BRIAN HEAD

The Regular Meeting of the

Brian Head Town Council Acting as the Governing Body for Community Development Agency (RDA),

Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719
www.Zoom.us (Click Here)
Via Zoom Meeting ID# 893 2698 1913

TUESDAY, JUNE 24, 2025 @ 1:00 PM

AGENDA

A. CALL TO ORDER
B. PLEDGE ALLEGIANCE
C. DISCLOSURES
D. APPROVAL OF THE MINUTES: June 10, 2025, Town Council Meeting

E. REPORTS / PUBLIC INPUT ON NON-AGENDA ITEMS. Public input is limited to three (3) minutes on non-agenda items.

F. AGENDA ITEMS

1. **ADOPTION OF THE FISCAL YEAR 2025 AMENDED TOWN & REDEVELOPMENT AGENCY BUDGET(S).** Shane Williamson, Administration Director. The Council acting as the governing body for the Redevelopment Agency, will consider ordinance/resolutions amending the FY2025 budget(s).

2. **SPECIAL ASSESSMENT AREA (SAA) BACKSTOP DISCUSSION.** Bret Howser, Town Manager. The Council will hold a discussion on SAA Backdrops.

3. **FUTURE AGENDA ITEMS.** Discussion on potential items for future Council agendas.

G. CLOSED SESSION OF THE TOWN COUNCIL.

A strategy session to discuss pending or imminent litigation.
To discuss the character, professional competence, or physical or mental health of an individual.

H. ADJOURNMENT

Date: June 19, 2025

Available to Board Members as per Ordinance No. 11-003 authorizes public bodies, including the Town, to establish written procedures governing the calling and holding of electronic meetings at which one or more members of the public board may participate by means of electronic communications. In compliance with the Americans with Disabilities Act, persons needing auxiliary communications aids and services for this meeting should call Brian Head Town Hall @ (435) 677-2029 at least three days in advance of the meeting.

CERTIFICATE OF POSTING

I hereby certify that I have posted copies of this agenda at the following conspicuous locations; the Post Office, The Mall, and the Brian Head Town Hall and have posted copies on the Utah Meeting Notice Website and the Brian Head Town website and have caused a copy of this notice to be delivered to the Daily Spectrum, a newspaper of general circulation.
Nancy Leigh, Town Clerk

Staff Report to the Town Council

Brian Head

Item: Ordinance/Resolutions Amending FY 2025 Budgets

Author: Shane Williamson
Department: Administration
Date: June 24, 2025
Type of Item: Legislative Action

Summary:

The Council will consider Ordinance No 25-006, and Resolution No. RDA-044, amending the FY 2025 Brian Head Town Budgets. The Council will act as the governing body for the Redevelopment Agency (RDA) as well.

Background:

The Public Hearing on the FY 2025 Budget Amendments will be held on June 10, 2025. No comments were made at the public hearing.

Analysis:

The proposed amended budget(s) are found in the general fund, RDA fund, capital fund, and asset replacement fund. The adjustments are as follows:

General Fund (10)

Revenue

•3314 – Public Safety State Grant: +$ 125,000 – to account for CDBG Grant received

Expenses

•4140.110 – Admin - Salaries & Wages: +$8,000 – to account for Town Manager salary increase not budgeted originally.

•4140.312 – Admin - Audit & Accounting: +$1,800 – to account for increase in our annual audit

•4220.250 – Fire - Equipment - Supplies & Maintenance: +$ 125,000 – to account for the Public Safety Building exhaust system covered by the CDBG grant.

•4890 – Budgeted Increase in Fund Balance: −$9,800 – reduced amount sent to fund balance to cover admin salary change and the audit increase.

RDA Fund (25)

Revenue

•3550 – Donations: +$30,000 – to account for private donation toward the Village Way widening proposal.

Expenses

•4140.610 – Redevelopment Activities: +$60,000 – to account for the Village Way widening proposal

•4890 – Budgeted Increase in Fund Balance: −$30,000 – reduce amount sent to fund balance to cover Town’s portion of the Village Way widening proposal.

Capital Projects Fund (46)

Expenses

•4410.720 – Capital Project - Pedestrian Improvements: −$23,279 – moving left over budget from the Town Trail Phase III project to our trails project fund.

•4560.700 – Capital Project - Recreation: +$23,279 – increasing from the leftover Town Trail phase III project.

Asset Replacement Fund (47)

Expenses

•4100.721 – Admin - FF&E Replacement/Renewal: +$12,000 – to bring forward reserve to Town Hall lighting and other replacements.

•4100.741 – Admin - Vehicle Replacement: +$16,000 – to cover purchasing an admin vehicle a year early.

•4400.740 – Streets - Equipment Replacement: −$190,800 – reduced the amount of the new blower, which is budgeted next year, and increased for the new skid steer, which was scheduled for next year.

•4890 – Budgeted Increase in Fund Balance: +$ 162,800 – increasing the amount sent to fund balance based on the swap on the blower and skid.

FINANCIAL IMPLICATIONS:

The amended FY 2025 budget needs to allow for invoices coming in for the month of June. Staff feels that there are enough funds in the budgets to cover these expenses. The Town will also be receiving tax revenue for June in July.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommend adopting the budgets as amended.

PROPOSED MOTION:

Town Budget:

I move to adopt Ordinance No 25-006, amending the FY 2025 Brian Head Town budgets, as presented.

Redevelopment Agency Budget:

I move to adopt Resolution No. RDA-044, amending the FY 2025 Redevelopment Agency Fund budget, as presented.

ATTACHMENTS:

A: Budget Report

B: Ordinance No. 25-006 - FY2025 Amended Budget

C: Resolution No. RDA-044 - FY2025 RDA Budget

Brian Head Town
10 General Fund

	Current YTD	Current Budget	Proposed Adjustment Amount	Proposed Amended Budget
Revenue:				
Taxes				
3110 General Property Tax (Current Year)	$1,038,391	$989,800		$989,800
3120 General Property Tax (Delinquent)	$105,158	$104,200		$104,200
3130 Sales and Use Taxes	$271,689	$290,619		$290,619
3135 PAR Tax	$49,440	$54,328		$54,328
3140 Franchise Tax	$0	$4,697		$4,697
3145 Telecommunication Tax	$3,658	$5,872		$5,872
3151 Resort Tax	$791,497	$869,243		$869,243
3152 Highway Tax	$148,298	$162,983		$162,983
3153 Municipal Energy Tax	$127,453	$156,432		$156,432
3154 Municipal Transient Room Tax	$174,573	$174,000		$174,000
3170 Fee in Lieu	$13,061	$8,300		$8,300
3190 Penalties on Delinquent Taxes	$2,620	$4,100		$4,100
3200 Personal Property Taxes	$35,816	$32,300		$32,300
Total Taxes	**$2,761,653**	**$2,856,874**	**$0**	**$2,856,874**
Licenses and permits				
3210.1 Business Licenses - New	$43,782	$35,119		$35,119
3210.2 Business Licenses - Renewal	$1,116	$0		$0
3212.1 STR Business Licenses - New	$2,791	$0		$0
3212.2 STR Business Licenses - Renewal	$2,658	$0		$0
3215 Alcohol Licenses	$400	$1,081		$1,081
3220 Enhanced Services Business License Fee	$430,377	$661,025		$661,025
3221.1 Building Permit Fees	$55,723	$103,200		$103,200
3221.2 Plan Check Fee	$36,379	$15,900		$15,900
3221.3 Tree and Grading Permit Fee	$7,325	$6,000		$6,000
3221.4 State Building Permit Fee 1%	$555	$1,032		$1,032
3222 Land Use Permit Fees	$5,500	$5,000		$5,000
3223 Disproportionate Service STR Fee	$66,353	$68,370		$68,370
Total Licenses and permits	**$652,959**	**$896,727**	**$0**	**$896,727**
Intergovernmental revenue				
3314 Public Safety State Grant	$86,025	$0	$125,000	$125,000
3341 General gov't state grant	$266,460	$369,000		$369,000
3356 Class C Road Funds	$103,994	$85,000		$85,000
3358 State Liquor Fund Allotment	$4,628	$3,000		$3,000
3373 County - fire agreements	$40,000	$40,000		$40,000
Total Intergovernmental revenue	**$501,106**	**$497,000**	**$125,000**	**$622,000**

Charges for services				
3419 Administrative Charges	$80,000	$80,000		$80,000
3422 Retail Fuel	$73,451	$100,000		$100,000
3426 Fire Department Revenue	$6,210	$10,800		$10,800
3428 Misc Police Revenue (Police Reports)	$60	$0		$0
3429 GRAMMA Requests (other than Police Reports)	$5	$0		$0
3435 Shop Charges	$189,438	$189,438		$189,438
Total Charges for services	**$349,164**	**$380,238**	**$0**	**$380,238**
Fines and forfeitures				
3510 Court Fines	$1,543	$1,000		$1,000
3520 Administrative Fines (Code Violations)	$1,200	$2,000		$2,000
Total Fines and forfeitures	**$2,743**	**$3,000**	**$0**	**$3,000**
Interest				
3610 Interest	$109,497	$60,000		$60,000
Total Interest	**$109,497**	**$60,000**	**$0**	**$60,000**
Special Events				
3540 Registration Fees	$100	$0		$0
3550 Donations	$4,025	$0		$0
Total Special Events	**$4,125**	**$0**	**$0**	**$0**
Miscellaneous revenue				
3650 Sales of materials and supplies	$0	$250		$250
3680 Building/Pavilion Rentals	$1,470	$3,600		$3,600
3685 Annexation Cost Reimburesments	$0	$0		$0
3690 Sundry (Miscellaneous)	$0	$0		$0
3691 Health Insurance reimbursement (to be cleared)	$8,510	$3,200		$3,200
Total Miscellaneous revenue	**$9,980**	**$7,050**	**$0**	**$7,050**
Contributions				
3802.2 Public Safety Impact Fee/3059	$2,142	$1,000		$1,000
Total Contributions	**$2,142**	**$1,000**	**$0**	**$1,000**
Transfers from other funds				
3825 Transfer from RDA	$35,258	$35,258		$35,258
3851 Transfer from Water Fund	$1,080,000	$1,000,000		$1,000,000
3890 Fund Balance Appropriated	$0	$494,350		$494,350
Total Transfers from other funds	**$1,115,258**	**$1,529,608**	**$0**	**$1,529,608**
Total Revenue:	**$5,508,629**	**$6,231,497**	**$125,000**	**$6,356,497**

Expenditures:				
General government				
Council				
4111.110 Council - Salaries	$10,051	$19,250		$19,250
4111.130 Council - Benefits	$962	$1,473		$1,473
4111.230 Council - Travel, Conferences & Training	$3,505	$14,500		$14,500
4111.240 Council - Office Supplies & Expense	$42	$250		$250
4111.290 Council - Telephone/Data Plans	$611	$700		$700
4111.330 Council - Training & Education	$77	$0		$0
4111.450 Council - Expenses	$0	$250		$250
4111.610 Council - Miscellaneous Expense	$0	$250		$250
Total Council	**$15,248**	**$36,673**	**$0**	**$36,673**
Administrative				
4140.110 Admin - Salaries & Wages	$219,610	$231,226	$8,000	$239,226
4140.111 Admin - Overtime Wages (Administrative)	$1,668	$0		$0
4140.130 Admin - Employee Benefits	$93,091	$107,088		$107,088
4140.210 Admin - Books/Subscriptions/Memberships	$4,445	$3,230		$3,230
4140.220 Admin - Publishing/Legal Notices	$131	$1,200		$1,200
4140.230 Admin - Meetings, Travel, Conferences & Training	$7,162	$3,265		$3,265
4140.240 Admin - Office Supplies/Reimb Expenses	$7,054	$6,000		$6,000
4140.245 Admin - Bank Charges	$3,603	$1,800		$1,800
4140.250 Admin - Equipment Supplies/Maintenance	$3,739	$4,400		$4,400
4140.254 Admin - Vehicle Repair & Maintenance	$1,094	$1,800		$1,800
4140.255 Admin - Fuel & Oil	$1,634	$2,000		$2,000
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	$8,985	$10,910		$10,910
4140.280 Admin - Utilities	$4,709	$6,000		$6,000
4140.290 Admin - Telephone	$6,678	$5,900		$5,900
4140.310 Admin - Professional & Technical Services	$19,947	$22,015		$22,015
4140.312 Admin - Audit & Accounting	$18,300	$16,500	$1,800	$18,300
4140.450 Admin - Elections	$0	$0		$0
4140.470 Admin - Uniforms	$138	$250		$250
4140.510 Admin - Insurance Expense	$64,299	$70,910		$70,910
4140.540 Admin - Promotions/Incentives	$8,467	$15,570		$15,570
4140.610 Admin - Miscellaneous Expense	$60	$250		$250
4150.610 NonDept - Miscellaneous Expense	$0	$0		$0
Total Administrative	**$474,816**	**$510,314**	**$9,800**	**$520,114**
Legal				
4145.310 Legal - Professional & Technical Services	$3,200	$7,000		$7,000
Total Legal	**$3,200**	**$7,000**	**$0**	**$7,000**

Planning and zoning				
4180.110 P&Z - Salaries & Wages	$91,245	$102,634		$102,634
4180.111 P&Z - Overtime Wages (P & Z)	$1,020	$0		$0
4180.130 P&Z - Employee Benefits	$50,713	$60,310		$60,310
4180.210 Admin - Books/Subscriptions/Memberships	$633	$350		$350
4180.220 Planning & Bldg - State Bldg Permit Fee	$446	$900		$900
4180.230 P&Z - Travel, Conferences & Training	$9,528	$4,160		$4,160
4180.240 P&Z - Office Supplies & Expense	$906	$2,500		$2,500
4180.290 P&Z - Telephone	$1,452	$1,600		$1,600
4180.310 P&Z - Professional & Technical Services	$7,454	$10,940		$10,940
4180.313 P&Z - Engineer	$0	$0		$0
Total Planning and zoning	**$163,398**	**$183,394**	**$0**	**$183,394**
Marketing & Events				
4660.250 Marketing & Events - Equip Supplies/Maint	$1,441	$3,300		$3,300
4660.310 Marketing & Events - Prof & Techincal Services	$7,800	$7,750		$7,750
4660.610 Marketing & Events - Miscellaneous Expense	$65,939	$85,000		$85,000
4660.612 Marketing & Events - Advertising/Marketing	$348,730	$402,150		$402,150
4660.615 Marketing & Events - Entertainment	$7,385	$18,050		$18,050
Total Marketing & Events	$431,295	$516,250	$0	$516,250
Retail Fuel				
4640.245 Retail Fuel - Bank Charges	$3,500	$5,520		$5,520
4640.250 Retail Fuel - Supplies & Maintenance	$0	$1,500		$1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	$67,093	$81,700		$81,700
4640.310 Retail Fuel - Professional & Technical Services	$2,194	$1,460		$1,460
4640.510 Retail Fuel - Insurance Expense	$0	$560		$560
Total Retail Fuel	$72,788	$90,740	$0	$90,740
Transit				
4650.250 Transit - Supplies & Maintenance	$15	$1,000		$1,000
4650.310 Transit - Professional & Technical Services	$15,675	$11,000		$11,000
4650.485 Transit - Transporation Service	$149,000	$150,100		$150,100
Total Transit	**$164,690**	**$162,100**	**$0**	**$162,100**
Total General government	**$1,325,435**	**$1,506,471**	**$9,800**	**$1,516,271**

Public safety				
Police				
4210.110 Police - Salaries & Wages	$429,056	$464,398		$464,398
4210.111 Police - Overtime Wages (Police)	$30,769	$31,230		$31,230
4210.120 Police - Part-time Officers	$17,782	$25,659		$25,659
4210.130 Police - Employee Benefits	$312,835	$319,805		$319,805
4210.210 Police - Books/Subscriptions/Memberships	$1,061	$690		$690
4210.230 Police - Travel, Conferences & Training	$2,569	$11,290		$11,290
4210.240 Police - Office Supplies & Expense	$280	$650		$650
4210.250 Police - Equipment Supplies & Maintenance	$5,663	$12,200		$12,200
4210.254 Police - Vehicle Repair & Maintenance	$8,264	$6,580		$6,580
4210.255 Police - Fuel	$18,810	$21,800		$21,800
4210.270 Police - Bldg/Grounds Supplies & Maintenance	$4,521	$6,455		$6,455
4210.275 Police - Public Safety Building Payment (MBA)	$60,310	$60,310		$60,310
4210.280 Police - Utilities	$3,981	$6,000		$6,000
4210.290.1 Police - Telephone	$5,597	$5,920		$5,920
4210.290.2 Police - Communications	$37,475	$39,125		$39,125
4210.310 Police - Professional & Technical Services	$4,895	$10,400		$10,400
4210.450 Police - Uniforms	$1,510	$2,800		$2,800
4210.451 Police - EMT Supplies	$1,524	$1,750		$1,750
4210.452 Police - EMT Training & Travel	$6,051	$4,550		$4,550
4210.453 Police - Search & Rescue	$0	$500		$500
4210.610 Police - Miscellaneous Expense	$54	$500		$500
Total Police	**$953,010**	**$1,032,612**	**$0**	**$1,032,612**
Fire				
4220.110 Fire - Salaries & Wages	$134,508	$144,239		$144,239
4220.111 Fire - Overtime Wages (Fire)	$10,244	$10,409		$10,409
4220.120 Fire - Part Time Wages	$1,804	$4,500		$4,500
4220.130 Fire - Employee Benefits	$98,450	$106,913		$106,913
4220.210 Fire - Books/Subscriptions/Memberships	$227	$310		$310
4220.230 Fire - Travel, Conferences & Training	$641	$1,575		$1,575
4220.240 Fire - Office Supplies & Expense	$393	$200		$200
4220.250 Fire - Equipment - Supplies & Maintenance	$141,902	$9,600	$125,000	$134,600
4220.254 Fire - Vehicle Repair & Maintenance	$9,376	$9,130		$9,130
4220.255 Fire - Fuel	$2,377	$2,000		$2,000
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	$4,452	$6,235		$6,235
4220.275 Fire - Public Safety Building Payment (MBA)	$60,310	$60,310		$60,310
4220.280 Fire - Utilities	$3,965	$6,000		$6,000
4220.290 Fire - Telephone	$5,199	$5,850		$5,850
4220.310 Fire - Professional & Technical Services	$7,655	$11,300		$11,300
4220.450 Fire - Uniforms	$251	$750		$750
4220.610 Fire - Miscellaneous Expense	$254	$2,100		$2,100
Total Fire	**$482,008**	**$381,421**	**$125,000**	**$506,421**
Total Public safety	**$1,435,018**	**$1,414,033**	**$125,000**	**$1,539,033**

Highways and public improvements				
Highways				
4410.110 Streets - Salaries & Wages	$307,937	$354,885		$354,885
4410.111 Streets - Overtime Wages (Streets)	$20,954	$16,500		$16,500
4410.130 Streets - Employee Benefits	$180,591	$237,213		$237,213
4410.230 Streets - Travel, Conferences & Training	$6,299	$10,630		$10,630
4410.240 Streets - Office Supplies & Expense	$22	$0		$0
4410.250 Streets - Equipment - Supplies & Maintenance	$247	$1,200		$1,200
4410.253 Streets - Snow Removal	$65,395	$90,300		$90,300
4410.269 Streets - Equipment Rental	$2,500	$8,500		$8,500
4410.270 Streets - Bldgs/Grounds - Supplies & Maint	$0	$0		$0
4410.280 Streets - Utilities (Area Lights)	$11,030	$15,000		$15,000
4410.310 Streets - Professional & Technical Services	$392	$3,690		$3,690
4410.411 Streets - Street Signs & Signals	$1,990	$8,500		$8,500
4410.415 Streets - Skier bridge O&M	$0	$1,800		$1,800
4410.420 Streets - Road Maintenance/Improvements	$4,219	$68,080		$68,080
Total Highways	**$601,576**	**$816,298**	**$0**	**$816,298**
Shop & garage				
4440.230 Shop - Travel, Conferences & Training	$1,186	$3,200		$3,200
4440.240 Shop - Office Supplies & Expenses	$1,311	$1,000		$1,000
4440.250 Shop - Equipment - Supplies & Maintenance	$11,532	$17,150		$17,150
4440.252 Shop - Heavy Equipment Maintenance	$28,992	$40,000		$40,000
4440.254 Shop - Vehicle Repair & Maintenance	$5,986	$15,000		$15,000
4440.255 Shop - Fuel	$79,664	$95,000		$95,000
4440.261 Shop - Equipment Lease (operating)	$147,296	$160,800		$160,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	$4,221	$3,816		$3,816
4440.280 Shop - Utilities	$10,845	$12,000		$12,000
4440.290 Shop - Telephone	$8,864	$9,200		$9,200
4440.310 Shop - Professional & Techincal Services	$3,202	$1,800		$1,800
4440.450 Shop - Uniforms	$9,327	$13,400		$13,400
Total Shop & garage	**$312,426**	**$372,366**	**$0**	**$372,366**
Total Highways and public improvements	**$914,002**	**$1,188,664**	**$0**	**$1,188,664**

Parks, recreation, and public property				
Recreation				
4560.110 Recreation - Salaries & Wages	$30,259	$46,208		$46,208
4560.111 Recreation - Overtime Wages (Recreation)	$122	$0		$0
4560.130 Recreation - Employee Benefits	$16,838	$22,126		$22,126
4560.230 Recreation - Travel, Conferences & Training	$268	$1,360		$1,360
4560.240 Recreation - Office Supplies & Expense	$55	$0		$0
4560.250 Recreation - Supplies & Maintenance	$382	$1,000		$1,000
4560.254 Recreation - Vehicle Repair & Maintenance	$1,970	$900		$900
4560.265 Recreation - Fuel	$56	$0		$0
4560.269 Recreation - Equipment Rental	$0	$0		$0
4560.270 Recreation - Blds/Grounds - Supplies & Maint	$3,229	$2,300		$2,300
4560.310 Recreation - Professional & Technical Services	$92	$90		$90
4560.450 Recreation - Uniforms	$0	$200		$200
4560.621 Recreation - Beautification	$5,328	$6,750		$6,750
4560.631 Recreation - Walking Trails	$1,343	$0		$0
4560.633 Recreation - ATV/Snowmobile Trails	$1,546	$7,500		$7,500
4560.634 Recreation - Trail Signs	$41	$750		$750
Total Recreation	**$61,530**	**$89,184**	**$0**	**$89,184**
Total Parks, recreation, and public property	**$61,530**	**$89,184**	**$0**	**$89,184**
Miscellaneous				
4900 Operating Contingency	$40,481	$41,900		$41,900
Total Miscellaneous	**$40,481**	**$41,900**	**$0**	**$41,900**
Transfers				**$0**
4846 Transfer to Capital Projects	$625,000	$625,000		$625,000
4847 Transfer to Asset Replacement	$335,000	$335,000		$335,000
4851 Transfer to Water Fund	$1,080,000	$1,000,000		$1,000,000
4890 Budgeted Increase in Fund Balance	$0	$31,245	-$9,800	$21,445
Total Transfers	**$2,040,000**	**$1,991,245**	**-$9,800**	**$1,981,445**
Total Expenditures:	**$5,816,466**	**$6,231,497**	**$125,000**	**$6,356,497**
Total Change In Net Position	**-$307,838**	**$0**	**$0**	**$0**

Brian Head Town
25 RDA Fund

	Current YTD	Current Budget	Proposed Adjustment Amount	Proposed Amended Budget
Revenue:				
Taxes				
3110 Tax Increment Monies - Current	$409,603	$480,000		$480,000
Total Taxes	**$409,603**	**$480,000**	**$0**	**$480,000**
Intergovernmental revenue				
3310 Loans/Grants from Local Units	-$8,615	$0		
Total Intergovernmental revenue	**-$8,615**	**$0**	**$0**	**$0**
Miscellaneous revenue				
3550 Dontations	$3,590	$0	$30,000	$30,000
3610 Interest Earnings	$22,810	$0		$0
Total Miscellaneous revenue	**$26,400**	**$0**	**$30,000**	**$30,000**
Total Revenue:	**$427,388**	**$480,000**	**$30,000**	**$510,000**
Expenditures:				
General government				
Administrative				
4140.310 Professional & Technical Services	$2,250	$50,000		$50,000
4140.610 Redevelopment Activities	$92,063	$265,911	$60,000	$325,911
Total Administrative	**$94,313**	**$315,911**	**$60,000**	**$375,911**
Total General government	**$94,313**	**$315,911**	**$60,000**	**$375,911**
Transfers				
4810 Transfer to General Fund	$35,258	$35,258		$35,258
4846 Transfer to Capital Projects	$0	$0		$0
4890 Budgeted Increase in Fund Balance	$0	$128,831	-$30,000	$98,831
Total Transfers	**$35,258**	**$164,089**	**-$30,000**	**$134,089**
Total Expenditures:	**$129,571**	**$480,000**	**$30,000**	**$510,000**
Total Change In Net Position	**$297,817**	**$0**	**$0**	**$0**

Brian Head Town
46 Capital Fund

	Current YTD	Current Budget	Proposed Adjustment Amount	Proposed Amended Budget
Revenue:				
Intergovernmental revenue				
3341 General Gov't State Grant	$150,000	$625,000		$625,000
Total Intergovernmental revenue	**$150,000**	**$625,000**	**$0**	**$625,000**
Interest				
3610 Interest revenue	$29,486	$10,000		$10,000
3610.3 Interest revenue 2025 GO Bond	$11,079	$0		$0
Total Interest	**$40,565**	**$10,000**	**$0**	**$10,000**
Miscellaneous revenue				
3670 Proceeds from bonds issued	$1,800,000	$1,800,000		$1,800,000
3690 Sundry/Miscellaneous	$94,000	$219,000		$219,000
Total Miscellaneous revenue	**$1,894,000**	**$2,019,000**	**$0**	**$2,019,000**
Transfers from other funds				
3810 Transfers from General Fund	$625,000	$625,000		$625,000
3815 Transfers from SnowShoe & Toboggan SAA Fund	$495,762	$495,762		$495,762
3825 Transfer from RDA Fund	$0	$0		$0
3851 Transfer from Water Fund	$654,238	$654,238		$654,238
3890 Fund Balance Appropriated	$0	$1,556,473		$1,556,473
Total Transfers from other funds	**$1,775,000**	**$3,331,473**	**$0**	**$3,331,473**
Total Revenue:	**$3,859,565**	**$5,985,473**	**$0**	**$5,985,473**
Expenditures:				
General government				
Administrative				
4100.710 Land Purchase	$47,602	$5,480		$5,480
4100.720 Capital Project - Town Hall	$0	$54,600		$54,600
4100.742 Capital Project - Public Art	$0	$3,949		$3,949
Total Administrative	**$47,602**	**$64,029**	**$0**	**$64,029**
Beautification				
4120.710 Beautification - Shuttle Stops/Crosswalks	$7,083	$600,250		$600,250
4120.720 Beautification - Street Lights	$50,432	$550,000		$550,000
4120.721 Beautification - Trail Lights	$29,411	$30,000		$30,000
4120.730 Beautification - Street Signs	$37,960	$60,000		$60,000
4120.740 Beautification - Town Hall	$54,200	$200,000		$200,000
4120.750 Beautification - Other Beautification Projects	$0	$709,750		$709,750
4120.850 Beautification - Debt Issue Costs	$27,500	$0		$0
Total Beautification	**$206,586**	**$2,150,000**	**$0**	**$2,150,000**
Total General government	**$254,188**	**$2,214,029**	**$0**	**$2,214,029**

Public safety				
Police				
4210.720 Capital project - Public Safety Building	$0	$0		$0
4210.721 Capital project - PS Bldg - Aspen Meadows	$0	$270,000		$270,000
4210.730 Capital Project - Police Equipment	$243,990	$244,000		$244,000
Total Police	**$243,990**	**$514,000**	**$0**	**$514,000**
Fire				
4220.730 Capital Project - Fire Equipment	$819	$39,558		$39,558
Total Fire	**$819**	**$39,558**	**$0**	**$39,558**
Total Public safety	**$244,809**	**$553,558**	**$0**	**$553,558**
Highways and public improvements				
Highways				
4410.250 Street Non-Capital	$7,500	$0		$0
4410.700 Capital project Streets	$23,560	$928,582		$928,582
4410.710 Capital project Street Lighting	$9,952	$98,558		$98,558
4410.715 Capital Project - Hwy 143 Corridor	$0	$192,467		$192,467
4410.720 Capital Project - Pedestrian Improvements	$1,322	$23,279	-$23,279	$0
Total Highways	**$42,334**	**$1,242,886**	**-$23,279**	**$1,219,607**
Shop & garage				
4440.720 Public Works Aspen Meadows Facility	$0	$250,000		$250,000
4440.721 Public Works Facility	$145,410	$300,000		$300,000
4440.730 Capital Projects - Shop Equipment	$0	$0		$0
4440.750 Cold Storage Building Repairs	$0	$0		$0
Total Shop & garage	**$145,410**	**$550,000**	**$0**	**$550,000**
Total Highways and public improvements	**$187,744**	**$1,792,886**	**-$23,279**	**$1,769,607**
Parks, recreation, and public property				
Recreation				
4560.700 Capital project - Recreation	$124,767	$275,000	$23,279	$298,279
Total Recreation	**$124,767**	**$275,000**	**$23,279**	**$298,279**
Total Parks, recreation, and public property	**$124,767**	**$275,000**	**$23,279**	**$298,279**
Transfers				
4815 Transfer to SnowShoe & Toboggan SAA Fund	$495,762	$495,762		$495,762
4851 Transfer to Water Utility Fund	$654,238	$654,238		$654,238
Total Transfers	**$1,150,000**	**$1,150,000**	**$0**	**$1,150,000**
Total Expenditures:	**$1,961,508**	**$5,985,473**	**$0**	**$5,985,473**
Total Change In Net Position	**$1,898,057**	**$0**	**$0**	**$0**

Brian Head Town
47 Asset Replacement Fund

	Current YTD	Current Budget	Proposed Adjustment Amount	Proposed Amended Budget
Revenue:				
Intergovernmental revenue				
3314 Public Safety State Grant	$42,929	$0		$0
Total Intergovernmental revenue	**$42,929**	**$0**	**$0**	**$0**
Miscellaneous revenue				
3640 Sale of Assets	$87,820	$33,500		$33,500
Total Miscellaneous revenue	**$87,820**	**$33,500**	**$0**	**$33,500**
Transfers from other funds				
3810 Transfer from General Fund	$335,000	$335,000		$335,000
3890 Fund Balance Appropriated	$0	$155,205		$155,205
Total Transfers from other funds	**$335,000**	**$490,205**	**$0**	**$490,205**
Total Revenue:	**$465,749**	**$523,705**	**$0**	**$523,705**
Expenditures:				
General government				
Administrative				
4100.720 Admin - Town Hall (Fuel Tank Replacement)	$5,462	$5,000		$5,000
4100.721 Admin - FF&E Replacement/Renewal	$23,301	$11,300	$12,000	$23,300
4100.741 Admin - Vehicle Replacement	$16,000	$0	$16,000	$16,000
4100.742 Admin - Computer/Electronic Replacement	$2,390	$12,678		$12,678
Total Administrative	**$47,154**	**$28,978**	**$28,000**	**$56,978**
Total General government	**$47,154**	**$28,978**	**$28,000**	**$56,978**
Public safety				
Police				
4200.721 Public Safety - FF&E Replacement/Renewal	$3,320	$38,320		$38,320
4200.740 Public Safety - Equipment Replacement	$29,892	$52,455		$52,455
4200.741 Public Safety - Vehicle Replacement	$58,382	$63,600		$63,600
4200.742 Public Safety - Computer/Electronics Replacement	$2,645	$3,766		$3,766
Total Police	**$94,239**	**$158,141**	**$0**	**$158,141**
Total Public safety	**$94,239**	**$158,141**	**$0**	**$158,141**
Highways and public improvements				
Special improvements				
4400.721 Streets - FF&E Replacement/Renewal	$5,000	$5,000		$5,000
4400.740 Streets - Equipment Replacement	$92,000	$295,300	-$190,800	$104,500
4400.741 Streets - Vehicle Replacement	$0	$0		$0
4400.742 Streets - Computer/Electronics Replacement	$2,469	$6,286		$6,286
Total Special improvements	**$99,469**	**$306,586**	**-$190,800**	**$115,786**
Total Highways and public improvements	**$99,469**	**$306,586**	**-$190,800**	**$115,786**
Transfers				
4890 Budgeted Increase in Fund Balance	$0	$30,000	$162,800	$192,800
Total Transfers	**$0**	**$30,000**	**$162,800**	**$192,800**
Total Expenditures:	**$240,861**	**$523,705**	**$0**	**$523,705**
Total Change In Net Position	**$224,887**	**$0**	**$0**	**$0**

ORDINANCE NO. 25-___

AN ORDINANCE AMENDING THE FISCAL YEAR 2025 BUDGET OF FUNDS AND ACCOUNTS ENDING JUNE 30, 2025, FOR THE TOWN OF BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah Towns, Brian Head Town, Utah, has adopted its budget for the fiscal year ending June 30, 2025; and

WHEREAS, in accordance with Utah State law, a public hearing was held on June 10, 2025, on the amended budget and comments received relating thereto, and;

WHEREAS, the Town Council determined an amendment was needed for the purpose of identifying one-time expenditures from the fiscal year 2025 budget.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF BRIAN HEAD, STATE OF UTAH:

ADOPTION: The Fiscal Year 2025 budget hereby be amended, including all funds and accounts as follows:

General Fund (10)

Revenue

•3314 – Public Safety State Grant: +$ 125,000 – to account for CDBG Grant received

Expenses

•4140.110 – Admin - Salaries & Wages: +$8,000 – to account for Town Manager salary increase not budgeted originally.

•4140.312 – Admin - Audit & Accounting: +$1,800 – to account for increase in our annual audit

•4220.250 – Fire - Equipment - Supplies & Maintenance: +$ 125,000 – to account for the Public Safety Building exhaust system covered by the CDBG grant.

•4890 – Budgeted Increase in Fund Balance: −$9,800 – reduced amount sent to fund balance to cover admin salary change and the audit increase.

RDA Fund (25)

Revenue

•3550 – Donations: +$30,000 – to account for private donation toward the Village Way widening proposal.

Expenses

•4140.610 – Redevelopment Activities: +$60,000 – to account for the Village Way widening proposal

•4890 – Budgeted Increase in Fund Balance: −$30,000 – reduce amount sent to fund balance to cover Town's portion of the Village Way widening proposal.

Capital Projects Fund (46)

Expenses

•4410.720 – Capital Project - Pedestrian Improvements: −$23,279 – moving left over budget from the Town Trail Phase III project to our trails project fund.

•4560.700 – Capital Project - Recreation: +$23,279 – increasing from the leftover Town Trail phase III project.

Asset Replacement Fund (47)

Expenses

•4100.721 – Admin - FF&E Replacement/Renewal: +$12,000 – to bring forward reserve to Town Hall lighting and other replacements.

•4100.741 – Admin - Vehicle Replacement: +$16,000 – to cover purchasing an admin vehicle a year early.

•4400.740 – Streets - Equipment Replacement: −$190,800 – reduced the amount of the new blower, which is budgeted next year, and increased for the new skid steer, which was scheduled for next year.

•4890 – Budgeted Increase in Fund Balance: +$ 162,800 – increasing the amount sent to fund balance based on the swap on the blower and skid.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF BRIAN HEAD on this ____day of June 2025.

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Yes____	No____
Council Member Martin Tidwell	Yes____	No____
Council Member Larry Freeberg	Yes____	No____
Council Member Kelly Marshall	Yes____	No____
Council Member Mitch Ricks	Yes____	No____

BRIAN HEAD TOWN

By: ________________________________

Clayton Calloway, Mayor

ATTEST:

____

Nancy Leigh, Town Clerk

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this ordinance passed by the Town Council on the ____ day of June 2025 and have posted a complete copy of the ordinance on the Utah Public Meeting Notice Website and the Town's website as per UCA § 63G-30-102.

Nancy Leigh, Town Clerk

BRIAN HEAD REDEVELOPMENT AGENCY
BRIAN HEAD, UTAH

AMENDED BUDGET RESOLUTION

RESOLUTION NO. RDA-___

A RESOLUTION AMENDING THE FISCAL YEAR 2025 BUDGET ENDING JUNE 30, 2025, OF THE BRIAN HEAD REDEVELOPMENT AGENCY, BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah, Brian Head Redevelopment Agency has amended its budget for the fiscal year ending June 30, 2025; and

WHEREAS, in accordance with Utah State law, a public hearing was held on June 10, 2025, on the amended budget and comments received relating thereto.

NOW THEREFORE, BE IT RESOLVED BY THE BRIAN HEAD REDEVELOPMENT AGENCY BOARD, BRIAN HEAD, UTAH:

ADOPTION: The Fiscal Year 2025 RDA budget hereby be amended, including all funds and accounts as shown in the budget format attached and dated June 24, 2025, as listed below:

RDA Fund (25)

Revenue

•3550 – Donations: +$30,000 – to account for private donation toward the Village Way widening proposal.

Expenses

•4140.610 – Redevelopment Activities: +$60,000 – to account for the Village Way widening proposal

•4890 – Budgeted Increase in Fund Balance: −$30,000 – reduce amount sent to fund balance to cover Town's portion of the Village Way widening proposal.

PASSED AND ADOPTED BY THE BRIAN HEAD REDEVELOPMENT AGENCY BOARD MEMBERS OF BRIAN HEAD, STATE OF UTAH on this ____ day of June 24, 2025.

VOTING:

Chairperson Clayton Calloway	Yes____	No____
Board Member Martin Tidwell	Yes____	No____
Board Member Larry Freeberg	Yes____	No____
Board Member Kelly Marshall	Yes____	No____
Board Member Mitch Ricks	Yes____	No____

BRIAN HEAD REDEVELOPMENT AGENCY

By: ________________________________

ATTEST: Clayton Calloway, RDA Chair

____________________________ (SEAL)

Nancy Leigh, RDA Clerk

Staff Report to the Town Council

Brian Head

Item: Special Assessment Area Financial Backstopping

Author: Bret Howser
Department: Administration
Date: June 24, 2025
Type of Item: Discussion

Summary:

The Council will discuss the concept of Town "backstopping" for upcoming Special Assessment Area (SAA) bonds.

Background/Analysis:

Several neighborhoods in Brian Head Town are lacking water and sewer infrastructure for a variety of reasons (mostly because they were subdivided prior to incorporation into the Town and were not required to install infrastructure). For many years, these neighborhoods developed using septic tanks and cisterns. However, in recent years due to a state regulation administered through the Southwest Utah Dept of Health, property owners looking to develop their lot have been denied septic permits unless they are hooked to the Town's water system. This has increased demand for expansion of the Town's water system into these areas, and generally involves costs that are much larger than any single property owner can bear.

In some of these cases, neighbors have petitioned the Town to create a SAA. With a SAA, the Town issues bonds to finance the system expansion and institutes a "special assessment", which functions like an additional property tax, on the properties within that SAA, using that assessment to make the annual debt service payments on the bonds. The Town Council adopted a policy (attached) to lay out under which circumstances the Town would be willing to execute a SAA.

In recent years the Town has issued two special assessment bonds:

1) Cedar Breaks Mountain Estates SAA – This funded water lines on Forest Dr, Falcon, Trail Rd, Scenic and Lupine Ct. The bonds were sold as a negotiated sale to State Bank of Southern Utah. The bonds are secured by the assessments as a revenue source, and there was a debt service reserve funded with proceeds from the issuance of the bonds.
2) Snowshoe & Toboggan SAA – This funded the Snowshoe & Toboggan water line which is being installed as we speak. The bonds were sold to a state agency, DDW, and were structured with the special assessments as the pledged revenue source. A debt service reserve was funded with proceeds from the bonds.

Debt Service Reserve Fund (DSRF)

It is common with bond issuances that the bond buyer requires a DSRF to be funded as part of the sales and setup of the bonds. This is essentially a cash account that is set aside that can/must be used to make debt service payments in the event that the pledged revenue to make the debt payments does not materialize. In the case of our outstanding SAA bonds, the DSRF is set up to contain one year's worth of debt service payments. If some or all of the property owners fail to make their assessment payment in any given year, the Town would use cash from the DSRF to make up the difference in the payment. Then the Town would pursue taking the property, sell the property and replenish the DSRF with the proceeds of sale. If all goes well, the DSRF is still full when the final debt payment is due, and the DSRF is used to make that final payment and the property owners aren't assessed that year.

The DSRF can be funded in multiple ways. Commonly, the total amount of the bond issuance is increased by the figure needed for the DSRF, and the DSRF is funded by proceeds of the bond issuance. This increased the annual payment, and in the case of a SAA bond increases the annual assessment on property owners, but since the final payment should be made out of the DSRF, it all balances out. Alternatively, the Town could take its own cash and fund the DSRF, and keep the bond issuance down to the cost of the project.

What is Backstopping?

When a bond buyer is considering purchasing a bond issuance, perhaps the primary concern they have is – what is the source of repayment of those bonds, and how reliable is that source of repayment? General Obligation bonds, for example, are backed by property taxes which are considered a very stable source. Thus they are the most sought after by bond buyers, which drives down the interest rates. Special Assessment Bonds are backed by special assessments, which are considered a riskier source of repayment. Bond buyers shy away from these, which drives the rates up. One option that cities have to make SAA bonds more palatable and increase demand is to "backstop" the DSRF. As staff understands this, backstopping means that the Town pledges when the DSRF is drawn on, the Town will immediately replenish it with our own funds. We can then move forward with taking and selling the property and pay ourselves back, but the risk of it taking 2-3 years to take and sell these properties falls on the Town.

Should the Town Consider Backstopping SAA Bonds?

We were advised this week by Crews & Associates, the Town's bond advisor, that the marketability of SAA bonds in today's market is challenging. They believe that there is a real possibility that the Town will not find a buyer for bonds for upcoming SAA projects – such as Elk Drive and Brian Head Unit 3. They suggest that the Town consider backstopping these bonds, and they believe that will make the bonds much more marketable.

Backstopping the bonds does technically entail more risk to the Town, but staff wonders if it actually creates any more practical risk. Let's say we issue non-backstopped bonds for an SAA for Brian Head Unit 3. The DSRF requirement might be $130,000. Then let's say there's a serious economic downturn, and half the properties in the SAA don't make their assessment in a given year. The DSRF would be tapped for $65k. Then it happens again the next year, another $65k and now the DSRF is empty. By the third year, the Town may still be struggling to take and sell the properties for nonpayment, and another debt payment is due. Will the Town default on the SAA bonds? Probably not. We would turn to our own resources to replenish the DSRF while we continue the process of taking and selling properties. The difference with backstopping is that we would be required to replenish the DSRF, rather than just doing so as a practical move to protect our credit.

FINANCIAL IMPLICATIONS:

The immediate financial implications are related to the Elk Dr and Brian Head Unit 3 SAAs. Council has approved the Elk Dr SAA and directed staff to move forward with engineering the project and going to bid. The Council will soon consider doing the same with Brian Head Unit 3. Staff is currently preparing an RFP for engineering services to design and prepare bid documents for these projects. The cost is likely to be tens of thousands of dollars. If we move forward with these projects but then we find out we cannot issue the bonds, the Town may have to eat that cost. So prior to moving forward with costs on these SAAs, staff wishes to discuss the potential of backstopping these bonds.

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:

A – SAA Policy

SPECIAL ASSESSMENT & PUBLIC IMPROVEMENT DISTRICT POLICY

Date Approved: August 9, 2022 (Amended May 13, 2025)

Brian Head Town (the "Town") will consider the use of Special Assessment Areas (SAA) and/or Public Improvement Districts (PID) as provided for by Utah Code Annotated §11-42 where consistent with the dictates of this policy. Notwithstanding the ensuing policy, the Town Council retains the privilege of denying or approving any SAA or PID for which the Town receives a petition, as allowed under State Statute, where the Council finds that approval would result in undue risk or damage to the Town as a whole.

General Benefit of Proposed Development

The Town recognizes that in assisting individual property owners (or a group of individual property owners) with infrastructure development through public financing, all property owners in the Town are asked to share in a small fraction of the risk that would otherwise be incumbent upon that individual (or group of individuals). Therefore, the Town will only consider public financing (such as SAA or PID bonds) for development projects that entail broad public benefit. Examples of such include, but are not limited to, roadways which improve traffic circulation, water lines which provide needed firefighting capacity to areas which pose a wildfire risk to the Town, and sewer lines in areas which will protect health and sanitation for the community's watersheds.

Petitions for SAAs or PIDs shall stipulate the proposed general community benefit entailed in the proposed development project which justifies the public assumption of risk. Exhibit A provides a map of fire protection priority areas as designated by the Town Marshal to assist the Town Council in determining the general public benefit of any proposed water lines. Proposed line extensions within these priority areas in excess of 1,000 linear feet, or which create looping/redundancy within the water delivery system, should be given consideration.

Petition Requirements

Property owners can petition the Town for the installation or reconstruction of public way improvements through a SAA or PID. Those signing the petition must be the owners of the properties adjacent to the requested public way improvements, not residents that are renting or leasing the property. Once the sponsor has acquired the required signatures of the property owners who are in favor of a SAA, the petition is to be submitted to the Town Clerk for verification of signatures and legal property owners. Apparent support of the project, as indicated by those signing the petition, must be at least 60% of the total properties/lots of the proposed public way improvements for the Town Council to accept a petition and consider the creation of a Special Assessment Area.

Timeline for SAA Creation

The following gives a rough outline of a typical SAA creation and project implementation timeline:

1) Petition is submitted to Town

a) Signed by owners representing 60% of parcels
b) Includes map, description of improvements, and list of parcel numbers
2) Staff review meeting
a) Communicate any issues with petition to applicant
b) Allow applicant to correct anything before going to Council
3) Council receives petition in open meeting, accepts or rejects by motion
4) Council considers resolution - Notice of Intent to Create SAA
a) Determination whether to proceed with SAA based on general public benefit
b) Resolution sets date for public hearing
c) Advertise public hearing for four weeks
5) Public hearing held in open meeting, 60 day contest period begins
a) Contest period can be bypassed if 100% of property owners sign a waiver and consent form
b) If 40% or more of property owners protest the creation of the SAA during contest period, it fails
6) Staff obtains preliminary project cost estimate and property appraisals
7) Council may create SAA by resolution
8) Council creates Board of Equalization by resolution
a) Sets BOE hearing dates (35 day notice)
b) Use preliminary estimates plus large contingency or the maximum assessment
9) Town begins process of issuing bonds
10) Town proceeds with engineering and bidding for project
11) Town awards project bid and sets SAA assessment by ordinance
a) Property owners have 25 days to prepay their assessments
12) Bonds are issued, project may proceed

The entire process to put an SAA into place is expected to take 6-8 months. As such, petitions must be received by the Town by June 30 of year 1 in order to proceed with the improvements in year 2. PID timelines have yet to be defined by the Town.

Assessments

Assessments will typically be distributed among property owners in a manner commensurate with the benefit received by each property. In the case of water or sewer line extension, for example, it is assumed that the benefit received by each lot is equal, regardless of size or valuation of the lot, so a flat assessment would be applied to each lot. Assessments will be included on the Iron County property tax bill and collected along with general property taxes. The Town requires that assessments be retired when a property is sold.

Financing Considerations

State Statute requires a 3:1 coverage ratio of property value to assessment for SAAs. The Town may consider a 3:1 coverage ratio for proposed SAAs with a fire protection priority A, a 4:1 coverage ratio for proposed SAAs with a fire protection priority B, and a 5:1 coverage ratio for proposed SAAs with a fire protection priority C. The Town-required coverage ratio will be calculated by dividing the total land valuation (land only, no structures) assuming completion of the proposed utility improvements by the Town Engineer's stamped cost estimates for the proposed project plus the cost of issuance (excluding any debt service reserve funding). Council may also consider other factors in granting or denying a petition such as disparity of property values, prepayments by property owners of assessments, and additional benefits or risks to the town.

SAA bonds will not exceed a ten-year term or 7.5% true interest cost. Bonds will be structured with an annual call provision to allow property owners to retire the entire outstanding assessment at any time. Each bond issuance will have a 10% debt service reserve funded by the proceeds of the bonds. The Town will only consider backstopping SAA or PID bonds with sales tax revenue or other Town guarantee under extraordinary circumstances where significant public interest is involved.

At no time will the Town carry more than $5 million in outstanding SAA debt.

Exhibit A – Map of Priority Areas