2,802,988	\$3,199,313	\$3,510,649	\$3,707,715
Salaries & Wages	1,508,934	1,840,151	2,031,601	2,233,694	2,392,625
Benefits & Payroll Taxes	871,100	962,837	1,167,712	1,276,955	1,315,090

The proposed budget includes an 5.6% increase in personnel related expenditures. The change is largely due to: 1) conversion from part-time to full-time of the Public Safety Administrative Assistant (approx. \$57,500), and 2) wage increases for existing employees (see compensation section for details). Some of these costs were offset by reductions in retirement benefit costs and the reduction of the Public Works Supervisor position to a Public Works Technician I.

The FY 2027 budget would increase full-time regular (FTR) positions to 28 and decrease part-time positions by 1,248 hours. Including part-time hours, the full-time equivalent (FTE) staffing level for the Town would be 31.29 FTEs, up 1.3% from FY 2025.

Administrative Staffing:

No changes are proposed for Administration Department staffing levels. The department continues to contend with growing demand on our time and increasing expectations for level of service and professionalism. One new position was budgeted in FY 25, and relieved some of the stress on the department. We now seek to utilize technological upgrades to handle additional workload efficiently and professionally.

Town Staffing		Full-Time Equivalents (FTE's)		
Position	Type	FY 2025	FY 2026	FY 2027
Council Members	PT	0.17	0.17	0.17
Town Manager	FT	1.00	1.00	1.00
Administrative Services Director	FT	0.00	1.00	1.00
Town Treasurer	FT	1.00	0.00	0.00
Town Clerk	FT	1.00	1.00	1.00
Deputy Clerk/Treasurer	FT	1.00	1.00	1.00
Planning & Bldg Administrator	FT	1.00	1.00	1.00
Code Compliance Officer	FT	1.00	1.00	1.00
Guest Services Representatives	PT	1.20	1.00	1.00
Planning Commissioners	PT	0.17	0.17	0.17
Public Safety Director	FT	1.00	1.00	1.00
Sergeant	FT	1.00	2.00	2.00
Deputy Marshal III	FT	3.00	2.00	2.00
Deputy Marshal II	FT	2.00	2.00	2.00
Deputy Marshal I	FT	0.00	1.00	1.00
Public Safety Admin Assistant	FT	0.00	0.00	1.00
Public Safety Admin Assistant	PT	0.60	0.60	0.00
Part-time Deputy Marshals	PT	0.48	0.48	0.48
Volunteer Firefighters	PT	0.27	0.27	0.27
Wildland Fire Crew	PT	1.50	1.50	1.50
Public Works Director	FT	1.00	1.00	1.00
Public Works Supervisor	FT	1.00	1.00	0.00
Public Works Crew Leader	FT	2.00	2.00	2.00
Public Works Technician IV	FT	0.00	1.00	1.00
Public Works Technician III	FT	2.00	0.00	0.00
Public Works Technician II	FT	2.00	0.00	2.00
Public Works Technician I	FT	2.00	5.00	4.00
Parks Maintenance III	FT	1.00	1.00	1.00
Parks Maintenance I	FT	1.00	0.00	0.00
Solid Waste Technician	FT	0.00	1.00	1.00
Seasonal PW Crew	PT	0.69	0.69	0.69
Total FTEs		30.09	30.89	31.29



Public Safety Staffing:

As the complexity of Public Safety challenges and the size of the staff have increased over time, the department is seeing the need for more administrative work. We currently have an Administrative Assistant who is handling all our reporting needs for police, fire and EMS. She is also assisting with training needs and tracking as well as getting very busy with GRAMA requests for reports. We are getting very used to contacting her for help and it is starting to roll over into her time off. We see a great need for this position to go from a part-time Administrative Assistant to a Full-time Administrative Assistant. Staff is proposing converting the part-time administrative assistant position in the upcoming budget to a full-time position. This would have a budget impact in the General Fund of approximately \$57,500. If the Council were to choose to leave the STR fees at their present level to fund the 8th officer, the \$40,000 from the County would largely offset this additional administrative cost.

Public Works Department Staffing:

With a new Public Works Director in place, we are currently working to evaluate the department's personnel levels, including looking to fill two Crew Lead positions in the coming months. In the meantime, it has been determined that the Public Works Supervisor position, which was vacated when our long-time supervisor retired last year, is not required moving forward given the existence of the Crew Lead positions. This position has been removed from the budget and replaced with a Public Works Technician position (a savings of approximately \$59,000 spread across all operating funds).

STRATEGIC COMPENSATION

The Town's compensation framework seeks to create pay ranges for each position that are strategically placed within the market in such a way that enables the Town to attract, develop, and retain employees capable of providing "Resort Town Quality" service as specified by the Town Council in the strategic plan. In the past, the Town has benchmarked against the 75th percentile of the market to accomplish this. However, during the Strategic Planning Retreat in January 2023, the Council – recognizing the increased levels of service required of staff in recent years – asked staff to benchmark against the 85th percentile of the market.

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



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	Benchmark		Brian Head				
	Job ID	Target TCV	Salary	Ben \$	Ben %	Benefits	TCV
Administration		85%					
Town Manager	125	\$283,086	\$160,685	\$28,700	26.89%	\$71,908	\$232,593
Clerk	130	\$158,123	\$89,045	\$28,700	26.89%	\$52,644	\$141,689
Admin Services Director	165	\$230,726	\$109,350	\$28,700	26.89%	\$58,104	\$167,454
Building Inspector III	310	\$145,454	\$83,470	\$28,700	26.89%	\$51,145	\$134,615
Code Enforcement Officer I	330	\$115,754	\$55,702	\$28,700	26.89%	\$43,678	\$99,380
Deputy Clerk/Treasurer	160	\$114,392	\$54,080	\$28,700	26.89%	\$43,242	\$97,322
Public Safety							
Marshal	1740	\$272,822	\$137,717	\$28,700	43.53%	\$88,648	\$226,364
PS Admin Assistant	2325	\$110,561	\$41,954	\$28,700	26.89%	\$39,981	\$81,934
Sergeant	1765	\$183,451	\$104,957	\$28,700	43.53%	\$74,387	\$179,344
Sergeant	1765	\$183,451	\$80,496	\$28,700	43.53%	\$63,739	\$144,235
Deputy III (B)	1760	\$168,517	\$78,666	\$28,700	43.53%	\$62,943	\$141,608
Deputy II (A)	1755	\$143,888	\$68,099	\$28,700	43.53%	\$58,343	\$126,442
Deputy II (B)	1755	\$143,888	\$65,936	\$28,700	43.53%	\$57,402	\$123,338
Deputy II (C)	1755	\$143,888	\$68,640	\$28,700	43.53%	\$58,579	\$127,219
Deputy I	1750	\$137,010	\$56,160	\$28,700	43.53%	\$53,146	\$109,306
Public Works							
PW Director	2025	\$245,354	\$118,000	\$28,700	26.89%	\$60,430	\$178,430
PW Tech III	2120	\$112,798	\$68,994	\$28,700	26.89%	\$47,252	\$116,246
PW Tech II	2115	\$112,359	\$52,000	\$28,700	26.89%	\$42,682	\$94,682
PW Tech II	2110	\$102,760	\$54,080	\$28,700	26.89%	\$43,242	\$97,322
PW Tech II	2110	\$102,760	\$48,880	\$28,700	26.89%	\$41,843	\$90,723
PW Tech II	2110	\$102,760	\$46,800	\$28,700	26.89%	\$41,284	\$88,084
PW Tech I	2105	\$89,014	\$45,760	\$28,700	26.89%	\$41,004	\$86,764
PW Tech I	2105	\$89,014	\$45,760	\$28,700	26.89%	\$41,004	\$86,764
PW Tech I	2105	\$89,014	\$43,680	\$28,700	26.89%	\$40,445	\$84,125
PW Crew Lead (unfilled)	1900	\$129,944	\$43,680	\$28,700	26.89%	\$40,445	\$84,125
PW Crew Lead (unfilled)	1900	\$129,944	\$43,680	\$28,700	26.89%	\$40,445	\$84,125
Parks Maint. Worker III	1240	\$108,805	\$59,571	\$28,700	26.89%	\$44,718	\$104,289

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

This compensation schedule shows the minimum and maximum of the range for each position, as well as the current pay. For most of the past decade, the budget for each position is set at either the maximum of the range or 5% greater than current budget, whichever is lower. However, to counter the rapid inflation of 2021 and 2022, the Town Council chose to implement a 9% across the board wage increase in FY 2023, 7% in FY 2024, and 10% in FY 2025. In FY 2026, we returned to our typical market survey and wage increases were set at the lower of 7% max increase or the top of the range. For FY 2027, staff considered setting the maximum increase at 5% but found that nearly all of our positions still fall between 10%-25% below the target compensation levels (15% on average). Furthermore, in Public Works Department, in order to help stem the tide of turnover,



EXPENDITURES

we have administratively instituted a more clear path for upward mobility between the PW Tech I, II, and III levels based on a mix of years of experience and certifications. This means that when certain certifications are achieved, a PW Tech may receive a mid-year promotion and pay increase. These promotions could amount to as much as 7% per year on average.

Ultimately the Town Manager is recommending that we stay at 7% maximum increase for another year and look to drop that to 5% in FY 2028. This will allow positions that have fallen behind the market to catch up a little more. The budget impact for implementing this compensation framework in FY 2027 is approximately \$192,500 spread across all operating funds.

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

It should be reiterated that this is not a 7% across-the-board increase. A few positions are already paid at or above the benchmark and will be held at a 2.8% (equal to the Social Security cost of living adjustment). Others may be determined by their manager to be sufficiently compensated for their level of performance and receive an increase less than 7%.

BENEFITS

For FY 2027, staff has included a 6% increase for health insurance costs starting in January 2027. Since the switch to the PEHP in 2015, the Town is now part of a larger insured community which insulates us from sharp increases due to individual employee medical issues. This has translated

Administration

Town Manager
Clerk
Admin Services Director
Building Inspector III
Code Enforcement Officer I
Deputy Clerk/Treasurer

Public Safety

Marshal
PS Admin Assistant
Sergeant
Sergeant
Deputy III (B)
Deputy II (A)
Deputy II (B)
Deputy II (C)
Deputy I

Public Works

PW Director
PW Tech III
PW Tech II
PW Tech II
PW Tech II
PW Tech I
PW Tech I
PW Tech I
PW Crew Lead (unfilled)
PW Crew Lead (unfilled)
Parks Maint. Worker III

Min	Current	Proposed Range		Max
		Current Budget	Proposed 7%	
\$133,700	\$160,685	\$157,682		\$200,500
\$68,000	\$89,045	\$89,035	\$95,278	\$102,000
\$106,100	\$109,350	\$109,333	\$117,005	\$159,200
\$61,300	\$83,470	\$83,460	\$89,313	\$92,000
\$45,700	\$55,702	\$55,696	\$59,602	\$68,600
\$45,000	\$54,080	\$52,000	\$57,866	\$67,500

\$113,400	\$137,717	\$137,733	\$147,357	\$170,100
\$43,000	\$41,954	\$25,162	\$44,890	\$64,500
\$73,900	\$104,957	\$104,965	\$110,818	\$110,818
\$71,900	\$80,496	\$88,312	\$86,131	\$107,800
\$64,900	\$78,666	\$78,675	\$84,172	\$97,400
\$53,500	\$68,099	\$74,246	\$72,866	\$80,300
\$53,500	\$65,936	\$65,945	\$70,552	\$80,300
\$53,500	\$68,640	\$68,103	\$73,445	\$80,300
\$50,300	\$56,160	\$52,000	\$60,091	\$75,500

\$113,800	\$118,000	\$114,490	\$126,260	\$170,700
\$44,200	\$68,994	\$66,900	\$73,154	\$66,300
\$43,900	\$52,000	\$82,300	\$56,160	\$65,900
\$38,900	\$54,080	\$48,300	\$58,240	\$58,400
\$38,900	\$48,880	\$41,600	\$54,080	\$58,400
\$38,900	\$46,800	\$41,600	\$49,920	\$58,400
\$31,700	\$45,760	\$55,690	\$48,880	\$47,500
\$31,700	\$45,760	\$44,720	\$48,880	\$47,500
\$31,700	\$43,680	\$41,600	\$46,800	\$47,500
\$53,200	\$43,680	\$64,039	\$43,680	\$79,800
\$53,200	\$43,680	\$58,433	\$43,680	\$79,800
\$42,100	\$59,571	\$59,579	\$63,731	\$63,100



to smaller increases than we saw prior to 2015. Indeed, the premium increases for the years since 2015 have averaged about 4.5%. The increase for 2026 was 6.3%.

The cost of the state retirement package (pension) is fairly inflexible for cities and towns. It is administered at the State level by the Utah Retirement Systems (URS), and the rates paid by the Town are dictated by URS. URS rates have been set at 14.97% for Tier 1 municipal employees and 32.54% for Tier 1 public safety employees in FY 2026. The rates are slightly lower for Tier 2 employees (those who were first hired to public employment after 2010). The tier one rates decreased somewhat from the prior year, and the savings nearly covered the increase in health insurance costs.

COUNCIL & PLANNING COMMISSION COMPENSATION

Given that Council and Planning Commission positions are considered volunteer, and the amounts paid to those in this position are more representative of a stipend than any kind of fair compensation, there is not really a useful analysis for staff to provide to set these stipend levels. After many years of no change in these budgeted stipends, Council updated them in FY 2018, and again in FY 2024 thru 2026.

For FY 2027, staff recommends continuing increases to elected and appointed stipends commensurate with proposed increases for staff at 7%. This would put Mayor/Council compensation and Planning Commission compensation at \$4,400 and \$1,260 annually (respectively).



EXPENDITURES

OTHER OPERATING EXPENSES

Other Operating Expenditures (All Funds)

	2023	2024	2025	2026 (Bud)	2027 (Bud)
Total Other Ops Expenses	\$2,272,294	\$2,682,645	\$2,614,376	\$3,045,526	\$3,242,957
Materials, Supplies & Services	2,251,908	2,667,646	2,573,079	3,001,626	3,198,657
Contingency	20,386	14,999	41,297	43,900	44,300

Non-personnel operating expenditures, such as materials, supplies, and services, are proposed at a 6.5% increase from the prior year budget. Significant changes to the operating expense budgets include:

Largest Operating Expenditure Increases

Item	Amount	Duration	Notes
Memorial Park construction	\$125,000	One-Time	Funded with redevelopment tax increment
Village Way Power line	85,000	One-Time	Match for potential grant (RDA increment)
Town Trail Phase IV Match	75,000	One-Time	Match for potential grant (RDA increment)
Public Art - Bear over there	50,000	One-Time	RDA Increment
GIS Consultant Setup	50,000	One-Time	Split between Water & Sewer Funds
Chlorine Site Analyzers	32,000	One-Time	Water Fund
RDA Renewal Legal Services	20,000	One-Time	RDA Increment funded
Body Camera Upgrades/Contract	18,500	Ongoing	
Brian Head Days Event	16,000	Ongoing	
Shuttle Service (Base Contract)	14,375	Ongoing	
Annual General Liability, Property & Auto Ins	12,250	Ongoing	
Custom Garbage cans	10,000	One-Time	RDA Increment funded
Chlorine Storage million gallon pumphouse	10,000	One-Time	Water Fund, to meet state req's
Replace airvac	9,000	Ongoing	Water Fund
LTAP Training	8,500	Ongoing	New road maintenance trainings
Trash Truck Repair & Maintenance	5,000	Ongoing	Solid Waste Fund

Largest Operating Expenditure Decreases

Item	Amount	Duration	Notes
Replace and Widen Dock	-\$40,000	One-Time	Project completed
Purchase 2 snow mobiles	-22,000	One-Time	Purchase completed
New generator control panel at Bear Flat wel	-\$22,000	One-Time	Project completed
Statement flag pole	-20,000	One-Time	Shifted to Memorial Park project
Marketing Co-op	-\$20,000	Ongoing	Obtained a smaller grant
Lagoon Pump Replacement	-20,000	One-Time	Purchase completed
Move Snowflake Booster to Town Hall Well	-\$15,000	One-Time	Abandoned project, not a priority
Community plaza master plan	-15,000	One-Time	Concept not a priority
Excavator Lease	-\$14,400	Ongoing	Found cheaper options

Staff goes to great lengths to keep operating expenditures low, constantly renegotiating contracts and looking for economies through technology, partnerships, and other means. The increases in non-personnel operating expenditures in the FY 2027 budget are slightly above inflation. Some



EXPENDITURES

of the increases are due to requests for increased levels of service levels by the Town Council, the business community and residents.

The following expenditures were considered for funding in the FY 2027 Proposed Budget, but did not fit within available resources. Many of these were discussed during the strategic planning process, and some have been included as action steps in the draft FY 2027 Strategic Plan. The Town Council may elect to fund these from FY 26 operating budget surplus if funds are available. Alternatively, staff has identified some additional one-time funds left over from completed projects or abandoned projects in the Capital Projects Fund which could be diverted to these one-time expenditures.

Recommended for funding from surplus Capital Projects funds

- Public Safety Building Parking Lot Engineering - \$40,000
- Thermal Imaging Binos - \$4,500
- Ladder Truck Generator - \$2,900
- Paint Rescue Truck - \$10,000
- Life Flight Landing Zone Engineering - \$30,000
- Skedco rescue sled - \$950
- Flammable materials cabinet - \$2,600
- Laminated glass cutter - \$600
- AED public spaces - \$1,800
- Guardrail on Steam Engine/Sahdy Dell - \$40,000 (offset 50% by Aspen Meadows contribution)

Not Recommended for funding

- Ladder Truck Tools – Cost not submitted
- Drainage Improvement on Steam Engine - \$2,500
- Tazer Upgrades/Contract - \$9,300
- Contracted hydrant flow testing - \$13,100



CAPITAL INVESTMENT & EQUIPMENT

GENERAL GOVERNMENT EQUIPMENT & INFRASTRUCTURE PROJECTS

The following capital investments and/or equipment purchases are included in the FY 2027 Proposed Budget. These have each been discussed during the strategic planning process and an action step for each item was approved in the FY 2027 Strategic Plan:

- Road Maintenance
 - Pavement Preservation Plan
 - \$250,000 funded by a transfer from the General Fund (operating revenues including Class C Road revenue and Highway Sales Tax) to the Capital Projects Fund (Fund 46)
 - \$160,000 funded by a new Transportation Utility Fee, accounted for separately in new Fund 48 – Transportation Fund
 - Scheduled work in summer 2026 includes asphalt repair, overlay and chip seal Ridge View, Pinehurst & Eagles Roost
 - Scheduled work in summer 2027 includes Hunter Ridge and Steam Engine Drive (provided there is sufficient reserves)
 - Gravel Road Maintenance Plan Implementation
 - \$51,750 was cut from General Fund operating lines and set up as a transfer to the Capital Projects Fund (Fund 46)
 - \$86,000 funded by a new Transportation Utility Fee, accounted for separately in new Fund 48 – Transportation Fund
 - Scheduled work for summer 2026 includes (tentatively)
 - New road base and binder on: Rue Jolley, Snowflake, Forest Drive, Hidden Lake, Mountain View, Elk, Fox Run, Irish Trail, Lookout Circle, and Park-U-Pine Way (12,000 linear feet of road)
 - Subgrade and drainage improvements and new road base and binder on: 475 North, Falcon Court, Quakie Drive (3,1750 linear feet of road)
 - These roads may change as final need/prioritization determination are made in the early summer.
- Trails Master Plan Implementation - \$50,000
 - \$25,000 for Trail Planning for Cedar Breaks Connector Trail
 - Remaining funds will be saved to use as grant match for future trails projects
- Community Development Area Projects (funded by CDA tax increment)
 - Memorial Park - \$125,000
 - Public Art – Bear over There - \$50,000
 - Dog Park - \$25,000
 - Town Trail Phase IV Engineering - \$100,000



EXPENDITURES

- Park pavilion improvement project - \$50,000
- Asset Replacement Program - \$716,950
 - Vehicle Replacement - \$268,200 (offset by \$138,000 from selling older vehicle)
 - Computer/Electronics Replacement - \$29,200
 - Replace Public Safety PPE - \$25,780
 - Loan Repayment for Fuel Tank - \$5,000
 - 12' Snow Plow - \$13,700
 - 12' Snow Plow - \$40,400
 - Extrication Equipment - \$16,500
 - Replace Town Hall Furnaces - \$8,000
 - PS Building Lighting (interior) - \$10,000
 - PS Building Roofing Repair - \$5,000
 - Replace Town Hall Flooring (stairs and upstairs) - \$20,000
 - Town Hall interior paint - \$10,000
 - Crack seal Town Hall Parking Lot - \$3,300
 - Crack seal Public Safety Parking Lots - \$3,320
 - Crack seal Chair 1 Parking Lot - \$5,000

Asset Replacement Program:

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

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



EXPENDITURES

Prior to FY 2025, staff updated the asset tables (see Appendix C) with any depreciable assets that had been purchased in recent years (typically done so with operating surpluses) as well as those that had been replaced, and updated the cost estimates, estimated lifespans, etc. As part of this process, the tables were altered to an actual replacement schedule – meaning items were slotted in for replacement in a certain year at a cost inflated for that year, rather than simply taking the cost of the item and dividing it by the lifespan and assuming that that amount needs to be set aside each year. The former is slightly more accurate from a cash-flow perspective. The exception was the Building FF&E class, which typically has lifespans ranging between 10 and 30 years. The estimates for replacement years were so far out on many of the large cost items, it seemed pointless to project those. So that asset type is still using an annual set-aside per item projection style.

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

The calculated contributions required to support this program each year are shown below:

Asset Replacement Funding Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Vehicles	116,000	117,000	118,000	119,000	120,000	121,000	122,000	123,000	124,000	125,000	126,000
Computers	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500
Equipment	191,000	197,000	203,000	209,000	215,000	221,000	228,000	235,000	242,000	249,000	256,000
Buildings	56,170	57,430	58,820	60,130	61,390	62,770	64,240	65,720	67,190	68,630	70,180
Total	383,670	392,430	401,320	410,130	418,890	427,770	437,740	447,720	457,690	467,630	477,680
80% Funding	305,000	314,000	321,000	328,000	335,000	342,000	350,000	358,000	366,000	374,000	382,000

The FY 2025 Budget included an additional \$135,000 transfer to the Asset Replacement Fund, making the total transfer \$305,000. This brought the program back to approximately 80% funded, which is what the Council originally chose to do in 2018. In order to maintain that 80% funding level, staff is proposing a contribution of \$321,000 in FY 2027. This represents a 3% increase.

Pavement Preservation Program:

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



EXPENDITURES

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

Having updated projections of future project costs, staff calculates that a transfer of \$410,000 is now required to fund the program, and that amount would need to grow at about 5% annually. This FY 2027 budget includes a proposed Transportation Utility Fee which would increase funding for pavement preservation by \$160,000, thus closing the projected funding gap.

The projected projects and timelines for continued implementation are as follows:

2026			2027			2028		
Ridgeview I	SS	\$182,078.00	Steam Engine I, II, III	SS	\$393,853.97	Village Way	SS	\$144,435.20
Ridgeview II	SS	\$135,169.58	Hunter Ridge I	SS	\$151,900.84	Red Fox Cir	Minor	\$78,020.54
Pinehurst	SS	\$130,696.02	Vasels	SS	\$206,919.96	Kodiak	Minor	\$365,851.20
Eagles Roost	SS	\$133,530.00	Circle Drive	SS	\$12,940.20	Autumn	Minor	\$253,047.08
						Blue Jay	Minor	\$0.00
Total Estimated Cost		\$425,362.29	Total Estimated Cost		\$522,813.07	Total Estimated Cost		\$908,662.34
2029			2030			2031		
Trails @ Navajo	SS	\$130,387.92	Zion View	SS	\$182,078.00	Open Year		
Shooting Star	SS	\$106,994.16	Bristlecone	SS	\$117,149.76			
Yarrow	SS	\$21,599.76						
Williow	SS	\$34,516.56						
Alpine, Sierra	SS	\$24,326.64						
Total Estimated Cost		\$343,251.04	Total Estimated Cost		\$323,165.98	Total Estimated Cost		\$0.00
2032			2033			2034		
Ridgeview I	SS	\$337,038.00	Ridgeview II	Minor	\$522,034.24	Steam Engine I	SS	\$175,018.48
			Hunter Ridge I	SS	\$281,353.28	Steam Engine II	Minor	\$751,383.36
Total Estimated Cost		\$364,001.04	Total Estimated Cost		\$867,658.52	Total Estimated Cost		\$1,000,513.99
2035			2036			Notes: SS = Chip Seal and Fog Coat Minor = 1" overlay with a Chip Seal and Fog Coat Major = 3" Mill and Fill with a Chip Seal and Fog Coat Ridgeview I = SR 143 to Eagles Roost Ridgeview II = Eagles Roost to the Top Steam Engine I = SR 143 to Forest Drive Steam Engine II = Forest Drive to Park-U-Pine Steam Engine III = Park-U-Pine to End All other streets full lengths		
Steam Engine III	Minor	\$437,970.52	Village Way	SS	\$266,866.60			
Vasels	SS	\$412,966.84						
Total Estimated Cost		\$919,012.35	Total Estimated Cost		\$288,215.93			

UTILITY EQUIPMENT & INFRASTRUCTURE PROJECTS

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

EXPENDITURES

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

PROJECT	DESCRIPTION	CONSTRUCTION	CONTINGENCY	ENGINEERING	TOTAL
1 - 5 YEAR HORIZON					
WATER PROJECTS					
Project 01 -- Bearflat Well Rehabilitation					
CW-01	Rehabilitate/Replace the existing Bearflat Well	\$1,000,000	\$100,000	\$187,000	\$1,287,000
Project 02 -- Town Hall Well Rehabilitation					
CW-02	Rehabilitate and clean the existing Town Hall Well	\$45,000	\$4,500	\$2,475	\$51,975
Project 03 -- Snow Shoe Drive & Toboggan Waterline					
CW-03	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline (price not included in total)	\$546,700	\$54,670	\$102,233	\$703,603
CW-03A	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline - Alternate	\$507,500	\$50,750	\$94,903	\$653,153
Project 04 -- Mountain View Drive Waterline Loops					
CW-04A	Aoki Michi Road and Rue Jolly Road Loop - Install 1,000 feet of new 8" waterline and replace existing water meters	\$353,550	\$35,355	\$66,114	\$455,019
CW-04B	Forest Drive and Rue Jolley Drive - Install 1,300 feet of 8" waterline	\$190,050	\$19,005	\$35,539	\$244,594
CW-04C	300 North and Falcon Court to Mountain View Drive - Install 970 feet of 8" waterline	\$152,600	\$15,260	\$28,536	\$196,396
CW-04D	Falcon Court, 475 North and 275 East to Mountain View Drive Loop - Install 3,050 feet of 8" waterline	\$379,050	\$37,905	\$70,882	\$487,837
CW-04E	475 North along Elk Drive - Install 1,790 feet of 8" waterline	\$226,750	\$22,675	\$42,402	\$291,827
CW-04F	Forest Drive to Mountain View Drive along Deer Trail and Deer Trail Road - Install 1,670 feet of 8" waterline	\$218,450	\$21,845	\$40,850	\$281,145
CW-04G	Mountain View Drive to Deer Trail Road along Quakie Drive - Install 780 feet of 8" waterline	\$91,600	\$9,160	\$17,129	\$117,889
CW-04H	Hidden Lake Road and Trail Road - Install 1,630 feet of 8" waterline	\$215,850	\$21,585	\$40,364	\$277,799
WATER PROJECTS TOTAL					\$4,344,635
SEWER PROJECTS					
Project 09 -- Portable Sewer Camera Crawler					
SS-01	Purchase portable sewer camera crawler for infiltration detection work	\$60,000	N/A	N/A	\$60,000
Project 10 -- Canyon Sewer Replacement					
SS-02A	Sewer Pipe 150 - Remove and replace 404 feet of 12" sewer and 2 manholes	\$54,512	\$5,451	\$10,194	\$70,157
SS-02B	Sewer Pipe 103 (1) - Remove and replace 405 feet of 12" sewer and 2 manholes	\$54,590	\$5,459	\$10,208	\$70,257
SS-02C	Sewer Pipe 167 - Remove and replace 401 feet of 12" sewer and 2 manholes	\$54,278	\$5,428	\$10,150	\$69,856
SS-02D	Sewer Pipe 106 - Remove and replace 334 feet of 12" sewer and 2 manholes	\$48,552	\$4,855	\$9,079	\$62,486
SS-02E	Sewer Pipe 170 - Remove and replace 397 feet of 12" sewer and 2 manholes	\$53,866	\$5,387	\$10,073	\$69,326
SS-02F	Sewer Pipe 113 - Remove and replace 163 feet of 12" sewer and 2 manholes	\$33,814	\$3,381	\$6,323	\$43,519
SS-02G	Sewer Pipes 163 and 164 - Remove and replace 684 feet of 12" sewer and 3 manholes	\$86,252	\$8,625	\$16,129	\$111,006
SS-02H	Sewer Pipe 176 - Remove and replace 400 feet of 12" sewer and 2 manholes	\$54,200	\$5,420	\$10,135	\$69,755
SS-02I	Sewer Pipe 160 - Remove and replace 285 feet of 12" sewer and 2 manholes	\$44,330	\$4,433	\$8,290	\$57,053
Project 11 -- Snow Shoe Drive & Toboggan Sewer - Sewer					
SS-03	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install 3,280 feet of 8" sewer and 16 manholes	\$539,000	\$53,900	\$100,793	\$693,693
SEWER PROJECTS TOTAL					\$1,377,108
TOTAL PROJECTS 1 - 5 YEAR HORIZON					\$5,721,743
6 - 10 YEAR HORIZON					
WATER PROJECTS					
Project 05 -- Ridge Top Drive Loops					
CW-05A	Along Ridge Top Drive to Kodiak Drive - Install 1,330 feet of 8" waterline	\$184,500	\$18,450	\$34,502	\$237,452
CW-05B	Along Meadow Drive and Ranger Court - Install 1,440 feet of 8" waterline	\$173,150	\$17,315	\$32,379	\$222,844
Project 06 -- Aspen Drive Waterline					
CW-06A	Aspen Drive, Kokopelli Loop and Sky View Drive - Install 6,880 feet of 8" waterline	\$1,020,950	\$102,095	\$190,918	\$1,313,963
CW-06B	Aspen Drive, Yankee Lookout Road and Sandstone Drive - Install 3,530 feet of 8" waterline	\$478,450	\$47,845	\$89,470	\$615,765
Project 07 -- Highway Waterline Replacement					
CW-07	Replace existing wrapped steel waterline with 8" D.I. pipe including valves and fire hydrant	\$148,025	\$14,803	\$27,681	\$190,508
Project 08 -- 12-inch Waterline					
CW-08	Replace existing wrapped steel waterline with 8" D.I. pipe including valves and fire hydrant	\$108,250	\$10,825	\$20,243	\$139,318
WATER PROJECTS TOTAL					\$2,719,849
SEWER PROJECTS					
Project 12 -- Mountain View Drive Area - Sewer					
SS-04A	Forest Drive and Falcon Court - Install 1,810 feet of 8" sewer and 6 manholes	\$269,500	\$26,950	\$50,397	\$346,847
SS-04B	Falcon Court and 275 East - Install 2,810 feet of 8" waterline and 10 manholes	\$423,500	\$42,350	\$79,195	\$545,045
SS-04C	Elk Drive - Install 1,630 feet of 8" sewer and 6 manholes	\$247,500	\$24,750	\$46,283	\$318,533
SS-04D	Deer Trail - Install 1,080 feet of 8" sewer and 4 manholes	\$165,000	\$16,500	\$30,855	\$212,355
SS-04E	Deer trail Road and Quake Drive - Install 1,090 feet of 8" sewer and 4 manholes	\$166,100	\$16,610	\$31,061	\$213,771
SS-04F	Trail and Hidden Lake Road - Install 1,580 feet of 8" sewer and 4 manholes	\$222,200	\$22,220	\$41,551	\$285,971
Project 13 -- Ridge Top Drive - Sewer					
SS-05A	Along Ridge Top Drive to Kodiak Drive - Install 1,360 feet of 8" sewer and 4 manholes	\$188,400	\$18,840	\$35,231	\$242,471
SS-05B	Along Meadow Drive and Ranger Court - Install 1,150 feet of 8" sewer and 3 manholes	\$155,450	\$15,545	\$29,069	\$200,064
Project 14 -- Aspen Drive - Sewer					
SS-06A	Aspen Drive, Kokopelli Loop and Sky View Drive - Install 6,090 feet of 8" sewer and 28 manholes	\$982,300	\$98,230	\$183,690	\$1,264,220
SS-06B	Aspen Drive, Yankee Lookout Road and Sandstone Drive - Install 3,270 feet of 8" sewer and 17 manholes	\$551,100	\$55,110	\$103,056	\$709,266
SEWER PROJECTS TOTAL					\$4,338,541
TOTAL PROJECTS 6 - 10 YEAR HORIZON					\$7,058,391

These projects have been collated into the Utility Fund Financial Model and the following projects have been slated for funding in FY 2027:

Water Infrastructure Projects:

- Salt Pile Snowmaking Well - \$300,000
- Blue Jay Way Loop - \$150,000
- SCADA Replacement - \$200,000
- Lookout to Snomwan Loop - \$150,000 (project prep in 2026, construction in 2027)



EXPENDITURES

- Save \$150,000 for future Public Works facility expansion

Town Sewer System Infiltration Repair

- Ponderosa Sewer Line - \$300,000
- Save \$106,000 for future sewer line expansion
- Save \$100,000 for future sewer treatment expansion

Special Assessment Area Projects

- Elk Drive SAA waterline - \$537,000
- Brian Head Unit 3 SAA waterline \$876,000
- Separate Funds will be created for these in the FY 2026 adjusted budget and rolled forward to the FY 2027 adjusted budget



EXPENDITURES

DEBT SERVICE

The following chart puts forth the annual debt service obligations owed by the Town for FY 2027.

Brian Head Town

Long Term Debt - FY 2027 Budget Principal & Interest Payments

<u>Fund</u>	<u>Principal</u>	<u>Interest</u>	<u>Pay To</u>	<u>Pay-off date</u>	<u>Remaining Principal</u>	<u>Loan Interest Rate</u>
2011 Public Safety Building CIB Loan	\$ 82,000	\$ 38,670	Utah State Division of Finance	10/10/2049	\$ 1,546,807	2.50%
2013 GO Reservoir Bond	\$ 102,000	\$ 14,625	US Bank	4/1/2042	\$ 975,000	1.50%
2018 - UDAF Fuel Storage	\$ 5,000	\$ -	Utah DEQ	9/1/2034	\$ 13,729	0.00%
2021 Water Bond	\$ 115,833	\$ 105,925	US Bank	10/1/2035	\$ 3,530,833	3.00%
2022 CBME SAA Bond	\$ 133,000	\$ 37,274	State Bank Of Southern Utah	6/1/2032	\$ 881,000	4.17%
2024 Sewer Bond	\$ -	\$ 76,000	Utah DEQ	11/1/2057	\$ 1,900,000	4.00%
2024 Water Bond	\$ 98,000	\$ -	Utah DDW	4/1/2064	\$ 3,740,000	0.00%
2024 Snow Shoe SAA Bond	\$ 70,163	\$ -	Utah DDW	10/1/2034	\$ 543,654	0.00%
2025 Core Beautification GO Bond	\$ 94,000	\$ 80,120	Bank of Utah	6/15/2040	\$ 1,730,000	4.90%
TOTALS	\$ 699,996	\$ 352,614			\$ 14,861,023	

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

Voters approved a new GO bond in FY 24 for the Core Beautification projects. This newly approved GO was issued in part in FY 2025.

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

The Town added roughly \$1.3 million in special assessment revenue bonds in FY 2023 for the construction of water and sewer lines in three different assessment areas in the Cedar Breaks Mountain Estates subdivision. During FY 2025, the Town closed on additional SAA bonds for the Snow Shoe & Toboggan SAA. These will be retired with special assessments made on the property owners within those districts. It is likely to see additional SAA Bonds issued in FY 2027.

The UDAF Fuel Storage loan is a 0% loan for a fuel tank at Town Hall to provide retail fuel for the community.



CHANGES TO PROPOSED BUDGET

Changes Made by the Town Council to the Proposed Budget

The narrative in this budget document reflects the budget as it was proposed to the Town Council in April 2026. Any changes made to the proposed budget prior to adoption in June 2026 will be listed in this section.



STRATEGIC BUDGET SUMMARY

STRATEGIC BUDGET SUMMARY REPORT

Fiscal Year 2027 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Administrative Strategies				
Public Information				
PI01 - Hold regular open meetings and solicit public engagement	1,840	\$145,972	\$0	\$145,972
PI02 - Communicate significant information to the public in proactive manner	480	31,137	0	31,137
PI03 - Keep Town Hall open and staffed with knowledgeable and personable personnel	1,090	39,009	0	39,009
PI04 - Maintain clear and accessible records for the public	1,450	100,362	0	100,362
PI05 - Plan and carry out community events geared toward building Town unity	90	8,250	0	8,250
PI06 - Improve quality and accountability of public engagement through 311 system	80	6,972	0	6,972
Public Information Strategies Subtotal	5,030	\$331,702	\$0	\$331,702
Community Development				
CD01 - Maintain land management policies that reflect the Community Vision and General Plan	300	\$15,209	\$0	\$15,209
CD02 - Provide clear, timely, customer-friendly planning/building reviews	1,150	96,643	0	96,643
CD03 - Conduct timely, equitable and professional building inspections	970	\$70,976	0	\$70,976
CD04 - Obtain voluntary code compliance with an emphasis on education before acceleration	760	45,673	0	45,673
CD05 - Implement workforce housing plan	40	\$9,087	0	\$9,087
Community Development Strategies Subtotal	3,220	\$237,588	\$0	\$237,588
Economic Development				
ED01 - Support special events and initiatives which draw visitors to the community	70	\$137,391	\$110,000	\$27,391
ED02 - General area marketing	60	349,218	310,000	39,218
ED03 - Build needed public infrastructure for resort commerce	140	267,004	174,170	92,834
ED04 - License businesses to ensure health, safety and welfare	700	39,783	0	39,783
ED05 - Facilitate mobility and decrease traffic through public transit	40	183,218	0	183,218
ED06 - Provide core goods and services which are not provided by private businesses	40	93,780	97,300	-3,520
ED07 - Encourage resort/commercial development at commercial nodes	70	98,010	42,500	55,510
ED08 - Operate Visitor Center	1,140	64,504	0	64,504
ED09 - Beautify Brian Head	90	243,611	0	243,611
ED10 - Better Connect Town with Businesses	40	11,552	0	11,552
ED11 - Celebrate Brian Head Days (America 250 Edition)	160	29,423	2,500	26,923
ED12 - Enhance/Maintain Holiday Lighting	60	16,369	0	16,369
Economic Development Strategies Subtotal	2,610	\$1,533,863	\$736,470	\$797,393
Strategic Planning				
SP01 - Foster strategic thinking and action throughout the organization	120	\$23,975	\$0	\$23,975
SP02 - Gather data to help shape policy and strategy	50	4,605	0	4,605
SP03 - Align resources with objectives in short and long term	1,000	104,662	0	104,662
SP04 - Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded mandates	70	10,010	0	10,010
Strategic Planning Strategies Subtotal	1,240	\$143,252	\$0	\$143,252
Financial Management				
FM01 - Receive and invest funds for greatest return at very low risk	100	\$8,403	\$0	\$8,403
FM02 - Maximize grant revenue to offset tax burden on residents and local businesses	120	14,958	0	14,958
FM03 - Minimize the risk of losing resources to injury or lawsuit	190	114,834	0	114,834
FM04 - Maximize efficiency through sound purchasing practices	710	46,991	0	46,991
FM05 - Prepare and share clear and accurate financial information	860	106,084	0	106,084
FM06 - Set fee levels that cover costs but don't deter investment in the community	40	3,933	0	3,933
Financial Management Strategies Subtotal	2,020	\$295,204	\$0	\$295,204
Personnel Management				
PM01 - Encourage employee physical, mental and emotional wellness	50	\$6,424	\$0	\$6,424
PM02 - Establish a friendly and cohesive work environment	40	6,793	0	6,793
PM03 - Recognize and reward staff capable of providing "Resort Town Quality" service	80	16,740	0	16,740
PM04 - Help employees progress toward their ideal through comprehensive goal setting	90	10,340	0	10,340
Personnel Management Strategies Subtotal	260	\$40,297	\$0	\$40,297
Administrative Strategies Total	14,380	\$2,581,906	\$736,470	\$1,845,436

STRATEGIC BUDGET SUMMARY

STRATEGIC BUDGET SUMMARY REPORT

Fiscal Year 2027 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Public Safety Strategies				
General Public Safety				
PS01 - Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP)	420	\$33,385	\$0	\$33,385
PS02 - Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer	550	40,441	0	40,441
PS03 - Improve community image and visibility	890	63,317	0	63,317
PS04 - Respond to public safety emergencies as they arise	4,010	368,171	0	368,171
PS05 - Proactively provide emergency medical treatment for residents and visitors	430	72,061	0	72,061
General Public Safety Strategies Subtotal	6,300	\$577,375	\$0	\$577,375
Marshals Office				
MA01 - Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night	7,960	\$680,055	\$0	\$680,055
MA02 - Train Deputies and give tools necessary to maintain a true public safety response	810	93,302	0	93,302
MA03 - Provide heightened police coverage during peak times	610	64,085	0	64,085
MA04 - Keep Brian Head a multi-recreational community through OHV education and enforcement	430	33,033	0	33,033
Marshals Office Strategies Subtotal	9,810	\$870,475	\$0	\$870,475
Fire Department				
FD01 - Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head	680	\$94,329	\$10,000	\$84,329
FD02 - Retain and recruit wildland fire division personnel that can respond to fires outside of our community	400	42,435	100,000	-57,565
FD03 - Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations	1,050	67,829	0	67,829
FD04 - Keep our commercial properties safe from fire hazards	1,250	73,428	0	73,428
FD05 - Work to improve Brian Head Insurance Service Office (ISO) rating	490	30,260	0	30,260
FD06 - Expand fuels reduction projects in and around Brian Head	3,240	130,703	0	130,703
FD07 - Work with Special Assessment Areas to improve fire protection through expanded infrastructure	210	364,473	240,687	123,786
Fire Department Strategies Subtotal	7,320	\$803,456	\$350,687	\$452,769
Public Safety Strategies Total	23,430	\$2,251,306	\$350,687	\$1,900,619
Public Works Strategies				
Streets				
ST01 - Maintain and improve gravel roads	1,180	\$218,936	\$86,000	\$132,936
ST02 - Maintain paved roads	1,470	132,806	20,000	112,806
ST03 - Pavement Preservation Plan Implementation	950	469,257	160,000	309,257
ST04 - Train staff to provide highest quality maintenance in safest manner possible	1,280	89,537	0	89,537
ST05 - Snow Removal	5,040	422,054	0	422,054
ST06 - Street Lights & Signs	710	60,556	0	60,556
ST07 - Improve multi-modal transportation options	1,040	86,261	0	86,261
Streets Strategies Subtotal	11,670	\$1,479,406	\$266,000	\$1,213,406
Parks & Recreation				
PK01 - Maintain recreation infrastructure at high quality	2,740	\$165,378	\$0	\$165,378
PK02 - Expand/Enhance Open Space & Recreation Opportunities	1,980	278,252	0	278,252
PK03 - Enhance trails system consistent with Trails Master Plan	980	109,762	25,000	84,762
Parks & Recreation Strategies Subtotal	5,700	\$553,391	\$25,000	\$528,391
Asset Management				
AM01 - Administer Depreciable Asset Replacement Program	60	\$400,934	\$138,000	\$262,934
AM02 - Maintain Public Facilities	480	98,461	0	98,461
AM03 - Refine GIS Program	20	52,006	0	52,006
Asset Management Strategies Subtotal	560	\$551,402	\$138,000	\$413,402
Water System				
WA01 - Meet State DEQ water quality standards	1,540	\$547,563	\$0	\$547,563
WA02 - Ensure sufficient water supply	790	217,119	0	217,119
WA03 - Maintain & Improve Water Storage & Distribution System	1,920	1,369,191	0	1,369,191
Water System Strategies Subtotal	4,250	\$2,133,873	\$0	\$2,133,873
Sewer System				
SE01 - Maintain & Improve Wastewater Collection System to DEQ Standards	1,670	\$285,278	\$0	\$285,278
SE02 - Treat wastewater consistent with DEQ standards	610	283,588	0	283,588
Sewer System Strategies Subtotal	2,280	\$568,866	\$0	\$568,866
Solid Waste				
SW01 - Collect solid waste regularly consistent with State regulations	2,770	\$328,196	\$0	\$328,196
Solid Waste Strategies Subtotal	2,770	\$328,196	\$0	\$328,196
Public Works Strategies Total	27,230	\$5,615,133	\$429,000	\$5,186,133
Grand Total for All Strategies	65,040	\$10,448,346	\$1,516,157	\$8,932,189



STRATEGY BUDGETS

Strategy: **PI01**

Hold regular open meetings and solicit public engagement

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	103	\$6,571
Code Compliance Officer	50	\$2,469
Council Members	360	\$22,176
Deputy Clerk/Treasurer	406	\$16,413
Town Clerk	431	\$27,410
Town Manager	426	\$49,166
Admin Services Director	60	\$5,073
<i>Subtotal</i>	1,836	\$129,277

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Legal Notices	Ongoing	\$600
Miscellaneous Meeting Expenses	Ongoing	\$1,000
<i>Subtotal</i>		\$1,600

Overhead

<i>Subtotal</i>	\$15,095
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Total Strategy Budget:

\$145,972

STRATEGY BUDGETS

Strategy: **PI02**

Communicate significant information to the public in proactive manner

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	203	\$8,206
Guest Services	41	\$892
Town Clerk	162	\$10,279
Town Manager	53	\$6,146
Admin Services Director	20	\$1,691
<i>Subtotal</i>	479	\$27,214

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$3,923
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Total Strategy Budget:

\$31,137

Strategy: **PI03**

Keep Town Hall open and staffed with knowledgeable and personable personnel

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	5	\$329
Code Compliance Officer	20	\$987
Guest Services	984	\$21,399
Town Clerk	22	\$1,371
Town Manager	21	\$2,458
Admin Services Director	40	\$3,382
<i>Subtotal</i>	1,092	\$29,926

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$9,083
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Total Strategy Budget:

\$39,009

STRATEGY BUDGETS

Strategy: **PI04**

Maintain clear and accessible records for the public

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	41	\$2,628
Code Compliance Officer	100	\$4,937
Deputy Clerk/Treasurer	203	\$8,206
Guest Services	31	\$669
Town Clerk	1,035	\$65,785
Admin Services Director	40	\$3,382
<i>Subtotal</i>	1,450	\$85,608

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Recording System	Ongoing	\$950
Shredding Services	Ongoing	\$320
A.I. Meeting Minutes Software	Ongoing	\$1,200
Codification Software	Ongoing	\$600
<i>Subtotal</i>		\$3,070

Overhead

<i>Subtotal</i>	\$11,684
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Total Strategy Budget:

\$100,362

STRATEGY BUDGETS

Strategy: PI05

Plan and carry out community events geared toward building Town unity

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	10	\$494
Deputy Clerk/Treasurer	10	\$410
Guest Services	10	\$223
Town Clerk	11	\$685
Town Manager	11	\$1,229
Public Safety Director	9	\$1,069
Public Safety Administration Assistant	10	\$401
Public Works Technician I (C)	21	\$871
<i>Subtotal</i>	92	\$5,382

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Supplies & Food for Town Clean-Up Day	Ongoing	\$1,500
Fall Community Hike	Ongoing	\$250
Town Fuel Mitigation Event	Ongoing	\$250
Volunteer trail clean-up	Ongoing	\$100
<i>Subtotal</i>		\$2,100

Overhead

<i>Subtotal</i>	\$768
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Total Strategy Budget:

\$8,250

STRATEGY BUDGETS

Strategy: **PI06**

Improve quality and accountability of public engagement through 311 system

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	20	\$821
Town Clerk	22	\$1,371
Town Manager	27	\$3,073
Public Safety Director	9	\$1,069
Subtotal	78	\$6,333

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	\$640
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Total Strategy Budget: \$6,972

Strategy: **CD01**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	103	\$6,571
Planning Commissioners	180	\$3,822
Town Manager	21	\$2,458
Subtotal	305	\$12,851

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	\$2,358
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Total Strategy Budget: \$15,209

STRATEGY BUDGETS

Strategy: **CD02**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	826	\$52,570
Planning Commissioners	180	\$3,822
Town Manager	106	\$12,291
Public Safety Director	19	\$2,137
Public Works Director	19	\$1,734
<i>Subtotal</i>	1,150	\$72,554

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Trainings	Ongoing	\$1,000
Grading Permit Engineering Reviews	Ongoing	\$2,000
Misc Engineering Reviews	Ongoing	\$600
APA Conference	Ongoing	\$1,260
Utah Land Use Institute Conference	Ongoing	\$700
Planning Association Memberships	Ongoing	\$300
Planning Legal Reviews	Ongoing	\$750
My CityInspect Annual Software Renewal	Ongoing	\$2,500
Third Party Building Plan Review	Ongoing	\$2,500
Utah ICC Conference	Ongoing	\$475
Plat - Engineering Review	Ongoing	\$2,000
Building Official Placeholder	Ongoing	\$1,200
<i>Subtotal</i>		\$15,285

Overhead

<i>Subtotal</i>	\$8,804
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Total Strategy Budget:

\$96,643

STRATEGY BUDGETS

Strategy: **CD03**

Conduct timely, equitable and professional building inspections

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	826	\$52,570
Code Compliance Officer	100	\$4,937
Town Manager	11	\$1,229
Admin Services Director	10	\$845
Public Safety Director	9	\$1,069
Public Works Director	10	\$867
<i>Subtotal</i>	965	\$61,517

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
ICC National Membership	Every Three Y	\$350
Utah Association of Building Officials	Ongoing	\$110
ICC Utah Membership	Ongoing	\$110
ICC Code Books	Every Three Y	\$300
Utah Building Inspector License Renewal	Every Other Y	\$100
ICC Building Inspector License Renewal	Every Three Y	\$200
State 1% Building Permit Fee Expense	Ongoing	\$900
<i>Subtotal</i>		\$2,070

Overhead

<i>Subtotal</i>	\$7,389
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Total Strategy Budget:

\$70,976

STRATEGY BUDGETS

Strategy: CD04

Obtain voluntary code compliance with an emphasis on education before acceleration

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	52	\$3,286
Code Compliance Officer	670	\$33,079
Deputy Clerk/Treasurer	20	\$821
Town Clerk	11	\$685
Town Manager	11	\$1,229
<i>Subtotal</i>	763	\$39,099

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Code Compliance Training (ICC)	Ongoing	\$600
<i>Subtotal</i>		\$600

Overhead

<i>Subtotal</i>	\$5,974
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Total Strategy Budget: \$45,673

Strategy: CD05

Implement workforce housing plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	21	\$1,314
Town Manager	21	\$2,458
<i>Subtotal</i>	42	\$3,773

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Affordable housing standard development agreement	One-Time	\$5,000
<i>Subtotal</i>		\$5,000

Overhead

<i>Subtotal</i>	\$314
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Total Strategy Budget: \$9,087

STRATEGY BUDGETS

Strategy: ED01

Support special events and initiatives which draw visitors to the community

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	10	\$494
Deputy Clerk/Treasurer	10	\$410
Town Clerk	22	\$1,371
Town Manager	11	\$1,229
Public Safety Director	19	\$2,137
<i>Subtotal</i>	71	\$5,641

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Equipment & Supplies	Ongoing	\$200
New Years Eve Fireworks	Ongoing	\$5,400
Fourth of July (Fireworks)	Ongoing	\$12,500
Contract to shoot fireworks	Ongoing	\$1,150
Fourth of July Portable Toilets	Ongoing	\$1,200
Msc Event Portable Toilets	Ongoing	\$500
Summer lift operations	One-Time	\$110,000
Summer lift operations - Tourism Bureau Grant	One-Time	-\$55,000
Summer lift operations - Prior Year Surplus Rev	One-Time	-\$55,000
Holiday Lighting Event	Ongoing	\$250
<i>Subtotal</i>		\$21,200

Overhead

<i>Subtotal</i>	\$550
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Total Strategy Budget:

\$27,391

STRATEGY BUDGETS

Strategy: ED02

General area marketing

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	10	\$410
Town Manager	53	\$6,146
<i>Subtotal</i>	63	\$6,556

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
UDOT Sign Permit (Hwy 14 Billboard)	Ongoing	\$190
Summer Mktg Co-Op Grant	Ongoing	-\$135,000
Summer Mktg Co-Op Match (Resort)	Ongoing	-\$90,000
Summer Mktg Co-Op Match (Tourism Bureau)	Ongoing	-\$85,000
Marketing Co-op	Ongoing	\$342,000
<i>Subtotal</i>		\$32,190

Overhead

<i>Subtotal</i>	\$472
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Total Strategy Budget:

\$39,218

STRATEGY BUDGETS

Strategy: ED03

Build needed public infrastructure for resort commerce

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	41	\$2,628
Town Manager	64	\$7,375
Public Works Director	39	\$3,467
<i>Subtotal</i>	144	\$13,471

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2013 GO Reservoir CIB Loan (Interest)	Ongoing	\$7,313
2013 GO Reservoir CIB Loan (Principal)	Ongoing	\$51,000
Debt Service Property Tax Levy	Ongoing	-\$174,170
2025 GO beautification bond (Principal)	Ongoing	\$94,000
2025 GO beautification bond (Interest)	Ongoing	\$80,120
RDA Renewal Legal Services	Ongoing	\$20,000
<i>Subtotal</i>		\$78,263

Overhead

<i>Subtotal</i>	\$1,100
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Total Strategy Budget: \$92,834

STRATEGY BUDGETS

Strategy: ED04

License businesses to ensure health, safety and welfare

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	20	\$987
Deputy Clerk/Treasurer	507	\$20,516
Town Clerk	172	\$10,964
<i>Subtotal</i>	700	\$32,468

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utah Business License Association Membership Dues	Ongoing	\$70
Utah Business License Association - Semi Annual Conferences	Ongoing	\$1,900
<i>Subtotal</i>		\$1,970

Overhead

<i>Subtotal</i>	\$5,345
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Total Strategy Budget: \$39,783

Strategy: ED05

Facilitate mobility and decrease traffic through public transit

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	22	\$1,371
Town Manager	21	\$2,458
<i>Subtotal</i>	43	\$3,829

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Shuttle Brochures/Signs/Uniforms	Ongoing	\$500
Shuttle Service (Base Contract)	Ongoing	\$167,075
Additional Winter Shuttle Service	Ongoing	\$11,500
<i>Subtotal</i>		\$179,075

Overhead

<i>Subtotal</i>	\$314
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Total Strategy Budget: \$183,218

STRATEGY BUDGETS

Strategy: ED06

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	43	\$2,741
<i>Subtotal</i>	43	\$2,741

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Petroleum Storage Tank Fund	Ongoing	\$560
Retail Fuel	Ongoing	\$77,100
Retail Fuel Revenue	Ongoing	-\$97,300
Inline Leak Test	Ongoing	\$650
Weights & Measures Test	Ongoing	\$75
Fuel Pump Repairs	Ongoing	\$1,500
DEQ Fuel Tank Loan Repayment	Ongoing	\$5,000
Credit Card Platform (Fuel Pumps)	Ongoing	\$840
Credit Card Merchant Fees (Fuel Pumps)	Ongoing	\$4,900
Fuel Tank Operator Certification (every 3 years)	Every Three Y	\$100
<i>Subtotal</i>		-\$6,575

Overhead

<i>Subtotal</i>	\$314
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Total Strategy Budget: -\$3,520

STRATEGY BUDGETS

Strategy: ED07

Encourage resort-commercial development at commercial nodes

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	21	\$1,314
Town Manager	53	\$6,146
Subtotal	74	\$7,460

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Trail Map Printing	Ongoing	\$5,000
Village Way Power line	One-Time	\$42,500
Subtotal		\$47,500

Overhead

Subtotal	\$550
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Total Strategy Budget: \$55,510

Strategy: ED08

Operate Visitor Center

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	41	\$1,641
Guest Services	984	\$21,399
Admin Services Director	20	\$1,691
Public Works Director	96	\$8,669
Subtotal	1,141	\$33,400

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Tree Committee Funding	Ongoing	\$1,500
Business Beautification Program	Ongoing	\$5,000
Entry Sign Project	One-Time	\$5,000
Manzanita Trail tear-off map	Ongoing	\$650
Copier Maintenance Contract (Brochures)	Ongoing	\$150
Trash Enclosures (dumpsters)	One-Time	\$10,000
Subtotal		\$22,300

Overhead

Subtotal	\$8,804
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Total Strategy Budget: \$64,504



STRATEGY BUDGETS

Strategy: ED09

Beautify Brian Head

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	53	\$6,146
Public Works Director	10	\$867
Solid Waste Technician	25	\$970
<i>Subtotal</i>	88	\$7,982

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Park pavilion improvement project	One-Time	\$50,000
Custom Garbage cans	One-Time	\$10,000
Public Art - Bear over there	One-Time	\$50,000
Memorial Park construction	One-Time	\$125,000
<i>Subtotal</i>		\$235,000

Overhead

<i>Subtotal</i>	\$629
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Total Strategy Budget:

\$243,611

Strategy: ED10

Better Connect Town with Businesses

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	10	\$494
Town Clerk	11	\$685
Town Manager	21	\$2,458
<i>Subtotal</i>	42	\$3,637

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Parowan - Brian Head Chamber of Commerce Contribution	Ongoing	\$7,500
Parowan Main Street Scarecrow Walk	Ongoing	\$100
<i>Subtotal</i>		\$7,600

Overhead

<i>Subtotal</i>	\$314
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Total Strategy Budget:

\$11,552

STRATEGY BUDGETS

Strategy: ED11

Celebrate Brian Head Days (America 250 Edition)

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	20	\$987
Deputy Clerk/Treasurer	20	\$821
Town Clerk	86	\$5,482
Town Manager	21	\$2,458
Admin Services Director	10	\$845
<i>Subtotal</i>	158	\$10,594

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Brian Head Days(Fireworks)	Ongoing	\$8,500
Brian Head Days	Ongoing	\$7,500
Contract to shoot fireworks (Brian Head Days)	Ongoing	\$1,150
Brian Head Days Grants	Ongoing	-\$2,500
Memorial Park groundbreaking event	One-Time	\$500
<i>Subtotal</i>		\$15,150

Overhead

<i>Subtotal</i>	\$1,179
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Total Strategy Budget:

\$26,923

Strategy: ED12

Enhance/Maintain Holiday Lighting

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	20	\$987
Guest Services	20	\$446
Parks Maintenance Worker III	20	\$964
<i>Subtotal</i>	60	\$2,397

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Holiday Lighting	Ongoing	\$1,500
Holiday Lighting Enhancements	One-Time	\$12,000
<i>Subtotal</i>		\$13,500

Overhead

<i>Subtotal</i>	\$472
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Total Strategy Budget:

\$16,369

STRATEGY BUDGETS

Strategy: SP01

Foster strategic thinking and action throughout the organization

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	81	\$3,283
Town Manager	21	\$2,458
Admin Services Director	20	\$1,691
<i>Subtotal</i>	122	\$7,432

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Travel, Conferences & Training	Ongoing	\$250
Utah League (Annual Conference)	Ongoing	\$1,000
Utah League (Mid-Year Conference)	Ongoing	\$3,000
Strategic Planning Retreat	Ongoing	\$1,000
Visioning Field Trip	Every Other Y	\$10,000
Community Forums	Ongoing	\$100
Community Vision Meetings	One-Time	\$250
<i>Subtotal</i>		\$15,600

Overhead

<i>Subtotal</i>	\$943
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Total Strategy Budget: \$23,975

Strategy: SP02

Gather data to help shape policy and strategy

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Guest Services	10	\$223
Town Manager	11	\$1,229
Admin Services Director	20	\$1,691
Public Safety Director	9	\$1,069
<i>Subtotal</i>	50	\$4,212

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$393
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Total Strategy Budget: \$4,605

STRATEGY BUDGETS

Strategy: SP03

Align resources with objectives in short and long term

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	22	\$1,371
Town Manager	426	\$49,166
Admin Services Director	550	\$46,502
<i>Subtotal</i>	997	\$97,038

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$7,625
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Total Strategy Budget: \$104,662

Strategy: SP04

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	21	\$1,314
Town Manager	53	\$6,146
<i>Subtotal</i>	74	\$7,460

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utah League of Cities & Towns Membership Dues	Ongoing	\$2,000
<i>Subtotal</i>		\$2,000

Overhead

<i>Subtotal</i>	\$550
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Total Strategy Budget: \$10,010

STRATEGY BUDGETS

Strategy: FM01

Receive and invest funds for greatest return at very low risk

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	20	\$821
Admin Services Director	80	\$6,764
Subtotal	100	\$7,585

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	\$818
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Total Strategy Budget: \$8,403

Strategy: FM02

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	85	\$9,833
Admin Services Director	20	\$1,691
Public Safety Administration Assistant	20	\$802
Subtotal	125	\$12,326

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Patchwork Parkway Payment	Ongoing	\$1,500
Utah Outdoor Recreation Summit	Ongoing	\$150
Subtotal		\$1,650

Overhead

Subtotal	\$982
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Total Strategy Budget: \$14,958

STRATEGY BUDGETS

Strategy: FM03

Minimize the risk of losing resources to injury or lawsuit

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	10	\$657
Town Manager	43	\$4,917
Admin Services Director	100	\$8,455
Public Safety Director	19	\$2,137
Public Works Director	19	\$1,734
<i>Subtotal</i>	191	\$17,900

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual General Liability, Property & Auto Insurance	Ongoing	\$82,690
Drinking Water Bond	Ongoing	\$820
Legal Services	Ongoing	\$7,000
Notary Bond	Every Four Ye	\$300
Safety Program	Ongoing	\$4,570
<i>Subtotal</i>		\$95,380

Overhead

<i>Subtotal</i>	\$1,555
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Total Strategy Budget: \$114,834

Strategy: FM04

Maximize efficiency through sound purchasing practices

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	507	\$20,516
Town Manager	106	\$12,291
Admin Services Director	100	\$8,455
<i>Subtotal</i>	714	\$41,262

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$5,729
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Total Strategy Budget: \$46,991

STRATEGY BUDGETS

Strategy: FM05

Prepare and share clear and accurate financial information

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	43	\$4,917
Admin Services Director	820	\$69,330
<i>Subtotal</i>	863	\$74,246

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Audit	Ongoing	\$20,000
Pelorus	Ongoing	\$4,800
<i>Subtotal</i>		\$24,800

Overhead

<i>Subtotal</i>	\$7,038
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Total Strategy Budget: \$106,084

Strategy: FM06

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Clerk	11	\$685
Town Manager	11	\$1,229
Admin Services Director	20	\$1,691
<i>Subtotal</i>	41	\$3,605

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$327
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Total Strategy Budget: \$3,933

STRATEGY BUDGETS

Strategy: PM01

Encourage employee physical, mental and emotional wellness

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	11	\$1,229
Admin Services Director	40	\$3,382
Subtotal	51	\$4,611

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Recreation Passes	Ongoing	\$1,420
Subtotal		\$1,420

Overhead

Subtotal	\$393
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Total Strategy Budget: \$6,424

Strategy: PM02

Establish a friendly and cohesive work environment

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Code Compliance Officer	20	\$987
Admin Services Director	20	\$1,691
Subtotal	40	\$2,678

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Christmas Party	Ongoing	\$3,500
Celebrations	Ongoing	\$300
Subtotal		\$3,800

Overhead

Subtotal	\$314
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Total Strategy Budget: \$6,793

STRATEGY BUDGETS

Strategy: PM03

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Clerk/Treasurer	20	\$821
Town Manager	21	\$2,458
Admin Services Director	40	\$3,382
<i>Subtotal</i>	82	\$6,661

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Instant recognitions	Ongoing	\$750
Miscellaneous Recognitions	Ongoing	\$250
Wasatch Compensation Group (TechNet)	Ongoing	\$200
Employee Service Awards	Ongoing	\$2,250
Christmas Card Bonus	Ongoing	\$5,500
Celebrate Public Works Week	Ongoing	\$500
<i>Subtotal</i>		\$9,450

Overhead

<i>Subtotal</i>	\$629
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Total Strategy Budget: \$16,740

Strategy: PM04

Help employees progress toward their ideal through comprehensive goal setting

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	43	\$4,917
Admin Services Director	10	\$845
Public Safety Director	19	\$2,137
Public Works Director	19	\$1,734
<i>Subtotal</i>	91	\$9,633

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$707
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Total Strategy Budget: \$10,340

STRATEGY BUDGETS

Strategy: PS01

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	20	\$1,451
Deputy Marshal III (B)	20	\$1,118
Deputy Marshal II (B)	30	\$1,889
Public Safety Administration Assistant	99	\$4,010
Public Safety Director	94	\$10,686
Sergeant (A)	40	\$3,612
Deputy Marshal I	40	\$2,188
<i>Subtotal</i>	422	\$30,261

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$3,124
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Total Strategy Budget: \$33,385

STRATEGY BUDGETS

Strategy: **PS02**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	40	\$2,902
Deputy Marshal III (B)	40	\$2,236
Deputy Marshal II (B)	30	\$1,889
Part-time Deputy Marshals	10	\$317
Public Safety Administration Assistant	237	\$9,625
Public Safety Director	37	\$4,275
Sergeant (A)	40	\$3,612
Deputy Marshal I	40	\$2,188
Subtotal	554	\$32,350

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Employee Assistance Program	Ongoing	\$3,600
Annual Gym Equipment	Ongoing	\$350
Subtotal		\$3,950

Overhead

Subtotal	\$4,141
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Total Strategy Budget:

\$40,441

STRATEGY BUDGETS

Strategy: PS03

Improve community image and visibility

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	80	\$4,940
Deputy Marshal III (A)	80	\$5,674
Sergeant (B)	80	\$5,804
Deputy Marshal III (B)	80	\$4,471
Deputy Marshal II (B)	80	\$5,037
Part-time Deputy Marshals	20	\$635
Public Safety Administration Assistant	237	\$9,625
Public Safety Director	75	\$8,549
Sergeant (A)	80	\$7,224
Deputy Marshal I	80	\$4,375
<i>Subtotal</i>	891	\$56,334

Expenditures/(Revenue Offset)

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

Overhead

<i>Subtotal</i>	\$6,683
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Total Strategy Budget:

\$63,317

STRATEGY BUDGETS

Strategy: PS04

Respond to public safety emergencies as they arise

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	500	\$30,874
Deputy Marshal III (A)	420	\$29,791
Sergeant (B)	500	\$36,277
Deputy Marshal III (B)	600	\$33,536
Deputy Marshal II (B)	498	\$31,480
Part-time Deputy Marshals	55	\$1,745
Public Safety Administration Assistant	39	\$1,604
Public Safety Director	375	\$42,746
Sergeant (A)	520	\$46,954
Deputy Marshal I	500	\$27,345
Subtotal	4,007	\$282,350

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Ammunition	Ongoing	\$2,200
Dispatch Services	Ongoing	\$33,100
Email services	Ongoing	\$1,500
Fuel	Ongoing	\$2,600
Rocky Mountain Information Network	Ongoing	\$50
Radar Gun Testing	Ongoing	\$650
Everbridge Reverse 911	Ongoing	\$50
Fire Policy & Procedure Manual Updates (Lexipol)	Ongoing	\$2,300
Manuals	Ongoing	\$160
Dispatch System Licensing (Spillman)	Ongoing	\$8,400
Police Policy & Procedure Updates (Lexipol)	Ongoing	\$4,200
Medical Director	Ongoing	\$900
Subtotal		\$56,110

Overhead

Subtotal	\$29,711
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Total Strategy Budget:

\$368,171

STRATEGY BUDGETS

Strategy: PS05

Proactively provide emergency medical treatment for residents and visitors

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	40	\$2,902
Deputy Marshal III (B)	40	\$2,236
Deputy Marshal II (B)	40	\$2,518
Part-time Deputy Marshals	10	\$317
Public Safety Administration Assistant	99	\$4,010
Public Safety Director	37	\$4,275
Sergeant (A)	40	\$3,612
Deputy Marshal I	40	\$2,188
<i>Subtotal</i>	426	\$27,365

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
EMT Conferences	Ongoing	\$2,200
EMT Recertification	Ongoing	\$450
Quick Response Unit Supplies & Certification	Ongoing	\$1,750
EMT In-House Training	Ongoing	\$500
Wilderness First Responder Certification	Every Other Y	\$3,600
12-Lead Annual Maintenance Program	Ongoing	\$3,000
Life Flight Landing Zone Engineering	One-Time	\$30,000
<i>Subtotal</i>		\$41,500

Overhead

<i>Subtotal</i>	\$3,196
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Total Strategy Budget:

\$72,061

STRATEGY BUDGETS

Strategy: MA01

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	980	\$60,512
Deputy Marshal III (A)	980	\$69,512
Sergeant (B)	980	\$71,102
Deputy Marshal III (B)	980	\$54,775
Deputy Marshal II (B)	975	\$61,701
Part-time Deputy Marshals	700	\$22,209
Public Safety Administration Assistant	59	\$2,406
Public Safety Director	468	\$53,432
Sergeant (A)	860	\$77,654
Deputy Marshal I	980	\$53,597
Subtotal	7,963	\$526,900

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Fuel	Ongoing	\$24,000
Miscellaneous Vehicle Repairs & Maintenance	Ongoing	\$1,700
Police Overtime	Ongoing	\$16,150
Routine Vehicle Maintenance	Ongoing	\$1,900
Tires	Ongoing	\$4,000
Uniforms	Ongoing	\$4,000
Police Holiday Pay	Ongoing	\$17,400
Police Holiday Taxes	Ongoing	\$1,600
Subtotal		\$70,750

Overhead

Subtotal	\$82,405
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Total Strategy Budget:

\$680,055

STRATEGY BUDGETS

Strategy: MA02

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	100	\$6,175
Deputy Marshal III (A)	100	\$7,093
Sergeant (B)	80	\$5,804
Deputy Marshal II (B)	100	\$6,296
Part-time Deputy Marshals	20	\$635
Public Safety Administration Assistant	158	\$6,417
Public Safety Director	75	\$8,549
Sergeant (A)	80	\$7,224
Deputy Marshal I	100	\$5,469
<i>Subtotal</i>	812	\$53,661

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Firearms Training	Ongoing	\$400
Miscellaneous Trainings	Ongoing	\$8,800
Tazer Training	Ongoing	\$600
Utah Chief's Association Conference	Ongoing	\$1,160
Bureau of Criminal Identification Training	Ongoing	\$525
Force Science Training	One-Time	\$1,700
Body Camera Upgrades/Contract	Ongoing	\$18,500
<i>Subtotal</i>		\$31,685

Overhead

<i>Subtotal</i>	\$7,956
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Total Strategy Budget: \$93,302

STRATEGY BUDGETS

Strategy: MA03

Provide heightened police coverage during peak times

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	40	\$2,902
Deputy Marshal III (B)	40	\$2,236
Deputy Marshal II (B)	40	\$2,518
Part-time Deputy Marshals	100	\$3,173
Public Safety Administration Assistant	20	\$802
Public Safety Director	169	\$19,236
Sergeant (A)	80	\$7,224
Deputy Marshal I	40	\$2,188
<i>Subtotal</i>	608	\$45,585

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Police Overtime	Ongoing	\$5,380
Police Holiday Pay	Ongoing	\$5,800
Police Holiday Taxes	Ongoing	\$500
<i>Subtotal</i>		\$11,680

Overhead

<i>Subtotal</i>	\$6,820
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Total Strategy Budget:

\$64,085

STRATEGY BUDGETS

Strategy: MA04

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	40	\$2,902
Deputy Marshal III (B)	40	\$2,236
Deputy Marshal II (B)	40	\$2,518
Part-time Deputy Marshals	10	\$317
Public Safety Administration Assistant	99	\$4,010
Public Safety Director	37	\$4,275
Sergeant (A)	40	\$3,612
Deputy Marshal I	40	\$2,188
<i>Subtotal</i>	426	\$27,365

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
OHV Brochure Printing	Ongoing	\$500
Annual Snowmobile, Snowcat & ATV Service	Ongoing	\$1,000
<i>Subtotal</i>		\$1,500

Overhead

<i>Subtotal</i>	\$4,168
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Total Strategy Budget: \$33,033

STRATEGY BUDGETS

Strategy: FD01

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	20	\$1,235
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	20	\$1,451
Deputy Marshal III (B)	20	\$1,118
Deputy Marshal II (B)	20	\$1,259
Part-time Deputy Marshals	10	\$317
Public Safety Administration Assistant	237	\$9,625
Public Safety Director	131	\$14,961
Sergeant (A)	100	\$9,030
Volunteer Firefighters	60	\$519
Deputy Marshal I	20	\$1,094
Subtotal	678	\$43,446

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Vehicle Inspections	Ongoing	\$2,000
Miscellaneous Equipment Supplies & Maintenance	Ongoing	\$1,000
Pump Testing	Ongoing	\$1,200
Uniforms	Ongoing	\$750
SCBA Flow Testing	Ongoing	\$1,000
Compressor Testing	Ongoing	\$1,300
Miscellaneous Wildland Grants	Ongoing	-\$10,000
Miscellaneous Wildland Equipment (paid with grants)	Ongoing	\$10,000
Town donation to Volunteer Fire	Ongoing	\$1,500
Thermal Imaging Binos	One-Time	\$4,500
Ladder Truck Generator	One-Time	\$2,900
Paint Rescue Truck	One-Time	\$10,000
America 250 Fire Badges	One-Time	\$2,000
Skedco rescue sled	One-Time	\$950
Flammable materials cabinet	One-Time	\$2,600
Laminated glass cutter	One-Time	\$600
AED public spaces	One-Time	\$1,800
Subtotal		\$34,100

Overhead

Subtotal	\$6,783
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Total Strategy Budget:

\$84,329

STRATEGY BUDGETS

Strategy: **FD02**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	10	\$617
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	20	\$1,451
Deputy Marshal III (B)	20	\$1,118
Deputy Marshal II (B)	40	\$2,518
Part-time Deputy Marshals	5	\$159
Public Safety Administration Assistant	138	\$5,615
Public Safety Director	37	\$4,275
Sergeant (A)	20	\$1,806
Volunteer Firefighters	60	\$519
Deputy Marshal I	10	\$547
Subtotal	400	\$21,462

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	\$3,973
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Total Strategy Budget: **-\$57,565**

STRATEGY BUDGETS

Strategy: **FD03**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	50	\$3,087
Deputy Marshal III (A)	80	\$5,674
Sergeant (B)	80	\$5,804
Deputy Marshal III (B)	80	\$4,471
Deputy Marshal II (B)	50	\$3,148
Part-time Deputy Marshals	10	\$317
Public Safety Administration Assistant	158	\$6,417
Public Safety Director	131	\$14,961
Sergeant (A)	40	\$3,612
Volunteer Firefighters	323	\$2,796
Deputy Marshal I	50	\$2,735
Subtotal	1,051	\$53,022

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Certifications/Recertifications	Ongoing	\$400
Miscellaneous Trainings	Ongoing	\$300
Fire School (3 tuitions/hotel)	Ongoing	\$900
Wildland Trainings	Ongoing	\$2,500
Utah Fire Chiefs Association Membership	Ongoing	\$50
Western States Fire Chiefs Association Membership	Ongoing	\$260
Subtotal		\$4,410

Overhead

Subtotal	\$10,397
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Total Strategy Budget: \$67,829

STRATEGY BUDGETS

Strategy: FD04

Keep our commercial properties safe from fire hazards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	80	\$4,940
Deputy Marshal III (A)	80	\$5,674
Sergeant (B)	80	\$5,804
Deputy Marshal III (B)	60	\$3,354
Deputy Marshal II (B)	80	\$5,037
Fuels Mitigation Crew	425	\$7,824
Part-time Deputy Marshals	50	\$1,586
Public Safety Administration Assistant	158	\$6,417
Public Safety Director	75	\$8,549
Sergeant (A)	80	\$7,224
Deputy Marshal I	80	\$4,375
Subtotal	1,247	\$60,784

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	\$12,645
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Total Strategy Budget:

\$73,428

STRATEGY BUDGETS

Strategy: **FD05**

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	20	\$1,235
Deputy Marshal III (A)	20	\$1,419
Sergeant (B)	20	\$1,451
Deputy Marshal III (B)	20	\$1,118
Deputy Marshal II (B)	20	\$1,259
Public Safety Administration Assistant	197	\$8,021
Public Safety Director	37	\$4,275
Sergeant (A)	20	\$1,806
Volunteer Firefighters	120	\$1,039
Deputy Marshal I	20	\$1,094
<i>Subtotal</i>	494	\$22,715

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Nat'l Fire Incident Reporting System	Ongoing	\$2,700
<i>Subtotal</i>		\$2,700

Overhead

<i>Subtotal</i>	\$4,845
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Total Strategy Budget: \$30,260

STRATEGY BUDGETS

Strategy: **FD06**

Expand fuels reduction projects in and around Brian Head

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Deputy Marshal II (A)	40	\$2,470
Deputy Marshal III (A)	40	\$2,837
Sergeant (B)	40	\$2,902
Deputy Marshal III (B)	40	\$2,236
Deputy Marshal II (B)	40	\$2,518
Fuels Mitigation Crew	1,655	\$30,466
Public Safety Administration Assistant	118	\$4,812
Public Safety Director	150	\$17,098
Sergeant (A)	40	\$3,612
Wildland Engine Boss	1,040	\$22,524
Deputy Marshal I	40	\$2,188
Subtotal	3,243	\$93,664

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Chipper Services	Ongoing	\$5,500
Subtotal		\$5,500

Overhead

Subtotal	\$31,539
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Total Strategy Budget:

\$130,703

STRATEGY BUDGETS

Strategy: FD07

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

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	170	\$19,666
Admin Services Director	40	\$3,382
<i>Subtotal</i>	210	\$23,048

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Interest Revenue	Ongoing	-\$250
CBME SAA Assessment Revenue	Ongoing	-\$170,274
Bond Payment Principal	Ongoing	\$133,000
Bond Payment Interest	Ongoing	\$37,274
Snow Shoe & Toboggan SAA Assessment Revenue	Ongoing	-\$70,163
Snow Shoe & Toboggan SAA Construction	Ongoing	\$99,050
Snow Shoe & Toboggan SAA Bond Payment - Principal	Ongoing	\$70,163
<i>Subtotal</i>		\$98,800

Overhead

<i>Subtotal</i>	\$1,938
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Total Strategy Budget:

\$123,786

STRATEGY BUDGETS

Strategy: ST01

Maintain and improve gravel roads

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	48	\$4,334
Public Works Technician I (D)	80	\$2,818
Public Works Crew Leader (A)	105	\$5,471
Public Works Crew Leader (B)	105	\$5,122
Public Works Technician III	105	\$5,804
Public Works Technician I (A)	105	\$4,509
Public Works Technician I (C)	83	\$3,486
Code Compliance Officer	50	\$2,469
Seasonal Crew	40	\$648
Public Works Technician I (B)	105	\$4,250
Solid Waste Technician	93	\$3,636
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	180	\$7,338
<i>Subtotal</i>	1,182	\$53,371

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Mag Chloride (for Dust Control)	Ongoing	\$12,000
Gravel Road Plan Implementation (non TUF Funded)	Ongoing	\$51,750
Gravel Road Plan Implementation (TUF Funded)	Ongoing	\$86,000
Gravel Road Plan Implementation (TUF Fee)	Ongoing	-\$86,000
<i>Subtotal</i>		\$63,750

Overhead

<i>Subtotal</i>	\$15,816
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Total Strategy Budget:

\$132,936

STRATEGY BUDGETS

Strategy: ST02

Maintain paved roads

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Parks Maintenance Worker III	40	\$1,928
Public Works Director	58	\$5,201
Public Works Technician I (D)	100	\$3,522
Public Works Crew Leader (A)	80	\$4,169
Public Works Crew Leader (B)	95	\$4,635
Public Works Technician III	95	\$5,251
Public Works Technician II (B)	80	\$5,034
Public Works Technician I (A)	100	\$4,294
Seasonal Crew	40	\$648
Code Compliance Officer	50	\$2,469
Public Works Technician I (B)	190	\$7,691
Parks Maintenance Worker III	79	\$3,856
Solid Waste Technician	99	\$3,879
Public Works Technician I (C)	187	\$7,843
Public Works Technician II (A)	180	\$7,338
Subtotal	1,473	\$67,757

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Pothole Repair	Ongoing	\$1,080
Engineering Services	Ongoing	\$1,000
Street Sweeper Bristles for Skid Steer	Ongoing	\$700
Grader Patches	Ongoing	\$2,000
Misc Equipment	Ongoing	\$500
Guardrail on Steam Engine/Sahdy Dell	One-Time	\$40,000
Guardrail on Steam Engine/Sahdy Dell (Aspen Meadows contribution)	One-Time	-\$20,000
Subtotal		\$25,280

Overhead

Subtotal	\$19,769
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Total Strategy Budget:

\$112,806

STRATEGY BUDGETS

Strategy: ST03

Pavement Preservation Plan Implementation

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	58	\$5,201
Public Works Technician I (D)	80	\$2,818
Public Works Crew Leader (A)	60	\$3,126
Public Works Crew Leader (B)	60	\$2,927
Public Works Technician III	75	\$4,145
Public Works Technician II (B)	60	\$3,776
Public Works Technician I (A)	60	\$2,577
Code Compliance Officer	40	\$1,975
Public Works Technician I (B)	90	\$3,643
Parks Maintenance Worker III	59	\$2,892
Solid Waste Technician	148	\$5,818
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	80	\$3,261
<i>Subtotal</i>	<i>954</i>	<i>\$45,645</i>

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Engineering Services	Ongoing	\$1,000
Pavement Preservation Plan Implementation (non TUF Funded)	Ongoing	\$250,000
Pavement Preservation Plan Implementation (TUF Fee)	Ongoing	-\$160,000
Pavement Preservation Plan Implementation (TUF Funded)	Ongoing	\$160,000
<i>Subtotal</i>		<i>\$251,000</i>

Overhead

<i>Subtotal</i>	<i>\$12,612</i>
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Total Strategy Budget: \$309,257

STRATEGY BUDGETS

Strategy: ST04

Train staff to provide highest quality maintenance in safest manner possible

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	96	\$8,669
Public Works Technician I (D)	100	\$3,522
Public Works Crew Leader (A)	80	\$4,169
Public Works Crew Leader (B)	100	\$4,879
Public Works Technician III	100	\$5,527
Public Works Technician II (B)	120	\$7,551
Public Works Technician I (A)	80	\$3,436
Seasonal Crew	120	\$1,944
Code Compliance Officer	120	\$5,925
Public Works Technician I (B)	100	\$4,048
Parks Maintenance Worker III	99	\$4,820
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	80	\$3,261
<i>Subtotal</i>	1,279	\$61,235

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Snow Conference	Ongoing	\$2,350
LTAP Training	Ongoing	\$8,500
<i>Subtotal</i>		\$10,850

Overhead

<i>Subtotal</i>	\$17,452
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Total Strategy Budget: \$89,537

STRATEGY BUDGETS

Strategy: **ST05**

Snow Removal

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	96	\$8,669
Public Works Technician I (D)	560	\$19,723
Public Works Crew Leader (A)	500	\$26,053
Public Works Crew Leader (B)	500	\$24,393
Public Works Technician III	500	\$27,637
Public Works Technician II (B)	500	\$31,463
Public Works Technician I (A)	480	\$20,613
Code Compliance Officer	40	\$1,975
Public Works Technician I (B)	500	\$20,240
Parks Maintenance Worker III	495	\$24,099
Solid Waste Technician	49	\$1,939
Public Works Technician I (C)	520	\$21,785
Public Works Technician II (A)	300	\$12,230
<i>Subtotal</i>	5,041	\$240,819

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Chains	Ongoing	\$40,000
On-Call Hours (\$1/hr)	Ongoing	\$3,000
On-Call Hours (Payroll Taxes)	Ongoing	\$230
PW Overtime Pay	Ongoing	\$16,500
PW Overtime Taxes	Ongoing	\$1,262
Sand & Salt	Ongoing	\$13,500
Snow Removal Equipment, Repairs & Maintenance	Ongoing	\$5,000
Snow Removal Loader Rental	Ongoing	\$25,000
Plow Cutting Edges	Ongoing	\$4,000
Snow Blower Annual Maintenance	Ongoing	\$2,500
Truck Plow Carbide Cutting Edges	Every Other Y	\$1,800
<i>Subtotal</i>		\$112,792

Overhead

<i>Subtotal</i>	\$68,443
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Total Strategy Budget:

\$422,054

STRATEGY BUDGETS

Strategy: ST06

Street Lights & Signs

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	77	\$6,935
Public Works Technician I (D)	90	\$3,170
Public Works Crew Leader (A)	10	\$521
Public Works Crew Leader (B)	10	\$488
Public Works Technician III	10	\$553
Public Works Technician II (B)	40	\$2,517
Public Works Technician I (A)	100	\$4,294
Seasonal Crew	40	\$648
Code Compliance Officer	60	\$2,962
Public Works Technician I (B)	40	\$1,619
Parks Maintenance Worker III	25	\$1,205
Solid Waste Technician	25	\$970
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	100	\$4,077
<i>Subtotal</i>	710	\$33,444

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Utilities (Street Lights)	Ongoing	\$12,000
Street Sign Replacement Program	Ongoing	\$5,000
Street Sign Request Program	Ongoing	\$500
<i>Subtotal</i>		\$17,500

Overhead

<i>Subtotal</i>	\$9,612
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Total Strategy Budget:

\$60,556

STRATEGY BUDGETS

Strategy: ST07

Improve multi-modal transportation options

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	77	\$6,935
Public Works Technician I (D)	40	\$1,409
Public Works Crew Leader (A)	80	\$4,169
Public Works Crew Leader (B)	80	\$3,903
Public Works Technician III	60	\$3,316
Public Works Technician II (B)	70	\$4,405
Public Works Technician I (A)	20	\$859
Code Compliance Officer	40	\$1,975
Parks Maintenance Worker III	40	\$1,928
Solid Waste Technician	346	\$13,576
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	100	\$4,077
<i>Subtotal</i>	1,036	\$50,036

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Paint Crosswalks	One-Time	\$5,000
Town Trail Seal Coating	Ongoing	\$18,000
<i>Subtotal</i>		\$23,000

Overhead

<i>Subtotal</i>	\$13,225
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Total Strategy Budget: \$86,261

STRATEGY BUDGETS

Strategy: PK01

Maintain recreation infrastructure at high quality

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	116	\$10,402
Public Works Technician I (D)	250	\$8,805
Public Works Crew Leader (A)	185	\$9,640
Public Works Crew Leader (B)	210	\$10,245
Public Works Technician III	215	\$11,884
Public Works Technician II (B)	180	\$11,327
Public Works Technician I (A)	280	\$12,025
Seasonal Crew	406	\$6,578
Code Compliance Officer	60	\$2,962
Public Works Technician I (B)	200	\$8,096
Parks Maintenance Worker III	396	\$19,280
Public Works Technician I (C)	42	\$1,743
Public Works Technician II (A)	200	\$8,153
<i>Subtotal</i>	2,739	\$121,138

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Recreation Bldgs/Grounds Supplies	Ongoing	\$500
Miscellaneous Supplies & Maintenance	Ongoing	\$500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$450
Winter/Summer Pond signs	Ongoing	\$200
Repair Picnic/BBQ/Benches	Ongoing	\$250
Parks Uniforms	Ongoing	\$100
Basketball/Pickleball Court Repairs	Ongoing	\$250
Repair/Replace Playground Equipment	Ongoing	\$250
Park Sod Repair	Ongoing	\$500
Trail Conference	Ongoing	\$1,200
Skier Bridge Maintenance	Ongoing	\$2,600
<i>Subtotal</i>		\$6,800

Overhead

<i>Subtotal</i>	\$37,439
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Total Strategy Budget:

\$165,378

STRATEGY BUDGETS

Strategy: PK02

Expand/Enhance Open Space & Recreation Opportunities

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	366	\$32,941
Public Works Technician I (D)	80	\$2,818
Public Works Crew Leader (A)	60	\$3,126
Public Works Crew Leader (B)	100	\$4,879
Public Works Technician III	100	\$5,527
Public Works Technician II (B)	95	\$5,978
Public Works Technician I (A)	100	\$4,294
Seasonal Crew	356	\$5,768
Code Compliance Officer	20	\$987
Public Works Technician I (B)	150	\$6,072
Parks Maintenance Worker III	282	\$13,737
Public Works Technician I (C)	166	\$6,971
Public Works Technician II (A)	100	\$4,077
<i>Subtotal</i>	1,976	\$97,174

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Seed & fertilizer for wild grass at pond	Ongoing	\$1,500
Pond Oxygenation	One-Time	\$8,500
Purchase and Install Benches along Town Trail	One-Time	\$1,000
Planting Trees	Ongoing	\$10,000
Dog Park	One-Time	\$25,000
Water fountains for park restrooms	One-Time	\$8,000
Town Trail Phase IV Match	One-Time	\$100,000
<i>Subtotal</i>		\$154,000

Overhead

<i>Subtotal</i>	\$27,077
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Total Strategy Budget:

\$278,252

STRATEGY BUDGETS

Strategy: PK03

Enhance trails system consistent with Trails Master Plan

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	77	\$6,935
Public Works Technician I (D)	20	\$704
Public Works Crew Leader (A)	30	\$1,563
Public Works Crew Leader (B)	10	\$488
Public Works Technician III	10	\$553
Public Works Technician II (B)	20	\$1,259
Public Works Technician I (A)	20	\$859
Seasonal Crew	348	\$5,638
Code Compliance Officer	50	\$2,469
Public Works Technician I (B)	10	\$405
Parks Maintenance Worker III	248	\$12,050
Public Works Technician I (C)	42	\$1,743
Public Works Technician II (A)	100	\$4,077
<i>Subtotal</i>	984	\$38,741

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Miscellaneous Recreation Bldgs/Grounds Supplies	Ongoing	\$500
Miscellaneous Supplies & Maintenance	Ongoing	\$500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$450
Trail Signs	Ongoing	\$1,000
Parks Uniforms	Ongoing	\$100
Trail Grooming	Ongoing	\$5,000
Trails Master Plan Implementation	Ongoing	\$25,000
<i>Subtotal</i>		\$32,550

Overhead

<i>Subtotal</i>	\$13,470
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Total Strategy Budget:

\$84,762

STRATEGY BUDGETS

Strategy: AM01

Administer Depreciable Asset Replacement Program

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Town Manager	21	\$2,458
Public Safety Director	19	\$2,137
Public Works Director	19	\$1,734
<i>Subtotal</i>	59	\$6,329

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Computer Replacement (Admin)	Ongoing	\$2,026
Computer Replacement (Public Safety)	Ongoing	\$23,523
Computer Replacement (Public Works)	Ongoing	\$1,970
Replace Fire PPE	Ongoing	\$5,250
Replace Wildland PPE	Ongoing	\$875
Replace Wildland Gear	Ongoing	\$165
Replace Tazer	Ongoing	\$2,600
Replace Deputy Vehicles	One-Time	\$121,400
Sale of PS Vehicle	One-Time	-\$67,000
Council Tablet Replacement	Ongoing	\$1,688
Replace Bullet-proof vest	Ongoing	\$1,970
Replace Deputy Vehicles (Up-fitting)	One-Time	\$13,500
Replace PS Gas Clip Monitor	One-Time	\$930
Replace PS AED	One-Time	\$1,640
Replace PS Radar	Every Other Y	\$2,750
Replace 12' Truck Snow Plow	One-Time	\$13,700
Replace PS Extrication Equipment	One-Time	\$16,500
Replace code enforcement truck	One-Time	\$20,000
Replace PS handgun	Ongoing	\$9,600
Replace PW Vehicles	One-Time	\$113,300
Sale of PW Vehicle	One-Time	-\$71,000
Replace 14' Snow Plow	One-Time	\$40,400
<i>Subtotal</i>		\$255,787

Overhead

<i>Subtotal</i>	\$818
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Total Strategy Budget:

\$262,934



STRATEGY BUDGETS

Strategy: AM02

Maintain Public Facilities

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Planning & Building Administrator	10	\$657
Town Manager	11	\$1,229
Public Safety Director	19	\$2,137
Public Works Director	58	\$5,201
Public Works Technician I (D)	20	\$704
Public Works Crew Leader (A)	60	\$3,126
Public Works Crew Leader (B)	40	\$1,951
Public Works Technician III	40	\$2,211
Public Works Technician II (B)	40	\$2,517
Public Works Technician I (A)	40	\$1,718
Code Compliance Officer	10	\$494
Public Works Technician I (B)	40	\$1,619
Parks Maintenance Worker III	40	\$1,928
Solid Waste Technician	49	\$1,939
<i>Subtotal</i>	477	\$27,433

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Replace Town Hall Furnaces	One-Time	\$8,000
PS Building Lighting	One-Time	\$10,000
PS Building Roofing Repair	One-Time	\$5,000
Replace Town Hall Flooring (stairs and up stairs)	One-Time	\$20,000
Town Hall interior paint	One-Time	\$10,000
Crack seal Town Hall Parking Lot	Ongoing	\$3,300
Crack seal Public Safety Parking Lots	Ongoing	\$3,320
Crack seal Chair 1 Parking Lot	Ongoing	\$5,000
<i>Subtotal</i>		\$64,620

Overhead

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

\$98,461

STRATEGY BUDGETS

Strategy: **AM03**

Refine GIS Program

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	19	\$1,734
<i>Subtotal</i>	19	\$1,734

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
GIS Consultant Setup	Ongoing	\$50,000
<i>Subtotal</i>		\$50,000

Overhead

<i>Subtotal</i>	\$273
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Total Strategy Budget:

\$52,006

STRATEGY BUDGETS

Strategy: WA01

Meet State DEQ water quality standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	96	\$8,669
Public Works Technician I (D)	50	\$1,761
Public Works Crew Leader (A)	250	\$13,027
Public Works Crew Leader (B)	170	\$8,294
Public Works Technician III	170	\$9,396
Public Works Technician II (B)	90	\$5,663
Public Works Technician I (A)	90	\$3,865
Code Compliance Officer	100	\$4,937
Public Works Technician I (B)	90	\$3,643
Parks Maintenance Worker III	59	\$2,892
Solid Waste Technician	111	\$4,364
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	180	\$7,338
<i>Subtotal</i>	1,540	\$77,334

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Annual Membership Dues (Rural Water Association)	Ongoing	\$360
Annual Membership Dues (Utah Water Users Assoc)	Ongoing	\$100
Blue Stakes	Ongoing	\$250
Lab Testing	Ongoing	\$2,250
Misc Trainings & Certifications	Ongoing	\$1,700
Rural Water Conference (1 week)	Ongoing	\$14,400
Hydrant replacements	Ongoing	\$17,400
Chlorine	Ongoing	\$4,500
SCADA Phoneline	Ongoing	\$2,700
i-Hydrant Annual Software	Ongoing	\$1,200
Ground Water Conference	Every Other Y	\$1,500
Annual Membership Dues (Natnl Ground Water Assoc)	Ongoing	\$200
Chlorine Site Analyzers	One-Time	\$32,000
Chlorine Storage million gallon pumphouse	One-Time	\$10,000
Salt Pile Well Pump Station	One-Time	\$300,000
<i>Subtotal</i>		\$388,560

Overhead

<i>Subtotal</i>	\$81,669
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Total Strategy Budget:

\$547,563

STRATEGY BUDGETS

Strategy: **WA02**

Ensure sufficient water supply

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	58	\$5,201
Public Works Technician I (D)	60	\$2,113
Public Works Crew Leader (A)	100	\$5,211
Public Works Crew Leader (B)	60	\$2,927
Public Works Technician III	60	\$3,316
Public Works Technician II (B)	60	\$3,776
Seasonal Crew	30	\$486
Code Compliance Officer	30	\$1,481
Public Works Technician I (B)	60	\$2,429
Parks Maintenance Worker III	59	\$2,892
Solid Waste Technician	74	\$2,909
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	60	\$2,446
<i>Subtotal</i>	795	\$38,673

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2013 GO Reservoir CIB Loan (Interest)	Ongoing	\$7,313
2013 GO Reservoir CIB Loan (Principal)	Ongoing	\$51,000
Miscellaneous Legal Services	Ongoing	\$2,500
Parowan Reservoir Water Lease Payment	Ongoing	\$40,000
Parowan South Fields - Annual Assessment (3.76 shares)	Ongoing	\$300
Utah State Engineer - Water Distribution Assessment	Ongoing	\$300
Parowan Reservoir - Annual Assessment (3.8 shares)	Ongoing	\$125
Trust Lands (SITLA Lease)	Ongoing	\$2,500
Amortization of Prepaid SSD Water Lease	Ongoing	\$30,500
Inclinometer Reading	Ongoing	\$2,000
<i>Subtotal</i>		\$136,538

Overhead

<i>Subtotal</i>	\$41,909
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Total Strategy Budget:

\$217,119

STRATEGY BUDGETS

Strategy: WA03

Maintain & Improve Water Storage & Distribution System

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	154	\$13,870
Public Works Technician I (D)	200	\$7,044
Public Works Crew Leader (A)	250	\$13,027
Public Works Crew Leader (B)	200	\$9,757
Public Works Technician III	200	\$11,055
Public Works Technician II (B)	120	\$7,551
Public Works Technician I (A)	180	\$7,730
Seasonal Crew	30	\$486
Code Compliance Officer	60	\$2,962
Public Works Technician I (B)	215	\$8,703
Parks Maintenance Worker III	40	\$1,928
Solid Waste Technician	148	\$5,818
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	40	\$1,631
Subtotal	1,920	\$95,047

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Bank Fees for Water Bonds	Ongoing	\$500
Bulk Water System - Annual Maintenance Contract	Ongoing	\$1,100
On-Call Hours (\$1/hr)	Ongoing	\$2,982
On-Call Hours (Payroll Taxes)	Ongoing	\$230
PW Overtime Pay	Ongoing	\$9,900
PW Overtime Taxes	Ongoing	\$757
SCADA software update	Ongoing	\$800
System Repair Contingency	Ongoing	\$25,000
USDA Annual waterline permit	Ongoing	\$500
Water Meter Software - Annual Payment	Ongoing	\$3,700
Water Meter Replacements	Ongoing	\$17,700
Pumphouse Generator Maintenance Contract	Ongoing	\$4,500
RTU Replacement	Ongoing	\$7,000
Engineering Services	Ongoing	\$11,000
Dive & clean one water tank each year	Ongoing	\$4,500
2021 Water Revenue Bonds (Principal)	Ongoing	\$115,833
2021 Water Revenue Bonds (Interest)	Ongoing	\$105,925
Water CFP Implementation	One-Time	\$150,000
New Water Meters	Ongoing	\$8,700
Flo-dar Meter Software - Annual Payment	Ongoing	\$700
Scada Site Maintenance	Ongoing	\$3,000
2024 Sewer Revenue Bonds (Interest)	Ongoing	\$76,000
2024 Water Revenue Bonds (Principal)	Ongoing	\$98,000



STRATEGY BUDGETS

Million Gallon Tank overflow meter	One-Time	\$15,000
Replace airvac	Ongoing	\$9,000
Blue Jay Way Loop	One-Time	\$150,000
SCADA	One-Time	\$200,000
Lookout to Snowman Water Loop	One-Time	\$150,000
<i>Subtotal</i>		\$1,172,327

Overhead

<i>Subtotal</i>	\$101,817
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Total Strategy Budget: \$1,369,191

STRATEGY BUDGETS

Strategy: SE01

Maintain & Improve Wastewater Collection System to DEQ Standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	164	\$14,737
Public Works Technician I (D)	170	\$5,987
Public Works Crew Leader (A)	100	\$5,211
Public Works Crew Leader (B)	140	\$6,830
Public Works Technician III	140	\$7,738
Public Works Technician II (B)	140	\$8,810
Public Works Technician I (A)	140	\$6,012
Seasonal Crew	30	\$486
Code Compliance Officer	60	\$2,962
Public Works Technician I (B)	140	\$5,667
Parks Maintenance Worker III	59	\$2,892
Public Works Technician I (C)	187	\$7,843
Public Works Technician II (A)	200	\$8,153
<i>Subtotal</i>	1,670	\$83,328

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
On-Call Hours (\$1/hr)	Ongoing	\$2,982
On-Call Hours (Payroll Taxes)	Ongoing	\$230
PW Overtime Pay	Ongoing	\$2,100
PW Overtime Taxes	Ongoing	\$161
Wastewater Certifications	Ongoing	\$1,200
Camera 20% of sewer lines	Ongoing	\$6,000
Cleaning 20% of sewer lines	Ongoing	\$20,000
Sewer CFP Implementation	One-Time	\$106,000
Lower Canyon Sewer Capacity Study	One-Time	\$20,000
<i>Subtotal</i>		\$158,673

Overhead

<i>Subtotal</i>	\$43,278
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Total Strategy Budget:

\$285,278

STRATEGY BUDGETS

Strategy: SE02

Treat wastewater consistent with DEQ standards

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	77	\$6,935
Public Works Technician I (D)	80	\$2,818
Public Works Crew Leader (A)	10	\$521
Public Works Crew Leader (B)	60	\$2,927
Public Works Technician III	60	\$3,316
Public Works Technician II (B)	40	\$2,517
Code Compliance Officer	40	\$1,975
Public Works Technician I (B)	60	\$2,429
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	100	\$4,077
<i>Subtotal</i>	610	\$31,000

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Parowan City - Annual Sewer Bond Payment	Ongoing	\$100,000
Parowan City - O/M (sewer - 40%)	Ongoing	\$115,680
Utilities (Rocky Mountain Power)	Ongoing	\$1,100
Parowan Sewer Treatment Expansion Preliminary Engineering	One-Time	\$20,000
<i>Subtotal</i>		\$236,780

Overhead

<i>Subtotal</i>	\$15,808
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Total Strategy Budget:

\$283,588

STRATEGY BUDGETS

Strategy: SW01

Collect solid waste regularly consistent with State regulations

Man Hours

<i>Position</i>	<i>Hours</i>	<i>Cost</i>
Public Works Director	154	\$13,870
Public Works Technician I (D)	100	\$3,522
Public Works Crew Leader (A)	120	\$6,253
Public Works Crew Leader (B)	140	\$6,830
Public Works Technician III	140	\$7,738
Public Works Technician II (B)	425	\$26,743
Public Works Technician I (A)	285	\$12,239
Code Compliance Officer	200	\$9,874
Public Works Technician I (B)	90	\$3,643
Parks Maintenance Worker III	40	\$1,928
Solid Waste Technician	913	\$35,831
Public Works Technician I (C)	83	\$3,486
Public Works Technician II (A)	80	\$3,261
<i>Subtotal</i>	2,770	\$135,218

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Landfill Fees (Residential)	Ongoing	\$17,300
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$15,000
On-Call Hours (\$1/hr)	Ongoing	\$2,982
On-Call Hours (Payroll Taxes)	Ongoing	\$230
PW Overtime Pay	Ongoing	\$1,500
PW Overtime Taxes	Ongoing	\$115
Garbage Truck Replacement Set-aside	Ongoing	\$59,966
Shop Dumpster (10 dumps per year)	Ongoing	\$7,600
Landfill Fees (Commercial Tonnage)	Ongoing	\$10,000
Community Clean-up Dumpster twice per year	Ongoing	\$2,050
Dumpster Replacement (5 per year)	Ongoing	\$15,500
Garbage Truck Tires	Ongoing	\$12,000
Dumpster pad asphalt/maintenance	Ongoing	\$10,000
Dumpster rejuvenation project	Ongoing	\$1,000
<i>Subtotal</i>		\$155,243

Overhead

<i>Subtotal</i>	\$37,735
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Total Strategy Budget:

\$328,196

STRATEGY BUDGETS

Strategy: **Overhead (ADMIN)**

Expenses generally attributable to all strategies under the Administration Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Cell Phones/Data Plans	Ongoing	\$3,700
Copier Maintenance Contract	Ongoing	\$3,250
Email services	Ongoing	\$1,700
Fuel	Ongoing	\$2,000
IT Support Services	Ongoing	\$6,000
Mileage Reimbursements	Ongoing	\$200
Miscellaneous Administrative Expenses	Ongoing	\$250
Miscellaneous Office Supplies & Expense	Ongoing	\$250
Miscellaneous Postage & Office Supplies	Ongoing	\$6,200
Miscellaneous Professional & Technical Services	Ongoing	\$1,000
Miscellaneous Vehicle Repairs	Ongoing	\$1,800
Operating Contingency (3%)	Ongoing	\$44,300
UCMA Conferences	Ongoing	\$260
Utah City Managers' Association Membership Dues	Ongoing	\$250
Utilities	Ongoing	\$6,000
Miscellaneous Bank Charges	Ongoing	\$5,000
Server Backup	Ongoing	\$300
South Central Communications 50 mg Internet	Ongoing	\$1,900
VOIP Service	Ongoing	\$3,400
Scent Solutions	Ongoing	\$800
Annual Fire Extinguisher Inspection	Ongoing	\$500
Alarm/Sprinkler System Inspection (Town Hall)	Ongoing	\$950
Miscellaneous Building Supplies & Town Hall Maintenance	Ongoing	\$500
Town Website Support	Ongoing	\$2,415
Adobe Subscription	Ongoing	\$870
Zoom Subscription	Ongoing	\$200
Restroom Supplies	Ongoing	\$500
Annual VPN Support	Ongoing	\$200
Town Hall Building Cleaning	Ongoing	\$5,900
Town Hall Carpet & Chair Cleaning	Ongoing	\$1,500
Office Supplies	Ongoing	\$500
Logo Wear	Ongoing	\$400
Canva Subscription	Ongoing	\$300
Microsoft Office Subscription	Ongoing	\$1,200
Annual Anti-Virus	Ongoing	\$100
Council Christmas Dinner	Ongoing	\$500
Share Archive - Electronic Document Management	Ongoing	\$1,000
MailerLite Subscription	Ongoing	\$110
CivicPlus Business License Software	Ongoing	\$4,000
Subtotal		\$110,205

Total Strategy Budget:

\$110,205



STRATEGY BUDGETS

Strategy: Overhead (FD)

Expenses generally attributable to all Fire Dept strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Mats & Fragrance (ALSCO)	Ongoing	\$900
Miscellaneous Building Maintenance	Ongoing	\$250
Miscellaneous Office Supplies	Ongoing	\$200
Miscellaneous Professional & Technical Services	Ongoing	\$300
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$3,000
Tires	Ongoing	\$3,000
Utilities	Ongoing	\$6,000
Baseline Evaluations/Vaccinations	Ongoing	\$500
Annual Fire Extinguisher Service	Ongoing	\$100
Public Safety Building Cleaning	Ongoing	\$3,800
Subtotal		\$18,050

Total Strategy Budget:

\$18,050

Strategy: Overhead (FM)

Expenses generally attributable to all Financial Management strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Bank Fees for GO Debt	Ongoing	\$50
Government Finance Officers Association Membership Dues	Ongoing	\$250
Utah Association of Public Treasurers Membership Dues	Ongoing	\$75
Utah Government Finance Officers Association Membership Dues	Ongoing	\$25
UGFOA Spring Conference	Ongoing	\$250
Subtotal		\$650

Total Strategy Budget:

\$650

STRATEGY BUDGETS

Strategy: Overhead (MA)

Expenses generally attributable to all Town Marshal strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Flag	Ongoing	\$200
International Association of Chiefs	Ongoing	\$270
Law Enforcement Admin Meeting	Ongoing	\$600
Mats & Fragrance (ALSCO)	Ongoing	\$900
Miscellaneous Building Maintenance	Ongoing	\$250
Miscellaneous Equipment	Ongoing	\$2,750
Miscellaneous Office Supplies	Ongoing	\$650
Miscellaneous Profession & Tech Services	Ongoing	\$250
Search & Rescue Equipment, Repairs & Maint	Ongoing	\$500
Utah Chief's Association	Ongoing	\$300
Utilities	Ongoing	\$6,000
Pawnshop Database Registration	Ongoing	\$50
Annual Fire Extinguisher Service	Ongoing	\$100
Public Safety Building Cleaning	Ongoing	\$3,800
SWAT/Task Force Share Agreement	Ongoing	\$7,000
Subtotal		\$23,620

Total Strategy Budget:

\$23,620

Strategy: Overhead (PI)

Expenses generally attributable to all Public Information strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
International Institute of Municipal Clerks Dues	Ongoing	\$195
Southwest Regional Clerks Association of Utah Dues	Ongoing	\$30
Utah Municipal Clerks' Academy	Ongoing	\$790
Utah Municipal Clerks Association - Membership Dues	Ongoing	\$180
Utah Municipal Clerks' Fall Conference	Ongoing	\$1,830
SWRCA Quarterly Luncheons	Ongoing	\$200
Subtotal		\$3,225

Total Strategy Budget:

\$3,225

STRATEGY BUDGETS

Strategy: Overhead (PS)

Expenses generally attributable to all strategies under the Public Safety Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
2011 Public Safety Bldg CIB Loan (Interest)	Ongoing	\$38,670
2011 Public Safety Bldg CIB Loan (Principal)	Ongoing	\$82,000
Steam Engine Meadows Membership Dues (\$100 per lot)	Ongoing	\$100
Telephone Service	Ongoing	\$9,570
VOIP Service	Ongoing	\$3,012
Alarm/Sprinkler System Inspection (PS Bldg)	Ongoing	\$1,000
Surviving Spouse Trust Fund	Ongoing	\$800
PS Bldg Generator Maintenance	Ongoing	\$2,000
Public Safety Building Parking Lot Engineering	One-Time	\$40,000
PS Bldg Carpet & Chair Cleaning	Ongoing	\$1,500
Subtotal		\$178,652

Total Strategy Budget:

\$178,652

STRATEGY BUDGETS

Strategy: Overhead (PW)

Expenses generally attributable to all strategies under the Public Works Dept

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Acetylene Rental (Annual)	Ongoing	\$3,480
Backhoe Rental	Ongoing	\$15,000
Email services	Ongoing	\$1,900
Fuel	Ongoing	\$95,000
Intermountain MRO Services (drug testing)	Ongoing	\$300
Loader Rental	Ongoing	\$52,000
Miscellaneous Equipment & Supplies	Ongoing	\$9,500
Miscellaneous Office Supplies	Ongoing	\$1,500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	\$15,000
Uniform Replacement	Ongoing	\$13,400
Utilities (Shop)	Ongoing	\$12,000
PW Cell Phones/Data Plans	Ongoing	\$8,500
ESRI GIS Software License/Support	Ongoing	\$450
PW VOIP	Ongoing	\$600
Miscellaneous Shop Building Maintenance	Ongoing	\$1,500
Mileage Reimbursements for Callout	Ongoing	\$500
PW Shop Garage Doors Repair	Ongoing	\$500
Alarm/Sprinkler System Inspection (PW Bldg)	Ongoing	\$500
Implementation of heavy equipment maintenance program	Ongoing	\$22,500
Chair 1 Restroom Mats (ALSCO)	Ongoing	\$350
Heavy Equipment Tires	Ongoing	\$19,500
Heavy equipment repairs	Ongoing	\$5,500
Excavator Lease	Ongoing	\$25,500
Public Works Shop Building Cleaning	Ongoing	\$2,400
Mini Excavator Lease	Ongoing	\$16,500
Public Works Shop & Land Lease USDA	Ongoing	\$750
Miscellaneous PW Training	Ongoing	\$1,500
Grader Transfer to Asset Replacement	Ongoing	\$40,000
Subtotal		\$366,130

Total Strategy Budget:

\$366,130

STRATEGY BUDGETS

Strategy: Overhead (SE)

Expenses generally attributable to all Sewer strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Blue Stakes	Ongoing	\$250
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$4,500
Miscellaneous Equipment, Supplies & Maintenance	Ongoing	\$5,000
Miscellaneous Office Supplies & Expense	Ongoing	\$750
SCADA software update	Ongoing	\$1,000
Sewer truck maintenance	Ongoing	\$2,500
System Repair Contingency	Ongoing	\$10,000
Engineering Services	Ongoing	\$4,000
<i>Subtotal</i>		\$28,000

Total Strategy Budget:

\$28,000

Strategy: Overhead (SW)

Expenses generally attributable to all Solid Waste strategies

Man Hours

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

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$1,800
Miscellaneous Office Supplies & Expense	Ongoing	\$500
<i>Subtotal</i>		\$2,300

Overhead

<i>Subtotal</i>	\$0
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Total Strategy Budget:

\$2,300

STRATEGY BUDGETS

Strategy: Overhead (WA)

Expenses generally attributable to all Water strategies

Expenditures/(Revenue Offset)

<i>Description</i>	<i>Duration</i>	<i>Amount</i>
Credit Card Merchant Fees (Utility Bills)	Ongoing	\$9,000
Misc Building/Grounds Supplies & Maintenance	Ongoing	\$5,000
Miscellaneous Equipment, Supplies & Maintenance	Ongoing	\$11,000
Miscellaneous Office Supplies & Expense	Ongoing	\$1,200
Utilities (Rocky Mountain Power)	Ongoing	\$142,000
<i>Subtotal</i>		\$168,200

Total Strategy Budget:

\$168,200

LINE ITEM BUDGET SUMMARY

Line Item Budget Summary Report

Fiscal Year 2027 Proposed Budget

Non-cash transactions
budgeted to line items

Governmental Funds		Line Item Expenditures			budgeted to line items			
Fund	Expenditures	Line Item Budget	Transfers	Depreciation	Balancing Entry	Total Cash Budget		
10 General Fund	\$5,186,688	\$5,186,688	\$736,420	\$0	\$1,552	\$4,448,716		
15 SAA Fund	169,213	169,213	0	0	0	169,213		
16 SAA Fund	170,524	170,524	0	0	250	170,274		
17 Wildland Fire	110,000	110,000	0	0	19,686	90,314		
25 Redevelopment Agency	563,400	563,400	13,900	0	0	549,500		
28 Municipal Building Authority	120,670	120,670	0	0	0	120,670		
30 Debt Service	174,420	174,420	0	0	250	174,170		
46 Capital Projects	460,100	460,100	0	0	0	460,100		
47 Asset Replacement	499,000	499,000	0	0	35,593	463,407		
48 Transportation Fund	247,000	247,000	0	0	1,000	246,000		
Governmental Funds Subtotal	\$7,701,015	\$7,701,015	\$750,320	\$0	\$58,331	\$6,892,364		
Enterprise Funds								
Fund	Operating Expense	Non-Operating Expense	Long-Term Debt Repayment	Capital Requirement	Line Item Budget	Total Cash Budget		
51 Water	\$1,632,453	\$121,050	\$315,833	\$950,000	\$3,019,336	\$2,493,241		
52 Sewer	736,083	76,000	0	106,000	918,083	737,772		
53 Solid Waste	318,731	0	0	59,966	378,697	324,969		
55 Snowmaking Lease	0	0	0	0	0	0		
Enterprise Funds Subtotal	\$2,687,266	\$197,050	\$315,833	\$1,115,966	\$4,316,116	\$3,555,981		
Grand Total	10,388,281	197,050	315,833	1,115,966	12,017,131	10,448,345		

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

The diagram illustrates the relationship between different levels of financial data and their corresponding codes:

- Fund** is associated with code **XX**.
- Revenue or Expenditure** and **Type (Revenues/Expenses)** are associated with code **XXXX**.
- Activity/Category (Expense Lines Only)** is associated with code **XXX**.

Arrows indicate the flow of data from the codes to the categories: a double-headed arrow between **XX** and **Fund**, and a double-headed arrow between **XXX** and **Activity/Category (Expense Lines Only)**. A bracket connects **Revenue or Expenditure** and **Type (Revenues/Expenses)** to the **XXXX** code.

- 1) **GENERAL FUND BUDGET (10):** This is the main budget for the Town and addresses operating revenues and expenditures for governmental activities. This fund uses the modified accrual basis method.
- 2) **SPECIAL ASSESSMENT AREAS BUDGET (13), (14), (15), (16), (18):** Although these budgets are part of the general fund budget, the Town keeps them separate to better monitor each fund/project. Fund 16 was set up to manage and monitor the Cedar Breaks Mountain Estates SAA project, and fund 18 to manage and monitor the Steam Engine Phase 1C SAA. This fund uses the modified accrual basis method.
- 3) **WILDLANDS FIRE BUDGET (17):** Although this budget is part of the general fund budget, the Town keeps it separate to better monitor the fund. Wild land fires are unpredictable and we never know how much to anticipate for revenue and expense. Our Town is active in helping other communities in the State of Utah, along with other Western States in fighting wild fires. This fund uses the modified accrual basis method. The revenues and expenditures have been sporadic in this fund, however, the past 3 years we have been well ahead in revenues.

DESCRIPTION OF FUNDS

- 4) **SPECIAL SERVICE DISTRICT BUDGET (21):** This budget was created to monitor purchase and lease of water. The Special Service District is comprised of our five Town Council members. It is currently inactive. This fund uses the modified accrual basis method.
- 5) **REDEVELOPMENT AGENCY FUND BUDGET (25):** This budget was created when we entered into an agreement with Iron County in 2007. Incremental tax revenues from the Redevelopment Project Area are received into the fund and used for reinvestment and economic development improvements in the Project Area. The Redevelopment Agreement is set to expire in FY 2026. This fund uses the modified accrual basis method.
- 6) **MUNICIPAL BUILDING AUTHORITY FUND BUDGET (28):** This budget is for our buildings. We currently have outstanding debt payments for our Town Hall building and our Public Safety building. The Municipal Building Authority is comprised of our five Town Council members. This fund uses the modified accrual basis method.
- 7) **DEBT SERVICE FUND BUDGET (30):** This budget is for monitoring our debt of citizen-voted general obligation bonds. All revenue is received from property taxes. Expenditures are for debts approved by the citizens. This fund uses the modified accrual basis method.
- 8) **CAPITAL PROJECTS FUND BUDGET (46), (48):** This budget addresses capital projects such as infrastructure improvements and vehicle purchases. This fund uses the modified accrual basis method. Fund 48 will act as the fund managing the Transportation Utility Fee.
- 9) **ASSET REPLACEMENT FUND BUDGET (47):** This budget addresses asset replacement for the administration department, the public safety department, and the public works department. This fund uses the modified accrual basis method.
- 10) **ENTERPRISE FUND BUDGETS – WATER (51), SEWER (52), SOLID WASTE (53), AND SNOW MAKING (55):** The water, sewer, and solid waste budgets address revenue and expenditures that provide services to our citizens. The Snow Making budget was created in partnership with Brian Head Ski Resort. The Resort makes lease payments to the Town and the Town pays the debt acquired for the snow making pond. This debt will be paid by September 2019. These funds use the accrual basis budget method.

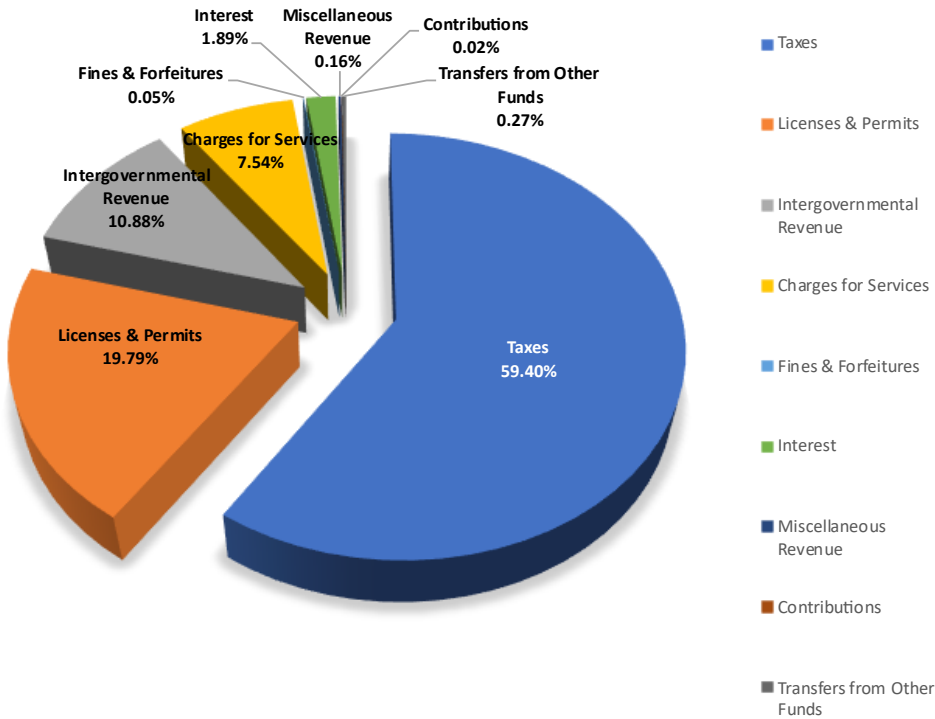
Town Departments

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



GENERAL FUND BUDGET

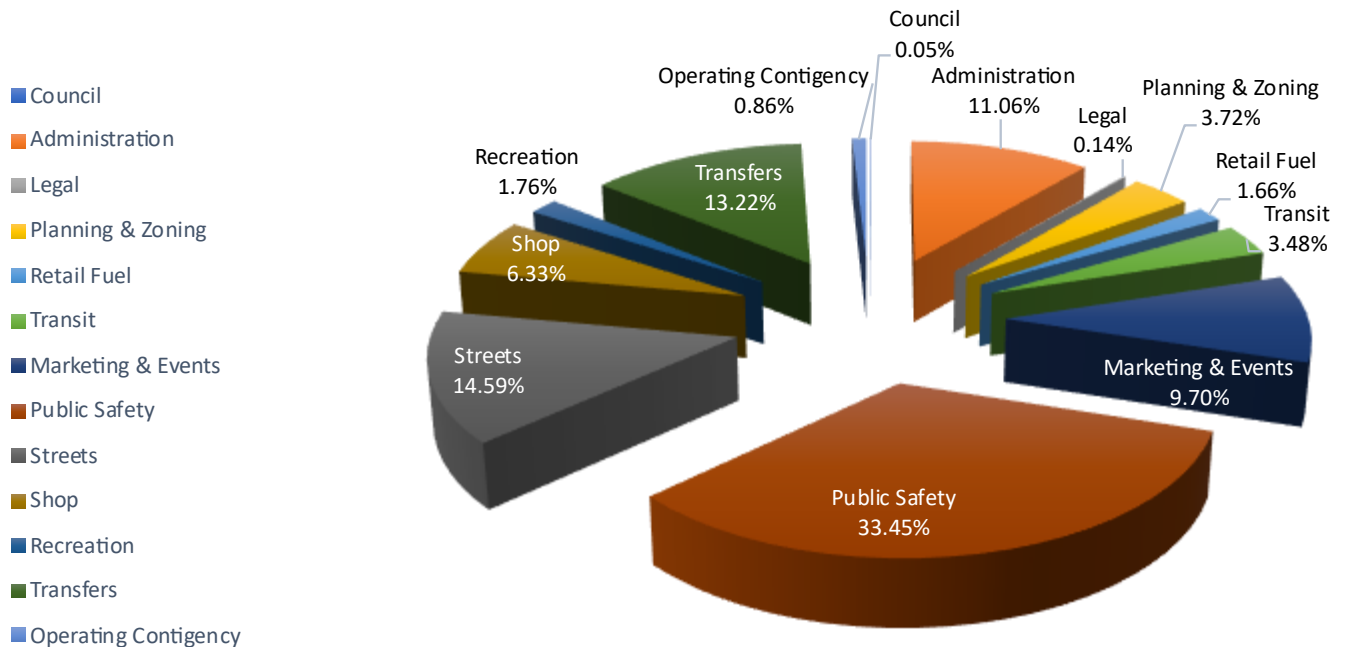
General Fund Revenues



FY 2027 General Fund

Revenue & Expenses by Type

General Fund Expenditures



GENERAL FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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
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	\$ 3,046,724
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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



GENERAL FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 5,186,688
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 and Training	\$ 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 & Technical Services	\$ 16,809	\$ 562	\$ 7,800	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	\$ 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



GENERAL FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 & Maintenance	\$ 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

GENERAL FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 & Maintenance	\$ 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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 & Maintenance	\$ 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 & Technical 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



GENERAL FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Service	\$ 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
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	\$ 682,302
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	\$ 5,186,688
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Balance 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



SNOW SHOE SAA FUND BUDGET

(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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Balance 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)

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

SSD FUND BUDGET

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

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

RDA FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	\$ 200,000
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	\$ 563,400
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

RDA FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ -	\$ -	\$ -

MBA FUND BUDGET

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

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

DEBT SERVICE FUND

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Delinquent 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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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
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 Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 440,100
Total Revenue:	\$ 1,666,056	\$ 1,710,252	\$ 3,861,839	\$ 699,364	\$ 458,825	\$ 4,517,887	\$ 460,100



CAPITAL PROJECT FUND

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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
4410.705 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	\$ 341,750
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	\$ 341,750
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 460,100
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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Replac	\$ 5,004	\$ 5,004	\$ 5,879	\$ 4,587	\$ 49,060	\$ 49,060	\$ 5,000
4100.721 Admin - FF&E Replacement/Renewa	\$ 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 Rep	\$ 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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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)	\$ -	\$ -	\$ -



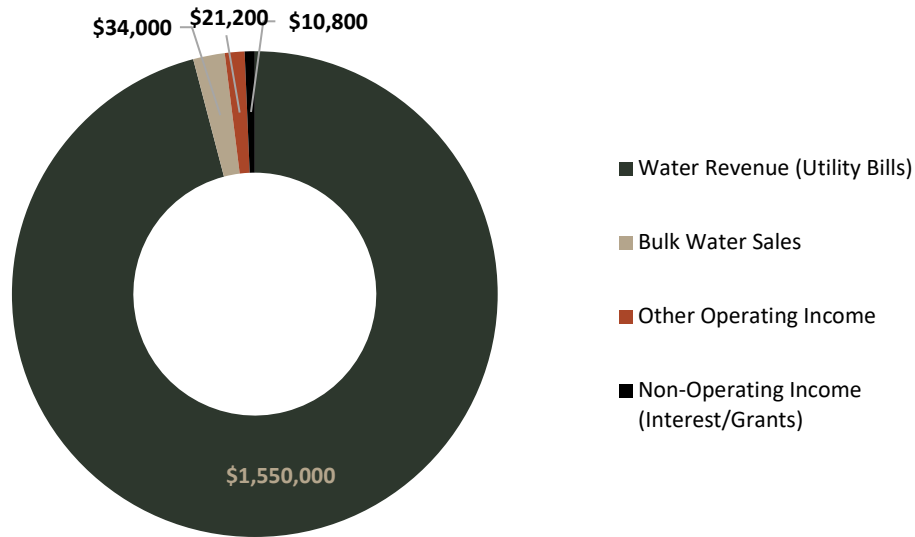
TUF FUND BUDGET

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

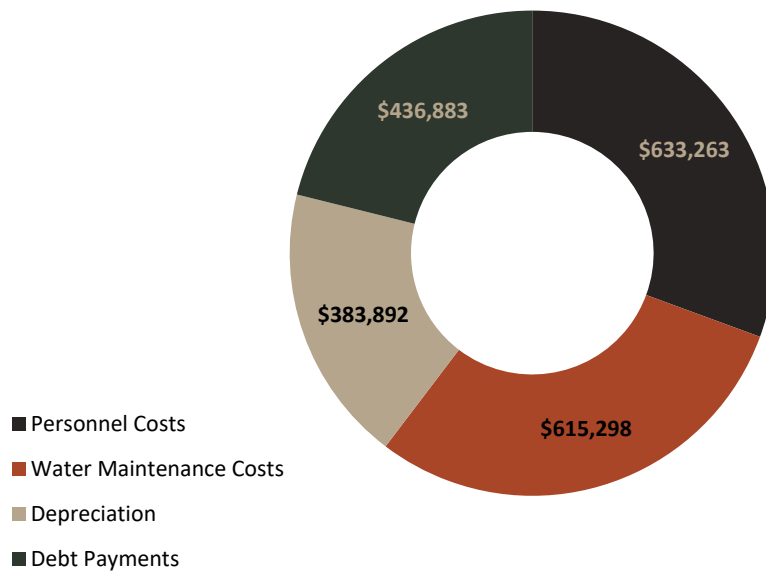
<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3430 Transportation Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,000
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,000
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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,000
Expenditures:							
Public Works							
4410.450 Streets -Pavement Preservation Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
4410.451 Streets - Gravel Road Plan Impleme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,000
Transfers							
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,000
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER FUND BUDGET

Water Fund Revenue by Type (FY 2027)



Water Fund Expenditures by Type (FY 2027)



WATER FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Exp	\$ 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 & Maintenance	\$ 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 & Maintenance	\$ 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)

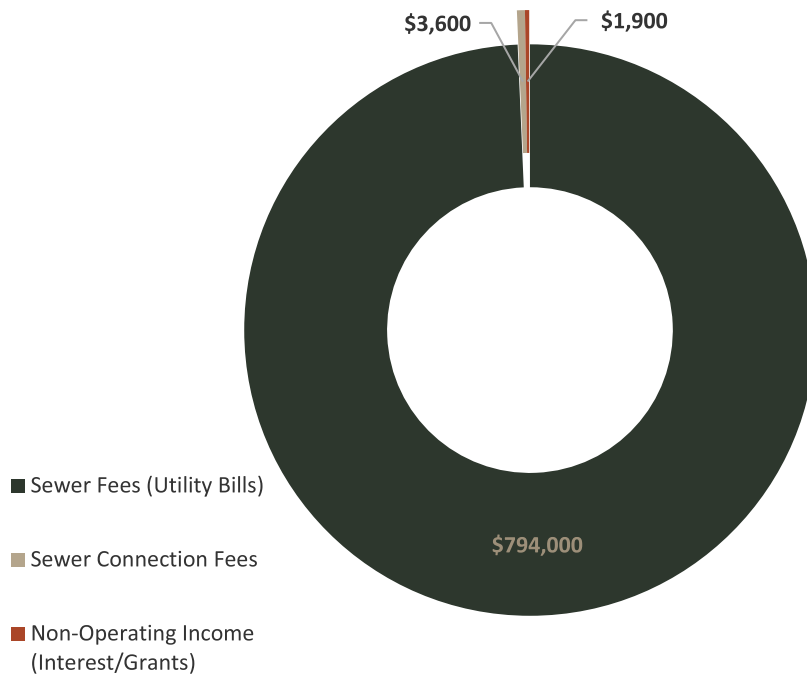
WATER FUND BUDGET

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

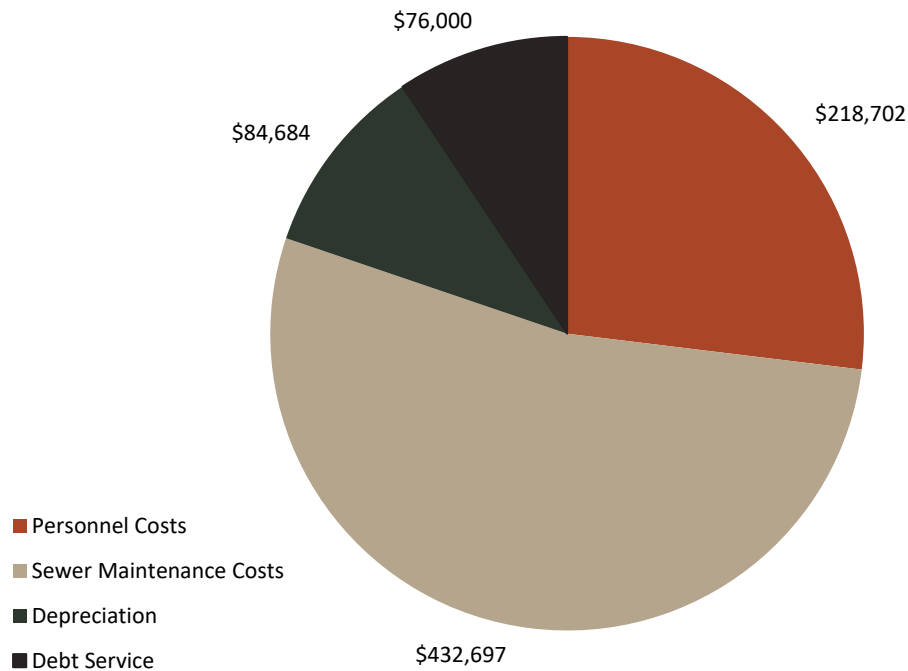
<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ 50,000	\$ -	\$ 14,022	\$ 987,628	\$ -	\$ -	\$ -
3793 USDA Water 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

Sewer Fund Revenue by Type (FY 2027)



Sewer Fund Expenditures by Type (FY 2027)



SEWER FUND BUDGET

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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



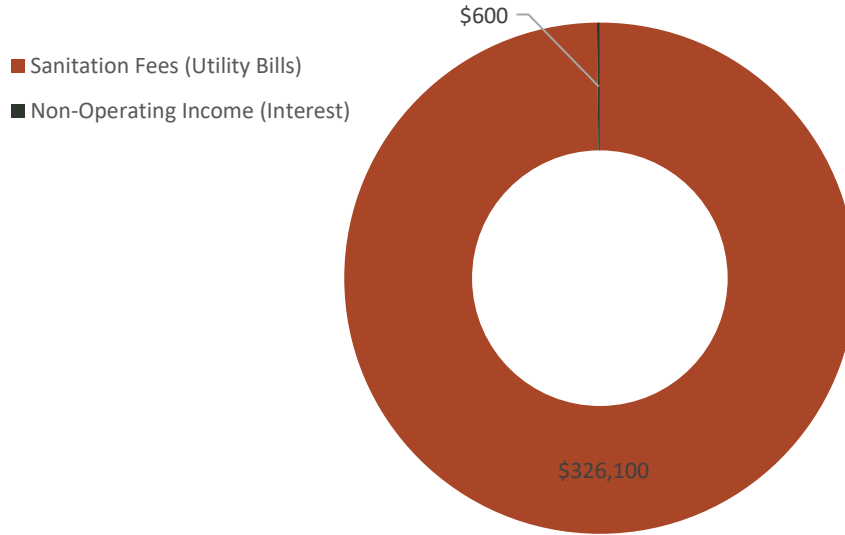
SEWER FUND BUDGET

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

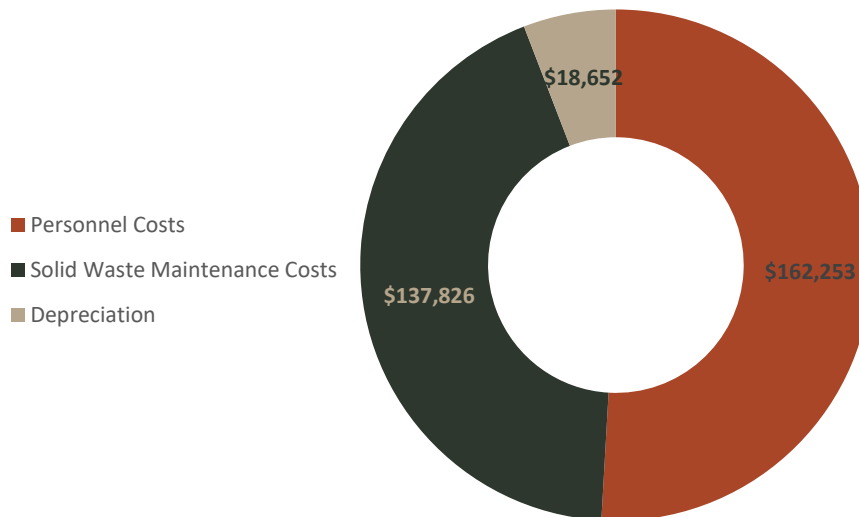
<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 33,017	\$ 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

Solid Waste Fund Revenues by Type (FY 2027)



Solid Waste Fund Expenditures by Type (FY 2027)



SOLID WASTE FUND

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

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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 Fees	\$ 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)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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



APPENDIX A

The FY 2027 Strategic Plan is available online at www.brianhead.utah.gov

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

APPENDIX B

	Budgeted...										Projected...							
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Revenues																		
Taxes	\$1,610,234	\$1,640,982	\$1,628,788	\$1,734,905	\$1,730,830	\$2,390,316	\$2,555,078	\$2,749,365	\$2,892,744	\$2,881,574	\$2,933,200	\$3,047,000	\$3,091,000	\$3,136,000	\$3,181,000	\$3,224,000	\$4,461,000	
Property Tax	882,820	813,271	889,345	814,743	827,098	856,104	990,471	1,011,454	1,144,943	1,199,145	1,178,100	1,229,000	1,229,000	1,229,000	1,229,000	1,228,000	2,420,000	
Sales Tax	482,601	551,958	490,887	625,491	606,114	1,073,991	1,094,760	1,225,996	1,230,480	1,178,010	1,240,100	1,288,000	1,322,000	1,356,000	1,390,000	1,424,000	1,458,000	
Franchise Tax	126,930	125,491	121,657	130,683	130,520	138,860	141,430	166,459	165,946	163,166	167,000	168,000	169,000	170,000	171,000	172,000	173,000	
Highway Tax	62,444	73,977	64,241	83,757	80,989	145,473	146,280	164,201	164,687	157,028	166,000	173,000	177,000	182,000	187,000	191,000	196,000	
Transient Room Tax	55,439	76,285	62,658	80,231	86,109	175,888	182,137	181,255	186,688	184,225	182,000	189,000	194,000	199,000	204,000	209,000	214,000	
Licenses & Permits	\$549,712	\$618,601	\$729,061	\$364,845	\$322,856	\$615,457	\$710,194	\$793,174	\$958,506	\$893,868	\$917,612	\$1,015,132	\$1,038,563	\$1,067,029	\$1,096,737	\$1,125,594	\$1,155,808	
Business Licenses	10,738	15,160	11,927	12,726	14,561	28,597	37,051	29,649	44,378	53,082	38,000	53,100	49,700	52,100	54,500	56,800	59,200	
Enhanced Svc Bus Lic Fee	259,995	296,343	257,033	339,567	295,715	551,517	579,223	649,917	622,557	623,621	675,000	701,000	720,000	738,000	757,000	775,000	794,000	
Dispropor Svc Bus Lic Fee	259,995	296,343	0	0	0	0	42,480	40,428	67,935	68,412	73,480	119,900	123,497	127,202	131,018	134,949	138,997	
Building Permits	17,684	9,705	8,801	11,302	8,621	31,418	51,432	73,040	223,636	148,753	131,132	141,132	145,366	149,727	154,219	158,845	163,611	
Other Permits	1,300	1,050	1,300	1,250	3,959	3,925	8	140	0	0	0	0	0	0	0	0	0	
Intergovernmental Revenue	\$113,801	\$116,916	\$151,581	\$130,428	\$170,982	\$268,935	\$164,627	\$206,840	\$450,296	\$724,161	\$568,000	\$558,000	\$558,000	\$558,000	\$558,000	\$558,000	\$558,000	
Grants	23,308	13,515	44,152	21,718	64,694	156,525	48,579	86,611	296,591	571,755	385,000	365,000	365,000	365,000	365,000	365,000	365,000	
Class C Roads	46,778	59,689	64,566	64,610	63,335	69,353	72,869	77,061	110,159	107,778	100,000	110,000	110,000	110,000	110,000	110,000	110,000	
State Liquor	3,715	3,712	2,863	4,100	2,953	3,057	3,179	3,168	3,546	4,628	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
County Fire Agreement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	
Charges for Service	\$283,252	\$280,311	\$281,856	\$207,743	\$290,099	\$304,057	\$284,965	\$288,313	\$326,393	\$354,510	\$538,714	\$386,806	\$357,928	\$369,126	\$380,659	\$392,540	\$404,779	
Enterprise Fund Admin	122,491	122,342	111,207	62,637	76,464	67,722	61,138	66,400	71,000	80,000	82,600	82,700	87,885	90,653	93,508	96,453	99,491	
Retail Fuel	74,602	73,362	77,668	70,724	98,715	122,533	104,995	96,388	87,993	78,377	92,900	97,300	100,219	103,226	106,322	109,512	112,797	
Shop Charges	76,384	70,624	66,867	73,304	100,700	106,945	112,301	120,800	155,000	189,438	192,989	190,206	154,524	159,147	163,929	168,874	173,990	
Other Charges	9,775	13,983	26,114	1,078	14,220	6,857	6,531	4,725	12,400	6,695	11,400	16,600	15,300	16,100	16,900	17,700	18,500	
Transportation Utility Fee										0	158,825	0	0	0	0	0	0	
Other Revenues	\$42,537	\$55,070	\$68,429	\$90,691	\$42,448	\$52,272	\$42,079	\$117,806	\$216,828	\$180,560	\$146,070	\$179,096	\$121,010	\$118,283	\$115,665	\$113,151	\$110,740	
Special Events	3,385	24,367	6,261	20,534	429	0	0	0	0	4,445	4,520	1,500	1,500	1,500	1,500	1,500	1,500	
Sale of Assets	0	0	0	75	303	12,604	346	0	0	0	250	250	0	0	0	0	0	
Transfers from Other Funds	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	23,500	35,258	29,500	13,900	14,317	14,747	15,189	15,645	16,114	
Other Miscellaneous	30,485	22,036	53,501	61,415	33,049	31,001	33,066	109,139	193,328	140,857	111,800	163,446	105,193	102,037	98,976	96,006	93,126	
Total Revenues	\$2,599,536	\$2,711,880	\$2,409,715	\$2,528,612	\$2,557,215	\$3,631,037	\$3,756,943	\$4,155,498	\$4,844,767	\$5,034,673	\$5,103,596	\$5,186,034	\$5,166,501	\$5,248,438	\$5,332,061	\$5,413,285	\$6,690,326	

		Budgeted...											Projected...							
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Expenditures																				
Personnel		\$823,017	\$887,172	\$882,521	\$923,745	\$999,331	\$1,046,181	\$1,301,986	\$1,616,607	\$1,949,382	\$2,245,960	\$2,465,876	\$2,626,684	\$2,716,769	\$2,809,943	\$2,906,313	\$3,005,988	\$3,109,082		
Council		15,892	15,892	17,336	17,546	16,216	15,205	16,428	17,771	22,211	21,599	22,176	22,176	22,937	23,723	24,537	25,378	26,249		
Administration		122,930	120,603	130,015	135,152	140,415	143,056	162,843	187,882	214,125	339,186	354,770	366,620	379,194	392,198	405,649	419,561	433,951		
Legal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Building		13,928	14,280	21,044	21,700	24,602	25,266	39,786	0	0	0	0	0	0	0	0	0	0		
Planning & Zoning		40,191	41,327	25,755	26,332	22,817	23,714	63,821	121,111	176,877	157,801	162,395	170,052	175,884	181,916	188,155	194,608	201,283		
Retail Fuel		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Transit		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marketing & Events		8,246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Police		394,834	459,261	456,874	477,008	479,663	510,844	638,100	721,282	760,228	857,074	942,496	1,063,195	1,099,658	1,137,372	1,176,380	1,216,725	1,258,454		
Fire		135,844	148,230	147,725	158,728	161,342	165,145	205,981	225,201	257,702	265,624	335,663	321,986	333,029	344,450	356,264	368,482	381,120		
Highways		75,436	73,572	73,807	81,717	144,445	152,368	161,303	290,705	462,349	551,755	577,008	612,215	633,212	654,928	677,390	700,621	724,650		
Shop & Garage		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Recreation		15,716	14,007	9,965	5,562	9,831	10,583	13,724	52,655	55,890	52,921	71,367	70,440	72,856	75,354	77,939	80,612	83,377		
Supplies, Services & Equipment		\$1,117,566	\$1,141,512	\$1,047,964	\$1,006,936	\$1,011,942	\$1,103,415	\$1,257,361	\$1,484,092	\$1,863,302	\$1,796,200	\$1,827,400	\$1,833,402	\$1,896,281	\$1,961,316	\$2,028,581	\$2,098,153	\$2,170,112		
Council		8,869	4,659	4,428	6,200	1,059	2,412	2,784	11,386	3,221	4,358	13,650	14,450	14,946	15,458	15,988	16,537	17,104		
Administration		392,127	458,976	364,899	313,740	329,556	109,791	117,142	140,272	161,213	167,239	184,300	202,870	209,828	217,024	224,467	232,165	240,128		
Legal		6,327	4,423	1,563	7,000	1,582	1,475	5,192	3,375	5,068	3,680	7,000	7,000	7,240	7,488	7,745	8,011	8,286		
Building		614	547	0	500	78	176	252	0	250	0	0	0	0	0	0	0	0		
Planning & Zoning		1,188	1,099	390	26,300	699	2,163	22,051	36,451	39,218	23,158	23,770	21,615	22,356	23,123	23,916	24,736	25,585		
Retail Fuel		0	0	0	0	0	115,661	99,604	79,655	88,169	73,756	81,005	85,725	88,665	91,706	94,851	98,104	101,469		
Transit		0	0	0	0	0	144,157	136,002	153,947	162,219	164,690	164,700	179,075	185,217	191,569	198,139	204,934	211,963		
Marketing & Events		74,521	81,670	74,133	86,650	152,884	122,416	155,488	154,121	449,928	451,001	501,050	499,450	516,579	534,296	552,620	571,573	591,175		
Police		140,685	151,038	143,766	148,293	134,462	143,048	192,203	193,991	190,274	173,905	197,255	223,306	230,965	238,886	247,079	255,552	264,317		
Fire		109,635	96,903	155,973	96,143	87,369	94,856	106,292	115,720	103,726	242,755	111,240	114,671	118,604	122,671	126,879	131,230	135,731		
Highways		163,755	95,303	106,336	90,300	109,120	113,214	132,967	209,072	199,671	113,477	188,690	139,120	143,891	148,826	153,930	159,210	164,670		
Shop & Garage		209,271	234,281	185,335	198,860	182,735	230,156	272,464	368,572	418,717	358,729	334,200	325,830	337,005	348,563	360,517	372,881	385,670		
Recreation		10,574	12,613	11,141	32,950	12,398	23,890	14,920	17,530	41,628	19,452	20,540	20,290	20,986	21,706	22,450	23,220	24,016		
Transfers to Other Funds		\$477,328	\$280,000	\$302,300	\$400,000	\$416,400	\$584,000	\$869,000	\$1,352,100	\$1,140,000	\$960,000	\$787,825	\$680,750	\$691,350	\$702,250	\$713,550	\$725,150	\$737,150		
Transfer to Capital Projects		477,328	280,000	302,300	200,000	266,400	434,000	719,000	1,196,100	820,000	625,000	433,825	326,750	326,750	326,750	326,750	326,750	326,750		
Transfer to Asset Replacement					200,000	150,000	150,000	150,000	156,000	320,000	335,000	354,000	354,000	364,600	375,500	386,800	398,400	410,400		
Transfer to MBA				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Transfer to Debt Service				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Contingency		\$23,299	\$34,633	\$25,799	\$40,000	\$59,812	\$58,944	\$19,501	\$20,386	\$14,999	\$41,297	\$43,900	\$44,300	\$95,000	\$98,000	\$101,000	\$105,000	\$109,000		
Operating Contingency		23,299	34,633	25,799	40,000	59,812	58,944	19,501	20,386	14,999	41,297	43,900	44,300	95,000	98,000	101,000	105,000	109,000		
Total Expenditures		\$2,441,210	\$2,343,317	\$2,258,584	\$2,370,681	\$2,487,485	\$2,792,540	\$3,447,848	\$4,473,185	\$4,967,683	\$5,043,457	\$5,125,000	\$5,185,136	\$5,399,400	\$5,571,509	\$5,749,444	\$5,934,292	\$6,125,344		
Surplus/Deficit		\$158,326	\$368,563	\$151,131	\$157,991	\$69,730	\$838,497	\$309,095	-\$317,687	-\$122,916	-\$8,784	-\$21,404	\$898	-\$232,899	-\$323,071	-\$417,383	-\$521,007	\$564,983		

General Fund Projection Methodology

REVENUES

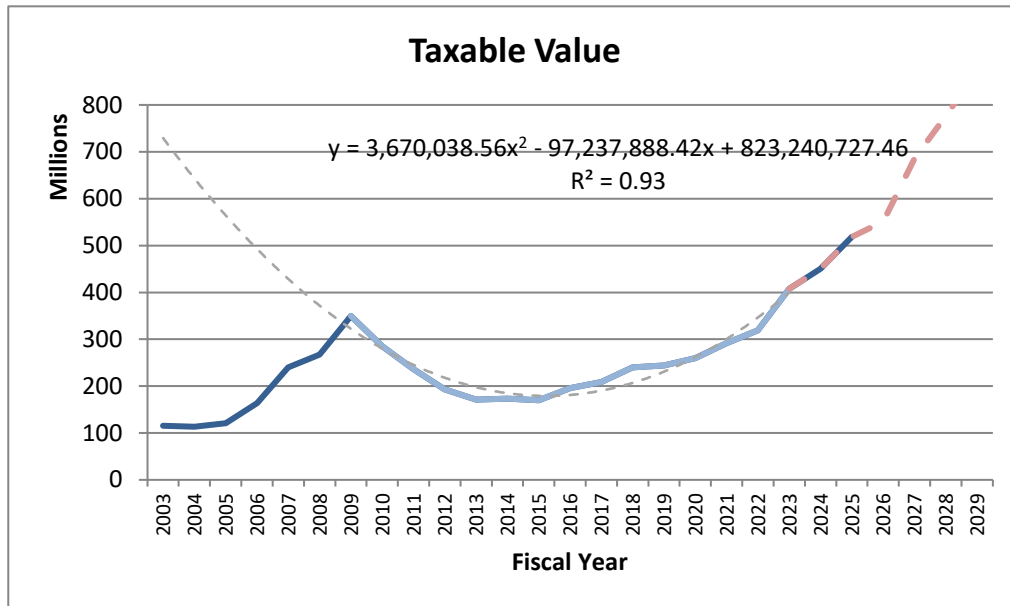
Property Taxes

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Fiscal Year	Estimated Total Assessed Value	Estimated New Growth Value	Estimated BOE Adjustments	5-Yr Avg Collection Rate	Taxable Value	Prior Year Budgeted Revenue	Prior Year Redemptions	Auditors Certified Rate	Town Proposed Rate	Tax Increase/ (Decrease)	Estimated Property Tax Revenue
<i>Formulas</i>					$[(B) - (D)] \times (E) - (C)$	$[(G) - (H)] \div (F)$			$[(J) - (I)] \div (I)$		$[(C) + (F)] \times (I)$
2003	135,467,118	1,946,676	3,782,070	89.05%	115,318,859	499,796	0	0.004313	0.004313	0.00%	505,766
2004	135,829,825	1,022,908	4,122,221	86.97%	113,523,195	505,766	0	0.003882	0.003882	0.00%	444,668
2005	145,091,390	2,446,337	3,455,310	86.87%	120,592,926	444,668	0	0.003721	0.003721	0.00%	457,829
2006	202,373,752	7,702,463	4,787,904	86.76%	163,723,019	457,829	0	0.002857	0.002857	0.00%	489,763
2007	290,782,306	9,491,412	920,498	86.00%	239,789,743	489,763	0	0.002043	0.002043	0.00%	509,281
2008	362,214,087	46,523,212	595,439	86.70%	267,000,156	509,281	0	0.001899	0.001899	0.00%	595,381
2009	400,640,882	3,128,053	557,119	88.16%	349,585,792	595,381	0	0.001703	0.001703	0.00%	600,672
2010	389,075,251	58,106,381	1,376,450	88.55%	285,200,907	600,672	0	0.002106	0.002258	7.22%	775,188
2011	276,136,988	729,352	1,732,944	86.27%	235,999,017	775,188	80,754	0.002943	0.003284	11.59%	777,416
2012	231,691,490	3,987,643	3,488,214	86.23%	192,792,042	777,416	11,660	0.003972	0.003774	-4.98%	742,647
2013	210,434,516	5,977,752	4,089,324	86.04%	171,561,651	742,647	16,406	0.004233	0.004021	-5.01%	713,886
2014	203,063,512	0	3,728,622	86.95%	173,321,687	713,886	9,068	0.004067	0.004067	0.00%	704,899
2015	199,171,867	938,233	3,010,043	87.24%	170,193,342	704,899	-8,074	0.004189	0.004189	0.00%	716,870
2016	230,737,024	3,787,600	1,373,830	87.15%	196,102,424	716,870	3,049	0.003640	0.003538	-2.80%	707,211
2017	254,724,505	12,721,098	1,231,346	87.45%	208,958,670	707,211	28,091	0.003250	0.003250	0.00%	720,459
2018	273,913,659	191,222	416,510	87.83%	240,021,324	720,459	0	0.003002	0.003002	0.00%	721,118
2019	276,127,234	0	1,466,682	88.95%	244,310,561	721,118	0	0.002952	0.002952	0.00%	721,205
2020	288,503,491	20,616	1,410,186	90.41%	259,540,441	721,209	0	0.002858	0.002858	0.00%	741,826
2021	320,341,693	0	1,844,010	91.67%	291,966,826	721,300	0	0.002470	0.002470	0.00%	721,158
2022	343,806,255	16,465	1,275,431	93.08%	318,811,226	741,800	0	0.002327	0.002805	20.54%	894,312
2023	483,211,308	43,501,901	2,322,117	93.85%	407,812,605	894,250	0	0.002193	0.002193	0.00%	989,733
2024	524,023,549	37,748,397	2,759,184	93.70%	450,676,313	989,733	0	0.002196	0.002196	0.00%	1,072,581
2025	581,567,617	21,567,495	3,724,244	93.46%	518,484,921	1,072,581	0	0.002069	0.002069	0.00%	1,117,368
2026	621,887,377	24,569,729	5,152,438	93.38%	551,337,357	1,117,368	0	0.002027	0.002027	0.00%	1,167,364
2027		0			686,067,617	1,167,364	0	0.001702	0.001702	0.00%	1,167,687
2028		0			776,001,695	1,167,687	0	0.001505	0.001505	0.00%	1,167,883
2029		0			873,275,850	1,167,883	0	0.001337	0.001337	0.00%	1,167,570
2030		0			977,890,083	1,167,570	0	0.001194	0.001194	0.00%	1,167,601
2031		0			1,089,844,392	1,167,601	0	0.001071	0.001071	0.00%	1,167,223
2032		0			1,209,138,779	1,167,223	1	0.000965	0.001930	100.00%	2,333,638

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

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



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

This figure is nearly impossible to project, as can be seen by its wild historical fluctuation. For many years the growth in the RDA has exceeded any new growth hitting the tax rolls, resulting in zero new growth. Staff has been projecting zero new growth for many years. However, in recent years some new growth has been reported by the County Auditor, and property tax revenues have been increasing because of it. That said, the increased receipts are falling short of the amount that would be expected with the new growth being reported by the County. We are not sure if this is due to underpayment or an issue with the new growth calculation. The Town has been assured that the calculation is correct, so we are proceeding with our projections accordingly, but still with reserve. For now, we are still projecting zero new growth for FY 2026.

Other property taxes include the following:

- **Delinquent Tax Payments** – The Town generally collects about 8% of current year taxes in delinquent payments, with very little fluctuation. Therefore, this projection was made by taking 8% of the projected current year taxes.

- Fee in Lieu of Property Tax - The Town generally collects about 0.89% of current year taxes in fee-in-lieu payments, with very little fluctuation. Therefore, this projection was made by taking 0.89% of the projected current year taxes.
- Penalties on Delinquent Taxes – The Town generally collects about 3.9% of delinquent payments in penalties, with very little fluctuation. Therefore, this projection was made by taking 3.9% of the projected delinquent payments.

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

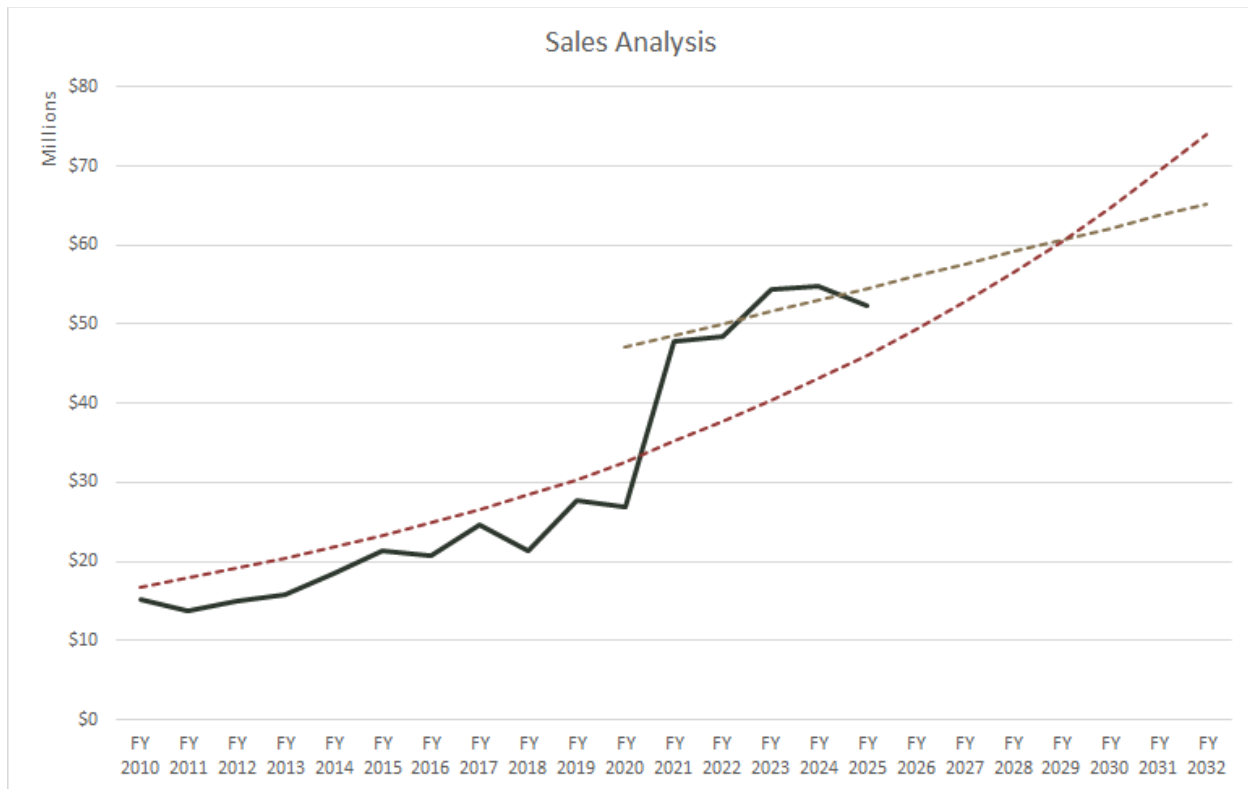
Staff endeavored to create a regression model linking sales tax figures to some combination of predictive indicators, such as skier days, visitor nights, number of retail outlets, disposable personal income, etc. Unfortunately, reliable data for the local economy is scarce, and there were no discernable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

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

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

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

Fiscal Year	Resort Tax Collected	Tax Rate	Estimated Total Sales
2002	\$178,238	1.5%	\$11,882,533
2003	180,589	1.5%	12,039,267
2004	186,417	1.5%	12,427,800
2005	231,539	1.5%	15,435,933
2006	218,139	1.5%	14,542,600
2007	212,725	1.5%	14,181,667
2008	262,996	1.5%	17,533,067
2009	203,187	1.5%	13,545,800
2010	228,887	1.5%	15,259,133
2011	205,591	1.5%	13,706,067
2012	224,105	1.5%	14,940,333
2013	236,179	1.5%	15,745,267
2014	276,153	1.6%	17,259,563
2015	341,060	1.6%	21,316,250
2016	332,314	1.6%	20,769,625
2017	392,949	1.6%	24,559,313
2018	342,098	1.6%	21,381,125
2019	444,538	1.6%	27,783,625
2020	430,638	1.6%	26,914,875
2021	766,094	1.6%	47,880,875
2022	776,239	1.6%	48,514,938
2023	869,243	1.6%	54,327,688
2024	876,613	1.6%	54,788,313
2025	837,226	1.6%	52,326,625
2026		1.6%	56,117,130
2027		1.6%	57,633,613
2028		1.6%	59,150,095
2029		1.6%	60,666,578
2030		1.6%	62,183,060
2031		1.6%	63,699,543
2032		1.6%	65,216,025



Due to the quantum change in sales tax revenues following 2020, the existing regression model has been shelved in favor of a straight line analysis based only on recent years' data. While staff acknowledges that this is not particularly scientific, the clear and continuing shift in sales data over the past five years essentially renders previous trends useless. So a few year's data is the only useful data we have. In FY 2025, we projected based on the highest complete year to data – FY 2023. For FY 2027, we are using a straight line projection that shows a projected increase that would actually be a 5.5% increase over our highest complete year of sales.

Other Revenues Projection Methodologies

- Franchise Taxes: Logarithmic trend
- Class C Road Funds: Formula based Town's proportion of state population and weighted lane miles. Linear projections of state population are the driving force behind this projection.
- Business Licenses: Linear projections of different license types multiplied by the respective rates
- Disproportionate Business License Fee: Business license fee levied on short-term rentals, set to cover half the cost of 1,764 hours of a Public Safety Officer (and their related equipment/materials/training needs). That cost is currently calculated at \$122,570, so the fee should collect about \$61,285.
- Building Permits: With the shift of building inspection from being contracted to Iron County to being an in-house service in FY 24, staff obtained the past three years of building permit and plan check data from Iron County and used an average of those years to project FY 24 building revenue.
- Other Permits: Assumes average of previous years
- Grants: Assumes only the Office of Tourism Co-op grant will be ongoing at current award level

- State Liquor Funds: Uses average of past 10 years
- County Fire Agreement: Set by agreement – the Town is currently renegotiating the agreement and we hope to at least double the revenue.
- Enterprise Fund Admin Charges: By formula, see budget document Appendix D
- Retail Fuel: Product of weighted average gallons sold since 2010 and projected sales price. The projected sales price is generated using the most recent purchase price plus a surcharge for equipment replacement and administrative expense and a merchant fee surcharge
- Shop Charges: By formula, currently 32% of Shop Dept budget
- Other Charges: Based on anticipated business license fire inspections
- Transfer from Other Funds: RDA Administrative Charge by formula, see budget document Appendix D
- Transportation Utility Fee: This fee still needs to be professionally calculated pursuant to statute and adopted by the Town Council. Currently it is included in this analysis set to the amount needed to fully fund the pavement management plan.

EXPENDITURES

All expenditures have been projected using the FY 2026 budget and adjusting it in future years using an inflator derived from the Implicit Price Deflator for state and local government consumption expenditures (from the Bureau of Economic Analysis Table 1.1.9). The inflator uses a weighted average of IPD for the last 5 years, 10 years, and 20 years:

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

APPENDIX C

Asset Replacement Balances

Vehicles			Computers			Equipment			Buildings		
Before FY 2019			Before FY 2019			Before FY 2019			Before FY 2019		
In	\$631,709		In	\$25,000		In	\$30,300		In	\$0	
Out	560,421		Out	16,882		Out	6,869		Out	2,866	
FY2019 Beg 71,288			FY2019 Beg 8,118			FY2019 Beg 23,431			FY2019 Beg -2,866		
In	70,500		In	15,000		In	348,000		In	350	
Out	40,421		Out	6,861		Out	300,151		Out	1,117	
FY2020 Beg 101,367			FY2020 Beg 16,257			FY2020 Beg 71,280			FY2020 Beg -3,633		
In	140,324		In	15,000		In	217,834		In	\$0	
Out	183,241		Out	7,270		Out	203,690		Out	\$0	
FY2021 Beg 58,450			FY2021 Beg 23,987			FY2021 Beg 85,424			FY2021 Beg -3,633		
In	47,000		In	15,000		In	92,471		In	\$0	
Out	17,271		Out	8,682		Out	40,333		Out	6,342	
FY2022 Beg 88,179			FY2022 Beg 30,305			FY2022 Beg 137,562			FY2022 Beg -9,975		
In	47,000		In	15,000		In	88,000		In	\$0	
Out	56,460		Out	9,541		Out	14,489		Out	960	
FY2023 Beg 78,719			FY2023 Beg 35,764			FY2023 Beg 211,073			FY2023 Beg -10,935		
In	122,000		In	21,000		In	43,000		In	\$0	
Out	184,896		Out	25,435		Out	9,322		Out	774	
FY2024 Beg 15,823			FY2024 Beg 31,329			FY2024 Beg 244,751			FY2024 Beg -11,709		
In	162,500		In	0		In	180,000		In	\$25,000	
Out	234,809		Out	6,858		Out	97,028		Out	6,390	
FY2025 Beg -56,486			FY2025 Beg 24,471			FY2025 Beg 327,723			FY2025 Beg 6,901		
In	208,512		In	17,000		In	195,237		In	\$45,000	
Out	81,058		Out	14,451		Out	131,109		Out	35,924	

Vehicle Purchase Schedule

Fiscal Year...

Vehicle	Year	Make	Model	Purchase Price	Up-fitting Cost	Replcmt Cycle	Salvage Value	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PW Director	2023	Chevy	1500	45,840	4,500	4	35,500	48,272	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
PW Runner	2023	Chevy	1500	45,840	4,500	4	35,500	45,837	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
Core 4 Crew	2020	Chevy	1500	45,840	4,500	4	35,500	0	26,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Project Crew	2023	Chevy	3500	59,465	4,500	6	36,000	64,336	-35,000	0	0	0	0	40,378	0	0	0	0	0	55,199
Beaut Crew	2016	Ford	F-150	45,840	4,500	4	35,500	0	28,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Service Truck	2001	Ford	F-550	115,000	4,500	10	20,000	0	0	0	0	0	0	122,689	0	0	0	0	0	0
Flatbed	2001	Ford	F-250	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Bed	2008	Dodge	2500	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Marshal	2022	Dodge	1500	53,965	6,000	4	33,500	10,110	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Sergeant	2022	Dodge	1500	53,965	6,000	4	33,500	10,754	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Jared	2022	Dodge	1500	53,965	6,000	4	33,500	64,719	0	0	0	33,991	0	0	0	42,462	0	0	0	51,996
Danny	2022	Dodge	1500	53,965	6,000	4	33,500	33,204	0	0	0	33,991	0	0	0	42,462	0	0	0	51,996
Jon	2020	Chevy	1500	53,965	6,000	4	33,500	0	65,884	0	0	0	36,016	0	0	0	78,241	0	0	0
Caylor	2021	Chevy	1500	53,965	6,000	4	33,500	0	0	30,117	0	0	0	38,101	0	0	0	47,088	0	0
Aaron	2020	Chevy	1500	53,965	6,000	4	33,500	0	32,384	0	0	0	36,016	0	0	0	44,741	0	0	0
PS Squad Truck	2016	Ford	F-150	pass	pass	8	N/A	0	-15,000	0	0	0	0	0	0	0	-15,000	0	0	0
Code Enforcem	2008	Chevy	Colorado	20,000		5	10,000	0	0	10,927	0	0	0	0	0	12,668	0	0	0	0
Admin Shared	2013	Ford	Explorer	15,000		5	7,500	0	0	8,414	0	0	0	0	10,948	0	0	0	0	0
Admin Shared	2013	Toyota	Rav4	15,000		5	7,500	0	7,950	0	0	0	0	0	10,948	0	0	0	0	0
Total								\$277,233	\$111,918	\$38,530	\$74,978	\$110,298	\$117,747	\$201,168	\$102,395	\$154,130	\$168,346	\$47,088	\$99,011	\$231,736
Estimates include purchase payments net of salvage value, lease payments, and repairs and maintenance																				
Vehicle Purchase Program Proposed Funding								2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance								100%	103%	106%	109%	113%	116%	119%	123%	127%	130%	134%	138%	143%
New Vehicle Budget								\$78,719												
Annual Contribution from Operating Rev's								\$123,065												
Annual Expenses								277,233	111,918	38,530	74,978	110,298	117,747	201,168	102,395	154,130	168,346	47,088	99,011	231,736
Replacement Fund Balance								\$15,823	\$18,905	\$96,374	\$138,396	\$146,098	\$147,350	\$66,182	\$84,787	\$52,657	\$7,311	\$84,223	\$110,212	\$4,476

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

Dep	Position	Device	Condition			Lifespan																
			Yr	n	Cost	n	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035				
PW	PW Dir	Tablet	2022	Good	\$775	3	0	822	0	0	898	0	0	982	0	0	1,073	0				
PW	PW Spvs	Phone	2018	Poor	\$250	2	258	0	273	0	290	0	307	0	0	0	0	0				
PW	PW Spvs	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	PW IV	Phone	2021	Fair	\$250	2	258	0	273	0	290	0	307	0	326	0	346	0				
PW	PW IV	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	PW III(a)	Phone	2021	Fair	\$250	2	258	0	273	0	290	0	307	0	326	0	346	0				
PW	PW III(a)	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	PW III(b)	Phone	2021	Poor	\$250	2	258	0	273	0	290	0	307	0	326	0	346	0				
PW	PW III(b)	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	PW II(a)	Phone	2021	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0	0				
PW	PW II(a)	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	PW I(a)	Phone	2023	Good	\$250	Stipend																
PW	PW I(a)	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	0	1,011	0	0	1,105				
PW	PW I(b)	Phone	2023	Good	\$250	Stipend																
PW	PW I(b)	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	0	1,011	0	0	1,105				
PW	PW I©	Phone	2023	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0	356				
PW	PW I©	Tablet	2023	Good	\$775	3	0	0	847	0	0	925	0	0	1,011	0	0	1,105				
PW	Parks III	Phone	2022	Good	\$250	2	258	0	273	0	290	0	307	0	326	0	346	0				
PW	Parks III	Tablet	2022	Good	\$775	3	0	822	0	898	0	0	982	0	0	1,073	0	0				
PW	GPS Locator	GPS Locators (2)	2021	Good	\$5,000	7	0	0	0	5,796	0	0	0	0	0	0	0	7,129				
PW	Bulk Water	Laptop	2017	Fair		Pass	0	0	0	0	0	0	0	0	0	0	0	0				
PW	PW Techs	Laptop	2017	Fair		Pass	0	0	0	0	0	0	0	0	0	0	0	0				
PS	Marshal	Laptop	2023	Good	\$1,250	4	0	0	0	1,407	0	0	0	1,583	0	0	0	1,782				
PS	Marshal	Monitor	2010	Fair	\$175	7	180	0	0	0	0	0	222	0	0	0	0	0				
PS	Marshal	Docking Station	2023	Good	\$250	5	0	0	0	290	0	0	0	0	0	336	0	0				
PS	Marshal	Printer (desk)	2016	Fair	\$250	10	0	0	273	0	0	0	0	0	0	0	0	0				
PS	Marshal	Toughbook	2023	Good	\$2,800	5	0	0	0	3,246	0	0	0	0	0	3,763	0	0				
PS	Marshal	Thermal Printer	2023	Good	\$350	7	0															
PS	Marshal	Phone	2020	Poor	\$250	2	258	0	273	0	290	0	307	0	326	0	0	0				
PS	Marshal	Body Cam	2022	Fair	\$600	5	0	0	0	675	0	0	0	783	0	0	0	0				
PS	Sergeant	Toughbook	2019	Fair	\$2,800	5	2,884	0	0	0	3,343	0	0	0	0	3,876	0	0				
PS	Sergeant	Thermal Printer	2019	Fair	\$350	7	0	0	382	0	0	0	0	0	0	470	0	0				
PS	Sergeant	Phone	2023	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0	356				
PS	Sergeant	Body Cam	2022	Fair	\$600	5	0	0	0	675	0	0	0	783	0	0	0	0				
PS	Dpty 1	Toughbook	2019	Fair	\$2,800	5	2,884	0	0	0	3,343	0	0	0	0	3,876	0	0				
PS	Dpty 1	Thermal Printer	2019	Fair	\$350	7	0															
PS	Dpty 1	Phone	2023	Good	\$250	2	0	265	0	281	0	299	0	317	0	336	0	356				
PS	Dpty 1	Body Cam	2022	Fair	\$600	5	0	0	0	675	0	0	0	783	0	0	0	0				

Dept	Position	Device	Year	Condition	Lifespan	Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PS	Dpty 2	Toughbook	2022	Good	5	\$2,800	0	0	0	0	0	3,151	0	0	0	0	3,653	0	0	0
PS	Dpty 2	Thermal Printer	2022	Good	7	\$350	0	0	0	0	0	0	0	418	0	0	0	0	0	0
PS	Dpty 2	Phone	2023	Good	2	\$250	0	265	0	0	0	281	0	299	0	317	0	336	0	356
PS	Dpty 2	Body Cam	2022	Fair	5	\$600	0	0	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 3	Toughbook	2021	Good	5	\$2,800	0	0	0	3,060	0	0	0	0	0	3,547	0	0	0	0
PS	Dpty 3	Thermal Printer	2021	Good	7	\$350	0	0	0	0	0	0	406	0	0	0	0	0	0	499
PS	Dpty 3	Phone	2022	Good	2	\$250	0	258	0	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 3	Body Cam	2022	Fair	5	\$600	0	0	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 4	Toughbook	2020	Fair	5	\$2,800	0	2,971	0	0	0	0	0	0	3,444	0	0	0	3,992	0
PS	Dpty 4	Thermal Printer	2020	Fair	7	\$350	0	0	0	0	0	394	0	0	0	0	0	0	484	0
PS	Dpty 4	Phone	2022	Good	2	\$250	0	258	0	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 4	Body Cam	2022	Fair	5	\$600	0	0	0	0	0	675	0	0	0	0	783	0	0	0
PS	Dpty 5	Toughbook	2022	Good	5	\$2,800	0	0	0	0	0	3,151	0	0	0	0	3,653	0	0	0
PS	Dpty 5	Thermal Printer	2022	Good	7	\$350	0	0	0	0	0	0	0	418	0	0	0	0	0	0
PS	Dpty 5	Phone	2022	Good	2	\$250	0	258	0	0	273	0	290	0	307	0	326	0	346	0
PS	Dpty 5	Body Cam	2022	Fair	5	\$600	0	0	0	0	0	675	0	0	0	0	783	0	0	0
PS	PT Dpty	Toughbook	2015	Fair	Pass	\$2,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PS	PT Dpty	Thermal Printer	2015	Fair	Pass	\$500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PS	PT Dpty	Body Cam	2022	Fair	5	\$600	0	0	0	0	0	675	0	0	0	0	783	0	0	0
PS	Admin Assistant	Laptop	2022	Good	4	\$1,250	0	0	0	1,366	0	0	0	0	1,537	0	0	0	1,730	0
PS	Admin Assistant	Monitor	2017	Fair	7	\$175	180	0	0	0	0	0	0	0	0	222	0	0	0	0
PS	Admin Assistant	Printer	2023	Good	10	\$250	0	0	0	0	0	0	0	0	0	0	0	336	0	0
PS	Body Cam Server	Server	2017	Fair	7	\$3,000	3,090	0	0	0	0	0	0	0	0	3,800	0	0	0	0
PS	Body Cam Server	Desktop	2023	Good	7	\$350	0	0	0	0	0	0	0	0	430	0	0	0	0	0
PS	Body Cam Server	Docking Station	2022	Good	5	\$650	0	0	0	0	0	732	0	0	0	0	848	0	0	0
PS	Interrogation/Security Cameras (4)		2021	Good	5	\$1,000	0	0	0	1,093	0	0	0	0	0	1,267	0	0	0	0
PS	Interrogation/Security DVR		2021	Good	5	\$200	0	0	0	219	0	0	0	0	0	253	0	0	0	0
PS	Patrol Computer	Laptop	2020	Fair	4	\$1,250	1,288	0	0	0	0	1,449	0	0	0	0	1,631	0	0	0
PS	Patrol Computer	Printer	2020	Fair	4	\$1,250	1,288	0	0	0	0	1,449	0	0	0	0	1,631	0	0	0
PS	Monitor	60" Monitors (3)	2012	Fair	8	\$1,050	0	0	0	0	0	1,217	0	0	0	0	0	0	0	0
PS	Monitor	Day Room TV	2012	Fair	Pass	\$400	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PS	AV System	AV System	2012	Fair	15	\$7,500	0	0	0	8,441	0	0	0	0	0	0	0	0	0	0
PS	Wireless Routers	Wireless Access Pt	2022	Good	7	\$200	0	0	0	0	0	0	0	239	0	0	0	0	0	0
Council Mayor		Tablet (reimbursed)	2023		4	\$750	0	0	0	0	0	844	0	0	0	950	0	0	0	1,069
Council Council		Tablet (reimbursed)	2022		4	\$750	0	0	0	820	0	0	0	0	922	0	0	0	1,038	0
Council Council		Tablet (reimbursed)	2021		4	\$750	0	0	796	0	0	0	0	896	0	0	0	1,008	0	0
Council Council		Tablet (reimbursed)	2020		4	\$750	773	0	0	0	0	0	869	0	0	0	979	0	0	0
Council Council		Tablet (reimbursed)	2019		4	\$750	0	0	0	0	0	844	0	0	0	950	0	0	0	1,069
Exp							\$17,974	\$22,730	\$15,954	\$29,207	\$29,533	\$18,329	\$31,792	\$24,765	\$40,024	\$16,665	\$23,359	\$23,561		
Revs							\$20,000	\$20,500	\$21,000	\$21,500	\$22,000	\$22,500	\$23,000	\$23,500	\$24,000	\$24,500	\$25,000	\$25,500		
Beg Bal							\$31,329	\$33,356	\$31,126	\$36,172	\$28,465	\$20,932	\$25,104	\$16,312	\$15,046	(\$978)	\$6,858	\$8,499		
End Bal							\$33,356	\$31,126	\$36,172	\$28,465	\$20,932	\$25,104	\$16,312	\$15,046	(\$978)	\$6,858	\$8,499	\$10,438		

Department	Equipment	Year	Condition	Cost	Lifespan	Salvage Value	2024 Est.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Fuel	Fuel Tank	2018	Good	\$100,000	30	\$0	\$134,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	Fuel Dispenser & CC System	2013	Fair	\$30,000	15	0	41,527	0	0	44,056	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	10-Wheel Dump Truck	2018	Good	\$175,000	8	0	340,000	0	0	0	0	382,673	0	0	0	0	0	0	0	484,759	0	0
Public Works	10-Wheel Dump Truck (passdown)	2007	Fair	\$0	8	20,000	0	0	0	0	0	-20,000	0	0	0	0	0	0	0	-20,000	0	0
Public Works	Bobcat Skid Steer	2013	Fair	\$55,000	10	25,000	100,000	0	0	81,090	0	0	0	0	0	0	0	0	0	117,576	0	0
Public Works	Skid Steer Forks	2013	Good	\$1,000	20	0	1,500	0	0	0	0	0	0	0	0	0	1,957	0	0	0	0	0
Public Works	Mig Welder	2022	Good	\$4,200	12	1,000	4,500	0	0	0	0	4,065	0	0	0	0	0	5,048	0	0	0	0
Public Works	Small Equipment Trailer	2012	Fair	\$2,500	12	1,000	4,500	0	0	0	0	4,065	0	0	0	0	0	0	0	0	0	0
Public Works	Portable Honda Generator	2016	Fair	\$1,500	15	300	3,000	2,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	Plasma Cutter	2023	Good	\$5,000	10	300	5,000	0	0	0	0	0	0	0	0	0	6,224	0	0	0	0	0
Public Works	Pressure Washer	2016	Fair	\$3,000	12	300	7,500	0	0	7,657	0	0	0	0	0	0	0	0	0	0	0	11,044
Public Works	Mobile Welder (replace with Tig Welder)	Old	Poor	\$7,500	20	1,000	5,000	0	0	4,305	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	Small Equipment Trailer	2020	Good	\$15,000	15	500	18,000	0	0	0	0	0	0	0	0	0	0	0	24,416	0	0	0
Public Works	Snow Cat	1999	Good	\$19,500	10	10,000	60,000	0	0	0	0	0	0	61,643	0	0	0	0	0	0	0	0
Streets	Sander	2019	Fair	\$2,500	10	1,000	45,000	0	0	0	0	0	0	0	0	0	0	0	0	63,159	0	0
Streets	Sander	2014	Fair	\$48,000	10	1,000	45,000	0	0	46,741	0	0	0	0	0	0	0	0	0	63,159	0	0
Streets	14' Plow Cat Plow	2023	good	\$26,000	8	0	35,000	0	0	0	0	0	0	0	0	0	0	47,037	0	0	0	0
Streets	14' Plow Henkee Plow	2015	Fair	\$19,334	8	0	37,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Streets	14' Plow Henkee Plow	2018	Fair	\$19,334	8	0	37,000	0	0	0	40,431	0	0	0	0	0	0	0	51,217	0	0	0
Streets	12' Truck Plow	2017	Fair	\$6,500	8	0	12,500	0	0	0	0	0	0	44,180	0	0	0	0	0	0	0	55,966
Streets	12' Truck Plow	2023	Fair	\$2,500	8	0	12,500	0	0	0	13,659	0	0	0	0	0	0	0	17,303	0	0	0
Streets	Grader Wing	2019	Good	\$6,500	8	0	12,500	0	0	13,261	0	0	0	0	15,373	0	0	0	0	0	0	0
Streets	Skid Steer Broom Attachment	Old	Poor	\$4,500	10	100	5,000	4,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Streets	Loader Broom Attachment	2023	Good	\$21,500	10	1,000	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Streets	Kodiak Blower	2005	Fair	\$300,000	15	0	\$260,000	0	267,800	0	0	0	0	0	0	0	0	0	0	0	0	0
Streets	SnowWolf Blower	2021	Good	\$65,000	10	20,000	70,000	0	0	0	0	0	0	0	66,091	0	0	0	0	0	0	0
Streets	Requested Backup Blower	2024	Good	\$70,000	10	20,000	70,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Streets	Requested Skid Loader Blower	2023	Good	\$16,000	10	0	18,000	0	0	0	0	0	0	0	0	0	23,486	0	0	0	0	0
Streets	Handheld Radios (6)	2019	Fair	\$4,500	10	0	5,000	0	0	0	0	0	5,796	0	0	0	0	0	0	0	0	0
Streets	Water Truck (streets specific)	Used	Fair	???	8	2,000	25,000	0	0	24,523	0	0	0	0	0	0	0	31,598	0	0	0	0
Parks	Ranger Side-by-side	2023	Fair	\$10,000	8	4,000	15,000	0	0	11,914	0	0	0	0	0	0	0	16,159	0	0	0	0
Parks	Skid Loader Auger	2023	Good	\$3,688	10	0	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Polaris Snowmobile	2024	Fair	\$17,500	12	0	17,500	0	13,000	0	0	0	0	0	0	0	0	0	0	0	25,699	0
Rescue	Polaris Snowmobile	2024	Fair	\$17,500	12	0	17,500	0	13,000	0	0	0	0	0	0	0	0	0	0	0	25,699	0
Rescue	Can Am Tow Sled	2016	Good	\$13,000	15	2,500	13,000	0	0	0	0	0	0	0	13,488	0	0	0	0	0	0	0
Rescue	Polaris Razor	2014	Good	\$15,000	15	2,500	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Can Am Outlander 4-wheeler	2006	Fair	\$12,500	20	2,500	12,500	0	0	0	0	11,569	0	0	0	0	0	0	0	0	0	0
Rescue	Polaris Ranger	2019	Good	\$14,500	15	2,500	14,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Orion Rescue Winter Sled	2021	Good	\$8,500	30	0	8,500	0	0	0	0	0	0	0	0	0	0	16,987	0	0	0	0
Rescue	Orion Rescue Summer Wheeled Sled	1999	Good	\$8,500	30	0	8,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (w/ backboard)	Old	Fair	\$1,625	30	0	1,625	0	0	0	0	0	9,854	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (w/ snow fins)	Old	Fair	\$1,625	30	0	1,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (wire basket)	Old	Fair	\$345	30	0	345	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rescue	Rescue Truck Generator	2018	Good	\$2,000	20	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,025
Rescue	Snowmobile Trailer	2006	Fair	\$12,000	20	\$2,000	\$12,000	\$0	\$0	\$0	\$0	\$11,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rescue	Rescue Boat	2015	Good	\$4,000	20	200	4,000	0	0	0	0	0	0	0	0	0	0	0	5,337	0	0	0
Rescue	Rescue Truck #71 (Chevy 3500)	2017	Fair	\$50,000	25	10,000	50,000	0	0	0	0	0	0	0	0	53,339	0	0	0	0	0	0

Department	Equipment	Year	Condition	Cost	n	Lifespan	Salvage Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038		
								2024 Estimate	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	
Fire	Extraction Combi Tools & Ram	Old	Fair	\$7,000	15	500	7,000	0	6,710	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	Extraction Power Unit & Hose/Oil	Old	Fair	\$10,000	15	500	10,000	0	9,800	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	Cut off Saw	2018	Good	\$2,000	20	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	SCBA Harness (17)	2019	Various	\$25,000	20	0	25,000	0	0	0	0	0	28,982	0	0	0	0	0	0	0	0	3,025		
Fire	SCBA Faernmask (17)	2019	Various	\$10,000	20	0	10,000	0	0	0	0	0	11,593	0	0	0	0	0	0	0	0	0		
Fire	SCBA Bottles (34)	2019	Various	\$24,000	10	0	24,000	0	0	0	0	0	27,823	0	0	0	0	0	0	0	0	0		
Fire	SCBA Compressor	2024	Good	\$60,000	30	1,000	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	Gas Clip Monitors (3)	2022	Good	\$850	1	0	850	876	902	929	957	985	1,015	1,045	1,077	1,109	1,142	1,177	1,212	1,248	1,286	0		
Fire	Fire PPE (20)	Various	Various	\$4,800	1	0	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903	6,080	6,263	6,451	6,644	6,844	7,049	7,260			
Fire	Wildland PPE (20)	Various	Various	\$800	1	0	800	824	849	874	900	927	955	984	1,013	1,044	1,075	1,107	1,141	1,175	1,210			
Fire	Wildland Gear (20)	Various	Various	\$150	1	0	150	155	159	164	169	174	179	184	190	196	202	208	214	220	227			
Fire	Compressor	2012	Fair	\$2,000	20	200	2,000	0	0	0	0	0	0	0	0	2,334	0	0	0	0	0	0		
Fire	Water Truck (PS & PW)	2023	Good	\$180,000	20	20,000	180,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	AEDs (7)	Various	Various	\$1,500	1	0	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,076	2,139	2,203	2,269			
Marshal	Snowblower 928	2025	Good	\$3,400	20	200	3,400	0	2,525	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Snowblower 1132	2012	Fair	\$3,000	20	100	3,000	0	0	0	0	0	0	0	0	3,700	0	0	0	0	0	0		
Marshal	Speed Trailer	2017	Fair	\$8,000	20	0	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	11,748	0		
Marshal	Electronic Speed Signs (3)	2022	Good	\$10,500	10	0	10,500	0	0	0	0	0	0	0	0	13,301	0	0	0	0	0	0		
Marshal	Electronic Message Board	2020	Good	\$15,200	15	0	15,200	0	0	0	0	0	0	0	0	0	0	0	21,040	0	0	0		
Marshal	Marshal Handgun Package (7)	Various	Various	\$5,600	8	\$0	\$5,600	\$0	\$0	\$6,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,752	\$0	\$0	\$0		
Marshal	Marshal Long Rifles (7)	Various	Various	\$10,500	12	0	10,500	0	0	0	0	0	0	12,538	0	0	0	0	0	0	0	0		
Marshal	Marshal Shotguns (7)	2020	Good	\$3,500	15	0	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Marshal Tazers (7)	Various	Various	\$2,400	1	0	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040	3,131	3,225	3,322	3,422	3,524	3,630			
Marshal	Marshal Bulletproof Vests (7)	Various	Various	\$1,500	1	0	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,076	2,139	2,203	2,269			
Marshal	Marshal Ballistic Helmets (7)	Various	Various	\$4,200	10	0	4,200	0	4,326	0	0	0	0	0	0	0	0	0	5,814	0	0	0		
Marshal	Marshal Handheld Dual-band Radios (8)	2020	Good	\$38,400	10	0	38,400	0	0	0	0	0	0	45,852	0	0	0	0	0	0	0	0		
Marshal	Marshal Mobile VHF Radios (7)	Various	Various	\$25,000	10	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Marshal Radar (7)	Various	Various	\$2,500	2	0	2,500	0	2,575	0	2,732	0	2,898	0	3,075	0	3,262	0	3,461	0	3,671	0		
Marshal	OHV Handheld Radar	Various	Various	\$1,600	12	0	1,600	0	0	0	1,801	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Marshal 12 Lead (7)	Various	Various	\$4,400	1	0	4,400	4,400	4,532	0	0	0	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572		
Marshal	Marshal 12 Lead Charging Station	2024	Good	\$1,000	10	0	1,000	0	0	0	0	0	0	0	0	0	0	1,344	0	0	0	0		
Marshal	PT Dpty Handgun Package	Various	Various	\$800	Pass	0	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty Long Rifle	Various	Various	\$1,500	Pass	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty Shotgun	Various	Various	\$500	Pass	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty Tazer	Various	Various	\$1,000	Pass	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty Bulletproof Vest	Various	Various	\$800	Pass	0	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty Ballistic-Helmet	Various	Various	\$600	Pass	0	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	PT Dpty AED	Various	Various	\$1,500	Pass	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Marshal	Marshal Mobile 800 MHz Radios (7)	2020	Good	\$33,600	10	0	33,600	0	0	0	0	0	0	40,120	0	0	0	0	0	0	0	0		
Marshal	Marshal Mobile Dual-band Radios (8)	2020	Good	\$38,400	10	0	38,400	0	0	0	0	0	0	45,852	0	0	0	0	0	0	0	0		
Fire	Structural Fire Handheld 800 MHz Radios (8)	2020	Good	\$29,600	10	0	29,600	0	0	0	0	0	0	35,344	0	0	0	0	0	0	0	0		
Fire	Wildland Fire Handheld VHF Radios (8)	Various	Various	\$29,600	10	0	29,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	Structural Fire Mobile VHF Radios (4)	Various	Various	\$16,800	20	0	16,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fire	Structural Fire Mobile 800 MHz Radios (3)	2020	Good	\$14,400	10	0	14,400	0	0	0	0	0	0	17,194	0	0	0	0	0	0	0	0		
Fire	Wildland Fire Mobile VHF Radios (5)	Various	Various	\$21,000	20	0	21,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
								Exp	\$24,000	\$336,628	\$246,276	\$76,054	\$405,120	\$160,887	\$332,501	\$128,700	\$104,266	\$110,831	\$249,181	\$175,706	\$744,211	\$103,442	\$110,783	
								Revs	180,000	191,000	197,000	203,000	209,000	215,000	221,000	228,000	235,000	242,000	249,000	256,000	264,000	272,000	280,000	280,000
								Beg Bal	244,751	400,751	255,123	205,847	332,793	136,674	190,787	79,286	178,586	309,321	440,489	440,309	520,603	40,393	208,950	
								End Bal	400,751	255,123	205,847	332,793	136,674	190,787	79,286	178,586	309,321	440,489	440,309	520,603	40,393	208,950	378,167	

Building	FE&E		Condition		Lifespan		Annual Salvage	Annual											
			Year	n	Cost	n		e	Set	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Town Hall	Furnace 1		Poor	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Town Hall	Furnace 2		Poor	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Town Hall	Hot Water Heater 30 Gallon		Fair	10	\$1,000	10		\$100	\$120	\$120	\$130	\$130	\$130	\$130	\$140	\$140	\$140	\$150	\$150
Town Hall	Desks/Chairs		Good	10	\$8,000	10		\$800	\$940	\$960	\$980	\$1,000	\$1,020	\$1,050	\$1,070	\$1,090	\$1,120	\$1,140	\$1,170
Town Hall	Carpet/Floors	1st floor	Good	20	\$24,500	10		\$2,450	\$2,860	\$2,930	\$3,000	\$3,060	\$3,130	\$3,200	\$3,280	\$3,350	\$3,430	\$3,500	\$3,660
Town Hall	Tile		Good	20	\$2,500	20		\$130	\$150	\$160	\$160	\$160	\$170	\$170	\$180	\$180	\$190	\$190	\$190
Town Hall	Interior Paint/Stain		Poor	10	\$25,000	10		\$2,500	\$2,920	\$2,990	\$3,060	\$3,130	\$3,200	\$3,270	\$3,340	\$3,420	\$3,500	\$3,570	\$3,740
Town Hall	Roof			30	\$27,500	30		\$920	\$1,080	\$1,100	\$1,120	\$1,150	\$1,180	\$1,200	\$1,230	\$1,260	\$1,290	\$1,320	\$1,380
Town Hall	Refrigerator	2010	Good	10	\$1,500	10		\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$220	\$220
Town Hall	Stove		Good	15	\$600	15		\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60
Town Hall	Over Range microwave		Poor	10	\$300	10		\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Town Hall	Lighting		Fair	15	\$5,000	15		\$330	\$390	\$390	\$400	\$410	\$420	\$430	\$440	\$450	\$460	\$470	\$480
Town Hall	Water Fountains		Good	15	\$1,600	15		\$110	\$130	\$130	\$130	\$140	\$140	\$140	\$150	\$150	\$160	\$160	\$160
Town Hall	Exterior Stonework		Poor	10	\$12,350	10		\$1,240	\$1,450	\$1,480	\$1,520	\$1,550	\$1,590	\$1,620	\$1,660	\$1,700	\$1,730	\$1,770	\$1,810
Town Hall	Exterior Paint/Stain		Fair	10	\$3,000	10		\$300	\$350	\$360	\$370	\$380	\$380	\$390	\$400	\$410	\$420	\$430	\$440
Town Hall	Parking Lot		Fair	30	\$100,000	30		\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,980
Town Hall	Cement Walkways		Poor	15	\$13,900	15		\$930	\$1,090	\$1,110	\$1,140	\$1,160	\$1,190	\$1,220	\$1,240	\$1,270	\$1,300	\$1,330	\$1,360
Town Hall	Generator Transfer Switch			15	\$7,000	15		\$470	\$550	\$560	\$570	\$590	\$600	\$610	\$630	\$640	\$660	\$670	\$690
Public Safety	Furnace (1)	2011	Good	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Public Safety	Furnace (2)	2011	Good	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Public Safety	Furnace (3)	2011	Good	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Public Safety	Furnace (4)	2011	Poor	15	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Public Safety	Hot Water Heater	2024	New	10	\$4,000	10		\$400	\$470	\$480	\$490	\$500	\$510	\$520	\$530	\$550	\$560	\$570	\$580
Public Safety	Office Desks		Good	10	\$6,000	10		\$600	\$700	\$720	\$730	\$750	\$770	\$780	\$800	\$820	\$840	\$860	\$900
Public Safety	Office Chairs		poor	10	\$3,000	10		\$300	\$350	\$360	\$370	\$380	\$380	\$390	\$400	\$410	\$420	\$430	\$450
Public Safety	Carpet/Floors	2011	Fair	15	\$25,000	15		\$1,670	\$1,950	\$2,000	\$2,040	\$2,090	\$2,140	\$2,180	\$2,230	\$2,280	\$2,330	\$2,440	\$2,500
Public Safety	Tile	2011	Fair	20	\$0	20		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	Paint	2011	Poor	10	\$25,000	10		\$2,500	\$2,920	\$2,990	\$3,060	\$3,130	\$3,200	\$3,270	\$3,340	\$3,420	\$3,500	\$3,570	\$3,740
Public Safety	Roof	2011	Poor	30	\$49,500	30		\$1,650	\$1,930	\$1,970	\$2,020	\$2,060	\$2,110	\$2,160	\$2,210	\$2,260	\$2,310	\$2,360	\$2,470
Public Safety	Refrigerator	2011	Good	10	\$1,500	10		\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$220	\$220
Public Safety	Evidence Refrigerator		Good	10	\$600	10		\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$90	\$90	\$90
Public Safety	Fire Refrigerator (1)	2011	Good	10	\$1,500	10		\$150	\$180	\$180	\$180	\$190	\$190	\$200	\$200	\$210	\$210	\$220	\$220
Public Safety	Fire Refrigerator (2)		Good	10	\$600	10		\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$90	\$90	\$90
Public Safety	Stove	2011	Fair	10	\$600	10		\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$80	\$90	\$90
Public Safety	Over Range microwave	2011	Fair	10	\$300	10		\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Public Safety	Dishwasher	2011	Good	10	\$300	10		\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Public Safety	Interrogation Camera System		Fair	15	\$2,000	15		\$130	\$150	\$160	\$160	\$160	\$170	\$170	\$170	\$180	\$180	\$190	\$190

Building	FF&E	Yes	Condition	Cost	Lifespan	Salvage	Annual Set	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Public Safety	Sally Port Garage Opener	2023	Good	\$600	15		\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60
Public Safety	Sally Port Exhaust		Poor	\$750	15		\$50	\$60	\$60	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Sally Port Furnace	2011	Good	\$1,200	15		\$80	\$90	\$100	\$100	\$100	\$100	\$100	\$100	\$110	\$110	\$110	\$110	\$120	\$120
Public Safety	Fire Bay Garage Openers (3)	2011	Good	\$3,000	15		\$200	\$230	\$240	\$240	\$240	\$250	\$260	\$260	\$270	\$270	\$280	\$290	\$290	\$300
Public Safety	Amb Bay Garage Opener	2011	Good	\$750	15		\$50	\$60	\$60	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Multi-Purpose Room Tables (36)		Poor	\$9,000	15		\$600	\$700	\$720	\$730	\$730	\$750	\$770	\$780	\$800	\$820	\$840	\$860	\$880	\$900
Public Safety	Multi-Purpose Room Chairs (70)		Poor	\$5,250	15		\$350	\$410	\$420	\$420	\$440	\$440	\$450	\$460	\$470	\$480	\$490	\$500	\$510	\$520
Public Safety	Conference Table		Fair	\$500	15		\$30	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Public Safety	Conference Room Chairs (8)		Fair	\$800	15		\$50	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$70	\$70	\$70	\$70	\$70	\$70
Public Safety	Entryway Guest Chairs (6)		Poor	\$600	15		\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$60	\$60	\$60	\$60
Public Safety	Drinking Fountain (double)	2011	Good	\$1,800	15		\$120	\$140	\$140	\$150	\$150	\$150	\$150	\$150	\$160	\$160	\$170	\$170	\$180	\$180
Public Safety	Generator Transfer Switch		Fair	\$7,000	15		\$470	\$550	\$560	\$570	\$590	\$590	\$600	\$610	\$630	\$640	\$660	\$670	\$690	\$700
Public Safety	Generator		Fair	\$25,000	20		\$1,250	\$1,460	\$1,490	\$1,530	\$1,560	\$1,560	\$1,600	\$1,630	\$1,670	\$1,710	\$1,750	\$1,790	\$1,830	\$1,870
Public Safety	Radio System		Poor	\$8,400	10		\$840	\$980	\$1,000	\$1,030	\$1,050	\$1,070	\$1,070	\$1,100	\$1,120	\$1,150	\$1,170	\$1,200	\$1,230	\$1,260
Public Safety	Fire Bay Furnaces (3)	2011	Good	\$3,600	15		\$240	\$190	\$190	\$200	\$200	\$200	\$200	\$210	\$220	\$220	\$220	\$230	\$240	\$240
Public Safety	Fire Cache Furnaces (2)	2011	Good	\$2,400	15		\$160	\$190	\$190	\$200	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240	\$240
Public Safety	Parking Lot East	2011	Poor	\$100,000	30		\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,870	\$4,980	\$4,980
Public Safety	Parking Lot West	2011	Fair	\$100,000	30		\$3,330	\$3,890	\$3,980	\$4,070	\$4,160	\$4,260	\$4,350	\$4,450	\$4,550	\$4,660	\$4,760	\$4,870	\$4,980	\$4,980
Public Safety	Concrete Walkways	2011	Fair	\$10,000	15		\$670	\$780	\$800	\$820	\$840	\$860	\$880	\$880	\$900	\$920	\$940	\$960	\$980	\$1,000
Public Safety	Hardy Board Paint		Poor	\$17,100	15		\$1,140	\$1,330	\$1,360	\$1,390	\$1,430	\$1,460	\$1,460	\$1,490	\$1,520	\$1,560	\$1,590	\$1,630	\$1,670	\$1,700
Public Safety	Fire Bay Exhaust System	2011	Poor	\$7,500	15		\$500	\$580	\$600	\$610	\$630	\$640	\$640	\$650	\$670	\$680	\$700	\$710	\$730	\$750
Public Safety	Ambulance Bay Exhaust	2011	Poor	\$7,500	15		\$500	\$580	\$600	\$610	\$630	\$640	\$640	\$650	\$670	\$680	\$700	\$710	\$730	\$750
Public Safety	Lighting	2011	Poor	\$10,000	15		\$670	\$780	\$800	\$820	\$840	\$860	\$880	\$880	\$900	\$920	\$940	\$960	\$980	\$1,000
Public Works Shop	Heating Unit 1		Poor	\$2,400	15		\$160	\$190	\$190	\$200	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240	\$240
Public Works Shop	Heating Unit 2		Poor	\$2,400	15		\$160	\$190	\$190	\$200	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240	\$240
Public Works Shop	Air Compressor		Fair	\$2,400	15		\$160	\$190	\$190	\$200	\$200	\$200	\$200	\$210	\$210	\$220	\$220	\$230	\$240	\$240
Public Works Shop	Garage Door Openers (4)		Fair	\$4,000	15		\$270	\$320	\$320	\$330	\$340	\$350	\$350	\$350	\$360	\$370	\$380	\$390	\$390	\$400
Public Works Shop	Garage Doors		Poor	\$16,000	15		\$1,070	\$1,250	\$1,280	\$1,310	\$1,340	\$1,370	\$1,400	\$1,430	\$1,460	\$1,500	\$1,530	\$1,560	\$1,600	\$1,600
Public Works Shop	Hot Water Heater		Fair	\$1,000	10		\$100	\$120	\$120	\$120	\$130	\$130	\$130	\$130	\$130	\$140	\$140	\$150	\$150	\$150
Public Works Shop	Shop Roof		Good	\$55,000	30		\$1,830	\$2,140	\$2,190	\$2,240	\$2,290	\$2,340	\$2,390	\$2,450	\$2,500	\$2,560	\$2,620	\$2,680	\$2,740	\$2,740
Public Works Shop	Microwave		Poor	\$200	10		\$20	\$20	\$20	\$20	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
Public Works Shop	Refrigerator		Poor	\$600	10		\$60	\$70	\$70	\$70	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$90	\$90	\$90
Public Works Shop	Fuel Storage tank		Poor	\$50,000	10		\$5,000	\$5,850	\$5,980	\$6,110	\$6,250	\$6,390	\$6,540	\$6,680	\$6,840	\$6,990	\$7,150	\$7,310	\$7,470	\$7,470
Public Works Shop	Lighting		Poor	\$3,000	15		\$200	\$230	\$240	\$240	\$250	\$260	\$260	\$260	\$270	\$270	\$280	\$290	\$300	\$300
Total Set-Aside								\$54,980	\$56,170	\$57,430	\$58,820	\$60,130	\$61,390	\$62,770	\$64,240	\$65,720	\$67,190	\$68,630	\$70,180	\$70,180
Average Set-Aside								\$62,000												

APPENDIX D

Brian Head Town
Explanation of Shop Charges - FY 2027 Budget

(Allocations were developed by Public Works in 2020)

TOTAL AMOUNT OF SHOP CHARGES - Projected Expenditures (FY 2027 Budget): **\$365,830** ▲

PUBLIC WORKS PORTION OF ASSET MANAGEMENT: **\$109,686** ▲

TOTAL AMOUNT: **\$475,516**

Allocations:

Shop charges were entered into the FY 2027 budget as follows:

Water Fund 20% - Expense: GL #4751.256:	\$95,103.20
Sewer Fund 15%- Expense: GL #4752.256:	\$71,327.40
Solid Waste Fund 5%- Expense: GL # 4753.256:	\$23,775.80
General Fund - Revenue: GL #3435:	<u>\$ (190,206.40)</u>

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

Brian Head Town - Budget
Explanation of Administrative Charges
For FY 2027 Budget

		<u>Allocations Based on Expenditures</u>	<u>Administrative Charges</u>
<u>General Fund</u>			
Budgeted Operating Expenses	\$ 3,907,010.00	66.8%	\$ 166,288.80
<i>(excluding Admin non-personnel expense, elections, council dept, Shop Dept, Interfund Transfers, and Contingency)</i>			
<u>Water Fund</u>			
Budgeted Operating Expenses	\$ 1,106,358.00	18.9%	\$ 47,088.43
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
<u>Sewer Fund</u>			
Budgeted Operating Expenses	\$ 570,556.00	9.8%	\$ 24,283.81
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
<u>Solid Waste Fund</u>			
Budgeted Operating Expenses	\$ 265,003.00	4.5%	\$ 11,278.97
<i>(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)</i>			
TOTAL OPERATING EXPENSES (ALL FUNDS):	\$ 5,848,927.00		\$ 248,940.00

<u>Administrative Costs</u>	
Entire Council Budget (#10-4111)	\$ 36,626.00
Entire Administrative Budget (#10-4140) - excluding Salaries & Wages, Overtime Wages, Employee Benefits, and Election	\$ 190,620.00
Administration portion of asset replacement transfer	\$ 21,694.00
TOTAL ADMINISTRATIVE COSTS:	\$ 248,940.00

Total of Water, Sewer, and Solid Waste Allocations: \$ 248,940.00

Entered into budget as follows:

<u>Fund</u>	<u>GL Account #</u>	<u>Amount</u>	
General Fund (Revenue)	3419	\$ 82,700.00	<i>total water, sewer & solid waste</i>
Water Fund (Expense)	4751.550	\$ 47,100.00	
Sewer Fund (Expense)	4752.550	\$ 24,300.00	
Solid Waste Fund (Expense)	4753.550	\$ 11,300.00	

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

Brian Head Town
Explanation of CDA Admin Charge - FY 2027 Budget

(Allocations are based on operating revenues)

TOTAL ADMINISTRATIVE EXPENSE - Projected Expenditures (FY 2026 Budget): \$574,896

	FY 24 Budget	% Share
General Fund Revenues	5,435,671	66%
Water Fund Revenues	1,658,200	20%
Sewer Fund Revenues	797,600	10%
Solid Waste Fund Revenues	381,100	5%
Total	8,272,571	
 CDA Fund Revenues	 200,000	
Percent Share	<u>2.42%</u>	
Share of Admin Expense	<u><u>\$13,900</u></u>	

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

APPENDIX E

The Town's Financial Policies are available online at:

<https://drive.google.com/file/d/15qhCcf1GC96IvpOVNvtkqwYF9vY8mSR-/view?usp=sharing>

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

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STAFF ORGANIZATIONAL STRUCTURE

For Financial Management

SEGREGATION OF DUTIES

The Clerk's financial duties include:

- Accounts payable/receivable
- Pre-audit of invoices
- Prepares checks
- Maintain and oversee purchase orders
- Process all reoccurring invoices
- Reconcile bank statements
- Record keeping
- Attend meetings and keep records of proceedings
- Complete deposits during the Treasurer's absence when needed
- Maintain town fuel pump fuel prices and submit required documentation to state agencies.
- Maintains contract database for RFP for departments.
- Identifies contract amounts and dates into payables, if applicable.
- Maintains Enhanced Service Fee quarterly reports for businesses and notifies businesses when delinquent.

The Treasurer's financial duties include:

- Custodian of all money, bonds, and securities belonging to the Town
- Receive all money payable to the town including all taxes, licenses, and fines, keeping accurate and detailed account thereof.
- Budget officer: prepares the tentative budget for final approval by the Council.
- Determine the cash requirements of the town
- Receipts all money
- Signs checks
- Deposits money
- Monthly and quarterly financial statements
- Monthly fuel pump statements
- Accounts receivable
- Requires a bond paid for by the town
- Approve and disperse payroll
- Monthly credit card payments for all departments

The Town Manager's financial duties include:

- Sign checks
- Approve payroll
- The Town Manager is the chief executive officer of the Town

The Town Council's financial duties include:

- Approval of budget
- Approval of major purchases over \$25,000

The overall fiscal affairs of the town are controlled by the governing body, the Town Council

BUDGET PROCESS POLICY

Policy Statement: It is the policy of Brian Head Town to prepare and maintain an annual budget in accordance with Utah State law. The Treasurer shall be responsible for preparing the budget and submitting it to the council for approval.

Background: Municipalities are required to prepare and maintain a budget that will provide sufficient income to meet its estimated expenses for each year. Municipalities operate on a fiscal year basis (July 1 – June 30).

Strategic Planning Retreat: The Strategic Planning Retreat is the first step in the budget process. The Town Council will collaborate with staff on strategies, goals, and action steps, to create a complete document that begins with a Vision. From this vision, goals are identified; Brian Head has three main goal topics: Economy, Culture, and Environment, and under each of these goals, several goals are identified. Strategies are identified from the goals and from there Action Steps are created. Each action step and/or strategy is connected to the budget.

The Strategic Planning Retreat is held the last week of January each year. Information is obtained from the community Input Forum held in December each year and is presented to the Council for consideration to implement into the Strategic Plan.

Budget Guidelines: During the first meeting in April, the council will hold a Budget work session to begin the budget worksheet. Items from the Strategic Retreat are identified in the Budget and a tentative budget is drafted.

On the first scheduled meeting of the Town Council in May of each year, the tentative budget is presented to the Town Council. The tentative budget must contain some required elements and must be submitted on the forms approved by the office of the state auditor. The budget should be prepared by fund, function, and department.

When the tentative budget is approved by the Town Council, the tentative budget begins the initial process for modifications and then begins to make it its own by modifying and amending it. This process can take place at one or more meetings including special meetings called for that purpose. The tentative budget is a public document as soon as it is presented to the council.

At the meeting, when the tentative budget is approved, the council must set a time and place for a public hearing on the budget. Notice of the public hearing must be: 1) posted on the Utah Meeting Notice Website at least seven (7) days before the hearing. 2) Posted at the location of the public hearing at least 48 hours prior to the hearing; and 3) On the homepage of the Town's website, either in full or as a link and must be made available to the public for inspection during this time period. The budget must be adopted by June 30 by ordinance. After a budget is adopted, it must be sent to the office of the state auditor within thirty (30) days of adoption.

Not later than June 30 of each year, or September 1 in the case of a property tax increase, the Town Council must adopt the real and personal property tax levy for town purposes, but the levy may be set at an appropriate later date with the approval of the State Tax Commission.

After final adoption, the budget is in effect for the fiscal year but is subject to later amendment. A copy of each adopted budget must be available to the public during all regular business hours. The law understands that expenditures are just estimates of the coming year and anticipates this by allowing mayors and councils to, within the procedural limits of the law, adjust their budgets accordingly. A council may reduce or transfer any encumbered or unexpended balance from one department in a fund to another in the same fund as long as there is no reduction in the requirement of debt retirement or other appropriation required by law. This can be done without amending the adopted budget or holding the public hearings. It is just a transfer from one department in a fund to another department in the same fund. It is not a change in the total fund.

The state auditor is authorized to withhold state money allocated to a town if that town fails to file a copy of a formally adopted budget or fails to comply with the annual financial reporting and independent auditing requirements of this chapter. Such money may not be withheld if the town substantially complies with the requirements of UCA 10-5-102.

BUDGET AMENDMENTS

If it is necessary to increase the budget total of a fund, with the exception of the enterprise fund, a public hearing is required, and the budget must be amended. The process for amending a budget is the same as the initial procedure required for adopting a budget. The Council will hold a public hearing to receive public comments. The notice of the place, purpose, and town of the public hearing must be posted on the Utah Public Meeting Notice Website at least seven days before the public hearing. The notice can also be given by posting it in three public places at least seven (7) days before the hearing.

The only exception to the amendment requirement is if the Council determines that an emergency exists such as damage from fire, flood, or earthquake that necessitates the expenditure of money in excess of the budget of the general fund. The expenditures are authorized to be taken without the necessary public hearing.

If the Town has a particularly good year and receives money in excess of necessary expenditures, it may accumulate a fund balance in the general fund for future years. The accumulation of the fund balance in the general fund may not exceed 100% of the total estimated revenue of the general fund for the current fiscal year.

MONTHLY BUDGET REVIEW

Policy Statement: A monthly budget report shall be prepared and presented to the Council for review. Actual results shall be compared to budgeted amounts and all variances shall be explained in detail.

Background: The budget process is designed to provide a means for comparison of actual financial results to budgeted amounts and analysis of differences from those budgeted amounts. A monthly review of actual results to budgeted amounts is necessary to help the Council ensure the set spending limits are being adhered to, as well as to identify circumstances that indicate changes that require a budget amendment.

Guidelines: Monthly financial statements shall be prepared. These statements shall include a comparison of actual monthly results of operations to budget figures. All significant budget variances shall include detailed explanations. “Significant” variances are considered to be +/- 10% of the budget. These monthly financial reports shall be presented to the Town Council for review and will be part of the minutes. Large budget variances should be investigated promptly

FINANCIAL PROCESSES INVOLVING ASSETS

CASH RECEIPTS

Policy Statement: It is the policy of Brian Head Town to correctly and in a timely manner receipt and deposit all money that is collected from all funds.

Background: Accurate recording of all cash receipts will help the organization function properly and is necessary to be in compliance with state laws.

Guidelines: A receipt is generated for each payment received. No checks are allowed to be post-dated. All monies collected during the workweek will be deposited within three business days of receipt. Since the last workday of the week is Friday, all checks are deposited electronically on that day. However, when monthly utility bills or other revenue sources are generated, the checks and cash can be deposited on any workday of the week.

BANK RECONCILIATION

Policy Statement: The bank reconciliation process is an important element in the internal control over cash. The Town Clerk, or designee, shall reconcile each account monthly, and all outstanding items shall be tracked. All discrepancies shall be resolved in a timely manner.

Background: All bank accounts shall be reconciled within ten (10) days of receipt of the bank statement; once the Town Clerk has reconciled the bank statements, all reconciliations shall be reviewed by the Treasurer.

Guidelines: Bank balances, as shown by the bank statement shall be reconciled with the general ledger as follows:

- a. Establish the accuracy of the bank statement by ensuring that the beginning balance on the bank statement agrees with the ending balance on the prior month's bank statement.
- b. Determine the reconciling items between book and bank balances by:
 1. Agree each paid check on the bank statement to the accounts payable check register and the prior month's bank reconciliation.

2. Check off each entry to indicate the check has been cashed by the proper payee for the correct amount and cleared by the bank.
3. Prepare a list of outstanding checks.
4. Agree each deposit on the bank statement to those recorded in the cash receipts journal and check off the deposits per the cash receipts journal and those recorded as deposits by the bank. Any unchecked items in the cash receipts journal represent deposits in transit.
5. Agree any miscellaneous debit or credit memos per the bank statement to those in the general ledger.

3. Prepare the bank reconciliation incorporating the reconciling items determined above.

The Town Clerk, or designee, who is preparing the bank reconciliation is responsible for identifying all discrepancies. The bank reconciliation shall be provided to the Treasure together with recommended adjustments, if any. The resolution of discrepancies shall be investigated, resolved, and adjusted in a timely manner.

DEBT COLLECTION

Policy Statement: To ensure that all revenue due to Brian Head Town is collected timeously and in a humane and cost-efficient manner.

Background: Brian Head Town has financial responsibilities to pay for services on a monthly basis. Because of this Brian Head Town will strictly adhere to billing practices to avoid accumulation of bad debt.

Guidelines: Statements are mailed at the first of each month. This statement is for the prior month's usage. The current billing is listed on the statement as well as any past-due balance. All charges are due by the 20th of each month. A past-due bill will be sent after the last day of the month. If after 60 days of past due status, a water shut-off notice will be sent through the mail and/or email. Each shut-off notice will give ten (10) days for payment to be received before services are disconnected. No further notice will be sent. It is not required to turn the water on again until all arrears for water furnished shall be paid in full along with a \$100 reconnection fee. Since town water systems are not regulated by the Utah Public Service Commission, rules regarding winter shutoffs or hardships do not apply, but the customer may request a payment plan with the Town.

Brian Head Town has contracted with a debt collection service that will charge a percentage of the total bill due. This amount is charged to the property owner and not the Town. Public Works is responsible to contact and submit all valid information for any utility account(s) that have been deemed a "bad debt" for collections and/or legal remedies.

Other debts that are owed to the Town that are not utilities, may also be submitted to the debt collection services to be collected upon. The Town may determine that some debts could be written off and those that are determined to be written off will be presented to the Town Council for approval during the amended budget process in June.

FINANCIAL PROCESSES INVOLVING LIABILITIES

PURCHASING

Policy: To ensure fair and equitable treatment of all persons who wish to or do conduct business with Brian Head Town and to provide for the greatest possible economy in Brian Head Town procurement activities. To foster effective broad-based competition within the free enterprise system to ensure that Brian Head Town will receive the best possible service or product at the lowest possible price.

Background: This policy shall not prevent Brian Head Town from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with Utah law. When the procurement involves the expenditure of federal and state assistance funds, Brian Head Town shall comply with applicable federal and state laws and regulations.

Guidelines: The Town Manager and Department Heads shall have the responsibility for the purchasing activities of the Town and its various departments. The Town Code outlines the purchasing requirements as it pertains to bidding procedures and emergency purchases. The Utah Procurement Code is also another resource that can be found at purchasing.utah.gov and outlines rules and procedures.

ACCOUNTS PAYABLE

Policy Statement: All disbursement of funds should be done in accordance with generally accepted accounting principles. This means providing the most efficient, precise, and prompt service to all vendors and customers. Checks will be prepared every two weeks with the exception of payroll, deposit refunds, and certain invoices that are due because of delinquent status and/or deposits for approved purchases.

Background: The responsibility of accounts payable is to assess and prepare reimbursements, and travel expenses, and make payments on goods and services rendered by individuals and vendors. These are paid from the respective fund for which the goods or services were rendered.

Guidelines: An invoice or receipt is required for each purchase. A designated person(s) from each department: Administration, Public Safety and Public Works will gather, review, and reconcile each invoice/receipt accordingly. Each invoice/receipt must identify the following information with a premade stamp issued to each department:

1. Fund from which the expense is to be identified from.
2. Signatures of the individual who ordered and/or picked up items identified in the invoice.
3. A signature from the department head acknowledging the expense is valid and the fund from which it will be identified. Department heads who ordered/picked up the items identified on an invoice will sign as the receiver and the Town Manager will sign as the department head; If the Town Manager is the receiver of the invoice items, the Town Clerk will sign as the department head for the Town Manager who will sign as the receiver.
4. Purchase order number, if applicable.
5. Project Name, if applicable.
6. Detailed description of the item purchased.

Checks are prepared by the Town Clerk, or designee, and are submitted to the Treasurer and Town Manager for signatures. Once completed, all accounts payable will be copied/scanned and filed accordingly and kept in the Town Clerk's, or designee's, office and available for review.

CREDIT CARDS

Policy Statement: The credit card policy shall govern the use of the Town's credit cards to transact official Town business that is otherwise budgeted or regulated by state law or the Brian Head Town Code.

Background: Brian Head Town policy has been established to provide a convenient, efficient means to purchase commodities from vendors and reduce costs associated with the purchasing process. The program is designed to allow employees to purchase items needed for town business and is considered an enhancement to the purchasing process. The use of a town credit card is a privilege that has been granted to the employees. Certain responsibilities are associated with this privilege. The Town Manager or their designee is responsible for the management of the program and to ensure that employees follow all state and town laws, rules, and policies relating to the credit card function.

Guidelines: Employees shall sign a town credit card user agreement before the issuance or use of any town credit card.

- a. Each employee's card will have a maximum that can be spent each month. This is determined by the department head. No single purchase may be made over \$500.00 without the

department head's pre-approval and signed purchase order. Any purchase over \$1,000 must have the signature of the Town Manager on the purchase order before the purchase is made.

- b. Employees are prohibited from using the credit card for the following purposes:
 - 1. Personal purchases.
 - 2. Cash advances
 - 3. May not be used by anyone other than the designated cardholder.
- c. Employees are required to complete the following when a credit card purchase is made:
 - 1. Credit card receipts no later than five (5) business days after the purchase date, or within five (5) business days of return from travel status.
 - 2. Delivery receipts no later than five (5) business days after the received date.
 - 3. Proof of internet purchases with a copy of the purchase confirmation page from the vendor's website.
- d. Participants and Responsibilities:
 - 1. Cardholders are responsible for their town-issued credit cards.
 - 2. Cardholders must maintain their cards in a secure location. Each employee must know where their card is at all times to prevent misuse.
 - 3. Cardholders are responsible for reporting immediately any fraudulent use or misapplication of the card to the cardholder institution so that appropriate steps can be taken when necessary. Cardholder will also notify the Town Clerk that fraudulent use has been made on the card and the cardholder institution notified.
 - 4. Cardholders are responsible for the delivery arrangements and receipt of the merchandise they have ordered and working with the vendor to correct any problems, exchanges, or credits. Cash credits are not allowed; the employee must keep the credit receipt and original receipt for documentation.
 - 5. In the case of returns, cardholders are responsible for coordinating returns to the supplier.
 - 6. Cardholders are responsible for immediately reporting a lost or stolen credit card.
 - 7. Cardholders are responsible for ensuring that merchant documentation is complete for every transaction and for submitting to the supervisor for approval including a detailed description of the purchase.
 - 8. The department's designee will match merchant documentation to the cardholder's monthly statement and submit all documentation to the Town Clerk for processing.
 - 9. The cardholder's supervisor is responsible for reviewing, approving, and signing off on cardholder receipts, assuring that all purchases are made per department and Town policies.
- e. Reconciliation Process:
 - 1. Employees authorized to use town credit cards are responsible for providing all necessary documentation, required by the Town Clerk to process payment, on a timely basis.
 - 2. Employees will submit town credit card receipts no later than five business days after the purchase date to the department's designee who will reconcile that

- department's purchases to the credit card statement that will be provided to the designee.
3. Employees will submit delivery receipts no later than five (5) business days after the date the merchandise is received.
 4. Employees will document internet purchases by printing out the purchase confirmation page from the vendor's website along with a detailed description of purchase.
 5. If interest or late fees are incurred as a result of an employee's failure to submit necessary documentation in a timely manner, the employee could be responsible for payment of those card penalty fees, and payment shall be withheld from the employee's pay.
 6. The Town Clerk will reconcile the credit card statements to ensure all transactions balance and match within ten (10) business days of the statement ending date. The Town Clerk will submit balanced statements and receipts to the Town Treasurer for credit card payment.
 7. The Town Treasurer will pay the credit card statement balance by the due date. Subsequently, the Town Treasurer will return the statement and receipt documentation, along with payment confirmation to the Town Clerk for document filing.
- f. Consequences: Violation or misuse of the town credit card in accordance with this policy shall result in revocation of the card and/or other disciplinary action, including termination. Cardholders shall be personally responsible for any unauthorized expenditures and will be required to repay expenditures that are considered in violation of these policies.

CHECK SIGNING

Policy Statement: The Mayor, Town Manager, and Treasurer are authorized to sign checks. The Town Clerk, or designee, who prepares checks and reconciles bank statements shall not be a check signer. Individuals who approve invoices for payment and sign the checks for payment of invoices they approve shall have another appropriate individual, other than a check signer, sign the invoice to ensure the invoice is correct and coded to the respective fund and will enter the invoice into the accounting system for payment. A check signer shall not approve an invoice, enter the invoice into the accounting system, or create and sign the check, unless there is an emergency need for the check and they must have other appropriate signatures at that time.

Background: All authorized check signers will make disbursements only upon review and approval of the transaction. This will include a review for the existence of proper supporting documentation, such as an approved invoice, evidence of the receipt of goods and services, and proper coding to the

general ledger account, funding source and program. All disbursements must be entered into the accounting system and coded appropriately.

Guidelines: The Mayor, Town Manager, and Treasurer are authorized to sign checks. All checks require two signatures.

A voided check is a check spoiled in the process of preparation before it is recorded. Any check that is voided should be thoroughly defaced by marking “VOID” on the check and retained in a file by fiscal year for review by the auditor. All voided checks should be clearly noted in the accounting system.

Signed checks awaiting distribution or pick-up must be kept in a locked storage place accessible only to the check custodian, which is the Town Clerk, or designee.

INFORMATION TECHNOLOGY

USE OF THE INTERNET AND EMAIL

Policy Statement: Employees are expected to use the internet responsibly and productively. Internet access is limited to job-related activities only and personal use is not permitted.

Background: Use of the Internet by employees of Brian Head Town is permitted and encouraged where such use supports the goals and objectives of the Town. However, access to the internet is a privilege and all employees must adhere to the policies set forth.

Guidelines: All internet data that is composed, transmitted and/or received by Brian Head Town's computer system is considered to belong to Brian Head Town and is recognized as part of its official data. It is therefore subject to disclosure for legal reasons or to other appropriate third parties. An internet user does not have a right to privacy when using the internet via Brian Head Town resources and employees should not expect or assume any privacy regarding the content of email communications. Brian Head Town reserves the express right to monitor and inspect the activities of the employee while accessing the internet at any time, and to read, use and disclose email messages. Personal use of email via Brian Head Town resources is restricted.

Emails sent via Brian Head Town's email system should not contain content that is deemed to be offensive. This includes, though is not restricted to, the use of vulgar or harassing language/images.

No foreign devices are allowed on Brian Head Town's network to ensure the security of the network.

BACKUP, RECOVERY, AND SECURITY PROCEDURES

Policy Statement: Online backup, recovery, and security are a high priority. Brian Head Town uses Mountain West Computers and Mountain West Cloud Services for these services.



Background: Due to Utah State law, certain information held by Brian Head Town is required to be kept for different lengths of time. It is vital that information be kept secure and readily available under any and all circumstances.

Guidelines: These are subscription-based services and fees are required. The Town Council, through the budget process, will approve the budget for the renewal of such subscriptions when the expiration period comes.

OTHER POLICIES AND PROCEDURES

ANNUAL FINANCIAL AUDIT

Policy: An independent audit firm will review Brian Head Town’s financials at the conclusion of each fiscal year (June 30 of each year).

Background: Independent auditors have various responsibilities in ensuring that local governments are in compliance with Utah mandates and requirements.

Guidelines: The Office of the State Auditor has prepared a Compliance Audit Guide which lists the various audit procedures to be performed and the corresponding legal requirements that local governments must adhere to. This Compliance Audit Guide can be found at: Auditor.utah.gov/complianceguide.

Annual Town Audit: Within 180 days of the close of each fiscal year, the Town should have an audit report or annual financial report by an independent auditor. Within ten days following the receipt of the audit report, the Clerk must prepare a notice to the public that the audit of the Town has been completed and must 1) post the notice at the principal place (Town Hall); and 2) post the notice on the Utah Public Notice Website; and 3) make the notice and have a copy of the audit available for inspection at the office of the Town Clerk.

CONFLICTS OF INTEREST / CODE OF ETHICS

Policy Statement: It is the intent of Brian Head Town to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when a Council Member, a Public Board Member, or employee has a personal interest in a matter that is or may be in conflict with or contrary to Brian Head Town’s interest and objectives to such an extent that the Council Member, Board Member, or employee may not be able to exercise independent and objective judgment within the context of the best interest of Brian Head Town. For the purposes of this policy, a Council Member, Board Member, or employee’s “personal interest” includes those of

his or her relatives, business associates, or other persons or organizations with whom he or she is closely associated.

Background: Brian Head Town Council Members, Board Members, and employees individually commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. Council Members, Board Members, and employees must avoid even the appearance of impropriety to ensure and maintain public confidence in Brian Head Town. Council Members, Board Members, and employees owe a fiduciary duty to Brian Head Town and must not act in a manner that is contrary to that duty or to the interests of Brian Head Town. Council Members, Board Members, and employees must place the interests of Brian Head Town over their own personal interests with respect to the governance, policy, strategic direction, and operations of Brian Head Town.

Guidelines: The Town shall adhere to Utah State Code §67-16-5 Utah Public Officers and Employees Ethics Act, Accepting Gifts, Compensation, or Loans. Brian Head Town has also adopted a Code of Ethics and Personal Conduct Policy that each employee is given upon employment with the Town.

- a. Receiving gratuities over \$50.00 in value is a violation of the Utah Municipal Officers' and Employees' Ethics Act. No employee shall directly or indirectly solicit any gift or receive any gift whether in the form of money, services, loan, travel, entertainment, hospitality, promise, or any other form except as specifically provided herein. Employees may be permitted to accept food and items of nominal value. Employees are responsible for complying with the disclosure requirements for personal interest and restrictions governing the acceptance of gifts. Any employee who is uncertain whether an offered gratuity may be accepted may request a ruling from the Town Attorney as to the propriety of the offered gift.
- b. The complete confidentiality of proprietary business information must be respected at all times. Council Members, Board Members, and employees are prohibited from knowingly disclosing such information, or in any way using such information for personal gain or advancement, or to the detriment of Brian Head Town, or to individually conduct negotiations or make contacts or inquiries on behalf of Brian Head Town unless officially designated by Brian Head Town.
- c. Council Members, Board Members, and employees are prohibited from acquiring or having a financial interest in any property that Brian Head Town acquires, or a direct or indirect financial interest in a supplier, contractor, consultant, or other entity with which Brian Head Town does business. This does not prohibit the ownership of securities in any publicly owned company except where such ownership places the Council Member, Board Member, or employee in a position to materially influence or affect the business relationship between Brian Head Town and such publicly owned company.
- d. If members of the immediate family of a council member or employee have a financial interest as specified above, such interest shall be fully disclosed to Brian Head Town which shall decide if such interest should prevent Brian Head Town from entering into a particular

transaction, purchase, or engagement of services. The term “immediate family” means a spouse, parent, dependent children, and other dependent relatives.

- e. When a conflict of interest exists, the Council Member, Board Member, or employee shall publicly declare the nature of the conflict and may recuse themselves from any official action involving the conflict.
- f. Council Members, Board Members, or employees may not realize, seek, or acquire a personal interest in a business that does business with Brian Head Town.
- g. Council Members, Board Members, and employees shall complete a Conflict-of-Interest Disclosure Form upon first becoming appointed, elected, or employed by Brian Head Town, and again annually or any time if the Council Member, Board Member, or employee’s position in the business entity has changed significantly or if the value of his interest in the entity has increased significantly since the last disclosure.
- h. The Town Clerk shall keep all disclosure statements in the office of the Town Clerk and such disclosure statements are public records and shall provide copies of all completed forms to the public if a records request is submitted requesting such information.

RECORDS MANAGEMENT AND GRAMA

Policy Statement: An appointed records officer will work with State Archives in the care, maintenance, retention, designation, classification, disposal, and preservation of records.

Background: The records officer is the individual appointed by the chief administrative officer of each governmental entity. A records officer is someone in the office who is knowledgeable about the office’s records and who has been authorized to make decisions concerning them. The records officer for Brian Head Town is the Town Clerk.

Guidelines: The responsibilities of a records officer include developing and providing oversight of record management programs, serving as the contact person with Archives, inventorying agency records, developing agency retention schedules, implementing approved records retention schedules and documenting authorized destructions of obsolete records, maintaining information on what records series have been scheduled and conducting periodic reviews to update information as changes occur, reporting agency’s classifications designations on record series that it maintains, maintaining information on record series that have been transferred to the State Records Center to allow for their efficient retrieval, receive annual training on GRAMA. Additionally, the record



officer is in charge of ensuring compliance with the Governmental Records Access Management Act (GRAMA).

NEPOTISM

Policy: To prevent bias in hiring, performance evaluation, and consideration of salary increases due to familial relationships.

Background: Utah State Code 52-3 outlines the state nepotism statute found at le.utah.gov.

Guidelines: A public officer may not employ, appoint, or vote for or recommend the appointment of an appointee when the appointee will be directly supervised by a relative or household member, with exceptions. See Utah State Code 52-3 for exceptions.

A public officer may not directly supervise an appointee who is a relative or household member of the public officer, with exceptions. See Utah State Code 52-3 for exceptions. There are rules in place for disclosure of relationships when direct supervision occurs by exception. See Utah State Code 52-3.

TRAVEL POLICY

Policy: All travel expenses incurred while conducting Brian Head Town business outside of the town shall be paid for by the Town.

Background: Council Members and employees are expected to attend training, meetings, and other types of business that may require them to travel outside the town. When doing so, the priority should be to use a town vehicle to travel to the designation. When a town vehicle is not available and a personal vehicle is required to travel, the Town will reimburse the Council Member or employee the mileage to and from the destination as per the IRS mileage. It is also the policy of the Town for employees to use their town-issued credit cards for meals and accommodations when staying longer.

Guidelines: Vehicles / Meals / Incidentals / Lodging:

- a. Vehicles:

1. Brian Head Town Vehicles: Town vehicles may be used for travel associated with official business.
 2. Personal Vehicle Use: An employee or Council Member who uses their personal vehicle for town business will be reimbursed for mileage in accordance with the rate currently authorized by the IRS.
 3. Alternative Travel Arrangements: Employees may structure alternative travel and lodging to reduce costs or to accommodate personal preferences if the alternatives provide a documented cost savings to the Town or the employee pays the increased costs. If an employee chooses to drive rather than fly for out-of-state travel, the town will reimburse the employee based on the least expensive method of travel, rather than actual mileage.
 4. Rental Cars: Employees may obtain a rental car with prior approval or in cases of documented need. Groups of employees at the same location shall share rental vehicles where practical. When a rental car is used, rental agency liability and collision/loss damage coverage is required at the Town's expense.
- b. Travel Related Meals:
1. Direct charge on employee personal credit card: Employees may use personal credit cards to pay for approved travel-related meals. Employees must retain all receipts related to such purchases and submit them with the Travel Reimbursement Form. In the event that the daily total expense for meals is greater than the allowable per diem amount, the employee will only be reimbursed up to the allowable per diem amount.
 2. Direct charge on employee personal credit card: Employees may use personal credit cards to pay for approved travel-related meals. Employees must retain all receipts related to such purchases and submit them with the Travel Reimbursement Form. In the event that the daily total expense for meals is greater than the allowable per diem amount, the employee will only be reimbursed up to the allowable per diem amount.
- c. Incidental Expenses: Incidental expenses are not considered part of a meal per diem reimbursement. Incidental expenses include ground transportation, parking, and related tips; fax, telephone, internet, or copy charges; and other business-related expenses. Other tips are not reimbursable.
- d. Lodging: Travel that requires an overnight stay must be pre-approved by the Department Head and/or Town Manager. The Town will pay for lodging with applicable taxes. Detailed receipts are required to be submitted to the Town Treasurer to claim refunds for taxes paid.
- e. Personal Expenses: Personal expenses, including entertainment or alcohol, are the responsibility of the employee and will not be reimbursed by the town.

- f. Employee expenses paid by other entities: Town employees that provide services to other entities either formally or informally may represent the interest of those entities as well as Brian Head Town while traveling on official Town business. Where possible, the shared benefit of the employee activities while traveling should be determined, and the costs of that travel proportionally split between the benefiting entities.

If any employee travel-related expenses are paid directly by another entity, those payments must be documented and disclosed to Brian Head Town. Any travel-related expenses that are paid by another entity must not be submitted to the town for reimbursement to the employee. In such circumstances the Town will reimburse the employees for travel-related costs and then bill the other entity the proportional share of those travel-related costs, or the other entity will bill the Town for its proportional share of the travel-related costs paid by the other entity.

VEHICLE TAKE HOME

Policy: Vehicles and fuel are paid for with taxpayer funds and may only be used for the direct benefit of taxpayers. Town vehicles are not for employees' private use and are not an employee benefit.

Background: Employees are generally expected to get to and from work independently. Town vehicles are not for the private use of employees and are not an employee benefit.

Guidelines: Town vehicles may go home with employees for emergency response purposes, which include:

- a. All public safety personnel are expected to have a public safety vehicle for emergency response and will have a vehicle available to take home.
- b. On-call Public Works staff are expected to have a Town vehicle for emergency response.

Changes from prior practice

- a. No administration personnel may take home vehicles. Arrangements for a carpool can be made or used their private vehicle.
- b. No more than two (2) Public Works vehicles, in total, leaving Brian Head Town each day, unless for Town business.
- c. No changing shifts in Parowan
- d. The Town Manager must be notified of any exceptions
- e. Any abuse of this will result in immediate removal of take-home vehicles

MISCELLANEOUS REIMBURSEMENTS

Policy: It is the intent of the Town to reimburse Council Members, Board Members, and employees for any town-approved expenditures that were paid out-of-pocket by the individual.

Background: When Council Members, Board Members, and Employees pay for an approved town expenditure with a personal payment method, the town will reimburse the Council Member, Board Member, and employee for that expense after the approval of the Department Head and/or Town Manager.

Guidelines: Receipt for the expense must be submitted to the appropriate department. For Council Members and Board Members, receipts shall be submitted to the Town Clerk, or designee, for processing. A signature from the Council/Board Member must be present on the receipt along with a detailed description. The Town Manager will countersign the receipt as the department head and will review and approve all reimbursements prior to issuance of a check.

If the Town has a vendor account established where the employee, Council Member, and Board Member choose to purchase, then the purchase shall be made on the Town's account to save on sales taxes to the Town. The Council Member, Board Member, or employee will sign their name on the receipt given and a detailed description and submit it to the appropriate department for review, approval, and reimbursement.

Council Members, Board Members, and employees will not use the Town's account for personal purchases at any time.

APPENDIX F

Glossary and Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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