BRIAN HEAD

The Regular Meeting of the
Brian Head Town Council
Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719
www.Zoom.us (Click Here)
Via Zoom Meeting ID# 893 6448 9173
TUESDAY, APRIL 8, 2025 @ 9:00AM

WORK SESSION OF THE TOWN COUNCIL AGENDA

A. CALL TO ORDER

B. PLEDGE ALLEGIANCE

C. DISCLOSURES

D. AGENDA ITEM:

1. **FISCAL YEAR 2026 BUDGET WORK SESSION**. THE TOWN COUNCIL WILL HOLD A WORK SESSION FOR THE FISCAL YEAR 2026 TOWN BUDGET(S).

E. ADJOURNMENT

Date: April 3, 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

Fiscal Year 2026 Proposed Budget

Brian Head Town

Prepared by:

Shane Williamson – Town Treasurer

Bret Howser – Town Manager

Proposed: April 08, 2025

GUIDE TO BUDGET

BRIAN HEAD TOWN

2026 FISCAL YEAR BUDGET

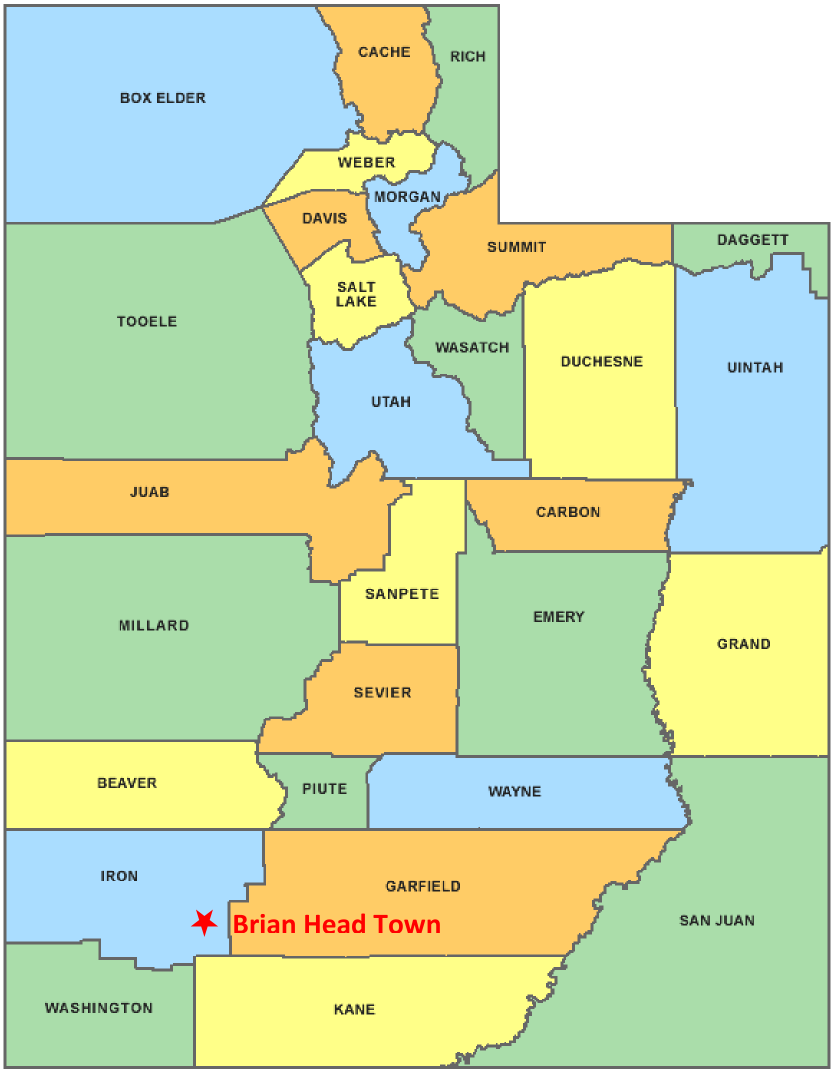
INTRODUCTION

TRANSMITTAL AND OVERVIEW

BUDGET DETAIL

APPENDICES

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

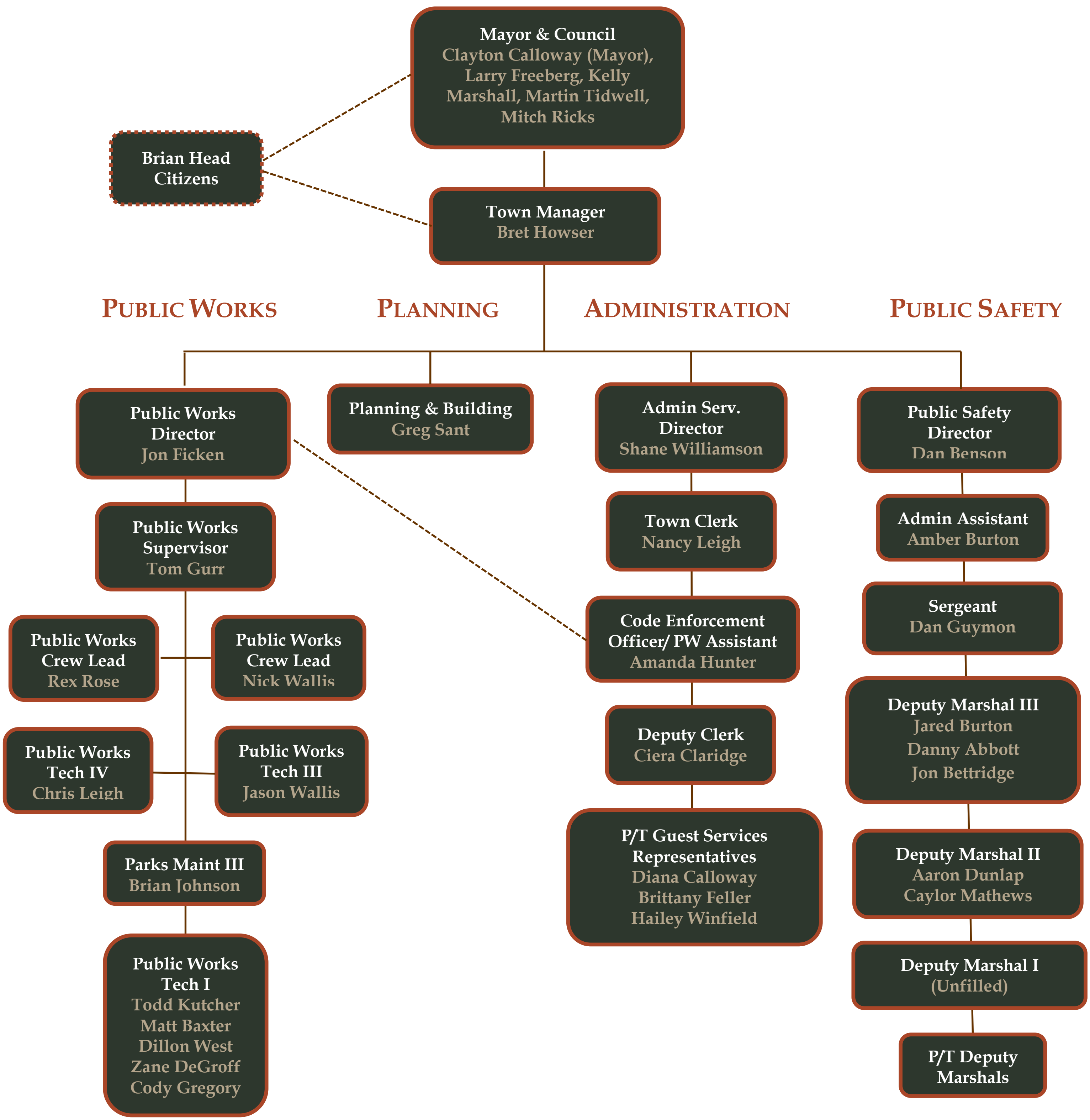
Brian Head Town operates under a Council-manager form of government. This form of government was "grandfathered" in by the State Legislature in 2008.

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



April 8, 2025

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 2026 Proposed Budget, the Town's financial plan for the period of July 1, 2025, through June 30, 2026, 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 2026 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 2026 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 2026 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 2025 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 2026 Strategic Plan (Appendix A) was reviewed by the Council in March 2025 and is scheduled for adoption along with the Tentative Budget in May 2025.

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

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

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

JAN	FEB	MAR	APR	MAY	JUN

Set Goals & Strategies
What are we doing?

- Prior Year Action Report
- Revisit Town Goals
- Council sets broad direction at Strategic Planning Retreat in January
- Staff prepares draft strategic plan in February
- Council reviews strategic plan in March

Long Range Forecasting
What are the constraints?

- Review Updated 5-Yr Fund Models
- Capital Facilities Plan Check-In
- Discuss Manpower Needs (Personnel

Resource Allocation
What does it cost?

- Update personnel budgeting worksheet and allocate manpower to strategies
- Build operating and capital budgets for each strategy
- Update all non-departmental and contingency budgets

Prioritization
Ok, now what are we really going to do?

- If the proposed budget exceeds available resources, Council may prioritize strategies and cut from the lowest priority strategies or consider tax or fee increases
- Done at Council Budget Work Session in April

Budget Adoption
State-Mandated Process

- Public Hearings
- Tentative Budget Adoption by Resolution
- Final Budget Adoption by Ordinance
- Done during Council Meetings in May/June

COUNCIL REVIEW & PUBLIC HEARING DATES:

APRIL 8, 2025:	FY 2026 Budget Work Session (Council reviews the proposed budget in detail, Public is invited)
MAY 13, 2025:	Present FY 2026 Proposed Budget Adoption of FY 2026 Tentative Budget
MAY 27, 2025:	Public Hearing for FY 2026 Budget
JUNE 10, 2025:	Adoption of FY 2026 Budget by Ordinance Public Hearing for the FY 2025 Amended Budget
JUNE 24, 2025:	Adoption FY 2025 Amended Budget by Ordinance

DEADLINE DATES (REQUIRED BY STATE STATUTE):

JUNE 30TH – FY 2026 Budget Adopted (Sep 1 if property tax increase is proposed)
JUNE 30TH – FY 2025 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	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Taxes	$ 2,978,237	$ 3,397,132	$ 3,607,794	$ 2,336,657	$ 3,336,874	$ 3,506,970
Licenses and Permits	$ 710,194	$ 793,174	$ 958,506	$ 479,044	$ 896,727	$ 917,612
Intergovernmental Revenue	$ 334,627	$ 432,042	$ 928,017	$ 1,119,976	$ 1,132,000	$ 590,500
Charges for Services	$ 288,109	$ 288,313	$ 327,498	$ 267,151	$ 480,238	$ 638,714
Fines and Forfeitures	$ 7,115	$ 21,088	$ 4,265	$ 3,458	$ 3,000	$ 3,000
Interest	$ 18,277	$ 150,587	$ 208,690	$ 147,798	$ 70,500	$ 100,500
Special Events	$ 6	$ -	$ 1,000	$ 7,615	$ -	$ -
Miscellaneous Revenue	$ 405,539	$ 1,658,237	$ 612,309	$ 2,385,632	$ 3,744,464	$ 355,351
Contributions	$ 7,188	$ 1,224	$ 4,590	$ 1,989	$ 1,000	$ 1,000
Utility Operating Revenue	$ 2,451,035	$ 2,417,994	$ 2,563,462	$ 1,788,205	$ 2,588,900	$ 2,708,000
TOTAL REVENUES:	**$ 7,200,327**	**$ 9,159,791**	**$ 9,216,131**	**$ 8,537,525**	**$ 12,253,703**	**$ 8,821,647**

TABLE BY EXPENDITURE FUNCTION (All Funds)

Operating Expense (Function)	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
General Government	$ 932,705	$ 1,195,315	$ 1,518,819	$ 1,266,229	$ 1,822,382	$ 1,815,316
Public Safety	$ 1,048,080	$ 1,135,400	$ 1,204,913	$ 1,044,606	$ 1,384,399	$ 1,556,711
Streets and Highways	$ 1,041,074	$ 1,857,703	$ 1,130,731	$ 1,523,494	$ 3,468,074	$ 2,601,961
Parks & Recreation	$ 28,645	$ 70,185	$ 97,518	$ 48,558	$ 89,184	$ 91,907
Operating Contingency	$ 19,501	$ 20,386	$ 14,999	$ 8,132	$ 41,900	$ 43,900
Utility Operating Expense	$ 1,210,698	$ 1,346,546	$ 1,544,706	$ 1,057,030	$ 1,774,463	$ 1,928,553
OPERATING EXPENDITURES:	**$ 4,280,703**	**$ 5,625,535**	**$ 5,511,686**	**$ 4,948,049**	**$ 8,580,402**	**$ 8,038,347**

Operating Expense (Type)	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Personnel	$ 1,966,965	$ 2,380,034	$ 2,802,988	$ 2,340,747	$ 3,328,940	$ 3,510,649
Other Operating	$ 2,294,237	$ 3,225,115	$ 2,693,699	$ 2,599,170	$ 5,209,562	$ 4,483,798
Operating Contingency	$ 19,501	$ 20,386	$ 14,999	$ 8,132	$ 41,900	$ 43,900
OPERATING EXPENDITURES:	**$ 4,280,703**	**$ 5,625,535**	**$ 5,511,686**	**$ 4,948,049**	**$ 8,580,402**	**$ 8,038,347**

Non-Operating Activity	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Non-Operating Income	$ 287,406	$ 235,294	$ 295,533	$ 2,857,380	$ 9,851,504	$ 8,600
Debt Service	$ (498,838)	$ (664,572)	$ (639,238)	$ (255,313)	$ (539,319)	$ (1,089,323)
Capital	$ (872,508)	$ (1,447,624)	$ (1,374,875)	$ (862,911)	$ (5,329,178)	$ (1,175,775)
TOTAL NON-OPERATING:	**$ (1,083,940)**	**$ (1,876,902)**	**$ (1,718,580)**	**$ 1,739,156**	**$ 3,983,007**	**$ (2,273,698)**

NET DIFFERENCE (Revenues less Expenditures)	**$ 3,207,030**	**$ 3,769,550**	**$ 3,999,978**	**$ 6,446,856**	**$ 13,524,805**	**$ 791,900**

TABLE BY REVENUE TYPE (General Fund)

Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Taxes	$ 2,555,078	$ 2,749,365	$ 2,892,744	$ 1,925,824	$ 2,856,874	$ 2,933,200
Licenses and Permits	$ 710,194	$ 793,174	$ 958,506	$ 479,044	$ 896,727	$ 917,612
Intergovernmental Revenue	$ 164,627	$ 206,840	$ 450,296	$ 396,488	$ 497,000	$ 568,000
Charges for Services	$ 284,965	$ 288,313	$ 326,393	$ 267,151	$ 380,238	$ 538,714
Fines and Forfeitures	$ 5,215	$ 16,738	$ 3,671	$ 2,258	$ 3,000	$ 3,000
Interest	$ 11,474	$ 83,645	$ 126,903	$ 90,009	$ 60,000	$ 100,000
Special Events	$ 6	$ -	$ 1,000	$ 4,025	$ -	$ -
Miscellaneous Revenue	$ 9,529	$ 7,532	$ 57,164	$ 5,807	$ 7,050	$ 8,050
Contributions	$ 7,188	$ 1,224	$ 4,590	$ 1,989	$ 1,000	$ 1,000
Transfers from Other Funds	$ 8,667	$ 8,667	$ 23,500	$ 1,115,258	$ 1,529,608	$ 84,500
TOTAL REVENUES:	**$ 3,756,940**	**$ 4,155,500**	**$ 4,844,770**	**$ 4,287,850**	**$ 6,231,500**	**$ 5,154,100**

TABLE BY EXPENDITURE FUNCTION (General Fund)

Expense Function	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
General Government	$ 832,191	$ 905,975	$ 1,322,531	$ 1,177,766	$ 1,506,471	$ 1,514,815
Public Safety	$ 1,164,177	$ 1,256,197	$ 1,311,928	$ 1,155,366	$ 1,414,033	$ 1,586,655
Streets and Highways	$ 566,620	$ 868,350	$ 1,080,738	$ 743,647	$ 1,188,664	$ 1,099,898
Parks & Recreation	$ 28,645	$ 70,185	$ 97,518	$ 48,558	$ 89,184	$ 91,907
Transfers	$ 869,000	$ 1,352,100	$ 1,140,000	$ 1,080,000	$ 1,991,245	$ 816,901
Operating Contingency	$ 19,501	$ 20,386	$ 14,999	$ 8,132	$ 41,900	$ 43,900
TOTAL EXPENDITURES:	**$ 3,480,130**	**$ 4,473,190**	**$ 4,967,710**	**$ 4,213,470**	**$ 6,231,500**	**$ 5,154,100**

NET DIFFERENCE (Revenues less Expenditures)	**$ 276,810.00**	**$ (317,690.00)**	**$ (122,940.00)**	**$ 74,380.00**	**$ -**	**$ -**

BUDGET SUMMARIES

TABLE BY REVENUE TYPE (Water Fund)

Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Income	$ 1,538,494	$ 1,454,433	$ 1,661,792	$ 1,103,715	$ 1,557,400	$ 1,593,500
Non-Operating Income	$ 240,984	$ 116,105	$ 221,165	$ 4,475,616	$ 9,605,242	$ 6,300
TOTAL REVENUES:	**$ 1,779,478**	**$ 1,570,538**	**$ 1,882,957**	**$ 5,579,331**	**$ 11,162,642**	**$ 1,599,800**

TABLE BY EXPENDITURE TYPE (Water Fund)

Expense Category	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Expense	$ 1,101,077	$ 1,261,296	$ 1,418,073	$ 1,095,229	$ 1,530,231	$ 1,604,968
Non-Operating Expense	$ (10,425)	$ (10,425)	$ (10,425)	$ 2,109,238	$ 2,029,238	$ -
Debt Service Expense	$ 150,664	$ 151,768	$ 116,449	$ 102,548	$ 130,810	$ 125,425
TOTAL EXPENDITURES:	**$ 1,241,316**	**$ 1,402,639**	**$ 1,524,097**	**$ 3,307,015**	**$ 3,690,279**	**$ 1,730,393**
BALANCE CARRIED OVER TO WATER CAPITAL BUDGET	**$ 538,162**	**$ 167,899**	**$ 358,860**	**$ 2,272,316**	**$ 7,472,363**	**$ (130,593)**

TABLE BY REVENUE TYPE (Sewer Fund)

Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Income	$ 651,297	$ 695,587	$ 631,964	$ 499,323	$ 763,400	$ 801,400
Non-Operating Income	$ 44,412	$ 42,889	$ 61,288	$ 107,185	$ 1,900,500	$ 1,600
TOTAL REVENUES:	**$ 695,709**	**$ 738,476**	**$ 693,252**	**$ 606,508**	**$ 2,663,900**	**$ 803,000**

TABLE BY EXPENDITURE TYPE (Sewer Fund)

Expense Category	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Expense	$ 556,834	$ 557,259	$ 608,065	$ 304,459	$ 718,476	$ 734,750
Non-Operating Expense	$ -	$ 203,496	$ -	$ -	$ -	$ 90,989
TOTAL EXPENDITURES:	**$ 556,834**	**$ 760,755**	**$ 608,065**	**$ 304,459**	**$ 718,476**	**$ 825,739**
BALANCE CARRIED OVER TO SEWER CAPITAL BUDGET	**$ 138,875**	**$ (22,279)**	**$ 85,187**	**$ 302,049**	**$ 1,945,424**	**$ (22,739)**

TABLE BY REVENUE TYPE (Solid Waste Fund)

Revenue Source	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Income	$ 261,244	$ 267,974	$ 269,706	$ 185,167	$ 268,100	$ 313,100
Non-Operating Income	$ 3,910	$ 80,650	$ 13,674	$ 10,017	$ -	$ 700
TOTAL REVENUES:	**$ 265,154**	**$ 348,624**	**$ 283,380**	**$ 195,184**	**$ 268,100**	**$ 313,800**

TABLE BY EXPENDITURE TYPE (Solid Waste Fund)

Expense Category	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of March 29, 2025)	2025 Budget	Proposed 2026 Budget
Operating Expense	$ 197,820	$ 230,247	$ 280,251	$ 188,975	$ 307,622	$ 321,152
Non-Operating Expense	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES:	**$ 197,820**	**$ 230,247**	**$ 280,251**	**$ 188,975**	**$ 307,622**	**$ 321,152**

BALANCE CARRIED OVER TO SOLID WASTE CAPITAL BUDGET	**$ 67,334**	**$ 118,377**	**$ 3,129**	**$ 6,209**	**$ (39,522)**	**$ (7,352)**

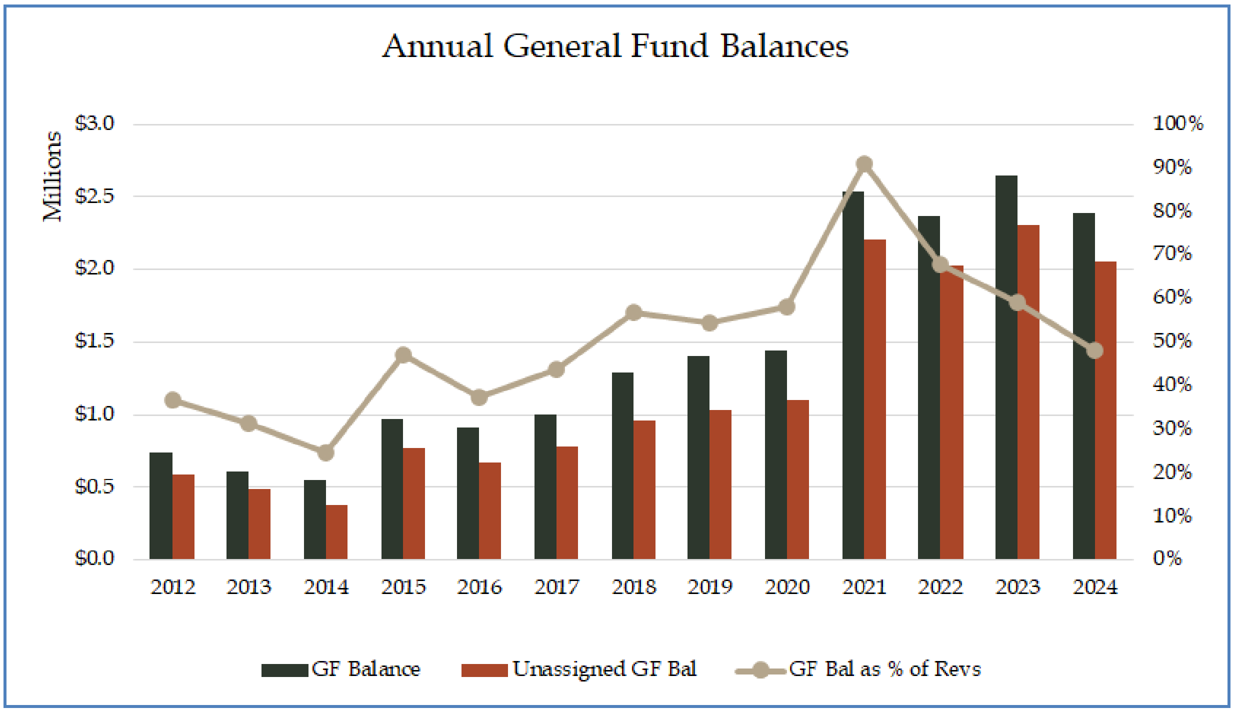
Brian Head Town
Fund Balance Projections for FY 2026
Governmental Funds

Name of Fund	**Fund Balance**			
	Beginning	**Change**	**Ending Projection**	**%***
General Fund	$ 2,050,131	$ 29,076	$ 2,079,207	40%
Wildland Fire	$ 203,422	$ 19,274	$ 222,696	202%
Municipal Building Authority	$ 1,348	$ -	$ 1,348	1%
Debt Service Fund	$ 408,544	$ 250	$ 408,794	235%
Redevelopment Agency Fund	$ 529,869	$ 70,000	$ 599,869	150%
Capital Projects Fund	$ 1,515,633	$ (12,500)	$ 1,503,133	346%
Asset Replacement Fund	$ 147,402	$ (290,950)	$ (143,548)	-34%
TOTALS:	**$ 4,856,349**	**$ (184,850)**	**$ 4,671,499**	**120%**

** §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



REVENUES

TAXES & FEES FOR GENERAL GOVERNMENT SERVICES

The FY 2026 Proposed Budget projects General Fund revenues without a property tax rate increase. One new fee is proposed – a Transportation Utility Fee, but no other fee increases are anticipated for general services. The Proposed Budget does include a 3.9% increase for utility services (water, sewer, solid waste), but that is discussed in the Fees for Business Activity section.

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

General Fund Revenues

	2022	2023	2024	2025 (Bud)	2026 (Proj)
Taxes	**$2,555,078**	**$2,749,365**	**$2,892,744**	**$2,856,874**	**$2,933,000**
Property Tax	990,471	1,011,454	1,144,943	1,138,700	1,178,000
Sales Tax	1,094,760	1,225,996	1,230,480	1,214,190	1,240,000
Franchise Tax	141,430	166,459	165,946	167,001	167,000
Highway Tax	146,280	164,201	164,687	162,983	166,000
Transient Room Tax	182,137	181,255	186,688	174,000	182,000
Licenses & Permits	**$710,194**	**$793,174**	**$958,506**	**$896,727**	**$917,612**
Business Licenses	37,051	29,649	44,378	36,200	38,000
Enhanced Svc Bus Lic Fee	579,223	649,917	622,557	661,025	675,000
Disproportionate STR Fee	42,480	40,428	67,935	68,370	73,480
Building Permits	51,432	73,040	223,636	131,132	131,132
Other Permits	8	140	0	0	0
Intergovernmental Revenue	**$164,627**	**$206,840**	**$450,296**	**$497,000**	**$568,000**
Grants	48,579	86,611	296,591	369,000	385,000
Class C Roads	72,869	77,061	110,159	85,000	100,000
State Liquor	3,179	3,168	3,546	3,000	3,000
County Fire Agreement	40,000	40,000	40,000	40,000	80,000
Charges for Service	**$284,965**	**$288,313**	**$326,393**	**$380,238**	**$538,713**
Enterprise Fund Admin	61,138	66,400	71,000	80,000	82,600
Retail Fuel	104,995	96,388	87,993	100,000	92,900
Shop Charges	112,301	120,800	155,000	189,438	192,988
Other Charges	6,531	4,725	12,400	10,800	11,400
Transportation Utility Fee	0	0		0	158,825
Other Revenues	**$42,079**	**$117,806**	**$216,828**	**$106,308**	**$147,308**
Special Events	0	0	0	0	0
Sale of Assets	346	0	0	250	250
Transfers from Other Funds	8,667	8,667	23,500	35,258	35,258
Other Miscellaneous	33,066	109,139	193,328	70,800	111,800
Total Revenues	$3,756,943	$4,155,498	$4,844,767	$4,737,147	$5,104,633

Total General Fund revenues are expected to be 8% above FY 2025 budgeted revenues and 5% above FY 2024 actual receipts. About 43% of that increase is due to a **newly proposed Transportation Utility Fee** (which is pending calculation and Council approval). This fee has been included in this year's budget provisionally – it is directly associated with the increased funding needed for the pavement management program, which need was calculated and presented to the Council in the 2024 Strategic Planning Retreat. Staff was to calculate a fee and bring it to Council in the summer/fall of FY 2024 for approval, but a bill in the state legislature dictating the parameters of such a fee calculation was delayed until spring 2025. Staff proposes to move forward with the fee calculation quickly now. Council will have the option to deny such a fee, and if they do, the associated transfer from the General Fund to the Capital Fund for the additional pavement management funding can be cut from the budget as well.

Other significant changes in revenues include property taxes, county fire agreement, and interest earnings, each making up 11% of the total year-over-year revenue increase.

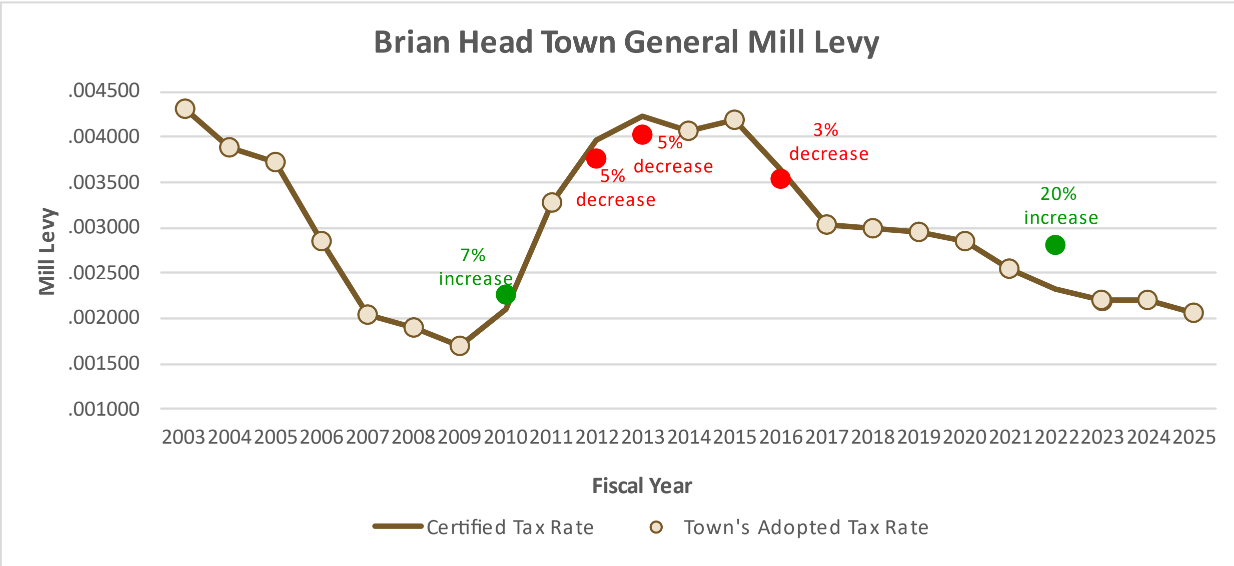
Property Tax – After several years of a general downward trend following the 2008 recession, property tax receipts began to increase slightly over the latter half of the 2010's. The total property taxes received in any given year are sometimes skewed by large payments of delinquent taxes, such as in 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 $1,000,078 in FY 2024 and averaging $86,500 over the ten-year period between FY 2015 and FY 2024.

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 2026 projection for current year property taxes at just over $1 million. With delinquent taxes and penalties, personal property taxes, and fee-in-lieu of taxes, the total property tax projection for FY 2026 is just under $1.2 million.

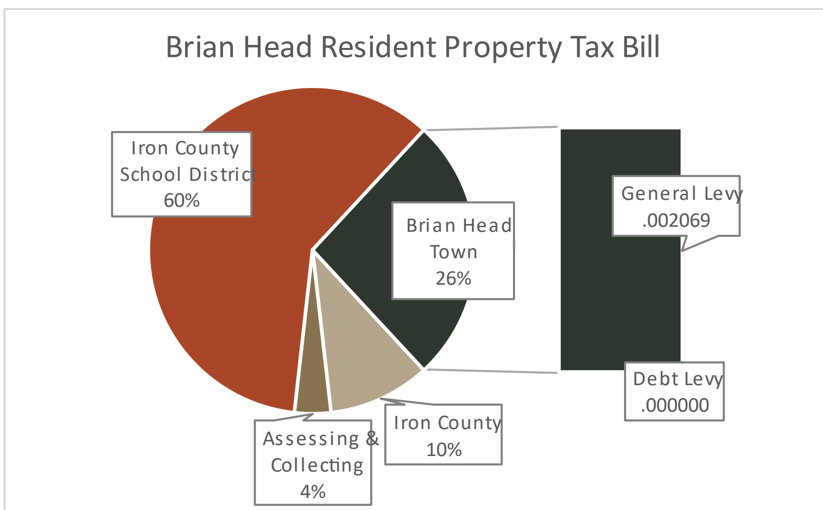
The State's "Truth in Taxation" law requires the Town to adopt the certified tax rate, which is the rate that will generate the same amount of property tax dollars on existing properties and improvements that the Town was supposed to receive the prior year. So as assessed valuations rise on existing 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.



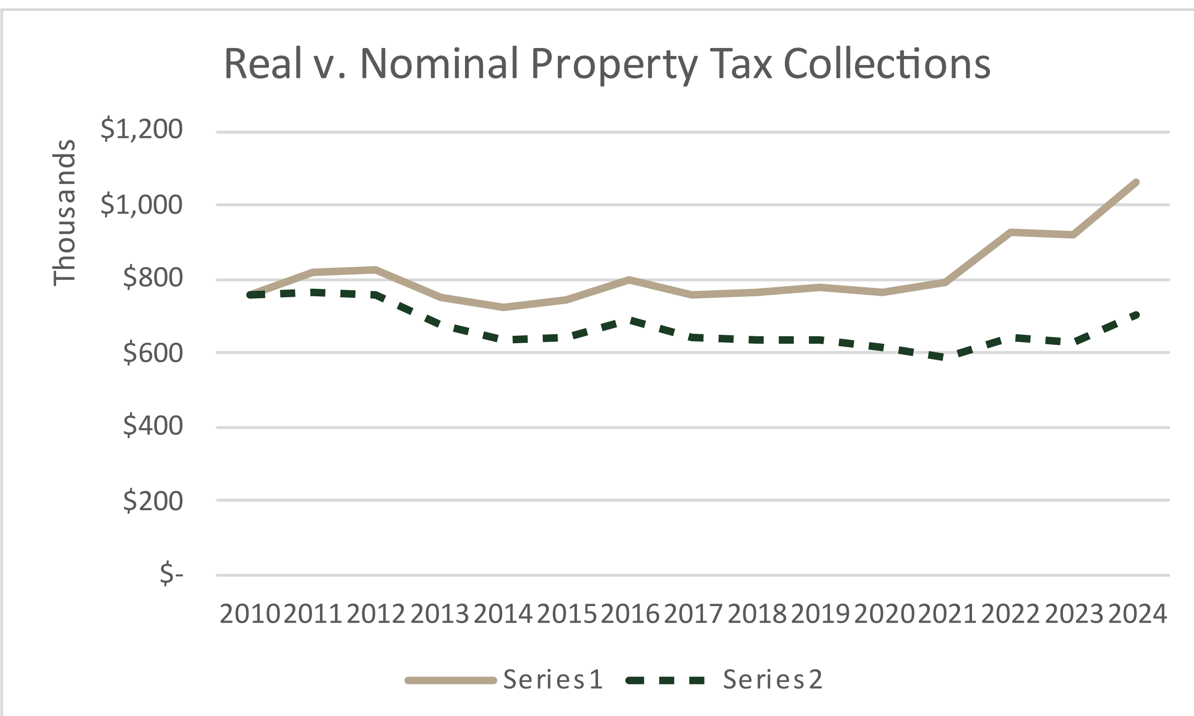
With laws governing the certified tax rate in mind, the only reason to project an increase in current year property taxes would be if significant new growth is anticipated the next year or if significant unanticipated new growth happened the prior year – the latter is the case going into FY 2025. FY 2025 property tax receipts are up more than $30,000 – a result of about $20 million in new growth valuation. These additional receipts should perpetuate into FY 2026.



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. 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.

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

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

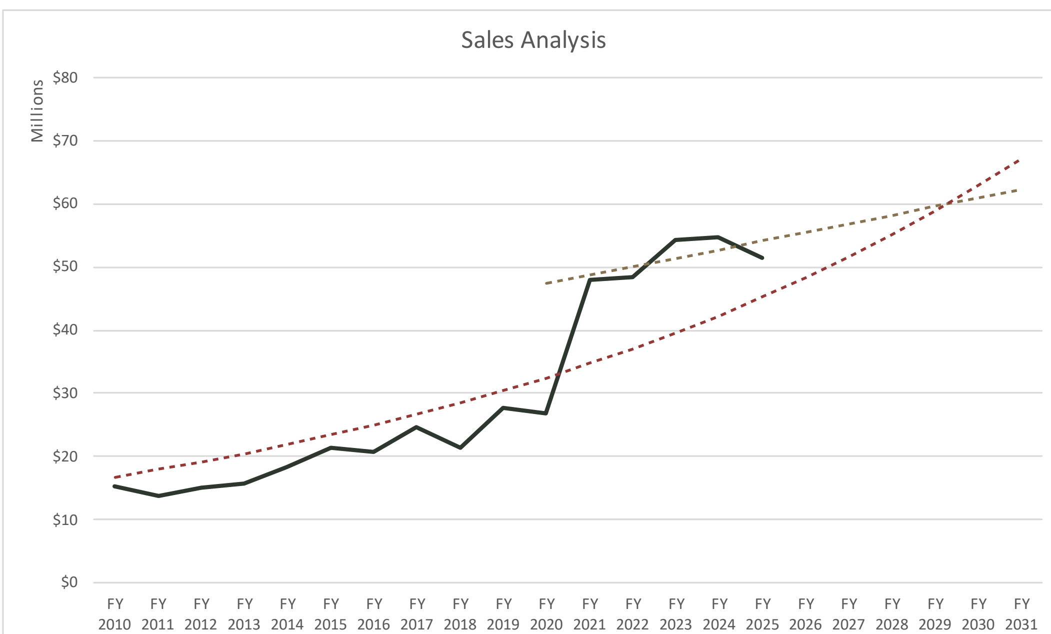


Sales Tax – While the local economy had been expanding at a quick pace in recent years, it basically exploded over the past three years. Taxable sales increased an average of 8.6% between FY's 2011 and 2020, peaking at $27.8 million in FY 2019. But following the start of the COVID-19 pandemic in 2020, Brian Head saw an onslaught of visitors and guests. Taxable sales in FY 2023 were $54.6M, a 12% increase over FY 2022. Since then, sales tax receipts have continued to show an upward trend, but roughly on par with the year-over-year increases seen prior to the pandemic.

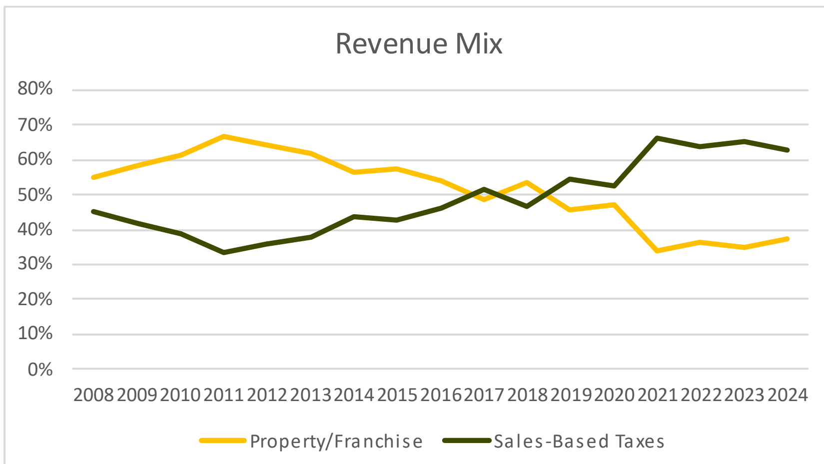
Breakdown of Brian Head Sales Tax Rate	
State of Utah	4.85%
Brian Head Town	
Local Option	1.00%
Resort Community Tax	1.60%
Highway Tax	0.30%
Parks, Arts & Recreation	0.10%
Iron County	
County Option Tax	0.25%
County Transportation Tax	0.25%
Fixed Guideway (Jail)*	0.30%
Sales Tax on General Purchases	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

With four years of sales data since the pandemic, the picture is becoming clearer. The seismic shift in the local economy appears to be a new normal for Brian Head. The past three fiscal years, staff has hesitated to depart from the historic sales tax projection model, which was not calibrated to assume a quantum leap in the long-term projection curve. In FY 2025, we departed from that model to make our sales-based revenue projections. However, four years of data is hardly sufficient to create a replacement model.



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 2024 and FY 2025 current projection). During the Strategic Planning Retreat in January 2024, the Council discussed the various needs we anticipated in the upcoming budget process, and comments were made that indicated to staff that the Council desired to see a less conservative approach to projecting sales taxes – more in line with the new normal. While staff remains uncomfortable projecting based on an upward linear trend of only four to five years, which would result in a projection of sales 4% above any year on record, we suggested setting FY 2025 projected sales equal to the highest year on record (FY 2023 observed sales). That said, for FY 2026 projections, after seeing a small increase in gross sales in FY 2024 over FY 2023, we are using the new trendline, which is slightly less steep than it was last year. We feel this is sufficiently aggressive. There is a real possibility, given the trends of the past three to four years, that we will meet this figure in FY 2026. As far as we can tell, there is about the same possibility that we may not achieve that figure – just as we are currently on pace to come up short of FY 2024 sales in FY 2025.



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 37/63. It bears repeating the fact that the state truth-in-taxation laws which don't allow an inflationary component in the certified tax rate will guarantee this trend towards a less stable revenue mix without intentional action by the Town Council.

Other General Revenues – Class C Road funds are budgeted at a 18% increase over FY 2025. The Iron County Commission enacted a quarter percent County Option Transportation Tax in 2023, some of which is distributed to municipalities via the Class C Road funds. Shop Charges and Enterprise Fund Admin charges are both up slightly. This is due mostly to the increase in the transfer from the General Fund to the Asset Replacement Fund, which is built into the costs that are covered by the enterprise funds via these two charges.

FEES FOR BUSINESS ACTIVITY

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

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

	Residential				Commercial						
							Solid Waste				
Fiscal Yr	Water	Sewer	Solid Waste	Monthly Bill	Water	Sewer	Office	Retail	Restaurant	Monthly Bill	% Change
Current	$84	$45	$12	$141	$166	$99	$12	$81	$110	$333	
2026	$85	$47	$15	$147	$168	$101	$15	$97	$133	$350	3.9%
2027	$88	$47	$17	$152	$174	$104	$17	$114	$155	$373	3.8%
2028	$93	$48	$17	$158	$184	$110	$17	$114	$155	$389	3.9%
2029	$98	$48	$18	$164	$193	$116	$18	$121	$165	$411	3.8%
2030	$102	$49	$19	$170	$201	$121	$19	$128	$174	$429	3.7%
2031	$106	$51	$19	$176	$209	$126	$19	$128	$174	$442	3.5%
2032	$109	$53	$20	$182	$215	$129	$20	$134	$183	$457	3.4%
2033	$114	$54	$20	$188	$225	$135	$20	$134	$183	$472	3.3%
2034	$118	$55	$21	$194	$233	$140	$21	$141	$192	$491	3.2%
2035	$120	$55	$22	$197	$237	$142	$22	$148	$201	$503	1.5%

As the table above illustrates, staff recommends a 3.9% increase of the overall utility bill in FY 2026.

An impact fee update based on the Water & Sewer Capital Facilities Plan (CFP) adopted in 2023 was conducted in FY 2024, and resulted in increased impact fees for water and sewer, which went into effect in December 2024. During this analysis, Council adopted a specific impact for the Snoe Hoe & Toboggan area for sewer, based on the cost of the project in tat area.

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

EXPENDITURES

PERSONNEL

Personnel Expenditures (All Funds)

	2022	2023	2024	2025 (Bud)	2026 (Bud)
Total Personnel	**$1,966,965**	**$2,380,034**	**$2,802,988**	**$3,299,589**	**$3,510,650**
Salaries & Wages	1,267,507	1,508,934	1,840,151	2,087,073	2,233,694
Benefits & Payroll Taxes	699,458	871,100	962,837	1,212,516	1,276,956

The proposed budget includes an 6.4% increase in personnel related expenditures. The change is largely due to: 1) one additional full-time public safety officer (about $107,000), 2) two promotions (about $35,000), and 3) wage increases for existing employees (see compensation section for details).

The FY 2026 budget would increase full-time regular (FTR) positions to 27 and decrease part-time positions by 416 hours. Including part-time hours, the full-time equivalent (FTE) staffing level for the Town would be 30.89 FTEs, up 2.7% from FY 2025.

Public Safety Staffing:

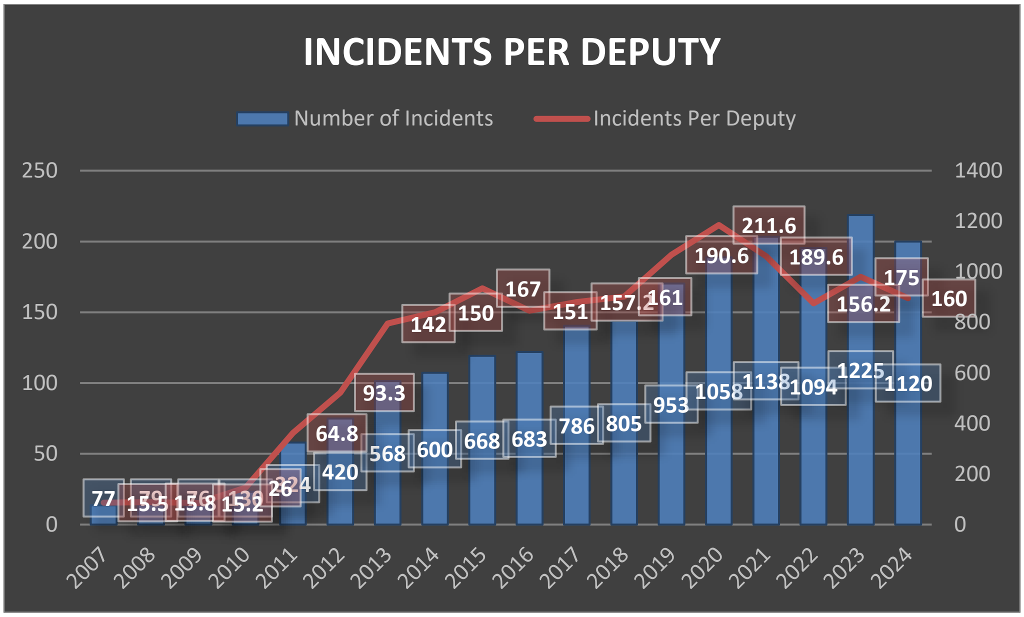
Following the sharp increase of visitation during and following the 2020 pandemic it became apparent that the community desired a higher level of public safety service which could only be achieved by increasing the number of officers and hours of coverage. An analysis of the number of incidents per deputy was generated and compared to numerous other agencies in our area. It was very evident that our marshals were handling a much larger volume of incidents than other agencies. A strategy was formed based on the information gathered and the idea of keeping a more proactive level of staffing. After a series of public input sessions, two more deputies (and a Code Enforcement Officer) were hired, making our total staffing level of 7 full-time marshals. The Town implemented a 20% property tax increase and a new nightly rental business license fee to fund the new positions.

Public Safety continues at this same staffing

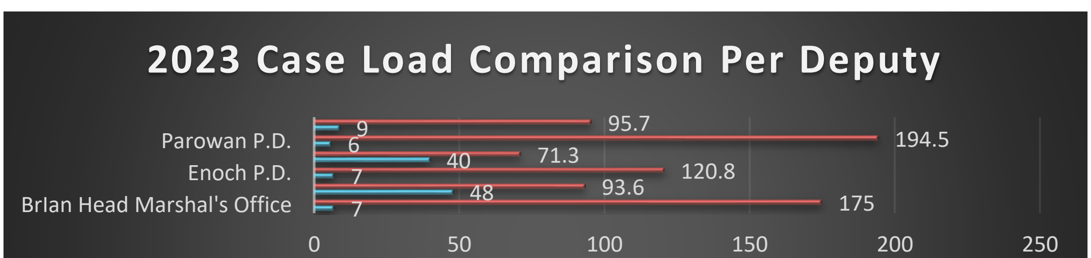
Town Staffing

		Full-Time Equivalents (FTE's)		
Position	**Type**	**FY 2024**	**FY 2025**	**FY 2026**
Council Members	PT	0.17	0.17	0.17
Town Manager	FT	1.00	1.00	1.00
Administrative Services Director	FT	0.00	0.00	1.00
Town Treasurer	FT	1.00	1.00	0.00
Town Clerk	FT	1.00	1.00	1.00
Deputy Clerk/Treasurer	FT	0.00	1.00	1.00
Town Planner	FT	0.00	0.00	0.00
Planning & Bldg Administrator	FT	1.00	1.00	1.00
Code Enforcement Officer	FT	1.00	1.00	1.00
Guest Services Representatives	PT	0.88	1.20	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	1.00	2.00
Deputy Marshal III	FT	2.00	3.00	2.00
Deputy Marshal II	FT	2.00	2.00	2.00
Deputy Marshal I	FT	1.00	0.00	1.00
Part-time Deputy Marshals	PT	0.48	0.48	0.48
Volunteer Firefighters	PT	0.27	0.27	0.27
Wildland Fire Crew	PT	1.50	1.50	1.50
Public Safety Admin Assistant	PT	0.60	0.60	0.60
Public Works Director	FT	1.00	1.00	1.00
Public Works Supvervisor	FT	1.00	1.00	1.00
Public Works Crew Leader	FT	0.00	2.00	2.00
Public Works Technician IV	FT	1.00	0.00	1.00
Public Works Technician III	FT	2.00	2.00	0.00
Public Works Technician II	FT	2.00	2.00	0.00
Public Works Technician I	FT	2.00	2.00	5.00
Parks Maintenance III	FT	1.00	1.00	1.00
Parks Maintenance I	FT	0.00	1.00	0.00
Solid Waste Technician (contract)	FT	0.00	0.00	1.00
Public Works Technician	PT	0.00	0.00	0.00
Seasonal PW Crew	PT	0.69	0.69	0.69
Total FTEs		**26.76**	**30.09**	**30.89**

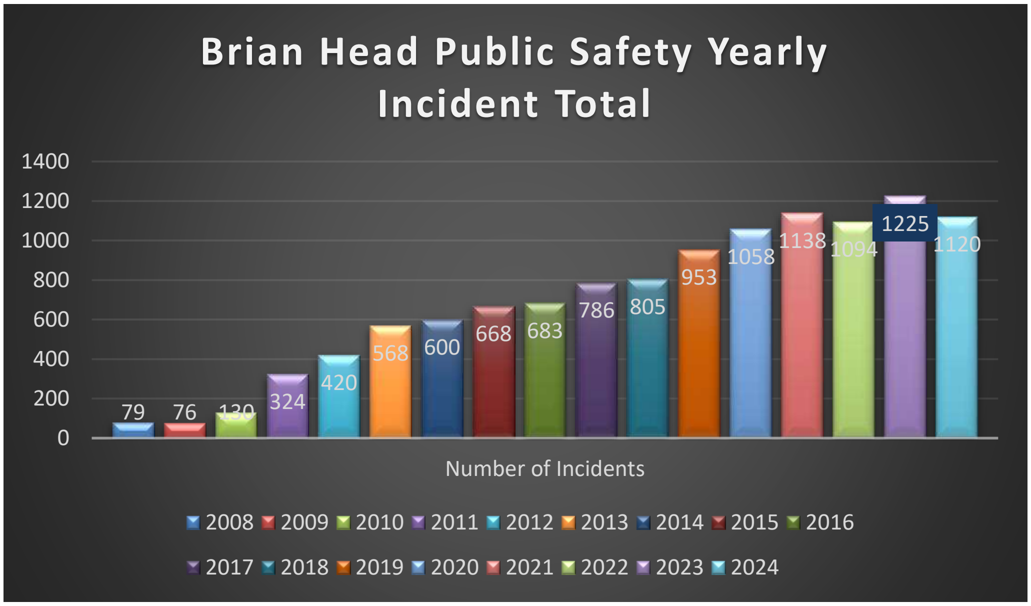
level to date. But we are beginning to see our desired level of service decline as incident numbers climb. We are seeing more items fall off our list of priority services and are currently unable to maintain the level of service desired to achieve our targeted strategies and goals. We are starting to feel the pressure of increased case load and burn out – similar to what we experienced prior to 2021.



In 2020 the marshals handled 211 incidents per deputy. This was by far the most incidents per marshal when compared to other agencies in Iron County. It was determined that we would try and bring that average down to match other smaller agencies more like Brian Head. The goal of reducing that average to a more manageable number of 150 incidents was our target. Over the past 3 years since having 7 deputies, we have averaged 164 incidents per marshal. Keeping us within reason of our target. But in 2023, incidents peaked at 1225 or 175 per deputy. It is staff's recommendation that as we continue to see incident numbers rise, that we should use that to gauge staffing levels.



	BrIan Head Marshal's Office	Cedar City P.D.	Enoch P.D.	Iron County S.O.	Parowan P.D.	S.U.U. P.D.
Incidents/Officer	175	93.6	120.8	71.3	194.5	95.7
# of Sworn Officers	7	48	7	40	6	9



Case load/incident numbers have continued to climb over the past decade. 2011 to present is when we became more automated with our system and ability to readily pull incident numbers with our computers in our patrol vehicles. The data shows a 29% increase between 2019-2024. The slight drop in incident numbers in 2022 illustrates the effects of proactive policing. In February of 2022 we had 1 deputy retire. We did not fill that position until July of 2022. We also had one deputy in EMT school for 5 months. This shows how deputies that are proactive in our community are finding and dealing with incidents while on patrol.

It is also useful to break out the public safety incidents into types of service. If we look at the past three years of incidents, we have found that an average of 1/3 is fire and medical related. An argument then could be made that we consider bringing on staff targeting fire and EMS, thus lessening the load on the marshals. This leads us to a consideration of looking towards 2 full-time “fire” marshal positions like what has been a part-time position off and on over the past 20 years.

2020 EMS/Fire Incidents:
Medicals= 76
Inspections= 215
Total= 385

2021 EMS/Fire Incidents:
Medicals= 96
Inspections= 149
Total= 349

2022 EMS/Fire Incidents:
Medicals= 126
Inspections= 172
Total= 373

2023 EMS/Fire Incidents
Medicals= 123
Inspections=213
Total=336

2024 EMS/Fire Incidents
Medicals= 147
Inspections= 207
Fire Calls= 85
Total= 439

In the January Strategic Planning Retreat, Council was presented with the above data as well as a request to consider a property tax increase to fund two additional public safety deputies, with an emphasis on fire and EMS service. The Council expressed full support for adding the two new officers, but also a fair amount of discomfort with the idea of pursuing the property tax increase. Direction was to put the positions in the budget and attempt to figure out a patchwork of funding. Council said they would look at the proposed budget in April and maybe do public input sessions after that to explore a property tax increase.

Staff has included one of the two positions in this proposed budget, funding it essentially with some of the projected property tax increase from new growth (which has finally started to materialize over the past couple of years) as well as a proposed increase in revenue from the Town's agreement to provide fire service to surrounding Iron County. To be clear, staff has only begun to renegotiate the County Fire Agreement, and we are in the early stages. But the amount of that agreement has been $40,000 per year for the past 25 years or more. We believe there are several strong arguments to double the amount – inflation alone almost doubles it. So the position included in the budget is pending the successful renegotiation of that agreement.

As far as the second proposed position, staff believes it would be best to go with just one position for now and revisit the idea again in the FY 2027 budget. If trends of incidents per officer continue to rise, we could consider funding the second position with a combination of property tax increase and adjustments to the STR Business License Fee.

Admin Services Staffing & Management

Given the recent growth in staffing of the Administration Department and the increasing complexity, as well as sheer volume, of services required of Administration – both external in the community and internal support to Public Safety and Public Works Departments – staff has been rethinking our model for managing the department.

Traditionally, the Administration Department has consisted of the Town Manager, the Town Clerk and the Town Treasurer, with the Town Manager supervising the other two positions in addition to supervising department heads. In recent years, several new positions have been added into the mix, namely a Planning & Building Administrator, a Code Enforcement Officer, a Deputy Clerk/Treasurer, and a 2-4 person part-time Guest Services team. This brings the total number of people that the Town Manager is directly supervising to 9-11 (depending on how many part-time front desk people we have at the moment). The general rule of thumb for management is no more than 3-5 direct reports.

Another trend to take note of is the increase in building and subdividing going on in the community which has demanded much more of the Town Manager's attention – even with the additional building and planning position – than was required prior to 2020.

The result has been less ability for the Town Manager to attend to duties outside of administrative functioning – such as spending adequate time out in the community, with Public Works and Public Safety – and almost zero time helping administrative staff grow and develop. It has also resulted in many items of significant responsibility being placed on the shoulders of staff who are not necessarily compensated at an appropriate level for such responsibility.

Adding manpower in this scenario may actually exacerbate the problem rather than relieve it. So as a solution to the problem, the Town Manager recommends promoting the Town Treasurer to an Administrative Services Director and turning over supervisory responsibility of the Administrative function to that position, as well as a handful of administrative responsibilities heretofore handled by the Town Manager. Community Development functions would remain under the direct supervision of the Town Manager. The result would be the Town Manager would have four direct reports (three department heads and the Planning & Building Administrator), and the new Administrative Services Director would have five direct reports (the Clerk, Deputy Clerk, Code Enforcement, and front desk). This would also have the added benefit of providing a development opportunity for administrative staff and a potential succession planning route for the Town Manager position.

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.

	Benchmark		Brian Head				
	Job ID	Target TCV	Salary	Ben $	Ben %	Benefits	TCV
Administration		85%					
Town Manager	125	$283,086	$150,173	$27,291	26.78%	$67,508	$217,681
Clerk	130	$158,123	$83,210	$27,291	27.89%	$50,499	$133,709
Admin Services Director	165	$230,726	$83,489	$27,291	27.89%	$50,576	$134,065
Building Inspector III	310	$145,454	$78,000	$27,291	27.89%	$49,046	$127,046
Code Enforcement Officer I	330	$115,754	$52,052	$27,291	27.89%	$41,809	$93,861
Deputy Clerk/Treasurer	160	$114,392	$47,840	$27,291	27.89%	$40,634	$88,474
Public Safety							
Marshal	1740	$272,822	$128,723	$27,291	44.03%	$83,968	$212,691
Sergeant	1765	$183,451	$98,098	$27,291	44.03%	$70,484	$168,582
Deputy III (A)	1760	$168,517	$82,534	$27,291	44.03%	$63,631	$146,166
Deputy III (B)	1760	$168,517	$73,528	$27,291	44.03%	$59,666	$133,194
Deputy III (C)	1760	$168,517	$69,389	$27,291	44.03%	$57,843	$127,232
Deputy II (B)	1755	$143,888	$63,648	$27,291	44.03%	$55,316	$118,964
Deputy II (C)	1755	$143,888	$61,630	$27,291	44.03%	$54,427	$116,058
Deputy I (unfilled)	1750	$137,010	$0	$27,291	44.03%	$27,291	$27,291
Public Works							
PW Director	2025	$245,354	$107,000	$27,291	27.89%	$57,134	$164,134
PW Supervisor	1994	$132,530	$82,321	$27,291	27.89%	$50,251	$132,571
PW Crew Lead	1900	$129,944	$59,850	$27,291	27.89%	$43,984	$103,833
PW Crew Lead	1900	$129,944	$54,610	$27,291	27.89%	$42,522	$97,133
PW Tech IV	2120	$112,798	$67,317	$27,291	27.89%	$46,066	$113,383
PW Tech III	2115	$112,359	$55,690	$27,291	27.89%	$42,823	$98,513
PW Tech I	2105	$89,014	$44,720	$27,291	27.89%	$39,764	$84,484
PW Tech I	2105	$89,014	$41,600	$27,291	27.89%	$38,894	$80,494
PW Tech I	2105	$89,014	$41,600	$27,291	27.89%	$38,894	$80,494
PW Tech I	2105	$89,014	$41,600	$27,291	27.89%	$38,894	$80,494
PW Tech I	2105	$89,014	$45,864	$27,291	27.89%	$40,083	$85,947
Parks Maint. Worker III	1240	$108,805	$55,682	$27,291	27.89%	$42,821	$98,503

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.

The average increase in TCV for our benchmarked positions increased on average 6% from this time last year. In light of this data, the Town Manager recommends a maxcimum increase of 7% in all positions for FY 2026. This will allow positions that have fallen behind the market to catch up a little. The budget impact for implementing this compensation framework in FY 2025 is approximately $110,000 spread across all operating funds. This impact is mitigated somewhat by turnover we've had in a handful of positions, where new employees were hired at a rate under the existing budget – so the budget doesn't need to increase as much to reach a 7% increase over existing pay.

	Proposed Range				
	Min	Current	Current Budget	Proposed 7%	Max
Administration					
Town Manager	$134,500	$150,173	$137,114		$201,800
Clerk	$68,200	$83,210	$87,987	$89,035	$102,300
Admin Services Director	$106,100	$83,489	$83,482	$89,333	$159,100
Building Inspector III	$61,600	$78,000	$84,260	$83,460	$92,400
Code Enforcement Officer I	$46,100	$52,052	$52,048	$55,696	$69,200
Deputy Clerk/Treasurer	$45,400	$47,840	$52,000	$51,189	$68,100
Public Safety					
Marshal	$113,700	$128,723	$128,724	$137,733	$170,500
Sergeant	$72,300	$98,098	$98,098	$104,965	$108,400
Deputy III (A)	$65,400	$82,534	$82,536	$88,312	$98,100
Deputy III (B)	$65,400	$73,528	$72,933	$78,675	$98,100
Deputy III (C)	$65,400	$69,389	$69,381	$74,246	$98,100
Deputy II (B)	$54,000	$63,648	$63,653	$68,103	$81,000
Deputy II (C)	$54,000	$61,630	$61,629	$65,945	$81,000
Deputy I (unfilled)	$50,800	$0	$0	$0	$76,200
Public Works					
PW Director	$113,700	$107,000	$110,857	$114,490	$170,500
PW Supervisor	$54,900	$82,321	$82,319	$82,300	$82,300
PW Crew Lead	$53,500	$59,850	$60,271	$64,039	$80,300
PW Crew Lead	$53,500	$54,610	$55,026	$58,433	$80,300
PW Tech IV	$44,600	$67,317	$67,319	$66,900	$66,900
PW Tech III	$44,300	$55,690	$55,695	$59,588	$66,500
PW Tech I	$32,200	$44,720	$50,336	$47,850	$48,300
PW Tech I	$32,200	$41,600	$50,336	$44,512	$48,300
PW Tech I	$32,200	$41,600	$45,760	$44,512	$48,300
PW Tech I	$32,200	$41,600	$45,760	$44,512	$48,300
PW Tech I	$32,200	$45,864	$45,760	$48,300	$48,300
Parks Maint. Worker III	$42,500	$55,682	$55,695	$59,579	$63,700

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 2.5% (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 2025, staff has included a 6% increase for health insurance costs starting in January 2025. Since the switch to the PEHP in 2015, the Town is now part of a larger insured community which insulates us from sharp increases due to individual employee medical issues. This has translated to smaller increases than we saw prior to 2015. Indeed, the premium increases for the years since 2015 have averaged about 4%. The increase for 2025 was 6.2%.

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 15.97% for Tier 1 municipal employees and 33.04% for Tier 1 public safety employees in FY 2025. 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. In FY 2025, staff recommended that due to continued inflationary trends, these stipends be increased by 10%, commensurate with increases being offered to the rest of staff. This proposal was accepted.

For FY 2026, 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 $4,120 and $1,180 annually (respectively).

OTHER OPERATING EXPENSES

Other Operating Expenditures (All Funds)

	2022	2023	2024	2025 (Bud)	2026 (Bud)
Total Other Ops Expenses	**$1,858,050**	**$2,272,294**	**$2,682,645**	**$2,917,752**	**$3,025,635**
Materials, Supplies & Services	1,838,549	2,251,908	2,667,646	2,875,852	2,981,735
Contingency	19,501	20,386	14,999	41,900	43,900

Non-personnel operating expenditures, such as materials, supplies, and services, are proposed at a 3.7% increase from the prior year budget. Significant changes to the operating expense budgets include:

Largest Operating Expenditure Increases

Item	Amount	Duration	Notes
Summer lift operations	$110,000	One-Time	Paid 50% by grant and 50% by prior year surplus
Park pavilion improvement project	50,000	One-Time	Paid by CDA tax increment
New generator control panel at Bear Fla	22,000	One-Time	Water System Repair/Upgrade
Purchase 2 snow mobiles	22,000	One-Time	To access water treatment sites in winter
Statement flag pole	20,000	One-Time	Requested during Strategic Plan
Sewer Treatment Payments	16,080	Ongoing	Per agreement w/ Parowan, need to fix infiltration to reduce cos
Community plaza master plan	15,000	One-Time	Paid by CDA tax increment
Utilities (Power - Water Fund)	12,000	Ongoing	Likely related to increased snowmaking
Move Dry Canyon Flow-dar Meter to Hwy	10,000	One-Time	
Archery range master plan	10,000	One-Time	
Dumpster pad asphalt	10,000	One-Time	Requested during Strategic Plan
Additional information kiosk	9,000	One-Time	Paid by CDA tax increment
Replace and Widen Dock	8,000	One-Time	State grant requested to pay for half
Water fountains for park restrooms	8,000	One-Time	Requested during Strategic Plan
Heavy Equipment Tires	7,500	Ongoing	
Add'l Operating Budget for new Officer	6,800	Ongoing	
Lab Testing - 3-Year Requirements	6,350	Every Three Years	
Parowan Reservoir Water Lease Payment	5,000	Ongoing	

Largest Operating Expenditure Decreases

Item	Amount	Duration	Notes
Marketing Co-op	-$39,000	Ongoing	State is reducing funds available
Town Trail Phase IV Engineering	-25,000	One-Time	Estimate reduced from $50k
Kiosk and Entry Sign Public Art	-25,000	One-Time	Should be completed before FY26
Beautification Project Design	-25,000	One-Time	Bonds have been issued, this was just seed money
Park Improvements - Catch-up	-14,000	One-Time	Can be handled within operating budget now
Snow Making Valve Install	-10,000	One-Time	Completed

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 2026 budget are roughly in line with inflation. Many of the increases are due to requests for increased levels of service levels by the Town Council, the business community and residents.

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

The following expenditures were considered for funding in the FY 2026 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 2026 Strategic Plan. The Town Council may elect to fund these from FY 25 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.

<u>Recommended for funding from surplus Capital Projects funds</u>

- Public Safety Building Parking Lot Engineering - $20,000
- Public Safety Building Parking Lot Engineering - $20,000
- Suppressors - $7,200
- Calculate Street Utility Fee - $20,000
- Drainage Improvement on Steam Engine - $2,500
- Culvert Installation on Steam Engine above Shady Dell - $5,000
- New Treadmill in PS Gym - $3,500
- Thermal Imaging Binos - $4,000
- Sniper Rifle - $4,500
- EMS Tablets - $1,700
- Maintain OHV trail at Kill Hill - $1,000
- Equipment for new public safety officer

<u>Not Recommended for funding</u>

- Ladder Truck Tools – Cost not submitted
- Ladder Truck Generator – Cost not submitted
- Paint Ladder Truck – Cost not submitted
- Jubilee of Trees - $1,000

CAPITAL INVESTMENT & EQUIPMENT

GENERAL GOVERNMENT EQUIPMENT & INFRASTRUCTURE PROJECTS

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

- Pavement Management Plan Implementation - $250,000 (plus add'l $158,825 pending Transportation Utility Fee approval)
    - Asphalt repair and chip seal Ridge View and Hunter Ridge at a projected cost of $506,680
- Trails Master Plan Implementation - $50,000
    - $25,000 for Trail Planning for Cedar Breaks Connector Trail ($12,500 anticipated from grant, remainder from interest earnings in Capital Fund)
    - Remaining funds will be saved to use as grant match for future trails projects
- Community Development Area Projects (funded by CDA tax increment)
    - Replace and Widen Dock - $40,000 (partial grant funding)
    - Dog Park - $25,000
    - Town Trail Phase IV Engineering - $25,000
    - Statement flag pole - $20,000
    - Park pavilion improvement project - $50,000
- Asset Replacement Program - $716,950
    - Vehicle Replacement - $151,000 (offset by $67,000 from selling older vehicle)
    - Computer/Electronics Replacement - $15,970
    - Replace Public Safety PPE – $12,750
    - Loan Repayment for Fuel Tank - $5,000
    - 12' Snow Plow - $13,300
    - Extrication Equipment - $16,500
    - PW Side-by-side - $15,900
    - Used water truck for earth bind application - $25,000
    - Replace sander - $47,700
    - Replace Steam Cleaner - $7,650
    - Purchase Tig Welder - $3,500
    - Fuel Dispenser and Credit Card System - $44,060
    - PS Building Exterior Paint - $25,000
    - 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
- PS folding banquet tables - $1,200

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.

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 $314,000 in FY 2026. This represents a 3% increase.

Pavement Management Program:

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

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

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

At the January 2024 Strategic Planning Retreat, the Council discussed the potential to explore a "Transportation Utility Fee" (or TUF) to cover pavement management costs. The Utah League of Cities & Towns has identified 13 municipalities which have implemented such a utility fee, and many more which are interested in doing so. While this fee has been the subject of some controversy and legal challenge, just this past year the Utah Supreme Court ruled that cities may indeed have such a fee. The State Legislature was on the brink of passing a law clarifying how cities may calculate and enact such a fee, but the legislation was scuttled at the last minute. The legislation was picked back up in 2025, and was passed, clearing a path for Brian Head to consider such a fee.

Council set aside some operating surplus in recent years to keep the program afloat. Staff is now suggesting considering and implementing a TUF to fund a $158,725 increase to the program in FY 2026.

UTILITY EQUIPMENT & INFRASTRUCTURE PROJECTS

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

Brian Head Town

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

PROJECT	DESCRIPTION	CONSTRUCTION	CONTINGENCY	ENGINEERING	TOTAL
1 - 5 YEAR HORIZON					
WATER PROJECTS					
Project 01 -- Bearflat Well Rehabilitation					
CW-01	Rehabilitate/Replace the existing Bearflat Well	$1,000,000	$100,000	$187,000	$1,287,000
Project 02 -- Town Hall Well Rehabilitation					
CW-02	Rehabilitate and clean the existing Town Hall Well	$45,000	$4,500	$2,475	$51,975
Project 03 -- Snow Shoe Drive & Toboggan Waterline					
CW-03	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline (price not included in total)	$546,700	$54,670	$102,233	$703,603
CW-03A	Steam Engine Drive through Toboggan Lane and Snow Shoe Drive - Install new 8" waterline - Alternate	$507,500	$50,750	$94,903	$653,153
Project 04 -- Mountain View Drive Waterline Loops					
CW-04A	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 Ccourt 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 2026:

Complete 2024 Water Infrastructure Projects & Snowshoe-Toboggan Lines

A series of water and sewer projects slated for summer 2024 but were delayed due to timing issues on the financing. These projects will be completed in summer 2025, but were funded in previous years. They include:

- Snowshoe & Toboggan Water & Sewer Line
- Salt Pile Snowmaking Well
- Hwy 143 replacement line
- Rue Jolley Water line

Town Sewer System Infiltration Repair

The proportion of the Town's share of effluent flowing to the Parowan sewer lagoons has been increasing sharply in recent years. We believe that this is at least partially due to high runoff infiltration rates, probably at manhole locations. Public Works will investigate and locate the infiltration this spring. $106,000 is being set aside in FY 2026 for repairing/replacing manholes to reduce infiltration. Our hope is that this will decrease the Town's sewer treatment bill to Parowan City each year.

DEBT SERVICE

The following chart puts forth the annual debt service obligations owed by the Town for FY 2026.

Brian Head Town

Long Term Debt - FY 2026 Budget
Principal & Interest Payments

Fund	Principal	Interest	Pay To	Pay-off date	Remaining Principal	Loan Interest Rate
2011 Public Safety Building CIB Loan	$ 80,000	$ 40,670	Utah State Division of Finance	10/10/2049	$ 1,626,807	2.50%
2013 GO Reservoir Bond	$ 100,000	$ 16,125	US Bank	4/1/2042	$ 1,075,000	1.50%
2018 - UDAF Fuel Storage	$ 5,000	$ -	Utah DEQ	9/1/2034	$ 18,729	0.00%
2021 Water Bond	$ 115,000	$ 108,800	US Bank	10/1/2035	$ 3,645,833	3.00%
2022 CBME SAA Bond	$ 128,000	$ 42,138	State Bank Of Southern Utah	6/1/2032	$ 1,009,000	4.17%
2024 Sewer Bond	$ 18,313	$ 90,989	Utah DEQ	11/1/2057	$ 1,900,000	4.00%
2024 Water Bond	$ 107,900	$ -	Utah DDW	4/1/2064	$ 3,838,000	0.00%
2024 Snow Shoe SAA Bond	$ 67,118	$ -	Utah DDW	10/1/2034	$ 604,060	0.00%
2025 Core Beautofication GO Bond	$ 70,000	$ 103,720	Bank of Utah	6/15/2040	$ 1,800,000	4.90%
TOTALS	**$ 691,331**	**$ 402,442**			**$ 15,517,429**	

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.

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

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 2025. Any changes made to the proposed budget prior to adoption in June 2025 will be listed in this section.

STRATEGIC BUDGET SUMMARY REPORT

Fiscal Year 2026 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Administrative Strategies				
Public Information				
PI01 - Hold regular open meetings and solicit public engagement	1,540	$121,882	$0	$121,882
PI02 - Communicate significant information to the public in proactive manner	360	24,578	0	24,578
PI03 - Keep Town Hall open and staffed with knowledgeable and personable personnel	1,060	36,998	0	36,998
PI04 - Maintain clear and accessible records for the public	1,350	90,297	0	90,297
PI05 - Plan and carry out community events geared toward building Town unity	80	8,654	0	8,654
PI06 - Celebrate Brian Head Town's 50 years	50	3,516	0	3,516
Public Information Strategies Subtotal	4,440	$285,925	$0	$285,925
Community Development				
CD01 - Maintain land management policies that reflect the Community Vision and General Plan	300	$14,319	$0	$14,319
CD02 - Provide clear, timely, customer-friendly planning/building reviews	1,230	105,944	0	105,944
CD03 - Conduct timely, equitable and professional building inspections	900	$62,907	0	$62,907
CD04 - Ensure adherence to policies through consistent code enforcement	900	51,583	0	51,583
CD05 - Implement workforce housing plan	130	$11,838	0	$11,838
Community Development Strategies Subtotal	3,460	$246,592	$0	$246,592
Economic Development				
ED01 - Support special events and initiatives which draw visitors to the community	60	$135,170	$110,000	$25,170
ED02 - General area marketing	60	368,533	330,000	38,533
ED03 - Build needed public infrastructure for resort commerce	80	254,180	173,770	80,410
ED04 - License businesses to ensure health, safety and welfare	560	33,923	0	33,923
ED05 - Facilitate mobility and decrease traffic through public transit	40	168,385	0	168,385
ED06 - Provide core goods and services which are not provided by private businesses	40	132,765	92,900	39,865
ED07 - Encourage resort-commercial development at commercial nodes	70	12,201	0	12,201
ED08 - Operate Visitor Center	1,120	63,415	0	63,415
ED09 - Beautify Brian Head	50	88,837	0	88,837
ED10 - Better Connect Town with Businesses	30	10,610	0	10,610
ED11 - Preserve Dark Skies	60	6,300	0	6,300
ED12 - Enhance/Maintain Holiday Lighting	80	15,724	0	15,724
Economic Development Strategies Subtotal	2,250	$1,290,044	$706,670	$583,374
Strategic Planning				
SP01 - Foster strategic thinking and action throughout the organization	120	$22,712	$0	$22,712
SP02 - Gather data to help shape policy and strategy	40	4,303	0	4,303
SP03 - Align resources with objectives in short and long term	920	91,929	0	91,929
SP04 - Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded mandates	70	9,201	0	9,201
Strategic Planning Strategies Subtotal	1,150	$128,145	$0	$128,145
Financial Management				
FM01 - Receive and invest funds for greatest return at very low risk	100	$8,385	$0	$8,385
FM02 - Maximize grant revenue to offset tax burden on residents and local businesses	160	17,882	0	17,882
FM03 - Minimize the risk of losing resources to injury or lawsuit	180	100,333	0	100,333
FM04 - Maximize efficiency through sound purchasing practices	1,080	79,086	0	79,086
FM05 - Prepare and share clear and accurate financial information	760	90,764	0	90,764
FM06 - Set fee levels that cover costs but don't deter investment in the community	40	3,603	0	3,603
Financial Management Strategies Subtotal	2,320	$300,052	$0	$300,052
Personnel Management				
PM01 - Encourage employee physical, mental and emotional wellness	430	$25,914	$0	$25,914
PM02 - Establish a friendly and cohesive work environment	40	6,382	0	6,382
PM03 - Recognize and reward staff capable of providing "Resort Town Quality" service	140	16,717	0	16,717
PM04 - Help employees progress toward their ideal through comprehensive goal setting	70	7,195	0	7,195
Personnel Management Strategies Subtotal	680	$56,209	$0	$56,209
Administrative Strategies Total	**14,300**	**$2,306,967**	**$706,670**	**$1,600,297**

Strategic Budget Summary Report

Fiscal Year 2026 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Public Safety Strategies				
General Public Safety				
PS01 - Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP)	430	$28,855	$0	$28,855
PS02 - Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer	370	27,324	0	27,324
PS03 - Improve community image and visibility	800	56,007	0	56,007
PS04 - Respond to public safety emergencies as they arise	3,430	313,356	0	313,356
PS05 - Proactively provide emergency medical treatment for residents and visitors	310	32,752	0	32,752
General Public Safety Strategies Subtotal	5,340	$458,294	$0	$458,294
Marshals Office				
MA01 - Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night	7,020	$647,323	$0	$647,323
MA02 - Train Deputies and give tools necessary to maintain a true public safety response	740	67,406	0	67,406
MA03 - Provide heightened police coverage during peak times	580	112,144	0	112,144
MA04 - Keep Brian Head a multi-recreational community through OHV education and enforcement	320	25,245	0	25,245
Marshals Office Strategies Subtotal	8,660	$852,118	$0	$852,118
Fire Department				
FD01 - Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head	480	$55,645	$10,000	$45,645
FD02 - Retain and recruit wildland fire division personnel that can respond to fires outside of our community	280	35,183	100,000	-64,817
FD03 - Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations	900	55,121	0	55,121
FD04 - Keep our commercial properties safe from fire hazards	1,250	64,901	0	64,901
FD05 - Work to improve Brian Head Insurance Service Office (ISO) rating	310	19,114	0	19,114
FD06 - Expand fuels reduction projects in and around Brian Head	3,150	121,194	0	121,194
FD07 - Work with Special Assessment Areas to improve fire protection through expanded infrastructure	200	1,758,376	240,551	1,517,825
Fire Department Strategies Subtotal	6,570	$2,109,533	$350,551	$1,758,982
Public Safety Strategies Total	**20,570**	**$3,419,945**	**$350,551**	**$3,069,394**
Public Works Strategies				
Streets				
ST01 - Maintain and improve gravel roads	1,180	$132,863	$0	$132,863
ST02 - Maintain paved roads	1,470	499,315	0	499,315
ST03 - Implement Streets Master Plan	950	58,774	0	58,774
ST04 - Train staff to provide highest quality maintenance in safest manner possible	1,260	84,805	0	84,805
ST05 - Snow Removal	5,050	409,453	0	409,453
ST06 - Street Lights & Signs	700	60,468	0	60,468
ST07 - Improve multi-modal transportation options	1,040	94,378	0	94,378
Streets Strategies Subtotal	11,650	$1,340,056	$0	$1,340,056
Parks & Recreation				
PK01 - Maintain recreation infrastructure at high quality	2,740	$171,190	$0	$171,190
PK02 - Expand/Enhance Open Space & Recreation Opportunities	1,990	253,717	0	253,717
PK03 - Enhance trails system consistent with Trails Master Plan	980	134,071	37,500	96,571
Parks & Recreation Strategies Subtotal	5,710	$558,978	$37,500	$521,478
Asset Management				
AM01 - Administer Depreciable Asset Replacement Program	60	$583,777	$72,000	$511,777
AM02 - Maintain Public Facilities	480	123,021	0	123,021
AM03 - Refine GIS Program	20	1,931	0	1,931
Asset Management Strategies Subtotal	560	$708,730	$72,000	$636,730
Water System				
WA01 - Meet State DEQ water quality standards	1,530	$230,074	$0	$230,074
WA02 - Ensure sufficient water supply	790	215,819	0	215,819
WA03 - Maintain & Improve Water Storage & Distribution System	1,920	982,504	0	982,504
Water System Strategies Subtotal	4,240	$1,428,398	$0	$1,428,398
Sewer System				
SE01 - Maintain & Improve Wastewater Collection System to DEQ Standards	1,670	$283,213	$0	$283,213
SE02 - Treat wastewater consistent with DEQ standards	610	315,221	0	315,221
Sewer System Strategies Subtotal	2,280	$598,435	$0	$598,435
Solid Waste				
SW01 - Collect solid waste regularly consistent with State regulations	2,890	$321,070	$0	$321,070
Solid Waste Strategies Subtotal	2,890	$321,070	$0	$321,070
Public Works Strategies Total	**27,330**	**$4,955,666**	**$109,500**	**$4,846,166**
Grand Total for All Strategies	**62,200**	**$10,682,579**	**$1,166,721**	**$9,515,858**

Strategy: PI01

Hold regular open meetings and solicit public engagement

Man Hours

Position	Hours	Cost
Planning & Building Administrator	100	$6,075
Code Enforcement Officer	41	$1,944
Council Members	360	$22,176
Deputy Clerk/Treasurer	380	$16,982
Town Clerk	200	$12,009
Town Manager	400	$43,712
Admin Services Director	60	$4,819
Subtotal	**1,541**	**$107,717**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Miscellaneous Legal Notices	Ongoing	$600
Miscellaneous Meeting Expenses	Ongoing	$1,000
Subtotal		**$1,600**

Overhead

Subtotal	**$12,565**

Total Strategy Budget: **$121,882**

Strategy: PI02

Communicate significant information to the public in proactive manner

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	100	$4,469
Guest Services	40	$814
Town Clerk	150	$9,007
Town Manager	50	$5,464
Admin Services Director	20	$1,606
Subtotal	**360**	**$21,360**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Elections	Every Other Y	$300
Subtotal		**$300**

Overhead

Subtotal	**$2,918**

Total Strategy Budget: **$24,578**

Strategy: PI03

Keep Town Hall open and staffed with knowledgeable and personable personnel

Man Hours

Position	Hours	Cost
Code Enforcement Officer	17	$777
Guest Services	960	$19,528
Town Clerk	20	$1,201
Town Manager	20	$2,186
Admin Services Director	40	$3,212
Subtotal	**1,057**	**$26,905**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Town Hall name plates and placards	One-Time	$1,500
Subtotal		**$1,500**

Overhead

Subtotal	**$8,593**

Total Strategy Budget: **$36,998**

Strategy: PI04

Maintain clear and accessible records for the public

Man Hours

Position	Hours	Cost
Planning & Building Administrator	40	$2,430
Code Enforcement Officer	83	$3,887
Deputy Clerk/Treasurer	200	$8,938
Guest Services	30	$610
Town Clerk	960	$57,644
Admin Services Director	40	$3,212
Subtotal	1,353	$76,722

Expenditures/(Revenue Offset)

Description	Duration	Amount
Recording System	Ongoing	$950
Shredding Services	Ongoing	$320
A.I. Meeting Minutes Software	Ongoing	$1,200
Subtotal		$2,470

Overhead

Subtotal	$11,106

Total Strategy Budget: **$90,297**

Strategy: PI05

Plan and carry out community events geared toward building Town unity

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	20	$894
Guest Services	10	$203
Town Manager	20	$2,186
Admin Services Director	20	$1,606
Public Safety Director	9	$1,016
Subtotal	79	$5,905

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	$649

Total Strategy Budget: **$8,654**

Strategy: PI06

Celebrate Brian Head Town's 50 years

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	20	$894
Town Clerk	20	$1,201
Public Safety Director	9	$1,016
Subtotal	49	$3,111

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$405

Total Strategy Budget: **$3,516**

Strategy: CD01

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

Man Hours

Position	Hours	Cost
Planning & Building Administrator	100	$6,075
Planning Commissioners	180	$3,822
Town Manager	20	$2,186
Subtotal	300	$12,082

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$2,237

Total Strategy Budget: **$14,319**

Strategy: CD02

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

Man Hours

Position	Hours	Cost
Planning & Building Administrator	800	$48,600
Planning Commissioners	180	$3,822
Town Manager	250	$27,320
Subtotal	1,230	$79,742

Expenditures/(Revenue Offset)

Description	Duration	Amount
Miscellaneous Trainings	Ongoing	$1,000
Plat Amendments - Engineering Review	Ongoing	$2,000
Grading Permit Engineering Reviews	Ongoing	$4,000
Misc Engineering Reviews	Ongoing	$600
APA Conference	Ongoing	$1,200
Utah Land Use Institute Conference	Ongoing	$700
Planning Association Memberships	Ongoing	$300
Planning Legal Reviews	Ongoing	$750
Planner & Building Training	Ongoing	$3,000
My CityIncpect Annual Software Renewal	Ongoing	$2,500
Third Party Building Plan Review	Ongoing	$500
Utah ICC Conference	Ongoing	$480
Subtotal		$17,030

Overhead

Subtotal	$9,173

Total Strategy Budget: **$105,944**

Strategy: CD03
Conduct timely, equitable and professional building inspections

Man Hours

Position	Hours	Cost
Planning & Building Administrator	800	$48,600
Code Enforcement Officer	83	$3,887
Town Manager	10	$1,093
Public Safety Director	9	$1,016
Subtotal	902	$54,596

Expenditures/(Revenue Offset)

Description	Duration	Amount
ICC National Membership	Every Three Y	$350
Utah Association of Building Officials	Ongoing	$100
ICC Utah Membership	Ongoing	$100
State 1% Building Permit Fee Expense	Ongoing	$900
Subtotal		$1,450

Overhead

Subtotal	$6,861

Total Strategy Budget: $62,907

Strategy: CD04
Ensure adherence to policies through consistent code enforcement

Man Hours

Position	Hours	Cost
Planning & Building Administrator	50	$3,037
Code Enforcement Officer	829	$38,873
Town Clerk	10	$600
Town Manager	10	$1,093
Subtotal	899	$43,603

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$7,980

Total Strategy Budget: $51,583

Strategy: CD05

Implement workforce housing plan

Man Hours

Position	*Hours*	*Cost*
Planning & Building Administrator	100	$6,075
Town Clerk	20	$1,201
Town Manager	10	$1,093
Subtotal	**130**	**$8,369**

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Affordable housing standard development agreement	One-Time	$2,500
Subtotal		**$2,500**

Overhead

Subtotal	**$969**

Total Strategy Budget: **$11,838**

Strategy: ED01

Support special events and initiatives which draw visitors to the community

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	10	$447
Town Clerk	20	$1,201
Town Manager	10	$1,093
Public Safety Director	19	$2,032
Subtotal	59	$4,773

Expenditures/(Revenue Offset)

Description	Duration	Amount
Miscellaneous Equipment & Supplies	Ongoing	$200
New Years Eve Fireworks	Ongoing	$5,400
Fourth of July (Fireworks)	Ongoing	$11,500
Contract to shoot fireworks	Ongoing	$1,150
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
Subtotal		$19,950

Overhead

Subtotal	$447

Total Strategy Budget: **$25,170**

Strategy: ED02

General area marketing

Man Hours

Position	*Hours*	*Cost*
Deputy Clerk/Treasurer	10	$447
Town Manager	50	$5,464
Subtotal	60	$5,911

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
UDOT Sign Permit (Hwy 14 Billboard)	Ongoing	$100
Summer Mktg Co-Op Grant	Ongoing	-$155,000
Summer Mktg Co-Op Match (Resort)	Ongoing	-$90,000
Summer Mktg Co-Op Match (Tourism Bureau)	Ongoing	-$85,000
Southern Utah Tourism Summit	Ongoing	$75
Marketing Co-op	Ongoing	$362,000
Subtotal		$32,175

Overhead

Subtotal	$447

Total Strategy Budget: **$38,533**

Strategy: ED03

Build needed public infrastructure for resort commerce

Man Hours

Position	Hours	Cost
Planning & Building Administrator	40	$2,430
Town Manager	40	$4,371
Subtotal	**80**	**$6,801**

Expenditures/(Revenue Offset)

Description	Duration	Amount
2013 GO Reservoir CIB Loan (Interest)	Ongoing	$8,063
2013 GO Reservoir CIB Loan (Principal)	Ongoing	$50,000
Debt Service Property Tax Levy	Ongoing	-$173,770
Community plaza master plan	One-Time	$15,000
2025 GO beautification bond (Principal)	Ongoing	$70,000
2025 GO beautification bond (Interest)	Ongoing	$103,720
Subtotal		**$73,013**

Overhead

Subtotal	**$597**

Total Strategy Budget: **$80,410**

Strategy: ED04

License businesses to ensure health, safety and welfare

Man Hours

Position	Hours	Cost
Code Enforcement Officer	17	$777
Deputy Clerk/Treasurer	380	$16,982
Town Clerk	160	$9,607
Subtotal	**557**	**$27,367**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Utah Business License Association - Annual Conference	Ongoing	$2,280
Utah Business License Association Membership Dues	Ongoing	$100
Subtotal		**$2,380**

Overhead

Subtotal	**$4,176**

Total Strategy Budget: **$33,923**

Strategy: ED05

Facilitate mobility and decrease traffic through public transit

Man Hours

Position	Hours	Cost
Town Clerk	20	$1,201
Town Manager	20	$2,186
Subtotal	40	$3,387

Expenditures/(Revenue Offset)

Description	Duration	Amount
Shuttle Brochures/Signs/Uniforms	Ongoing	$1,000
Shuttle Service (Base Contract)	Ongoing	$152,700
Additional Winter Shuttle Service	Ongoing	$11,000
Subtotal		$164,700

Overhead

Subtotal	$298

Total Strategy Budget: **$168,385**

Strategy: ED06

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

Man Hours

Position	Hours	Cost
Town Clerk	40	$2,402
Subtotal	**40**	**$2,402**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Petroleum Storage Tank Fund	Ongoing	$560
Retail Fuel	Ongoing	$72,600
Retail Fuel Revenue	Ongoing	-$92,900
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	$720
Credit Card Merchant Fees (Fuel Pumps)	Ongoing	$4,900
Fuel Dispenser & Credit Card System	One-Time	$44,060
Subtotal		**$37,165**

Overhead

Subtotal	**$298**

Total Strategy Budget: **$39,865**

Strategy: ED07

Encourage resort-commercial development at commercial nodes

Man Hours

Position	Hours	Cost
Planning & Building Administrator	20	$1,215
Town Manager	50	$5,464
Subtotal	**70**	**$6,679**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Trail Map Printing	Ongoing	$5,000
Subtotal		**$5,000**

Overhead

Subtotal	**$522**

Total Strategy Budget: **$12,201**

Strategy: ED08

Operate Visitor Center

Man Hours

Position	*Hours*	*Cost*
Deputy Clerk/Treasurer	40	$1,788
Guest Services	960	$19,528
Town Manager	20	$2,186
Public Works Director	100	$8,261
Subtotal	**1,120**	**$31,762**

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
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
Seed & fertilizer for water facilities	Ongoing	$1,000
Copier Maintenance Contract (Brochures)	Ongoing	$150
Trash Enclosures (dumpsters)	One-Time	$10,000
Subtotal		**$23,300**

Overhead

Subtotal	**$8,353**

Total Strategy Budget: **$63,415**

Strategy: ED09

Beautify Brian Head

Man Hours

Position	Hours	Cost
Town Manager	50	$5,464
Subtotal	50	$5,464

Expenditures/(Revenue Offset)

Description	Duration	Amount
Steam Engine Drive Beautifcation	One-Time	$3,000
Statement flag pole	One-Time	$20,000
Prototype Bench Shade	One-Time	$1,000
Park pavilion improvement project	One-Time	$50,000
Additional information kiosk	One-Time	$9,000
Subtotal		$83,000

Overhead

Subtotal	$373

Total Strategy Budget: **$88,837**

Strategy: ED10

Better Connect Town with Businesses

Man Hours

Position	Hours	Cost
Town Clerk	10	$600
Town Manager	20	$2,186
Subtotal	30	$2,786

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	$224

Total Strategy Budget: **$10,610**

Strategy: ED11

Preserve Dark Skies

Man Hours

Position	Hours	Cost
Code Enforcement Officer	8	$389
Town Manager	50	$5,464
Subtotal	**58**	**$5,853**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		**$0**

Overhead

Subtotal	**$447**

Total Strategy Budget: **$6,300**

Strategy: ED12

Enhance/Maintain Holiday Lighting

Man Hours

Position	Hours	Cost
Guest Services	80	$1,627
Subtotal	**80**	**$1,627**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Holiday Lighting	Ongoing	$1,500
Holiday Lighting Enhancements	One-Time	$12,000
Subtotal		**$13,500**

Overhead

Subtotal	**$597**

Total Strategy Budget: **$15,724**

Strategy: SP01

Foster strategic thinking and action throughout the organization

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	80	$3,575
Town Manager	20	$2,186
Admin Services Director	20	$1,606
Subtotal	**120**	**$7,367**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Miscellaneous Travel, Conferences & Training	Ongoing	$250
Utah League (Annual Conference)	Ongoing	$1,000
Utah League (Mid-Year Conference)	Ongoing	$2,100
Strategic Planning Retreat	Ongoing	$1,000
Visioning Field Trip	Every Other Y	$10,000
Community Forums	Ongoing	$100
Subtotal		**$14,450**

Overhead

Subtotal	**$895**

Total Strategy Budget: **$22,712**

Strategy: SP02

Gather data to help shape policy and strategy

Man Hours

Position	Hours	Cost
Town Manager	20	$2,186
Admin Services Director	10	$803
Public Safety Director	9	$1,016
Subtotal	**39**	**$4,005**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		**$0**

Overhead

Subtotal	**$298**

Total Strategy Budget: **$4,303**

Strategy: SP03

Align resources with objectives in short and long term

Man Hours

Position	Hours	Cost
Town Clerk	20	$1,201
Town Manager	400	$43,712
Admin Services Director	500	$40,155
Subtotal	**920**	**$85,068**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		**$0**

Overhead

Subtotal	**$6,861**

Total Strategy Budget: **$91,929**

Strategy: SP04

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

Man Hours

Position	Hours	Cost
Planning & Building Administrator	20	$1,215
Town Manager	50	$5,464
Subtotal	**70**	**$6,679**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Utah League of Cities & Towns Membership Dues	Ongoing	$2,000
Subtotal		**$2,000**

Overhead

Subtotal	**$522**

Total Strategy Budget: **$9,201**

Strategy: FM01
Receive and invest funds for greatest return at very low risk

Man Hours

Position	Hours	Cost
Town Clerk	20	$1,201
Admin Services Director	80	$6,425
Subtotal	100	$7,626

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$759

Total Strategy Budget: **$8,385**

Strategy: FM02
Maximize grant revenue to offset tax burden on residents and local businesses

Man Hours

Position	Hours	Cost
Town Manager	80	$8,742
Admin Services Director	80	$6,425
Subtotal	160	$15,167

Expenditures/(Revenue Offset)

Description	Duration	Amount
Patchwork Parkway Payment	Ongoing	$1,500
Subtotal		$1,500

Overhead

Subtotal	$1,215

Total Strategy Budget: **$17,882**

Strategy: FM03

Minimize the risk of losing resources to injury or lawsuit

Man Hours

Position	Hours	Cost
Town Manager	40	$4,371
Admin Services Director	100	$8,031
Public Safety Director	19	$2,032
Public Works Director	20	$1,652
Subtotal	**179**	**$16,087**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Annual General Liability, Property & Auto Insurance	Ongoing	$70,440
Drinking Water Bond	Ongoing	$820
Legal Services	Ongoing	$7,000
Notary Bond	Every Four Ye	$50
Safety Program	Ongoing	$4,570
Subtotal		**$82,880**

Overhead

Subtotal	**$1,366**

Total Strategy Budget: **$100,333**

Strategy: FM04

Maximize efficiency through sound purchasing practices

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	380	$16,982
Town Clerk	400	$24,018
Town Manager	200	$21,856
Admin Services Director	100	$8,031
Subtotal	**1,080**	**$70,888**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		**$0**

Overhead

Subtotal	**$8,199**

Total Strategy Budget: **$79,086**

Strategy: FM05

Prepare and share clear and accurate financial information

Man Hours

Position	Hours	Cost
Town Manager	40	$4,371
Admin Services Director	720	$57,823
Subtotal	**760**	**$62,194**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Annual Audit	Ongoing	$18,000
Pelorus	Ongoing	$4,800
Subtotal		**$22,800**

Overhead

Subtotal	**$5,769**

Total Strategy Budget: **$90,764**

Strategy: FM06

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

Man Hours

Position	Hours	Cost
Town Clerk	10	$600
Town Manager	10	$1,093
Admin Services Director	20	$1,606
Subtotal	**40**	**$3,299**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	**$304**

Total Strategy Budget: **$3,603**

Strategy: PM01

Encourage employee physical, mental and emotional wellness

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	380	$16,982
Town Manager	10	$1,093
Admin Services Director	40	$3,212
Subtotal	430	$21,287

Expenditures/(Revenue Offset)

Description	Duration	Amount
Recreation Passes	Ongoing	$1,420
Subtotal		$1,420

Overhead

Subtotal	$3,207

Total Strategy Budget: **$25,914**

Strategy: PM02

Establish a friendly and cohesive work environment

Man Hours

Position	Hours	Cost
Code Enforcement Officer	17	$777
Admin Services Director	20	$1,606
Subtotal	37	$2,384

Expenditures/(Revenue Offset)

Description	Duration	Amount
Annual Christmas Party	Ongoing	$3,400
Celebrations	Ongoing	$300
Subtotal		$3,700

Overhead

Subtotal	$298

Total Strategy Budget: **$6,382**

Strategy: PM03

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

Man Hours

Position	Hours	Cost
Deputy Clerk/Treasurer	80	$3,575
Town Manager	20	$2,186
Admin Services Director	40	$3,212
Subtotal	140	$8,973

Expenditures/(Revenue Offset)

Description	Duration	Amount
Instant recognitions	Ongoing	$750
Miscellaneous Recognitions	Ongoing	$250
Wasatch Compensation Group (TechNet)	Ongoing	$200
Christmas Card Bonus	Ongoing	$5,500
Subtotal		$6,700

Overhead

Subtotal	$1,044

Total Strategy Budget: **$16,717**

Strategy: PM04

Help employees progress toward their ideal through comprehensive goal setting

Man Hours

Position	Hours	Cost
Town Manager	20	$2,186
Admin Services Director	10	$803
Public Safety Director	19	$2,032
Public Works Director	20	$1,652
Subtotal	69	$6,673

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$522

Total Strategy Budget: **$7,195**

Strategy: PS01

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	20	$1,283
Deputy Marshal II (A)	20	$1,045
Deputy Marshal III (A)	30	$2,212
Public Safety Administration Assistant	150	$3,259
Public Safety Director	95	$10,161
Sergeant	40	$3,404
Subtotal	435	$26,348

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$2,507

Total Strategy Budget: **$28,855**

Strategy: PS02

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	40	$2,566
Deputy Marshal II (A)	40	$2,090
Deputy Marshal III (A)	30	$2,212
Part-time Deputy Marshals	10	$298
Public Safety Administration Assistant	90	$1,955
Public Safety Director	38	$4,064
Sergeant	40	$3,404
Subtotal	**368**	**$21,574**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Employee Assistance Program	Ongoing	$3,150
Annual Gym Equipment	Ongoing	$350
Subtotal		**$3,500**

Overhead

Subtotal	**$2,250**

Total Strategy Budget: **$27,324**

Strategy: **PS03**

Improve community image and visibility

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	80	$4,641
Deputy Marshal III (B)	80	$5,328
Deputy Marshal III (C)	80	$5,131
Deputy Marshal II (A)	80	$4,180
Deputy Marshal III (A)	180	$13,273
Part-time Deputy Marshals	20	$595
Public Safety Administration Assistant	120	$2,607
Public Safety Director	76	$8,129
Sergeant	80	$6,809
Subtotal	**796**	**$50,693**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Open House Promotional Items	Ongoing	$300
Subtotal		**$300**

Overhead

Subtotal	**$5,013**

Total Strategy Budget: **$56,007**

Strategy: PS04

Respond to public safety emergencies as they arise

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	500	$29,003
Deputy Marshal III (B)	420	$27,974
Deputy Marshal III (C)	500	$32,071
Deputy Marshal II (A)	600	$31,351
Deputy Marshal III (A)	400	$29,496
Part-time Deputy Marshals	55	$1,638
Public Safety Administration Assistant	60	$1,304
Public Safety Director	378	$40,643
Sergeant	520	$44,255
Subtotal	3,433	$237,735

Expenditures/(Revenue Offset)

Description	Duration	Amount
Ammunition	Ongoing	$1,900
Dispatch Services	Ongoing	$31,500
Email services	Ongoing	$1,300
Fuel	Ongoing	$2,500
Rocky Mountain Information Network	Ongoing	$50
Radar Gun Testing	Ongoing	$650
Everbridge Reverse 911	Ongoing	$50
Fire Policy & Procedure Manual Updates (Lexipol)	Ongoing	$2,200
Manuals	Ongoing	$140
Dispatch System Licensing (Spillman)	Ongoing	$8,000
Police Policy & Procedure Updates (Lexipol)	Ongoing	$4,000
Medical Director	Ongoing	$900
Subtotal		$53,190

Overhead

Subtotal	$22,431

Total Strategy Budget: $313,356

Strategy: **PS05**

Proactively provide emergency medical treatment for residents and visitors

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	40	$2,566
Deputy Marshal II (A)	40	$2,090
Deputy Marshal III (A)	40	$2,950
Part-time Deputy Marshals	10	$298
Public Safety Administration Assistant	18	$391
Public Safety Director	38	$4,064
Sergeant	40	$3,404
Subtotal	306	$20,747

Expenditures/(Revenue Offset)

Description	Duration	Amount
EMT Conferences	Ongoing	$2,200
EMT Recertification	Ongoing	$450
Quick Response Unit Supplies & Certification	Ongoing	$1,750
EMT In-House Training	Ongoing	$500
TCCC Training	Every Other Y	$3,600
12-Lead Annual Maintenance Program	Ongoing	$1,500
Subtotal		$10,000

Overhead

Subtotal	$2,005

Total Strategy Budget: **$32,752**

Strategy: MA01

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	980	$56,847
Deputy Marshal III (B)	980	$65,272
Deputy Marshal III (C)	980	$62,859
Deputy Marshal II (A)	980	$51,206
Deputy Marshal III (A)	980	$72,266
Part-time Deputy Marshals	700	$20,841
Public Safety Administration Assistant	90	$1,955
Public Safety Director	473	$50,804
Sergeant	860	$73,192
Subtotal	7,023	$455,243

Expenditures/(Revenue Offset)

Description	Duration	Amount
Fuel	Ongoing	$22,900
Miscellaneous Vehicle Repairs & Maintenance	Ongoing	$1,500
Police Overtime	Ongoing	$16,150
Routine Vehicle Maintenance	Ongoing	$1,680
Tires	Ongoing	$3,500
Uniforms	Ongoing	$3,500
Police Holiday Pay	Ongoing	$17,400
Police Holiday Taxes	Ongoing	$1,600
Sergeant Promotion	Ongoing	$6,739
New Public Safety Officer (pending expanded County Fire Agreement)	Ongoing	$51,086
Subtotal		$126,055

Overhead

Subtotal	$66,025

Total Strategy Budget: **$647,323**

Strategy: MA02

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	100	$5,801
Deputy Marshal III (B)	100	$6,660
Deputy Marshal III (C)	80	$5,131
Deputy Marshal III (A)	100	$7,374
Part-time Deputy Marshals	20	$595
Public Safety Administration Assistant	180	$3,911
Public Safety Director	76	$8,129
Sergeant	80	$6,809
Subtotal	736	$44,410

Expenditures/(Revenue Offset)

Description	Duration	Amount
Firearms Training	Ongoing	$350
Miscellaneous Trainings	Ongoing	$7,700
Tazer Training	Ongoing	$580
Utah Chief's Association Conference	Ongoing	$1,100
Bureau of Criminal Identification Training	Ongoing	$480
Additional Operating Budget for new Officer	One-Time	$6,800
Subtotal		$17,010

Overhead

Subtotal	$5,987

Total Strategy Budget: $67,406

Strategy: MA03

Provide heightened police coverage during peak times

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	40	$2,566
Deputy Marshal II (A)	40	$2,090
Deputy Marshal III (A)	40	$2,950
Part-time Deputy Marshals	100	$2,977
Public Safety Administration Assistant	30	$652
Public Safety Director	170	$18,289
Sergeant	80	$6,809
Subtotal	580	$41,317

Expenditures/(Revenue Offset)

Description	Duration	Amount
Police Overtime	Ongoing	$5,380
Police Holiday Pay	Ongoing	$5,800
Police Holiday Taxes	Ongoing	$500
Sergeant Promotion	Ongoing	$2,246
New Public Safety Officer (pending expanded County Fire Agreement)	Ongoing	$51,086
Subtotal		$65,012

Overhead

Subtotal	$5,816

Total Strategy Budget: **$112,144**

Strategy: MA04

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	40	$2,566
Deputy Marshal II (A)	40	$2,090
Deputy Marshal III (A)	40	$2,950
Part-time Deputy Marshals	10	$298
Public Safety Administration Assistant	30	$652
Public Safety Director	38	$4,064
Sergeant	40	$3,404
Subtotal	318	$21,008

Expenditures/(Revenue Offset)

Description	Duration	Amount
OHV Brochure Printing	Ongoing	$500
Annual Snowmobile, Snowcat & ATV Service	Ongoing	$1,000
Subtotal		$1,500

Overhead

Subtotal	$2,737

Total Strategy Budget: **$25,245**

Strategy: FD01

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	20	$1,160
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	20	$1,283
Deputy Marshal II (A)	20	$1,045
Deputy Marshal III (A)	20	$1,475
Part-time Deputy Marshals	10	$298
Public Safety Administration Assistant	60	$1,304
Public Safety Director	132	$14,225
Sergeant	100	$8,511
Volunteer Firefighters	60	$523
Subtotal	482	$32,487

Expenditures/(Revenue Offset)

Description	Duration	Amount
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
Subtotal		$8,750

Overhead

Subtotal	$4,408

Total Strategy Budget: **$45,645**

Strategy: FD02

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	10	$580
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	20	$1,283
Deputy Marshal II (A)	20	$1,045
Deputy Marshal III (A)	40	$2,950
Part-time Deputy Marshals	5	$149
Public Safety Administration Assistant	30	$652
Public Safety Director	38	$4,064
Sergeant	20	$1,702
Volunteer Firefighters	60	$523
Subtotal	283	$15,612

Expenditures/(Revenue Offset)

Description	Duration	Amount
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	$2,571

Total Strategy Budget: **-$64,817**

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

Position	*Hours*	*Cost*
Deputy Marshal II (B)	50	$2,900
Deputy Marshal III (B)	80	$5,328
Deputy Marshal III (C)	80	$5,131
Deputy Marshal II (A)	80	$4,180
Deputy Marshal III (A)	40	$2,950
Part-time Deputy Marshals	10	$298
Public Safety Administration Assistant	60	$1,304
Public Safety Director	132	$14,225
Sergeant	40	$3,404
Volunteer Firefighters	323	$2,815
Subtotal	895	$42,535

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	$8,201

Total Strategy Budget: **$55,121**

Strategy: FD04

Keep our commercial properties safe from fire hazards

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	80	$4,641
Deputy Marshal III (B)	80	$5,328
Deputy Marshal III (C)	80	$5,131
Deputy Marshal II (A)	60	$3,135
Deputy Marshal III (A)	80	$5,899
Fuels Mitigation Crew	425	$7,877
Part-time Deputy Marshals	50	$1,489
Public Safety Administration Assistant	240	$5,214
Public Safety Director	76	$8,129
Sergeant	80	$6,809
Subtotal	1,251	$53,651

Expenditures/(Revenue Offset)

Description	Duration	Amount
Subtotal		$0

Overhead

Subtotal	$11,249

Total Strategy Budget: **$64,901**

Strategy: FD05

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

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	20	$1,160
Deputy Marshal III (B)	20	$1,332
Deputy Marshal III (C)	20	$1,283
Deputy Marshal II (A)	20	$1,045
Deputy Marshal III (A)	20	$1,475
Public Safety Administration Assistant	30	$652
Public Safety Director	38	$4,064
Sergeant	20	$1,702
Volunteer Firefighters	120	$1,046
Subtotal	308	$13,759

Expenditures/(Revenue Offset)

Description	Duration	Amount
Nat'l Fire Incident Reporting System	Ongoing	$2,600
Subtotal		$2,600

Overhead

Subtotal	$2,755

Total Strategy Budget: **$19,114**

Strategy: FD06

Expand fuels reduction projects in and around Brian Head

Man Hours

Position	Hours	Cost
Deputy Marshal II (B)	40	$2,320
Deputy Marshal III (B)	40	$2,664
Deputy Marshal III (C)	40	$2,566
Deputy Marshal II (A)	40	$2,090
Deputy Marshal III (A)	40	$2,950
Fuels Mitigation Crew	1,655	$30,673
Public Safety Administration Assistant	60	$1,304
Public Safety Director	151	$16,257
Sergeant	40	$3,404
Wildland Engine Boss	1,040	$22,676
Subtotal	**3,146**	**$86,904**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Chipper Services	Ongoing	$5,500
Subtotal		**$5,500**

Overhead

Subtotal	**$28,789**

Total Strategy Budget: $121,194

Strategy: FD07

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

Man Hours

Position	Hours	Cost
Town Manager	40	$4,371
Admin Services Director	160	$12,850
Subtotal	**200**	**$17,221**

Expenditures/(Revenue Offset)

Description	Duration	Amount
Interest Revenue	Ongoing	-$250
CBME SAA Assessment Revenue	Ongoing	-$170,138
CBME SAA Construction	Ongoing	$512,606
Bond Payment Principal	Ongoing	$128,000
Bond Payment Interest	Ongoing	$42,138
Snow Shoe & Toboggan SAA Assessment Revenue	Ongoing	-$70,163
Snow Shoe & Toboggan SAA Construction	Ongoing	$989,457
Snow Shoe & Toboggan SAA Bond Payment - Principal	Ongoing	$67,118
Subtotal		**$1,498,768**

Overhead

Subtotal	**$1,837**

Total Strategy Budget: **$1,517,825**

Strategy: ST01

Maintain and improve gravel roads

Man Hours

Position	Hours	Cost
Public Works Director	50	$4,130
Public Works Supervisor	80	$5,081
Public Works Crew Leader (A)	105	$5,478
Public Works Crew Leader (B)	105	$4,365
Public Works Technician IV	105	$5,337
Public Works Technician I (D)	105	$4,054
Public Works Technician I (E)	84	$3,245
Code Enforcement Officer	41	$1,944
Seasonal Crew	40	$651
Public Works Technician I (C)	105	$3,297
Solid Waste Technician (contract)	94	$4,418
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	180	$7,679
Subtotal	1,178	$52,925

Expenditures/(Revenue Offset)

Description	Duration	Amount
Mag Chloride (for Dust Control)	Ongoing	$12,000
Roller Rental (2 weeks)	Ongoing	$2,750
Subgrade/Road Base Material	Ongoing	$16,000
Miscellaneous Drainage Maintenance Expenses	Ongoing	$3,000
Engineering for Centerlining	Ongoing	$5,000
Road Widening Tree & Debris Removal	Ongoing	$3,000
Earth Bind for gravel roads	Ongoing	$16,000
Earth bind water truck rental	Ongoing	$6,000
Subtotal		$63,750

Overhead

Subtotal	$16,189

Total Strategy Budget: $132,863

Strategy: ST02

Maintain paved roads

Man Hours

Position	Hours	Cost
Parks Maintenance Worker III	40	$1,979
Public Works Director	60	$4,956
Public Works Supervisor	100	$6,352
Public Works Crew Leader (A)	80	$4,174
Public Works Crew Leader (B)	95	$3,949
Public Works Technician IV	95	$4,829
Public Works Technician I (B)	80	$2,663
Public Works Technician I (D)	100	$3,861
Seasonal Crew	40	$651
Code Enforcement Officer	41	$1,944
Public Works Technician I (C)	190	$5,966
Parks Maintenance Worker III	80	$3,958
Solid Waste Technician (contract)	100	$4,713
Public Works Technician I (E)	189	$7,301
Public Works Technician I (A)	180	$7,679
Subtotal	1,471	$64,975

Expenditures/(Revenue Offset)

Description	Duration	Amount
Streets Master Plan Implementation	Ongoing	$250,000
Pothole Repair	Ongoing	$1,080
Engineering Services	Ongoing	$1,000
Street Sweeper Bristles for Skid Steer	Ongoing	$700
Grader Patches	Ongoing	$2,000
Misc Equipment	Ongoing	$500
Streets Master Plan Implementation (2024 update)	Ongoing	$158,825
Subtotal		$414,105

Overhead

Subtotal	$20,236

Total Strategy Budget: **$499,315**

Strategy: ST03

Implement Streets Master Plan

Man Hours

Position	Hours	Cost
Public Works Director	60	$4,956
Public Works Supervisor	80	$5,081
Public Works Crew Leader (A)	60	$3,130
Public Works Crew Leader (B)	60	$2,494
Public Works Technician IV	75	$3,812
Public Works Technician I (B)	60	$1,997
Public Works Technician I (D)	60	$2,317
Code Enforcement Officer	33	$1,555
Public Works Technician I (C)	90	$2,826
Parks Maintenance Worker III	60	$2,969
Solid Waste Technician (contract)	150	$7,069
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	80	$3,413
Subtotal	952	$44,865

Expenditures/(Revenue Offset)

Description	Duration	Amount
Engineering Services	Ongoing	$1,000
Subtotal		$1,000

Overhead

Subtotal	$12,909

Total Strategy Budget: **$58,774**

Strategy: ST04

Train staff to provide highest quality maintenance in safest manner possible

Man Hours

Position	Hours	Cost
Public Works Director	100	$8,261
Public Works Supervisor	100	$6,352
Public Works Crew Leader (A)	80	$4,174
Public Works Crew Leader (B)	100	$4,157
Public Works Technician IV	100	$5,083
Public Works Technician I (B)	120	$3,994
Public Works Technician I (D)	80	$3,089
Seasonal Crew	120	$1,952
Code Enforcement Officer	99	$4,665
Public Works Technician I (C)	100	$3,140
Parks Maintenance Worker III	100	$4,948
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	80	$3,413
Subtotal	1,263	$56,472

Expenditures/(Revenue Offset)

Description	Duration	Amount
UDOT Annual Conference	Ongoing	$8,200
Snow Conference	Ongoing	$2,270
Subtotal		$10,470

Overhead

Subtotal	$17,863

Total Strategy Budget: **$84,805**

Strategy: ST05

Snow Removal

Man Hours

Position	Hours	Cost
Public Works Director	100	$8,261
Public Works Supervisor	560	$35,570
Public Works Crew Leader (A)	500	$26,087
Public Works Crew Leader (B)	500	$20,786
Public Works Technician IV	500	$25,414
Public Works Technician I (B)	500	$16,642
Public Works Technician I (D)	480	$18,534
Code Enforcement Officer	33	$1,555
Public Works Technician I (C)	500	$15,699
Parks Maintenance Worker III	500	$24,739
Solid Waste Technician (contract)	50	$2,356
Public Works Technician I (E)	525	$20,281
Public Works Technician I (A)	300	$12,798
Subtotal	5,048	$228,723

Expenditures/(Revenue Offset)

Description	Duration	Amount
Chains	Ongoing	$40,000
On-Call Hours ($1/hr)	Ongoing	$2,700
On-Call Hours (Payroll Taxes)	Ongoing	$210
PW Overtime Pay	Ongoing	$16,500
PW Overtime Taxes	Ongoing	$1,262
Sand & Salt	Ongoing	$13,500
Snow Removal Equipment, Repairs & Maintenance	Ongoing	$5,000
Snow Removal Loader Rental	Ongoing	$25,000
Plow Cutting Edges	Ongoing	$4,000
Snow Blower Annual Maintenance	Ongoing	$2,500
Subtotal		$110,672

Overhead

Subtotal	$70,058

Total Strategy Budget: **$409,453**

Strategy: ST06

Street Lights & Signs

Man Hours

Position	Hours	Cost
Public Works Director	80	$6,609
Public Works Supervisor	90	$5,717
Public Works Crew Leader (A)	10	$522
Public Works Crew Leader (B)	10	$416
Public Works Technician IV	10	$508
Public Works Technician I (B)	40	$1,331
Public Works Technician I (D)	100	$3,861
Seasonal Crew	40	$651
Code Enforcement Officer	50	$2,332
Public Works Technician I (C)	40	$1,256
Parks Maintenance Worker III	25	$1,237
Solid Waste Technician (contract)	25	$1,178
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	100	$4,266
Subtotal	704	$33,129

Expenditures/(Revenue Offset)

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

Overhead

Subtotal	$9,839

Total Strategy Budget: $60,468

Strategy: ST07

Improve multi-modal transportation options

Man Hours

Position	Hours	Cost
Public Works Director	80	$6,609
Public Works Supervisor	40	$2,541
Public Works Crew Leader (A)	80	$4,174
Public Works Crew Leader (B)	80	$3,326
Public Works Technician IV	60	$3,050
Public Works Technician I (B)	70	$2,330
Public Works Technician I (D)	20	$772
Code Enforcement Officer	33	$1,555
Parks Maintenance Worker III	40	$1,979
Solid Waste Technician (contract)	350	$16,495
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	100	$4,266
Subtotal	1,037	$50,341

Expenditures/(Revenue Offset)

Description	Duration	Amount
Paint Crosswalks	One-Time	$10,000
Town Trail Phase III Signs	One-Time	$2,500
Town Trail Seal Coating	Ongoing	$18,000
Subtotal		$30,500

Overhead

Subtotal	$13,537

Total Strategy Budget: **$94,378**

Strategy: PK01

Maintain recreation infrastructure at high quality

Man Hours

Position	Hours	Cost
Public Works Director	120	$9,913
Public Works Supervisor	250	$15,880
Public Works Crew Leader (A)	185	$9,652
Public Works Crew Leader (B)	210	$8,730
Public Works Technician IV	215	$10,928
Public Works Technician I (B)	180	$5,991
Public Works Technician I (D)	280	$10,811
Seasonal Crew	406	$6,604
Code Enforcement Officer	50	$2,332
Public Works Technician I (C)	200	$6,280
Parks Maintenance Worker III	400	$19,791
Public Works Technician I (E)	42	$1,622
Public Works Technician I (A)	200	$8,532
Subtotal	2,738	$117,068

Expenditures/(Revenue Offset)

Description	Duration	Amount
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
Maintain build up south end of OHV trail	Ongoing	$500
Park Sod Repair	Ongoing	$500
Snowmobile Trail Signs	One-Time	$4,500
Trail Conference	Ongoing	$1,200
Mini Excavator Lease - RDA Projects	Ongoing	$4,000
Skier Bridge Maintenance	Ongoing	$2,600
Subtotal		$15,800

Overhead

Subtotal	$38,322

Total Strategy Budget: **$171,190**

Strategy: PK02

Expand/Enhance Open Space & Recreation Opportunities

Man Hours

Position	Hours	Cost
Public Works Director	380	$31,391
Public Works Supervisor	80	$5,081
Public Works Crew Leader (A)	60	$3,130
Public Works Crew Leader (B)	100	$4,157
Public Works Technician IV	100	$5,083
Public Works Technician I (B)	95	$3,162
Public Works Technician I (D)	100	$3,861
Seasonal Crew	356	$5,791
Code Enforcement Officer	17	$777
Public Works Technician I (C)	150	$4,710
Parks Maintenance Worker III	285	$14,101
Public Works Technician I (E)	168	$6,490
Public Works Technician I (A)	100	$4,266
Subtotal	1,991	$92,001

Expenditures/(Revenue Offset)

Description	Duration	Amount
Seed & fertilizer for wild grass at pond	Ongoing	$1,500
Pond Oxygenation	One-Time	$8,500
Purchase and Install Benches along Town Trail	One-Time	$2,000
Planting Trees	One-Time	$10,000
Replace and Widen Dock	One-Time	$40,000
Dog Park	One-Time	$25,000
Town Trail Phase IV Engineering	One-Time	$25,000
Purchase and Install Trash Cans on Trail and at Park	One-Time	$4,000
Archery range master plan	One-Time	$10,000
Water fountains for park restrooms	One-Time	$8,000
Subtotal		$134,000

Overhead

Subtotal	$27,716

Total Strategy Budget: **$253,717**

Strategy: **PK03**

Enhance trails system consistent with Trails Master Plan

Man Hours

Position	Hours	Cost
Public Works Director	80	$6,609
Public Works Supervisor	20	$1,270
Public Works Crew Leader (A)	30	$1,565
Public Works Crew Leader (B)	10	$416
Public Works Technician IV	10	$508
Public Works Technician I (B)	20	$666
Public Works Technician I (D)	20	$772
Seasonal Crew	348	$5,661
Code Enforcement Officer	41	$1,944
Public Works Technician I (C)	10	$314
Parks Maintenance Worker III	250	$12,370
Public Works Technician I (E)	42	$1,622
Public Works Technician I (A)	100	$4,266
Subtotal	981	$37,982

Expenditures/(Revenue Offset)

Description	Duration	Amount
Miscellaneous Recreation Bldgs/Grounds Supplies	Ongoing	$500
Miscellaneous Supplies & Maintenance	Ongoing	$500
Miscellaneous Vehicle Repair & Maintenance	Ongoing	$450
Trail Signs	Ongoing	$750
Parks Uniforms	Ongoing	$100
Trail Grooming	Ongoing	$5,000
Trails Master Plan Implementation	Ongoing	$25,000
Trail planning work (NEPA)	One-Time	$25,000
Trail planning work (NEPA) Grant	One-Time	-$12,500
Subtotal		$44,800

Overhead

Subtotal	$13,788

Total Strategy Budget: **$96,571**

Strategy: AM01

Administer Depreciable Asset Replacement Program

Man Hours

Position	Hours	Cost
Town Manager	20	$2,186
Public Safety Director	19	$2,032
Public Works Director	20	$1,652
Subtotal	59	$5,870

Expenditures/(Revenue Offset)

Description	Duration	Amount
Computer Replacement (Admin)	Ongoing	$3,470
Computer Replacement (Public Safety)	Ongoing	$7,500
Computer Replacement (Public Works)	Ongoing	$4,180
Replace Fire PPE	Ongoing	$5,100
Replace Wildland PPE	Ongoing	$850
Replace Wildland Gear	Ongoing	$150
Replace Tazer	Ongoing	$2,550
Replace Deputy Vehicles	One-Time	$118,000
Sale of PS Vehicle	One-Time	-$67,000
Council Tablet Replacement	Ongoing	$820
Replace Bullet-proof vest	Ongoing	$1,600
Replace Deputy Vehicles (Up-fitting)	One-Time	$13,000
Replace PS Gas Clip Monitor	One-Time	$900
Replace PS AED	One-Time	$1,600
Replace 12' Truck Snow Plow	One-Time	$13,300
Replace PS Extrication Equipment	One-Time	$16,500
Replace Kodiak Blower	One-Time	$267,800
Replace Steam Cleaner (pressure washer)	One-Time	$7,650
Replace code enforcement truck	One-Time	$20,000
Side by side	One-Time	$15,900
Sale of PW side by side	One-Time	-$4,000
Purchase water truck	One-Time	$25,000
Purchase truck sander	One-Time	$47,700
Sale of PW truck sander	One-Time	-$1,000
Purchase tig welder (in place of mobile welder)	One-Time	$3,500
Subtotal		$505,070

Overhead

Subtotal	$837

Total Strategy Budget: **$511,777**

Strategy: AM02

Maintain Public Facilities

Man Hours

Position	Hours	Cost
Planning & Building Administrator	10	$607
Town Manager	10	$1,093
Public Safety Director	19	$2,032
Public Works Director	60	$4,956
Public Works Supervisor	20	$1,270
Public Works Crew Leader (A)	60	$3,130
Public Works Crew Leader (B)	40	$1,663
Public Works Technician IV	40	$2,033
Public Works Technician I (B)	40	$1,331
Public Works Technician I (D)	40	$1,544
Code Enforcement Officer	8	$389
Public Works Technician I (C)	40	$1,256
Parks Maintenance Worker III	40	$1,979
Solid Waste Technician (contract)	50	$2,356
Subtotal	477	$25,642

Expenditures/(Revenue Offset)

Description	Duration	Amount
PS Building Exterior Paint	One-Time	$25,000
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
PS folding banquet tables	One-Time	$1,200
Subtotal		$90,820

Overhead

Subtotal	$6,559

Total Strategy Budget: **$123,021**

Strategy: AM03

Refine GIS Program

Man Hours

Position	*Hours*	*Cost*
Public Works Director	20	$1,652
Subtotal	**20**	**$1,652**

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Subtotal		$0

Overhead

Subtotal	**$279**

Total Strategy Budget: **$1,931**

Strategy: WA01

Meet State DEQ water quality standards

Man Hours

Position	Hours	Cost
Public Works Director	100	$8,261
Public Works Supervisor	50	$3,176
Public Works Crew Leader (A)	250	$13,043
Public Works Crew Leader (B)	170	$7,067
Public Works Technician IV	170	$8,641
Public Works Technician I (B)	90	$2,996
Public Works Technician I (D)	90	$3,475
Code Enforcement Officer	83	$3,887
Public Works Technician I (C)	90	$2,826
Parks Maintenance Worker III	60	$2,969
Solid Waste Technician (contract)	113	$5,302
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	180	$7,679
Subtotal	1,529	$72,567

Expenditures/(Revenue Offset)

Description	Duration	Amount
Annual Membership Dues (Rural Water Association)	Ongoing	$350
Annual Membership Dues (Utah Water Users Assoc)	Ongoing	$100
Blue Stakes	Ongoing	$250
Lab Testing	Ongoing	$2,250
Misc Trainings & Certifications	Ongoing	$1,700
Rural Water Conference (1 week)	Ongoing	$13,900
Hydrant replacements	Ongoing	$13,500
Install Flush Points (3)	One-Time	$4,500
Chlorine	Ongoing	$4,500
Lab Testing - Every Three Year Requirements	Every Three Y	$7,100
SCADA Phoneline	Ongoing	$2,400
i-Hydrant Annual Software	Ongoing	$1,200
Ground Water Conference	Every Other Y	$1,400
Annual Membership Dues (Natnl Ground Water Assoc)	Ongoing	$200
Purchase 2 snow mobiles	One-Time	$22,000
Subtotal		$75,350

Overhead

Subtotal	$82,158

Total Strategy Budget: **$230,074**

Strategy: WA02

Ensure sufficient water supply

Man Hours

Position	Hours	Cost
Public Works Director	60	$4,956
Public Works Supervisor	60	$3,811
Public Works Crew Leader (A)	100	$5,217
Public Works Crew Leader (B)	60	$2,494
Public Works Technician IV	60	$3,050
Public Works Technician I (B)	60	$1,997
Seasonal Crew	30	$488
Code Enforcement Officer	25	$1,166
Public Works Technician I (C)	60	$1,884
Parks Maintenance Worker III	60	$2,969
Solid Waste Technician (contract)	75	$3,535
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	60	$2,560
Subtotal	794	$37,372

Expenditures/(Revenue Offset)

Description	Duration	Amount
2013 GO Reservoir CIB Loan (Interest)	Ongoing	$8,063
2013 GO Reservoir CIB Loan (Principal)	Ongoing	$50,000
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
Subtotal		$136,288

Overhead

Subtotal	$42,160

Total Strategy Budget: **$215,819**

Strategy: WA03

Maintain & Improve Water Storage & Distribution System

Man Hours

Position	Hours	Cost
Public Works Director	160	$13,217
Public Works Supervisor	200	$12,704
Public Works Crew Leader (A)	250	$13,043
Public Works Crew Leader (B)	200	$8,314
Public Works Technician IV	200	$10,166
Public Works Technician I (B)	120	$3,994
Public Works Technician I (D)	180	$6,950
Seasonal Crew	30	$488
Code Enforcement Officer	50	$2,332
Public Works Technician I (C)	215	$6,751
Parks Maintenance Worker III	40	$1,979
Solid Waste Technician (contract)	150	$7,069
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	40	$1,706
Subtotal	1,919	$91,959

Expenditures/(Revenue Offset)

Description	Duration	Amount
Bank Fees for Water Bonds	Ongoing	$500
Bulk Water System - Annual Maintenance Contract	Ongoing	$1,100
On-Call Hours ($1/hr)	Ongoing	$2,749
On-Call Hours (Payroll Taxes)	Ongoing	$210
PW Overtime Pay	Ongoing	$9,900
PW Overtime Taxes	Ongoing	$757
SCADA software update	Ongoing	$800
System Repair Contingency	Ongoing	$25,000
USDA Annual waterline permit	Ongoing	$500
Water Meter Software - Annual Payment	Ongoing	$2,200
Water Meter Replacements	Ongoing	$17,700
Pumphouse Generator Maintenance Contract	Ongoing	$4,500
RTU Replacement	Ongoing	$7,000
Engineering Services	Ongoing	$11,000
Dive & clean one water tank each year	Ongoing	$4,100
2021 Water Revenue Bonds (Principal)	Ongoing	$115,000
2021 Water Revenue Bonds (Interest)	Ongoing	$108,800
Water CFP Implementation	One-Time	$150,000
New Water Meters	Ongoing	$8,700
Half Million Gallon Tank Meters	One-Time	$15,000
Flo-dar Meter Software - Annual Payment	Ongoing	$700
Scada Site Maintenance	Ongoing	$3,000

Move Dry Canyon Flow-dar Meter to Hwy	One-Time	$10,000
Move Snowflake Booster to Town Hall Well	One-Time	$15,000
Install Voltage Monitors On Wells and Pump Station Location	One-Time	$12,500
Hydrant Buddy Tool	One-Time	$2,800
Well Inspection Camera	One-Time	$7,500
Plunge Saw	One-Time	$1,900
Crystal Aire Pumphouse Gas & Heater Install	One-Time	$10,000
New generator control panel at Bear Flat well house	One-Time	$22,000
2024 Sewer Revenue Bonds (Principal)	Ongoing	$18,313
2024 Sewer Revenue Bonds (Interest)	Ongoing	$90,989
2024 Water Revenue Bonds (Principal)	Ongoing	$107,900
Subtotal		**$788,118**

Overhead

Subtotal	**$102,427**

Total Strategy Budget: **$982,504**

Strategy: SE01

Maintain & Improve Wastewater Collection System to DEQ Standards

Man Hours

Position	Hours	Cost
Public Works Director	170	$14,043
Public Works Supervisor	170	$10,798
Public Works Crew Leader (A)	100	$5,217
Public Works Crew Leader (B)	140	$5,820
Public Works Technician IV	140	$7,116
Public Works Technician I (B)	140	$4,660
Public Works Technician I (D)	140	$5,406
Seasonal Crew	30	$488
Code Enforcement Officer	50	$2,332
Public Works Technician I (C)	140	$4,396
Parks Maintenance Worker III	60	$2,969
Public Works Technician I (E)	189	$7,301
Public Works Technician I (A)	200	$8,532
Subtotal	1,669	$79,079

Expenditures/(Revenue Offset)

Description	Duration	Amount
On-Call Hours ($1/hr)	Ongoing	$2,749
On-Call Hours (Payroll Taxes)	Ongoing	$210
PW Overtime Pay	Ongoing	$2,100
PW Overtime Taxes	Ongoing	$161
Wastewater Certifications	Ongoing	$1,200
Camera 20% of sewer lines	Ongoing	$6,000
Cleaning 20% of sewer lines	Ongoing	$20,000
Sewer CFP Implementation	One-Time	$106,000
Plunge Saw	One-Time	$1,900
Lower Canyon Sewer Capicity Study	One-Time	$20,000
Subtotal		$160,320

Overhead

Subtotal	$43,815

Total Strategy Budget: **$283,213**

BRIAN HEAD

Strategy: SE02

Treat wastewater consistent with DEQ standards

Man Hours

Position	*Hours*	*Cost*
Public Works Director	80	$6,609
Public Works Supervisor	80	$5,081
Public Works Crew Leader (A)	10	$522
Public Works Crew Leader (B)	60	$2,494
Public Works Technician IV	60	$3,050
Public Works Technician I (B)	40	$1,331
Code Enforcement Officer	33	$1,555
Public Works Technician I (C)	60	$1,884
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	100	$4,266
Subtotal	**607**	**$30,037**

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Parowan City - Annual Sewer Bond Payment	Ongoing	$100,000
Parowan City - O/M (sewer - 40%)	Ongoing	$115,680
Utilities (Rocky Mountain Power)	Ongoing	$1,000
Investigative Sampling for State (split w/ Parowan)	One-Time	$12,500
Parowan Sewer Treatment Expansion Preliminary Engineering	One-Time	$20,000
Lagoon Pump Replacement	One-Time	$20,000
Subtotal		**$269,180**

Overhead

Subtotal	**$16,004**

Total Strategy Budget: **$315,221**

Strategy: SW01

Collect solid waste regularly consistent with State regulations

Man Hours

Position	Hours	Cost
Public Works Director	160	$13,217
Public Works Supervisor	100	$6,352
Public Works Crew Leader (A)	120	$6,261
Public Works Crew Leader (B)	140	$5,820
Public Works Technician IV	140	$7,116
Public Works Technician I (B)	425	$14,146
Public Works Technician I (D)	285	$11,004
Code Enforcement Officer	298	$13,994
Public Works Technician I (C)	90	$2,826
Parks Maintenance Worker III	40	$1,979
Solid Waste Technician (contract)	924	$43,534
Public Works Technician I (E)	84	$3,245
Public Works Technician I (A)	80	$3,413
Subtotal	2,886	$132,907

Expenditures/(Revenue Offset)

Description	Duration	Amount
Landfill Fees (Residential)	Ongoing	$17,300
Miscelleanous Vehicle Repair & Maintenance	Ongoing	$10,000
On-Call Hours ($1/hr)	Ongoing	$2,749
On-Call Hours (Payroll Taxes)	Ongoing	$210
PW Overtime Pay	Ongoing	$1,500
PW Overtime Taxes	Ongoing	$115
Garbage Truck Replacement Set-aside	Ongoing	$58,135
Shop Dumpster (10 dumps per year)	Ongoing	$7,800
Landfill Fees (Commercial Tonnage)	Ongoing	$10,000
Community Clean-up Dumpster twice per year	Ongoing	$2,050
Dumpster Replacement (5 per year)	Ongoing	$15,500
Garbage Truck Tires	Ongoing	$12,000
Dumpster pad asphalt	Ongoing	$10,000
Subtotal		$147,359

Overhead

Subtotal	$40,804

Total Strategy Budget: **$321,070**

Strategy: Overhead (ADMIN)

Expenses generally attributable to all strategies under the Administration Dept

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Cell Phones/Data Plans	Ongoing	$3,900
Copier Maintenance Contract	Ongoing	$3,100
Email services	Ongoing	$1,700
Fuel	Ongoing	$2,000
IT Support Services	Ongoing	$6,000
Mileage Reimbursements	Ongoing	$200
Miscellaneous Administrative Expenses	Ongoing	$250
Miscellaneous Office Supplies & Expense	Ongoing	$250
Miscellaneous Postage & Office Supplies	Ongoing	$6,000
Miscellaneous Professional & Technical Services	Ongoing	$1,000
Miscellaneous Vehicle Repairs	Ongoing	$1,800
Operating Contingency (3%)	Ongoing	$43,900
UCMA Conferences	Ongoing	$260
Utah City Managers' Association Membership Dues	Ongoing	$250
Utilities	Ongoing	$6,000
Miscellaneous Bank Charges	Ongoing	$3,200
Server Backup	Ongoing	$300
South Central Communications 50 mg Internet	Ongoing	$1,300
VOIP Service	Ongoing	$4,300
Scent Solutions	Ongoing	$800
Annual Fire Extinguisher Inspection	Ongoing	$100
Miscellaneous Building Supplies & Town Hall Maintenance	Ongoing	$500
Town Website Support	Ongoing	$2,415
Adobe Subscription	Ongoing	$600
Zoom Subscription	Ongoing	$200
Restroom Supplies	Ongoing	$500
Annual VPN Support	Ongoing	$200
Town Hall Building Cleaning	Ongoing	$6,490
Town Hall Carpet & Chair Cleaning	Ongoing	$1,500
Office Supplies	Ongoing	$500
Revver - Electronic Document Management	Ongoing	$1,000
ClearGov - Strategic Plan Tracking Software	Ongoing	$5,200
Logo Wear	Ongoing	$400
Canva Subscription	Ongoing	$120
Microsoft Office Subscription	Ongoing	$1,200
Miscellaneous Training & Travel	Ongoing	$250
Annual Anti-Virus	Ongoing	$100
Council Christmas Dinner	Ongoing	$500
Subtotal		**$108,285**

Total Strategy Budget: **$108,285**

Strategy: Overhead (FD)

Expenses generally attributable to all Fire Dept strategies

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Mats & Fragrance (ALSCO)	Ongoing	$800
Miscellaneous Building Maintenance	Ongoing	$250
Miscellaneous Office Supplies	Ongoing	$200
Miscellaneous Professional & Technical Services	Ongoing	$300
Miscellaneous Vehicle Repair & Maintenance	Ongoing	$3,000
Tires	Ongoing	$3,000
Utilities	Ongoing	$6,000
Baseline Evaluations/Vaccinations	Ongoing	$500
Annual Fire Extinguisher Service	Ongoing	$100
Public Safety Building Cleaning	Ongoing	$3,800
Subtotal		**$17,950**

Total Strategy Budget: **$17,950**

Strategy: Overhead (FM)

Expenses generally attributable to all Financial Management strategies

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
Bank Fees for GO Debt	Ongoing	$50
Government Finance Officers Association Membership Dues	Ongoing	$160
Utah Association of Public Treasurers Membership Dues	Ongoing	$75
Utah Government Finance Officers Association Membership Dues	Ongoing	$25
Subtotal		**$310**

Total Strategy Budget: **$310**

Strategy: Overhead (MA)

Expenses generally attributable to all Town Marshal strategies

Expenditures/(Revenue Offset)

Description	Duration	Amount
Flag	Ongoing	$200
International Association of Chiefs	Ongoing	$270
Law Enforcement Admin Meeting	Ongoing	$600
Mats & Fragrance (ALSCO)	Ongoing	$800
Miscellaneous Building Maintenance	Ongoing	$250
Miscellaneous Equipment	Ongoing	$2,750
Miscellaneous Office Supplies	Ongoing	$650
Miscellaneous Profession & Tech Services	Ongoing	$250
Search & Rescue Equipment, Repairs & Maint	Ongoing	$500
Utah Chief's Association	Ongoing	$300
Utilities	Ongoing	$6,000
Pawnshop Database Registration	Ongoing	$50
Annual Fire Extinguisher Service	Ongoing	$100
SWAT Share Agreement	Ongoing	$3,500
Public Safety Building Cleaning	Ongoing	$3,800
Subtotal		$20,020

Total Strategy Budget: **$20,020**

Strategy: Overhead (PI)

Expenses generally attributable to all Public Information strategies

Expenditures/(Revenue Offset)

Description	Duration	Amount
International Institute of Municipal Clerks Dues	Ongoing	$150
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	$1,750
Subtotal		$2,900

Total Strategy Budget: **$2,900**

Strategy: Overhead (PS)

Expenses generally attributable to all strategies under the Public Safety Dept

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
2011 Public Safety Bldg CIB Loan (Interest)	Ongoing	$40,670
2011 Public Safety Bldg CIB Loan (Principal)	Ongoing	$80,000
Steam Engine Meadows Membership Dues ($100 per lot)	Ongoing	$100
Telephone Service	Ongoing	$8,400
VOIP Service	Ongoing	$3,240
Surviving Spouse Trust Fund	Ongoing	$700
PS Bldg Generator Maintenance	Ongoing	$2,000
PS Bldg Carpet & Chair Cleaning	Ongoing	$1,500
Subtotal		**$136,610**

Total Strategy Budget: $136,610

Strategy: Overhead (PW)

Expenses generally attributable to all strategies under the Public Works Dept

Expenditures/(Revenue Offset)

Description	Duration	Amount
Acetylene Rental (Annual)	Ongoing	$1,650
Backhoe Rental	Ongoing	$15,000
Email services	Ongoing	$1,800
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
GIS Consulting	Ongoing	$2,000
ESRI GIS Software License/Support	Ongoing	$450
PW VOIP	Ongoing	$1,100
Miscellaneous Shop Building Maintenance	Ongoing	$1,500
Mileage Reimbursements for Callout	Ongoing	$500
PW Shop Garage Doors Repair	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	$39,900
Public Works Shop Building Cleaning	Ongoing	$2,400
Mini Excavator Lease	Ongoing	$12,900
Public Works Shop & Land Lease USDA	Ongoing	$750
Miscellaneous PW Training	Ongoing	$1,500
Grader Transfer to Asset Replacement	Ongoing	$40,000
Subtotal		$377,000

Total Strategy Budget: **$377,000**

Strategy: Overhead (SE)

Expenses generally attributable to all Sewer strategies

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
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
Subtotal		**$28,000**

Total Strategy Budget: **$28,000**

Strategy: Overhead (SW)

Expenses generally attributable to all Solid Waste strategies

Expenditures/(Revenue Offset)

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

Total Strategy Budget: **$2,300**

Strategy: Overhead (WA)

Expenses generally attributable to all Water strategies

Expenditures/(Revenue Offset)

Description	*Duration*	*Amount*
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
Subtotal		$168,200

Total Strategy Budget: **$168,200**

Line Item Budget Summary Report

Fiscal Year 2026 Proposed Budget

Governmental Funds — *Line Item Expenditures* — *Non-cash transactions budgeted to line items*

Fund	Expenditures	Line Item Budget	Transfers	Depreciation	Balancing Entry	Total Cash Budget
10 General Fund	$5,154,076	$5,154,076	$843,495	$0	$29,076	$4,281,505
15 SAA Fund	1,056,575	1,056,575	0	0	0	1,056,575
16 SAA Fund	682,744	682,744	0	0	0	682,744
17 Wildland Fire	110,000	110,000	0	0	19,274	90,726
25 Redevelopment Agency	400,000	400,000	29,500	0	70,000	300,500
28 Municipal Building Authority	120,670	120,670	0	0	0	120,670
30 Debt Service	174,020	174,020	0	0	250	173,770
46 Capital Projects	458,825	458,825	0	0	0	458,825
47 Asset Replacement	716,950	716,950	0	0	0	716,950
Governmental Funds Subtotal	$8,873,860	$8,873,860	$872,995	$0	$118,600	$7,882,265

Enterprise Funds

Fund	Operating Expense	Non-Operating Expense	Long-Term Debt Repayment	Capital Requirement	Line Item Budget	Transfers	Depreciation	Balancing Entry	Total Cash Budget
51 Water	$1,635,468	$125,425	$322,900	$150,000	$2,233,793	$143,994	$383,892	$0	$1,705,907
52 Sewer	734,750	90,989	18,313	106,000	950,052	96,071	84,684	0	769,297
53 Solid Waste	321,152	0	0	58,135	379,287	35,524	18,652	0	325,111
55 Snowmaking Lease	0	0	0	0	0	0	0	0	0
Enterprise Funds Subtotal	$2,691,370	$216,414	$341,213	$314,135	$3,563,132	$275,589	$487,228	$0	$2,800,315
Grand Total	11,565,230	216,414	341,213	314,135	12,436,992	1,148,584	487,228	118,600	10,682,580

Description of Funds and Fund Accounting

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

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

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

XX - XXXX - XXX

Fund | Revenue or Expenditure | Type (Revenues) Department (Expenses) | Activity/Category (Expense Lines Only)

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

1) **GENERAL FUND BUDGET (10):** This is the main budget for the Town and addresses operating revenues and expenditures for governmental activities. This fund uses the modified accrual basis method.
2) **SPECIAL ASSESSMENT AREAS BUDGET (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.

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

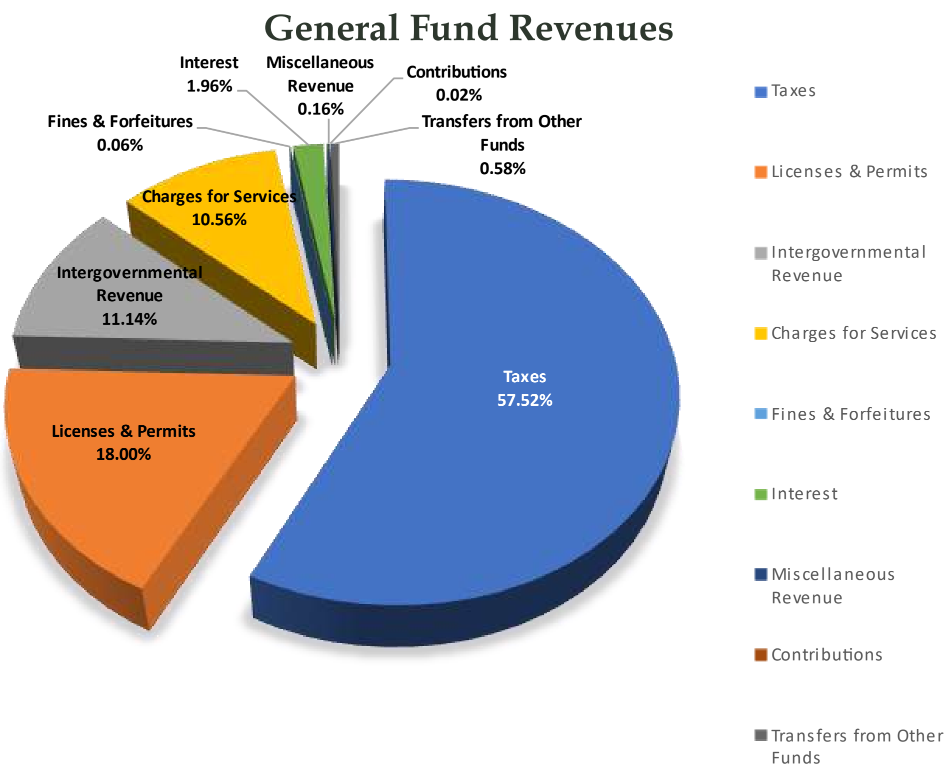
Town Departments

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

ADMINISTRATION
All Funds

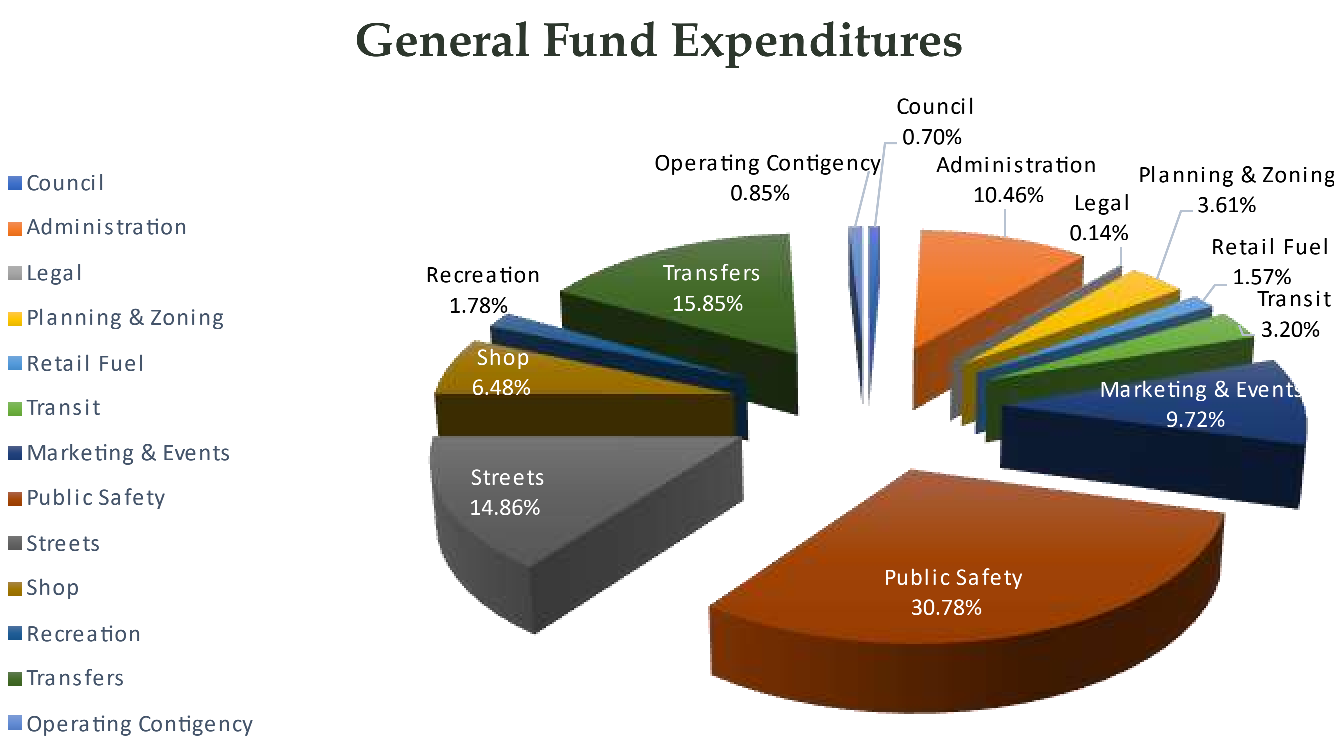
PUBLIC SAFETY
General Fund – Wildlands Fire Fund

PUBLIC WORKS
General Fund – Water Fund – Sewer Fund - Solid Waste Fund



FY 2026 General Fund

Revenue & Expenses by Type



BRIAN HEAD

General Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	$ 865,012	$ 876,729	$ 1,006,078	$ 1,038,391	$ 989,800	$ 989,800	$ 1,043,500
3120 General Property Tax (Delinquent)	$ 61,944	$ 91,101	$ 79,421	$ 89,724	$ 104,200	$ 104,200	$ 87,300
3130 Sales and Use Taxes	$ 269,757	$ 302,001	$ 298,965	$ 136,160	$ 290,619	$ 290,619	$ 296,800
3135 PAR Tax	$ 48,764	$ 54,752	$ 54,902	$ 24,117	$ 54,328	$ 54,328	$ 55,500
3140 Franchise Tax	$ 2,748	$ 2,668	$ 912	$ -	$ 4,697	$ 4,697	$ 4,700
3145 Telecommunication Tax	$ 3,697	$ 4,306	$ 3,860	$ 2,741	$ 5,872	$ 5,872	$ 5,900
3151 Resort Tax	$ 776,239	$ 869,243	$ 876,613	$ 385,629	$ 869,243	$ 869,243	$ 887,800
3152 Highway Tax	$ 146,280	$ 164,201	$ 164,687	$ 72,345	$ 162,983	$ 162,983	$ 166,000
3153 Municipal Energy Tax	$ 134,985	$ 159,485	$ 161,174	$ 73,218	$ 156,432	$ 156,432	$ 156,400
3154 Municipal Transient Room Tax	$ 182,137	$ 181,255	$ 186,688	$ 93,287	$ 174,000	$ 174,000	$ 182,000
3170 Fee in Lieu	$ 9,090	$ 9,504	$ 10,759	$ 9,677	$ 8,300	$ 8,300	$ 9,300
3190 Penalties on Delinquent Taxes	$ 1,478	$ 1,731	$ 1,552	$ 2,143	$ 4,100	$ 4,100	$ 3,400
3200 Personal Property Taxes	$ 52,947	$ 32,389	$ 47,133	$ (1,608)	$ 32,300	$ 32,300	$ 34,600
Total Taxes	**$ 2,555,078**	**$ 2,749,365**	**$ 2,892,744**	**$ 1,925,824**	**$ 2,856,874**	**$ 2,856,874**	**$ 2,933,200**
Licenses and Permits							
3210.1 Business Licenses - New	$ 36,801	$ 29,649	$ 43,778	$ 43,782	$ 35,119	$ 35,119	$ 36,900
3210.2 Business Licenses - Renewal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3212.1 STR Business Licenses - New	$ -	$ -	$ -	$ 453	$ -	$ -	$ -
3212.2 STR Business Licenses - Renewal	$ -	$ -	$ -	$ 488	$ -	$ -	$ -
3215 Alcohol Licenses	$ 250	$ -	$ 600	$ 400	$ 1,081	$ 1,081	$ 1,100
3220 Enhanced Services Business License Fee	$ 579,223	$ 649,917	$ 622,557	$ 283,119	$ 661,025	$ 661,025	$ 675,000
3221.1 Building Permit Fees	$ 25,493	$ 42,158	$ 122,176	$ 51,604	$ 103,200	$ 103,200	$ 103,200
3221.2 Plan Check Fee	$ -	$ 19,809	$ 75,169	$ 33,355	$ 15,900	$ 15,900	$ 15,900
3221.3 Other Building Fee	$ 15,648	$ 7,315	$ 17,314	$ 6,350	$ 6,000	$ 6,000	$ 6,000
3221.4 State Bldg Permit Fee 1%	$ -	$ 313	$ 1,221	$ 525	$ 1,032	$ 1,032	$ 1,032
3222 Land Use Permit Fees	$ 10,291	$ 3,445	$ 7,756	$ 3,900	$ 5,000	$ 5,000	$ 5,000
3223 Enhanced Service STR Fee	$ 42,480	$ 40,428	$ 67,935	$ 55,068	$ 68,370	$ 68,370	$ 73,480
3230 Other Permits	$ 8	$ 140	$ -	$ -	$ -	$ -	$ -
Total Licenses and Permits	**$ 710,194**	**$ 793,174**	**$ 958,506**	**$ 479,044**	**$ 896,727**	**$ 896,727**	**$ 917,612**
Intergovernmental Revenue							
3314 Public Safety State Grant	$ 9,963	$ 6,283	$ 39,958	$ 10,360	$ -	$ -	$ -
3341 General gov't state grant	$ 38,616	$ 80,328	$ 256,633	$ 266,460	$ 369,000	$ 369,000	$ 385,000
3356 Class C Road Funds	$ 72,869	$ 77,061	$ 110,159	$ 75,040	$ 85,000	$ 85,000	$ 100,000
3358 State Liquor Fund Allotment	$ 3,179	$ 3,168	$ 3,546	$ 4,628	$ 3,000	$ 3,000	$ 3,000
3373 County - fire agreements	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 80,000
Total Intergovernmental Revenue	**$ 164,627**	**$ 206,840**	**$ 450,296**	**$ 396,488**	**$ 497,000**	**$ 497,000**	**$ 568,000**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Charges for Services							
3419 Administrative Charges	$ 61,138	$ 66,400	$ 71,000	$ 60,000	$ 80,000	$ 80,000	$ 82,600
3422 Retail Fuel	$ 104,995	$ 96,388	$ 87,993	$ 60,027	$ 100,000	$ 100,000	$ 92,900
3426 Fire Department Revenue	$ 6,511	$ 4,190	$ 12,355	$ 4,980	$ 10,800	$ 10,800	$ 11,400
3427 Volunteer Fire Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3428 Misc Police Revenue (Police Reports)	$ 20	$ 45	$ 45	$ 60	$ -	$ -	$ -
3429 - GRAMMA Requests	$ -	$ 490	$ -	$ 5	$ -	$ -	$ -
3435 Shop Charges	$ 112,301	$ 120,800	$ 155,000	$ 142,079	$ 189,438	$ 189,438	$ 192,989
3442 Transportation Utility Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ 158,825
Total Charges for Services	**$ 284,965**	**$ 288,313**	**$ 326,393**	**$ 267,151**	**$ 380,238**	**$ 380,238**	**$ 538,714**
Fines and Forfeitures							
3510 Court Fines	$ 315	$ 12,288	$ 3,271	$ 1,058	$ 1,000	$ 1,000	$ 1,000
3520 Administrative Fines (Code Violations)	$ 4,900	$ 4,450	$ 400	$ 1,200	$ 2,000	$ 2,000	$ 2,000
Total Fines and Forfeitures	**$ 5,215**	**$ 16,738**	**$ 3,671**	**$ 2,258**	**$ 3,000**	**$ 3,000**	**$ 3,000**
Interest							
3610 Interest	$ 11,474	$ 83,645	$ 126,903	$ 90,009	$ 60,000	$ 60,000	$ 100,000
Total Interest	**$ 11,474**	**$ 83,645**	**$ 126,903**	**$ 90,009**	**$ 60,000**	**$ 60,000**	**$ 100,000**
Marketing & Events							
3540 Registration Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3550 Donations	$ -	$ -	$ 1,000	$ 4,025	$ -	$ -	$ -
3560 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3570 Other Revenue	$ 6	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ 6**	**$ -**	**$ 1,000**	**$ 4,025**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3650 Sales of materials and supplies	$ 346	$ -	$ -	$ -	$ 250	$ 250	$ 250
3660 Sale of Real Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Bond Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3680 Building/Pavilion Rentals	$ 4,965	$ 3,845	$ 5,902	$ 1,565	$ 3,600	$ 3,600	$ 3,600
3685 Annexation Cost Reimbursement	$ -	$ -	$ 44,425	$ -	$ -	$ -	$ -
3690 Sundry (Miscellaneous)	$ 16	$ -	$ 251	$ -	$ -	$ -	$ -
3691 Health Insurance reimbursement	$ 4,202	$ 3,687	$ 6,586	$ 4,242	$ 3,200	$ 3,200	$ 4,200
Total Miscellaneous Revenue	**$ 9,529**	**$ 7,532**	**$ 57,164**	**$ 5,807**	**$ 7,050**	**$ 7,050**	**$ 8,050**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Contributions							
3801 Contribution from Private Sources	$ 153	$ -	$ -	$ -	$ -	$ -	$ -
3802.2 Public Safety Impact Fee/3059	$ 7,035	$ 1,224	$ 4,590	$ 1,989	$ 1,000	$ 1,000	$ 1,000
Total Contributions	**$ 7,188**	**$ 1,224**	**$ 4,590**	**$ 1,989**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA	$ 8,667	$ 8,667	$ 23,500	$ 35,258	$ 35,258	$ 35,258	$ 29,500
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
3860 Transfer From SEM SID Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ 494,350	$ 55,000
Total Transfers from other funds	**$ 8,667**	**$ 8,667**	**$ 23,500**	**$ 1,115,258**	**$ 35,258**	**$ 1,529,608**	**$ 84,500**
Total Revenue:	**$ 3,756,943**	**$ 4,155,498**	**$ 4,844,767**	**$ 4,287,853**	**$ 4,737,147**	**$ 6,231,497**	**$ 5,154,076**
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	$ 14,962	$ 16,225	$ 20,230	$ 10,048	$ 19,250	$ 19,250	$ 20,600
4111.130 Council - Benefits	$ 1,466	$ 1,546	$ 1,981	$ 962	$ 1,473	$ 1,473	$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4111.230 Council - Travel, Conferences & Training	$ 1,846	$ 8,686	$ 1,938	$ 2,750	$ 14,500	$ 14,500	$ 12,550
4111.240 Council - Office Supplies & Expense	$ 345	$ 2,030	$ 242	$ 42	$ 250	$ 250	$ 250
4111.290 Council - Telephone/Data Plans	$ 452	$ 562	$ 813	$ 489	$ 700	$ 700	$ 700
4111.330 Council - Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4111.450 Council - Expenses	$ -	$ 55	$ -	$ -	$ 250	$ 250	$ 150
4111.610 Council - Miscellaneous Expense	$ 140	$ 54	$ 258	$ -	$ 250	$ 250	$ -
Total Council	**$ 19,211**	**$ 29,158**	**$ 25,462**	**$ 14,291**	**$ 36,673**	**$ 36,673**	**$ 35,826**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Administrative							
4140.110 Admin - Salaries & Wages	$ 110,584	$ 130,049	$ 154,031	$ 177,508	$ 223,076	$ 231,226	$ 242,292
4140.111 Admin - Overtime Wages (Administrative)	$ 1,028	$ 794	$ 924	$ 1,273	$ -	$ -	$ -
4140.121 Admin - Part-Time Salaries/Code Enforceme	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.130 Admin - Employee Benefits	$ 53,391	$ 57,039	$ 59,170	$ 78,310	$ 105,088	$ 107,088	$ 112,478
4140.140 Admin - Unemployment Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.210 Admin - Books/Subscriptions/Memberships	$ 28,598	$ 2,978	$ 4,359	$ 3,977	$ 3,230	$ 3,230	$ 5,290
4140.220 Admin - Publishing/Legal Notices	$ 2,041	$ 611	$ 267	$ 131	$ 1,200	$ 1,200	$ 600
4140.230 Admin - Travel, Conferences & Training	$ 3,712	$ 2,962	$ 5,265	$ 5,121	$ 3,265	$ 3,265	$ 9,005
4140.240 Admin - Office Supplies/Reimb Expenses	$ 7,292	$ 6,105	$ 8,808	$ 4,995	$ 6,000	$ 6,000	$ 6,000
4140.245 Admin - Bank Charges	$ 1,671	$ 2,069	$ 2,419	$ 3,114	$ 1,800	$ 1,800	$ 3,200
4140.250 Admin - Equipment Supplies/Maintenance	$ 4,595	$ 3,434	$ 4,919	$ 4,834	$ 4,400	$ 4,400	$ 3,400
4140.254 Admin - Vehicle Repair & Maintenance	$ 2,891	$ 764	$ 2,782	$ 276	$ 1,800	$ 1,800	$ 1,800
4140.255 Admin - Fuel & Oil	$ 2,167	$ 2,629	$ 2,103	$ 1,565	$ 2,000	$ 2,000	$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	$ 11,253	$ 11,623	$ 12,043	$ 7,371	$ 10,910	$ 10,910	$ 12,690
4140.275 Admin - Lease Expense (MBA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.280 Admin - Utilities	$ 4,948	$ 6,118	$ 6,344	$ 3,704	$ 6,000	$ 6,000	$ 6,000
4140.290 Admin - Telephone	$ 5,738	$ 8,252	$ 6,282	$ 5,521	$ 5,900	$ 5,900	$ 6,600
4140.310 Admin - Professional & Technical Services	$ 9,852	$ 19,494	$ 23,576	$ 17,365	$ 22,015	$ 22,015	$ 22,235
4140.312 Admin - Audit & Accounting	$ 15,500	$ 15,500	$ 17,700	$ 18,300	$ 16,500	$ 16,500	$ 18,000
4140.450 Admin - Elections	$ 321	$ -	$ 305	$ -	$ -	$ -	$ 300
4140.470 Admin - Uniforms	$ 312	$ 180	$ 344	$ 138	$ 250	$ 250	$ 250
4140.485 Admin - Transportation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.510 Admin - Insurance Expense	$ 12,052	$ 53,290	$ 58,589	$ 64,375	$ 70,910	$ 70,910	$ 70,490
4140.540 Admin - Promotions/Incentives	$ 3,794	$ 3,933	$ 4,838	$ 8,353	$ 15,570	$ 15,570	$ 16,190
4140.610 Admin - Miscellaneous Expense	$ 405	$ 333	$ 365	$ 60	$ 250	$ 250	$ 250
Total Administrative	**$ 282,145**	**$ 328,157**	**$ 375,433**	**$ 406,291**	**$ 500,164**	**$ 510,314**	**$ 539,070**
Legal							
4145.310 Legal - Books/Subscrip/Dues	$ 5,192	$ 3,375	$ 5,068	$ 2,240	$ 7,000	$ 7,000	$ 7,000
Total Legal	**$ 5,192**	**$ 3,375**	**$ 5,068**	**$ 2,240**	**$ 7,000**	**$ 7,000**	**$ 7,000**
Building Department							
4160.110 BldgDept - Salaries & Wages	$ 24,360	$ -	$ -	$ -	$ -	$ -	$ -
4160.111 BldgDept - Overtime Wages (Building)	$ 191	$ -	$ -	$ -	$ -	$ -	$ -
4160.130 BldgDept - Employee Benefits	$ 17,395	$ -	$ -	$ -	$ -	$ -	$ -
4160.240 BldgDept - Office Supplies & Expenses	$ 251	$ -	$ -	$ -	$ -	$ -	$ -
4160.310 BldgDept - Professional & Tech	$ -	$ -	$ 250	$ -	$ -	$ -	$ -
Total Building Department	**$ 42,197**	**$ -**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	$ 40,344	$ 76,839	$ 127,559	$ 72,989	$ 102,634	$ 102,634	$ 104,501
4180.111 P&Z - Overtime Wages (P & Z)	$ 121	$ 816	$ 150	$ 1,020	$ -	$ -	$ -
4180.130 P&Z - Employee Benefits	$ 29,836	$ 43,456	$ 49,168	$ 41,106	$ 60,310	$ 60,310	$ 57,894
4180.210 P&Z - Books/Subscriptions/Memberships	$ -	$ 348	$ 561	$ 633	$ 350	$ 350	$ 850
4180.220 P&Z - State Bldg Permit Fee	$ -	$ -	$ 1,304	$ 446	$ 900	$ 900	$ 900
4180.230 P&Z - Travel, Conferences & Training	$ 1,475	$ -	$ 1,488	$ 8,019	$ 4,160	$ 4,160	$ 6,380
4180.240 P&Z - Office Supplies & Expense	$ 1,468	$ 1,293	$ 1,071	$ 871	$ 2,500	$ 2,500	$ 2,500
4180.290 P&Z - Telephone	$ 224	$ 392	$ 924	$ 874	$ 1,600	$ 1,600	$ 1,600
4180.310 P&Z - Professional & Technical Services	$ 18,884	$ 34,417	$ 33,871	$ 34,240	$ 10,940	$ 10,940	$ 11,540
Total Planning and Zoning	**$ 92,352**	**$ 157,561**	**$ 216,096**	**$ 160,198**	**$ 183,394**	**$ 183,394**	**$ 186,165**
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	$ 5,456	$ 4,668	$ 4,629	$ 2,920	$ 5,520	$ 5,520	$ 5,620
4640.250 Retail Fuel - Equip Supplies/Maint	$ -	$ 1,481	$ 120	$ -	$ 1,500	$ 1,500	$ 1,500
4640.260 Retail Fuel - Retail Fuel	$ 91,696	$ 71,081	$ 81,335	$ 55,271	$ 81,700	$ 81,700	$ 72,600
4640.310 Retail Fuel - Prof & Tech Services	$ 2,452	$ 2,426	$ 2,086	$ 2,007	$ 1,460	$ 1,460	$ 725
4640.510 Retail Fuel - Insurance Exp	$ -	$ -	$ -	$ -	$ 560	$ 560	$ 560
Total Retail Fuel	**$ 99,604**	**$ 79,656**	**$ 88,170**	**$ 60,198**	**$ 90,740**	**$ 90,740**	**$ 81,005**
Transit							
4650.250 Transit - Equip Supplies/Maint	$ 1,123	$ 447	$ 1,769	$ 15	$ 1,000	$ 1,000	$ 1,000
4650.310 Transit - Prof & Tech Services	$ 5,500	$ 15,500	$ 15,450	$ 5,775	$ 11,000	$ 11,000	$ 11,000
4650.485 Transit - Transportation Services	$ 129,379	$ 138,000	$ 145,000	$ 128,000	$ 150,100	$ 150,100	$ 152,700
Total Transit	**$ 136,002**	**$ 153,947**	**$ 162,219**	**$ 133,790**	**$ 162,100**	**$ 162,100**	**$ 164,700**
Marketing & Events							
4660.230 Marketing & Events - Travel andTraining	$ 63	$ 63	$ -	$ -	$ -	$ -	$ -
4660.250 Marketing & Events - Equip Supplies/Maint	$ 2,585	$ 2,625	$ 4,568	$ 1,425	$ 3,300	$ 3,300	$ 2,000
4660.310 Marketing & Events - Prof & Techincal Servic	$ 415	$ 16,809	$ 562	$ 7,500	$ 7,750	$ 7,750	$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	$ -	$ 1,723	$ -	$ 53,936	$ -	$ 85,000	$ -
4660.611 Marketing & Events - Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4660.612 Marketing & Events - Advertising/Marketing	$ 147,000	$ 122,943	$ 426,898	$ 330,512	$ 402,150	$ 402,150	$ 363,250
4660.615 Marketing & Events - Entertainment	$ 5,425	$ 9,958	$ 17,900	$ 7,385	$ 18,050	$ 18,050	$ 128,300
4660.616 Marketing & Events - Food	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ 155,488**	**$ 154,121**	**$ 449,928**	**$ 400,758**	**$ 431,250**	**$ 516,250**	**$ 501,050**
Total General government	**$ 832,191**	**$ 905,975**	**$ 1,322,626**	**$ 1,177,766**	**$ 1,411,321**	**$ 1,506,471**	**$ 1,514,816**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public safety							
Police							
4210.110 Police - Salaries & Wages	$ 333,443	$ 379,884	$ 414,351	$ 341,575	$ 456,248	$ 464,398	$ 519,336
4210.111 Police - Overtime Wages (Police)	$ 29,435	$ 24,803	$ 35,200	$ 27,975	$ 31,230	$ 31,230	$ 32,400
4210.120 Police - Part-time Officers	$ 22,685	$ 24,046	$ 16,541	$ 15,896	$ 25,659	$ 25,659	$ 27,456
4210.130 Police - Employee Benefits	$ 268,737	$ 292,549	$ 294,136	$ 246,256	$ 318,905	$ 319,805	$ 363,304
4210.210 Police - Books/Subscriptions/Memberships	$ 835	$ 644	$ 668	$ 1,061	$ 690	$ 690	$ 810
4210.230 Police - Travel, Conferences & Training	$ 880	$ 4,008	$ 4,615	$ 2,467	$ 11,290	$ 11,290	$ 10,810
4210.240 Police - Office Supplies & Expense	$ 1,120	$ 727	$ 553	$ 257	$ 650	$ 650	$ 650
4210.250 Police - Equipment Supplies & Maintenance	$ 40,907	$ 24,221	$ 12,507	$ 5,260	$ 12,200	$ 12,200	$ 14,200
4210.254 Police - Vehicle Repair & Maintenance	$ 7,134	$ 5,991	$ 5,337	$ 6,895	$ 6,580	$ 6,580	$ 6,680
4210.255 Police - Fuel	$ 24,123	$ 27,216	$ 22,462	$ 15,229	$ 21,800	$ 21,800	$ 22,900
4210.270 Police - Bldg/Grounds Supplies & Maintenan	$ 5,838	$ 7,116	$ 5,977	$ 3,685	$ 6,455	$ 6,455	$ 5,900
4210.275 Police - Public Safety Building Payment (MBA	$ 60,623	$ 60,612	$ 60,260	$ 60,310	$ 60,310	$ 60,310	$ 60,335
4210.280 Police - Utilities	$ 4,376	$ 5,495	$ 5,803	$ 3,331	$ 6,000	$ 6,000	$ 6,000
4210.290.1 Police - Telephone	$ 5,723	$ 10,194	$ 5,408	$ 4,494	$ 5,920	$ 5,920	$ 5,820
4210.290.2 Police - Communications	$ 33,235	$ 30,158	$ 43,597	$ 37,475	$ 39,125	$ 39,125	$ 39,550
4210.310 Police - Professional & Technical Services	$ 1,122	$ 8,145	$ 11,190	$ 1,151	$ 10,400	$ 10,400	$ 10,600
4210.450 Police - Uniforms	$ 1,454	$ 2,827	$ 2,204	$ 1,132	$ 2,800	$ 2,800	$ 3,500
4210.451 Police - EMT Supplies	$ 1,880	$ 1,582	$ 4,561	$ 1,524	$ 1,750	$ 1,750	$ 1,750
4210.452 Police - EMT Training & Travel	$ 2,368	$ 4,627	$ 4,245	$ 5,901	$ 4,550	$ 4,550	$ 6,750
4210.453 Police - Search & Rescue	$ -	$ -	$ -	$ -	$ 500	$ 500	$ 500
4210.610 Police - Miscellaneous Expense	$ 585	$ 430	$ 885	$ 54	$ 500	$ 500	$ 500
Total Police	**$ 846,503**	**$ 915,275**	**$ 950,500**	**$ 781,928**	**$ 1,023,562**	**$ 1,032,612**	**$ 1,139,751**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Fire							
4220.110 Fire - Salaries & Wages	$ 108,851	$ 120,621	$ 147,263	$ 106,229	$ 144,239	$ 144,239	$ 182,055
4220.111 Fire - Overtime Wages (Fire)	$ 9,811	$ 8,253	$ 11,716	$ 9,312	$ 10,409	$ 10,409	$ 10,800
4220.120 Fire - Part Time Wages	$ 3,519	$ 792	$ 2,556	$ 1,804	$ 4,500	$ 4,500	$ 4,500
4220.130 Fire - Employee Benefits	$ 89,200	$ 95,535	$ 96,167	$ 79,844	$ 106,913	$ 106,913	$ 138,308
4220.210 Fire - Books/Subscriptions/Memberships	$ 570	$ 899	$ 671	$ 163	$ 310	$ 310	$ 310
4220.230 Fire - Travel, Conferences & Training	$ 1,168	$ 430	$ 689	$ 440	$ 1,575	$ 1,575	$ 1,575
4220.240 Fire - Office Supplies & Expense	$ 986	$ 358	$ 130	$ 211	$ 200	$ 200	$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	$ 10,534	$ 15,392	$ 7,439	$ 89,145	$ 9,600	$ 9,600	$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	$ 6,045	$ 8,014	$ 3,971	$ 5,109	$ 9,130	$ 9,130	$ 10,200
4220.255 Fire - Fuel	$ 3,470	$ 1,446	$ 2,795	$ 1,709	$ 2,000	$ 2,000	$ 2,500
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenan	$ 5,782	$ 6,562	$ 6,020	$ 3,625	$ 6,235	$ 6,235	$ 5,700
4220.275 Fire - Public Safety Building Payment (MBA)	$ 60,598	$ 60,185	$ 60,260	$ 60,310	$ 60,310	$ 60,310	$ 60,335
4220.280 Fire - Utilities	$ 4,054	$ 5,495	$ 5,803	$ 3,331	$ 6,000	$ 6,000	$ 6,000
4220.290 Fire - Telephone	$ 4,949	$ 5,376	$ 4,943	$ 4,246	$ 5,850	$ 5,850	$ 5,820
4220.310 Fire - Professional & Technical Services	$ 7,560	$ 11,114	$ 10,654	$ 7,655	$ 11,300	$ 11,300	$ 11,100
4220.450 Fire - Uniforms	$ -	$ -	$ -	$ 251	$ 750	$ 750	$ 750
4220.330 Fire - Fire Mitigation	$ -	$ -	$ -	$ -	$ -	$ -	$ 250
4220.453 Fire - State Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.610 Fire - Miscellaneous Expense	$ 577	$ 450	$ 351	$ 54	$ 2,100	$ 2,100	$ 2,100
Total Fire	**$ 317,674**	**$ 340,922**	**$ 361,428**	**$ 373,438**	**$ 381,421**	**$ 381,421**	**$ 446,903**
Total Public Safety	**$ 1,164,177**	**$ 1,256,197**	**$ 1,311,928**	**$ 1,155,366**	**$ 1,404,983**	**$ 1,414,033**	**$ 1,586,655**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	$ 92,966	$ 171,653	$ 262,605	$ 244,404	$ 346,735	$ 354,885	$ 339,494
4410.111 Streets - Overtime Wages (Streets)	$ 5,166	$ 8,466	$ 32,318	$ 19,829	$ 16,500	$ 16,500	$ 16,500
4410.130 Streets - Employee Benefits	$ 63,171	$ 110,586	$ 167,426	$ 149,094	$ 235,213	$ 237,213	$ 221,014
4410.230 Streets - Travel, Conferences & Training	$ 4,420	$ 4,562	$ 4,933	$ 2,522	$ 10,630	$ 10,630	$ 10,470
4410.240 Streets - Office Supplies & Expense	$ 132	$ 132	$ 120	$ 22	$ -	$ -	$ -
4410.250 Streets - Equipment - Supplies & Maintenanc	$ 1,391	$ 1,952	$ 1,242	$ 247	$ 1,200	$ 1,200	$ 1,200
4410.254 Streets - Vehicle Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4410.253 Streets - Snow Removal	$ 36,374	$ 101,948	$ 119,554	$ 92,431	$ 90,300	$ 90,300	$ 90,000
4410.261 Streets - Equipment Lease	$ -	$ 4,026	$ -	$ -	$ -	$ -	$ -
4410.269 Streets - Equipment Rental	$ 22,680	$ 14,182	$ 7,995	$ 2,500	$ 8,500	$ 8,500	$ 8,750
4410.270 Streets - Bldgs/Grounds	$ -	$ -	$ 89	$ -	$ -	$ -	$ -
4410.280 Streets - Utilities (Area Lights)	$ 13,046	$ 11,262	$ 14,630	$ 8,597	$ 15,000	$ 15,000	$ 12,000
4410.310 Streets - Professional & Technical Services	$ 2,670	$ 9,054	$ 2,769	$ 392	$ 3,690	$ 3,690	$ 2,090
4410.411 Streets - Street Signs & Signals	$ 5,423	$ 1,406	$ 2,422	$ 1,990	$ 8,500	$ 8,500	$ 5,500
4410.415 Streets - Skier bridge O&M	$ -	$ -	$ 2,600	$ -	$ 1,800	$ 1,800	$ 2,600
4410.420 Streets - Road Maintenance/Improvements	$ 46,831	$ 60,548	$ 43,318	$ 2,590	$ 68,080	$ 68,080	$ 56,080
Total Highways	**$ 294,270**	**$ 499,777**	**$ 662,021**	**$ 524,618**	**$ 806,148**	**$ 816,298**	**$ 765,698**
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	$ 1,354	$ 383	$ 2,164	$ -	$ 3,200	$ 3,200	$ 2,000
4440.240 Shop - Office Supplies & Expenses	$ 493	$ 548	$ 1,468	$ 1,263	$ 1,000	$ 1,000	$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	$ 10,083	$ 15,594	$ 28,657	$ 14,845	$ 17,150	$ 17,150	$ 11,150
4440.252 Shop - Heavy Equipment Maintenance	$ 22,928	$ 42,942	$ 67,119	$ 19,538	$ 40,000	$ 40,000	$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	$ 14,512	$ 20,765	$ 16,671	$ 10,152	$ 15,000	$ 15,000	$ 15,000
4440.255 Shop - Fuel	$ 96,916	$ 155,377	$ 144,027	$ 58,726	$ 95,000	$ 95,000	$ 95,000
4440.261 Shop - Equipment Lease (operating)	$ 96,087	$ 103,904	$ 120,968	$ 82,903	$ 160,800	$ 160,800	$ 119,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	$ 4,904	$ 2,465	$ 3,228	$ 3,992	$ 3,816	$ 3,816	$ 5,150
4440.280 Shop - Utilities	$ 10,551	$ 13,330	$ 15,180	$ 8,318	$ 12,000	$ 12,000	$ 12,000
4440.290 Shop - Telephone	$ 5,588	$ 5,416	$ 6,513	$ 7,194	$ 9,200	$ 9,200	$ 9,600
4440.310 Shop - Professional & Techincal Services	$ 1,201	$ 1,364	$ 2,638	$ 2,830	$ 1,800	$ 1,800	$ 2,100
4440.330 Shop - Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4440.450 Shop - Uniforms	$ 7,733	$ 6,485	$ 10,084	$ 9,268	$ 13,400	$ 13,400	$ 13,400
4440.610 Shop - Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 272,350**	**$ 368,573**	**$ 418,717**	**$ 219,029**	**$ 372,366**	**$ 372,366**	**$ 334,200**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Recreation							
4560.110 Recreation - Salaries & Wages	$ 9,871	$ 32,604	$ 36,385	$ 24,905	$ 46,208	$ 46,208	$ 48,150
4560.111 Recreation - Overtime Wages (Recreation)	$ 278	$ 864	$ 1,483	$ 122	$ -	$ -	$ -
4560.130 Recreation - Employee Benefits	$ 3,575	$ 19,187	$ 18,022	$ 13,868	$ 22,126	$ 22,126	$ 23,217
4560.230 Recreation - Travel, Conferences & Training	$ -	$ 38	$ 129	$ -	$ 1,360	$ 1,360	$ 1,200
4560.240 Recreation - Office Supplies & Expense	$ 171	$ 132	$ 99	$ 55	$ -	$ -	$ -
4560.250 Recreation - Supplies & Maintenance	$ 1,066	$ 1,149	$ 2,429	$ 382	$ 1,000	$ 1,000	$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	$ 333	$ 141	$ 1,329	$ 1,970	$ 900	$ 900	$ 900
4560.265 Recreation - Fuel	$ -	$ -	$ -	$ 56	$ -	$ -	$ -
4560.269 Recreation - Equipment Rental	$ 1,008	$ 1,844	$ 7,903	$ -	$ -	$ -	$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	$ 2,336	$ 1,246	$ 6,609	$ 2,163	$ 2,300	$ 2,300	$ 2,800
4560.310 Recreation - Professional & Technical Service	$ -	$ 633	$ 39	$ 92	$ 90	$ 90	$ 90
4560.450 Recreation - Uniforms	$ 50	$ -	$ 35	$ -	$ 200	$ 200	$ 200
4560.621 Recreation - Beautification	$ 2,439	$ 3,496	$ 5,945	$ 3,835	$ 6,750	$ 6,750	$ 6,000
4560.631 Recreation - Waling Trails	$ 482	$ 425	$ 7,554	$ 1,041	$ -	$ -	$ 100
4560.633 Recreation - ATV/Snowmobile Trails	$ 6,735	$ 8,327	$ 8,683	$ 69	$ 7,500	$ 7,500	$ 7,500
4560.634 Recreation - Trail Signs	$ 301	$ 99	$ 874	$ -	$ 750	$ 750	$ 750
Total Recreation	**$ 28,645**	**$ 70,185**	**$ 97,518**	**$ 48,558**	**$ 89,184**	**$ 89,184**	**$ 91,907**
Total Public Works	**$ 595,265**	**$ 938,535**	**$ 1,178,256**	**$ 792,205**	**$ 1,267,698**	**$ 1,277,848**	**$ 1,191,805**
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	$ 719,000	$ 1,196,100	$ 820,000	$ -	$ 275,000	$ 625,000	$ 433,825
4847 Transfer to Asset Replacement	$ 150,000	$ 156,000	$ 320,000	$ -	$ 305,000	$ 335,000	$ 354,000
4851 Transfer to Water Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 31,245	$ 31,245	$ 29,076
Total Transfers	**$ 869,000**	**$ 1,352,100**	**$ 1,140,000**	**$ 1,080,000**	**$ 611,245**	**$ 1,991,245**	**$ 816,901**
Operating Contingency							
4900 Operating Contingency	$ 19,501	$ 20,386	$ 14,999	$ 8,132	$ 41,900	$ 41,900	$ 43,900
Total Operating Contingency	**$ 19,501**	**$ 20,386**	**$ 14,999**	**$ 8,132**	**$ 41,900**	**$ 41,900**	**$ 43,900**
Total Expenditures:	**$ 3,480,134**	**$ 4,473,193**	**$ 4,967,809**	**$ 4,213,469**	**$ 4,737,147**	**$ 6,231,497**	**$ 5,154,076**
Total Change In Net Position	**$ 276,809**	**$ (317,695)**	**$ (123,042)**	**$ 74,384**	**$ -**	**$ -**	**$ -**

Snow Shoe SAA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for Services							
3341 Grant	$ -	$ -	$ -	$ 530,386	$ -	$ -	$ -
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ 530,386**	**$ -**	**$ -**	**$ -**
Charges for Services							
3685 SAA Assessment Revenue	$ -	$ -	$ -	$ 121,493	$ -	$ 73,000	$ 70,163
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ 121,493**	**$ -**	**$ 73,000**	**$ 70,163**
Interest							
3610 Interest Revenue	$ -	$ -	$ -	$ 6,395	$ -	$ -	$ -
Total Interest	**$ -**	**$ -**	**$ -**	**$ 6,395**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3670 SAA Bond Proceeds	$ -	$ -	$ -	$ 50,000	$ -	$ 1,411,804	$ -
3690 Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 1,411,804**	**$ -**
Contributions							
3846 Transfer from Capital Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 375,000	$ -	$ 375,000	$ -
3890 Fund Blance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ 986,412
Total Contributions	**$ -**	**$ -**	**$ -**	**$ 870,762**	**$ -**	**$ 870,762**	**$ 986,412**
Total Revenue:	**$ -**	**$ -**	**$ -**	**$ 1,579,036**	**$ -**	**$ 2,355,566**	**$ 1,056,575**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ -	$ -	$ -	$ 777,347	$ -	$ 1,766,804	$ 989,457
4400.421 Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ -**	**$ -**	**$ -**	**$ 777,347**	**$ -**	**$ 1,766,804**	**$ 989,457**
Total Highway & Public Improvements	**$ -**	**$ -**	**$ -**	**$ 777,347**	**$ -**	**$ 1,766,804**	**$ 989,457**
Debt Service							
4400.810 Bond Payment - Principal	$ -	$ -	$ -	$ -	$ -	$ 73,000	$ 67,118
4400.820 Bond Payment - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.830 Trustee Fees/Bank Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ -	$ 10,907	$ -	$ 20,000	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -

(2024 YTD Column as of 03/29/2025)

4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ -**	**$ -**	**$ 506,669**	**$ -**	**$ 588,762**	**$ 67,118**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ 1,284,016**	**$ -**	**$ 2,355,566**	**$ 1,056,575**
Total Change In Net Position	**$ -**	**$ -**	**$ -**	**$ 295,020**	**$ -**	**$ -**	**$ -**

CBME SAA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	$ 210,589	$ 213,284	$ 171,048	$ 259,412	$ 169,689	$ 169,689	$ 170,138
Total Charges for Services	**$ 210,589**	**$ 213,284**	**$ 171,048**	**$ 259,412**	**$ 169,689**	**$ 169,689**	**$ 170,138**
Interest							
3610 Interest Revenue	$ -	$ 748	$ 330	$ 192	$ 250	$ 250	$ 250
Total Interest	**$ -**	**$ 748**	**$ 330**	**$ 192**	**$ 250**	**$ 250**	**$ 250**
Miscellaneous revenue							
3670 SAA Bond Proceeds	$ -	$ 1,372,000	$ -	$ -	$ -	$ -	$ -
3690 Miscellaneous	$ -	$ -	$ 20	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ 1,372,000**	**$ 20**	**$ -**	**$ -**	**$ -**	**$ -**
Contributions							
3852 Transfer from Sewer Fund	$ -	$ 203,496	$ -	$ -	$ -	$ -	$ -
3890 Fund Blance Appropriated	$ -	$ -	$ -	$ -	$ 512,356	$ 512,356	$ 512,356
Total Contributions	**$ -**	**$ 203,496**	**$ -**	**$ -**	**$ 512,356**	**$ 512,356**	**$ 512,356**
Total Revenue:	**$ 210,589**	**$ 1,789,528**	**$ 171,398**	**$ 259,604**	**$ 682,295**	**$ 682,295**	**$ 682,744**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ 58	$ -	$ -	$ 2,500	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ 88,676	$ 28,987	$ 8,278	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ 385,720	$ 959,943	$ 20,780	$ -	$ 512,606	$ 512,606	$ 512,606
4400.421 Road Construction	$ -	$ 423	$ 20,935	$ -	$ -	$ -	$ -
Total Administrative	**$ 474,454**	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 512,606**	**$ 512,606**	**$ 512,606**
Total Highway & Public Improvements	**$ 474,454**	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 512,606**	**$ 512,606**	**$ 512,606**
Debt Service							
4400.810 Bond Payment - Principal	$ -	$ 121,000	$ 119,000	$ -	$ 123,000	$ 123,000	$ 128,000
4400.820 Bond Payment - Interest	$ -	$ 49,308	$ 50,854	$ -	$ 46,689	$ 46,689	$ 42,138
4400.830 Trustee Fees/Bank Charges	$ -	$ 25	$ 25	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ 170,333**	**$ 169,879**	**$ -**	**$ 169,689**	**$ 169,689**	**$ 170,138**
Total Expenditures:	**$ 474,454**	**$ 1,159,686**	**$ 219,872**	**$ 2,500**	**$ 682,295**	**$ 682,295**	**$ 682,744**
Total Change In Net Position	**$ (263,865)**	**$ 629,842**	**$ (48,474)**	**$ 257,104**	**$ -**	**$ -**	**$ -**

WILDLAND FIRE FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	$ -	$ -	$ -	$ 8,788	$ 10,000	$ 10,000	$ 10,000
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ 8,788**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Charges for services							
3425 Wildland Fire Revenue	$ 3,144	$ -	$ 1,105	$ -	$ 100,000	$ 100,000	$ 100,000
Total Charges for services	**$ 3,144**	**$ -**	**$ 1,105**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Interest							
3610 Interest Revenue	$ 948	$ 7,306	$ 10,748	$ 6,328	$ -	$ -	$ -
Total Interest	**$ 948**	**$ 7,306**	**$ 10,748**	**$ 6,328**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 4,092**	**$ 7,306**	**$ 11,853**	**$ 15,116**	**$ 110,000**	**$ 110,000**	**$ 110,000**
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	$ -	$ -	$ 12,278	$ -	$ 61,160	$ 61,160	$ 61,160
4220.130 Wildland Fire - Benefits	$ -	$ -	$ 1,227	$ -	$ 6,326	$ 6,326	$ 6,066
4220.230 Wildland Fire - Travel, Conferences	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
4220.240 Wildland Fire - Office Supplies & Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.250 Wildland Fire - Materials and Suppli	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
4220.254 Wildland Fire - Vehicle Repair & Ma	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
4220.255 Wildland Fire - Fuel	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
4220.450 Wildland Fire - Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.453 Wildland Fire - State Grants	$ 5,124	$ -	$ -	$ 9,860	$ 10,000	$ 10,000	$ 10,000
Total Fire	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 90,986**	**$ 90,986**	**$ 90,726**
Total Public Safety	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 90,986**	**$ 90,986**	**$ 90,726**
Transfers							
4846 Transfer to Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund balance	$ -	$ -	$ -	$ -	$ 19,014	$ 19,014	$ 19,274
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,014**	**$ 19,014**	**$ 19,274**
Total Expenditures:	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 110,000**	**$ 110,000**	**$ 110,000**
Total Change In Net Position	**$ (1,032)**	**$ 7,306**	**$ (1,652)**	**$ 5,256**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for services							
3668 Water Lease	$ 35,421	$ 35,421	$ 44,077	$ -	$ 30,421	$ 30,421	$ 35,000
Total Charges for services	**$ 35,421**	**$ 35,421**	**$ 44,077**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Miscellaneous revenue							
3610 - Interest revenue	$ 16	$ 394	$ 850	$ 905	$ -	$ -	$ -
3670 - Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 16**	**$ 394**	**$ 850**	**$ 905**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 35,437**	**$ 35,815**	**$ 44,927**	**$ 905**	**$ 30,421**	**$ 30,421**	**$ 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	$ -	$ -	$ -	$ -	$ 30,421	$ 30,421	$ 35,000
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Total Change In Net Position	**$ 35,437**	**$ 35,815**	**$ 44,927**	**$ 905**	**$ -**	**$ -**	**$ -**

RDA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	$ 188,264	$ 378,881	$ 477,269	$ 409,603	$ 480,000	$ 480,000	$ 400,000
3120 Prior Years' Tax Increment - Delinq	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Taxes	**$ 188,264**	**$ 378,881**	**$ 477,269**	**$ 409,603**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Intergovernmental revenue							
3310 Loans/Grants from Local Units	$ 20,000	$ 51,125	$ 45,000	$ (8,615)	$ -	$ -	$ -
Total Intergovernmental revenue	**$ 20,000**	**$ 51,125**	**$ 45,000**	**$ (8,615)**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3550 Donations	$ -	$ -	$ -	$ 3,590	$ -	$ -	$ -
3610 Interest Earnings	$ 1,604	$ 18,883	$ 18,015	$ 17,161	$ -	$ -	$ -
3640 Sale of Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3645 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 1,604**	**$ 18,883**	**$ 18,015**	**$ 20,751**	**$ -**	**$ -**	**$ -**
Contributions							
3810 Contributions from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Contributions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 209,868**	**$ 448,889**	**$ 540,284**	**$ 421,739**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.310 Legal Fees	$ 14,223	$ -	$ 1,800	$ 1,350	$ 50,000	$ 50,000	$ 42,500
4140.311 Professional Services	$ 66,873	$ 2,486	$ -	$ -	$ -	$ -	$ -
4140.312 Publishing / Legal Notices	$ -	$ 50	$ -	$ -	$ -	$ -	$ -
4140.630 Shared excess distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.640 2010 Street Lighting Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.610 Redevelopment Activities	$ 19,418	$ 286,804	$ 194,488	$ 87,113	$ 240,911	$ 265,911	$ 258,000
4140.740 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ 100,514**	**$ 289,340**	**$ 196,288**	**$ 88,463**	**$ 290,911**	**$ 315,911**	**$ 300,500**
Total General government	**$ 100,514**	**$ 289,340**	**$ 196,288**	**$ 88,463**	**$ 290,911**	**$ 315,911**	**$ 300,500**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Transfers							
4810 Transfer to General Fund	$ 8,667	$ 8,667	$ 23,500	$ 35,258	$ 35,258	$ 35,258	$ 29,500
4846 Transfer to Capital Projects	$ -	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -
4851 Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 153,831	$ 128,831	$ 70,000
Total Transfers	**$ 8,667**	**$ 273,667**	**$ 152,680**	**$ 35,258**	**$ 189,089**	**$ 164,089**	**$ 99,500**
Total Expenditures:	**$ 109,181**	**$ 563,007**	**$ 348,968**	**$ 123,721**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Total Change In Net Position	**$ 100,687**	**$ (114,118)**	**$ 191,316**	**$ 298,018**	**$ -**	**$ -**	**$ -**

MBA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Intergovernmental revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interest							
3610 Interest income MBA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Interest	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3620 Lease revenue	$ 121,195	$ 120,370	$ 120,520	$ 120,620	$ 120,620	$ 120,620	$ 120,670
3670 Proceeds of bond sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3690 Miscellaneous revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 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:	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 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	$ 73,000	$ 74,000	$ 76,000	$ 78,000	$ 78,000	$ 78,000	$ 80,000
4160.820 MBA Interest on long term debt	$ 48,195	$ 46,370	$ 44,520	$ 42,620	$ 42,620	$ 42,620	$ 40,670
Total Debt service	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Total Expenditures:	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Total Change In Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Debt Service Fund

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	$ 200,757	$ 240,722	$ 208,739	$ -	$ -	$ -	$ 173,770
3120 General Property Taxes (Delinquent)	$ 20,327	$ 19,116	$ 16,478	$ 1,172	$ -	$ -	$ -
3170 Fee-in-Lieu/Fee Based Personal Property	$ 2,110	$ 1,972	$ 2,232	$ -	$ -	$ -	$ -
3190 Penalty/Interest on Deliquent Taxes	$ 511	$ 378	$ 322	$ 58	$ -	$ -	$ -
3200 Personal Property	$ 11,190	$ 6,698	$ 10,010	$ -	$ -	$ -	$ -
Total Taxes	**$ 234,895**	**$ 268,886**	**$ 237,781**	**$ 1,230**	**$ -**	**$ -**	**$ 173,770**
Interest							
3610 Interest Revenue	$ 1,979	$ 8,732	$ 15,993	$ 8,809	$ 250	$ 250	$ 250
Total Interest	**$ 1,979**	**$ 8,732**	**$ 15,993**	**$ 8,809**	**$ 250**	**$ 250**	**$ 250**
Transfers from other funds							
3810 Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers from other funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 236,874**	**$ 277,618**	**$ 253,774**	**$ 10,039**	**$ 250**	**$ 250**	**$ 174,020**
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt service							
4100.810 Debt Service - Principal	$ 185,000	$ 190,000	$ 200,000	$ -	$ -	$ -	$ 70,000
4100.820 Debt Service - Interest	$ 22,713	$ 15,405	$ 7,900	$ -	$ -	$ -	$ 103,720
4100.830 Trustee Fees	$ 500	$ 550	$ 550	$ -	$ -	$ -	$ 50
Total Debt service	**$ 208,213**	**$ 205,955**	**$ 208,450**	**$ -**	**$ -**	**$ -**	**$ 173,770**
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:	**$ 208,213**	**$ 205,955**	**$ 208,450**	**$ -**	**$ 250**	**$ 250**	**$ 174,020**
Total Change In Net Position	**$ 28,661**	**$ 71,663**	**$ 45,324**	**$ 10,039**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3341 General Gov't State Grant	$ 150,000	$ 174,077	$ 432,721	$ 150,000	$ 125,000	$ 625,000	$ 12,500
Total Intergovernmental Revenue	**$ 150,000**	**$ 174,077**	**$ 432,721**	**$ 150,000**	**$ 125,000**	**$ 625,000**	**$ 12,500**
Interest							
3610 Interest revenue	$ 2,256	$ 30,879	$ 35,851	$ 17,999	$ 10,000	$ 10,000	$ -
3610.1 Interest revenue - fire capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3610.2 Interest revenue Skier bridge	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Interest	**$ 2,256**	**$ 30,879**	**$ 35,851**	**$ 17,999**	**$ 10,000**	**$ 10,000**	**$ -**
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Proceeds from bonds issued	$ -	$ -	$ -	$ 1,800,000	$ -	$ 1,800,000	$ -
3690 Sundry/Miscellaneous	$ 150,000	$ -	$ 292,500	$ 94,000	$ 125,000	$ 219,000	$ -
Total Miscellaneous Revenue	**$ 150,000**	**$ -**	**$ 292,500**	**$ 1,894,000**	**$ 125,000**	**$ 2,019,000**	**$ -**
Transfers from Other Funds							
3810 Transfers from General Fund	$ 719,000	$ 1,196,100	$ 820,000	$ -	$ 275,000	$ 625,000	$ 433,825
3815 Transfers from General Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -
3817 Transfer from Snow Shoe SAA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA Fund	$ -	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -
3828 Transfer from Municipal Building Authori	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3847 Transfer from Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3853 Transfer from Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ 1,556,473	$ 12,500
Total Transfers from other funds	**$ 719,000**	**$ 1,461,100**	**$ 949,180**	**$ 1,150,000**	**$ 275,000**	**$ 3,331,473**	**$ 446,325**
Total Revenue:	**$ 1,021,256**	**$ 1,666,056**	**$ 1,710,252**	**$ 3,211,999**	**$ 535,000**	**$ 5,985,473**	**$ 458,825**

CAPITAL PROJECT FUND

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	$ 12,379	$ -	$ -	$ -	$ -	$ -	$ -
4100.710 CP - Land Purchase	$ 210,076	$ 522,401	$ 20	$ 42,305	$ -	$ 5,480	$ -
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	$ 50,000	$ 187	$ 45,864	$ -	$ -	$ 3,949	$ -
Total Administrative	**$ 272,455**	**$ 537,941**	**$ 45,884**	**$ 42,305**	**$ -**	**$ 64,029**	**$ -**
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	$ -	$ -	$ -	$ 600	$ -	$ 600,250	$ -
4120.720 Beautification - Street Lights	$ -	$ -	$ -	$ 50,432	$ -	$ 550,000	$ -
4120.721 Beautification - Trail Lights	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -
4120.730 Beautification - Street Signs	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ -
4120.740 Beautification - Town Hall	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ -
4120.750 Beautification - Other Beautification	$ -	$ -	$ -	$ -	$ -	$ 709,750	$ -
4120.850 Beautification -Debt Issue Costs	$ -	$ -	$ -	$ 16,500	$ -	$ -	$ -
Total Beautification	**$ -**	**$ -**	**$ -**	**$ 67,532**	**$ -**	**$ 2,150,000**	**$ -**
Total General Government	**$ 272,455**	**$ 537,941**	**$ 45,884**	**$ 109,837**	**$ -**	**$ 2,214,029**	**$ -**
Public Safety							
Police							
4210.250 Police Non-Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4210.700 Capital project - Police Public Safety	$ 53,965	$ 74,065	$ -	$ -	$ -	$ -	$ -
4210.720 Capital project -PS Bldg	$ 115,535	$ 36,103	$ 19,240	$ -	$ -	$ -	$ -
4210.721 Capital project -PS Bldg Aspen Mea	$ -	$ -	$ -	$ -	$ -	$ 270,000	$ -
4210.730 Capital Project - Police Equipment	$ -	$ -	$ -	$ 243,990	$ -	$ 244,000	$ -
Total Police	**$ 169,500**	**$ 110,168**	**$ 19,240**	**$ 243,990**	**$ -**	**$ 514,000**	**$ -**
Fire							
4220.700 Capital project - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.710 Capital project - Fire Type 4 Fire Engi	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.720 Proj Const - Public Safety Bldg	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.730 Capital Project - Fire Equipment	$ -	$ 180,000	$ 5,442	$ 819	$ -	$ 39,558	$ -
Total Fire	**$ -**	**$ 180,000**	**$ 5,442**	**$ 819**	**$ -**	**$ 39,558**	**$ -**
Total Public Safety	**$ 169,500**	**$ 290,168**	**$ 24,682**	**$ 244,809**	**$ -**	**$ 553,558**	**$ -**
Highways and Public Improvements							
4410.250 Street Non-Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4410.700 Capital project Streets	$ 202,764	$ 149,709	$ 169,523	$ 23,560	$ 260,000	$ 928,582	$ 408,825
4410.710 Capital project Street Lights	$ -	$ 1,441	$ -	$ 9,952	$ -	$ 98,558	$ -
4410.715 Capital project Hwy 143 Cooridor	$ -	$ -	$ 2,633	$ -	$ -	$ 192,467	$ -

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
4410.720 Capital Project - Pedestrian Improveme	$ (3,668)	$ 25,090	$ 520,651	$ 1,322	$ -	$ 23,279	$ -
4410.740 Capital Project - Pedestrian Improveme	$ -	$ 48,272	$ -	$ -	$ -	$ -	$ -
Total Highways	**$ 199,096**	**$ 224,512**	**$ 692,807**	**$ 34,834**	**$ 260,000**	**$ 1,242,886**	**$ 408,825**
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -
4440.721 Capital Projects - PW Facility	$ -	$ -	$ -	$ 141,751	$ -	$ 300,000	$ -
4440.730 Capital Projects - Shop Equipment	$ 78,332	$ 38,280	$ 101,662	$ -	$ -	$ -	$ -
4440.750 Cold Storage Building Repairs	$ -	$ 4,430	$ 5,298	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 78,332**	**$ 42,710**	**$ 106,960**	**$ 141,751**	**$ -**	**$ 550,000**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Total Highways and Public Improvements	**$ 277,428**	**$ 267,222**	**$ 799,767**	**$ 176,585**	**$ 260,000**	**$ 1,792,886**	**$ 408,825**
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	$ 63,175	$ 105,889	$ 159,456	$ 123,733	$ 275,000	$ 275,000	$ 50,000
4560.710 Capital project - Mountain Bike Trails	$ 8,500	$ 25,977	$ -	$ -	$ -	$ -	$ -
4560.751 Project construction - Chair 1 Parking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4560.752 Project construction - Chair 1 Restrooms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Recreation	**$ 71,675**	**$ 131,866**	**$ 159,456**	**$ 123,733**	**$ 275,000**	**$ 275,000**	**$ 50,000**
Total Parks, Recreation, and Public Property	**$ 71,675**	**$ 131,866**	**$ 159,456**	**$ 123,733**	**$ 275,000**	**$ 275,000**	**$ 50,000**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4815 Transfer to Snow Shoe SAA	$ -	$ -	$ -	$ 495,762	$ -	$ 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	$ -	$ 654,238	$ -
4855 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ -**	**$ -**	**$ 1,150,000**	**$ -**	**$ 1,150,000**	**$ -**
Total Expenditures:	**$ 791,058**	**$ 1,227,197**	**$ 1,029,789**	**$ 1,804,964**	**$ 535,000**	**$ 5,985,473**	**$ 458,825**
Total Change In Net Position	**$ 230,198**	**$ 438,859**	**$ 680,463**	**$ 1,407,035**	**$ -**	**$ -**	**$ -**

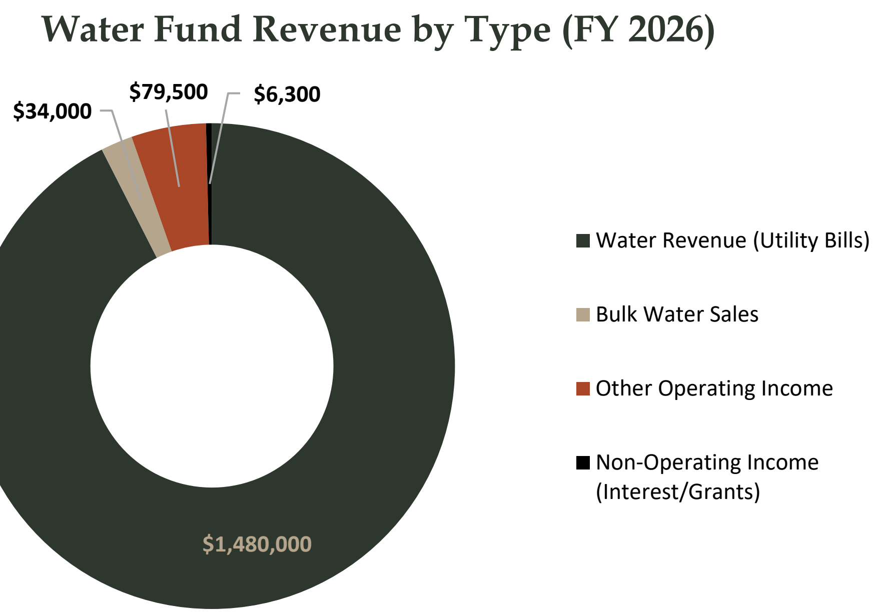
ASSET REPLACEMENT FUND

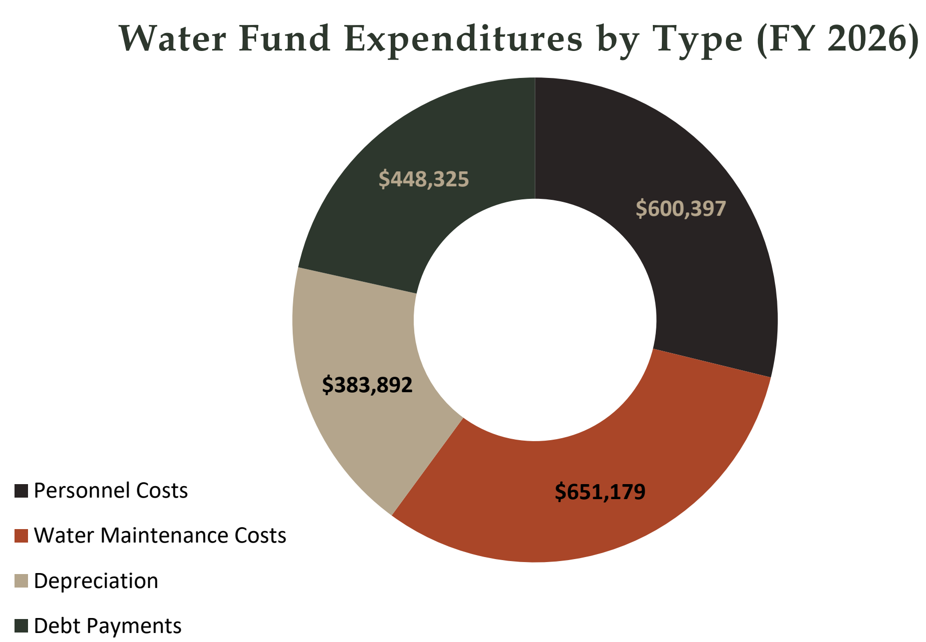
(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ -	$ 42,929	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ 42,929**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sale of Assets	$ -	$ 30,000	$ 47,500	$ 54,920	$ 33,500	$ 33,500	$ 72,000
3670 Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3690 Insurance proceeds	$ -	$ -	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue	**$ -**	**$ 30,000**	**$ 47,500**	**$ 54,920**	**$ 33,500**	**$ 33,500**	**$ 72,000**
Transfers from other funds							
3810 Transfer from General Fund	$ 150,000	$ 156,000	$ 320,000	$ -	$ 305,000	$ 335,000	$ 354,000
3846 Transfer from Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ 155,205	$ 155,205	$ 290,950
Total Transfers from other funds	**$ 150,000**	**$ 156,000**	**$ 320,000**	**$ -**	**$ 460,205**	**$ 490,205**	**$ 644,950**
Total Revenue:	**$ 150,000**	**$ 186,000**	**$ 367,500**	**$ 97,849**	**$ 493,705**	**$ 523,705**	**$ 716,950**
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	$ 5,004	$ 5,004	$ 5,004	$ 4,628	$ 5,000	$ 5,000	$ 49,060
4100.721 Admin - FF&E Replacement/Renewa	$ 740	$ 356	$ 1,300	$ 22,820	$ 11,300	$ 11,300	$ 41,300
4100.741 Admin - Vehicle Replacement	$ -	$ -	$ 11,100	$ 16,000	$ -	$ -	$ 20,000
4100.742 Admin - Computer/Electronic Re	$ 3,026	$ 21,032	$ 2,985	$ 2,291	$ 12,678	$ 12,678	$ 4,290
Total Administrative	**$ 8,770**	**$ 26,392**	**$ 20,389**	**$ 45,739**	**$ 28,978**	**$ 28,978**	**$ 114,650**
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	$ 220	$ -	$ 5,090	$ 3,320	$ 38,320	$ 38,320	$ 44,520
4200.740 Public Safety - Equipment Replacem	$ 65,945	$ 4,318	$ 66,438	$ 29,892	$ 52,455	$ 52,455	$ 29,250
4200.741 Public Safety - Vehicle Replacement	$ -	$ 74,723	$ 112,700	$ 58,382	$ 63,600	$ 63,600	$ 131,000
4200.742 Public Safety - Computer/Electronic	$ 2,566	$ 3,512	$ 3,473	$ 2,645	$ 3,766	$ 3,766	$ 7,500
Total Public Safety	**$ 68,731**	**$ 82,553**	**$ 187,701**	**$ 94,239**	**$ 158,141**	**$ 158,141**	**$ 212,270**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public Works							
4400.721 Streets - FF&E Replacement/Renew	$ -	$ 418	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
4400.740 Streets - Equipment Replacement	$ -	$ -	$ 34,217	$ 77,000	$ 295,300	$ 295,300	$ 380,850
4400.741 Streets - Vehicle Replacement	$ -	$ 110,173	$ 102,379	$ -	$ -	$ -	$ -
4400.742 Streets - Computer/Electronics Repl	$ 3,949	$ 891	$ 400	$ 2,469	$ 6,286	$ 6,286	$ 4,180
Total Public Works	**$ 3,949**	**$ 111,482**	**$ 136,996**	**$ 84,469**	**$ 306,586**	**$ 306,586**	**$ 390,030**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4846 Transfers To Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -
Total Transfers:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ -**
Total Expenditures:	**$ 81,450**	**$ 220,427**	**$ 345,086**	**$ 224,447**	**$ 493,705**	**$ 523,705**	**$ 716,950**
Total Change In Net Position	**$ 68,550**	**$ (34,427)**	**$ 22,414**	**$ (126,598)**	**$ -**	**$ -**	**$ -**


Water Fund Revenue by Type (FY 2026)
$34,000
$79,500
$6,300
$1,480,000
Water Revenue (Utility Bills)
Bulk Water Sales
Other Operating Income
Non-Operating Income (Interest/Grants)


Water Fund Expenditures by Type (FY 2026)
$448,325
$600,397
$383,892
$651,179
Personnel Costs
Water Maintenance Costs
Depreciation
Debt Payments

Water Fund Budget

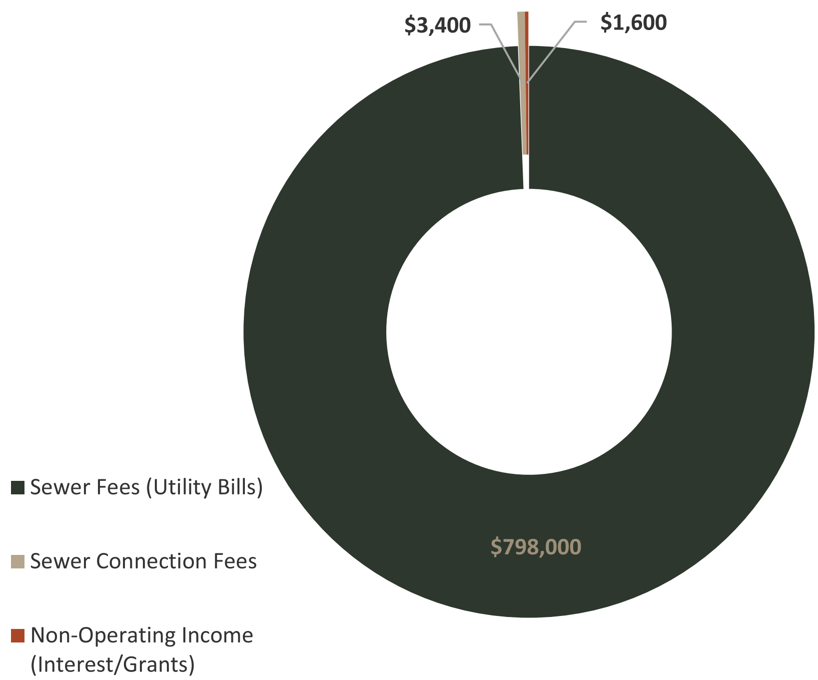
(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	$ 45,159	$ 31,271	$ 31,160	$ 24,096	$ 34,000	$ 34,000	$ 34,000
3718 Water Lease Revenue	$ 1,360,353	$ 1,341,572	$ 1,479,892	$ 1,010,839	$ 1,449,000	$ 1,449,000	$ 1,480,000
3719 Penalties	$ 9,815	$ 11,371	$ 8,091	$ 5,154	$ 6,000	$ 6,000	$ 6,000
3720 Water Connection Fees	$ 49,150	$ 32,734	$ 15,170	$ 26,010	$ 14,400	$ 14,400	$ 14,500
3725 Miscellaneous operating income	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ -
3749 Resort - Water Pumping Fee	$ 74,017	$ 35,985	$ 127,479	$ 37,616	$ 54,000	$ 54,000	$ 59,000
Total Operating income	**$ 1,538,494**	**$ 1,454,433**	**$ 1,661,792**	**$ 1,103,715**	**$ 1,557,400**	**$ 1,557,400**	**$ 1,593,500**
Operating Expense							
4751.110 Salaries & Wages	$ 244,304	$ 285,358	$ 317,513	$ 255,977	$ 362,682	$ 362,682	$ 374,340
4751.111 Overtime Wages - Utilities	$ 9,040	$ 13,069	$ 23,430	$ 16,170	$ 9,900	$ 9,900	$ 9,900
4751.130 Employee Benefits	$ 93,096	$ 150,249	$ 163,206	$ 143,585	$ 220,963	$ 220,963	$ 216,157
4751.210 Books/Subscriptions/Memberships	$ 423	$ 187	$ 350	$ 361	$ 650	$ 650	$ 650
4751.230 Travel, Conferences & Training	$ 4,439	$ 6,066	$ 10,601	$ 10,004	$ 18,260	$ 18,260	$ 17,000
4751.240 Office Supplies/Reimbursement Ex	$ 926	$ 1,382	$ 1,089	$ 624	$ 1,200	$ 1,200	$ 1,200
4751.245 Bank Charges - Utilities	$ 6,278	$ 5,486	$ 8,471	$ 6,104	$ 7,500	$ 7,500	$ 9,000
4751.250 Equipment Supplies & Maintenance	$ 18,766	$ 16,146	$ 23,940	$ 4,738	$ 25,200	$ 25,200	$ 49,700
4751.255 Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.256 Shop Charges	$ 56,151	$ 60,400	$ 77,500	$ 71,039	$ 94,719	$ 94,719	$ 96,494
4751.261 Equipment Lease (Water)	$ 565	$ -	$ -	$ 307	$ -	$ -	$ -
4751.265 System Repairs	$ 75,829	$ 134,922	$ 93,911	$ 45,406	$ 129,400	$ 129,400	$ 129,400
4751.268 Leases - Water	$ 33,255	$ 34,219	$ 59,896	$ 107,873	$ 38,725	$ 38,725	$ 43,725
4751.268.1 Prepaid Water Leases	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	$ 7,254	$ 7,952	$ 8,365	$ 19,471	$ 28,000	$ 28,000	$ 45,000
4751.280 Utilities	$ 126,545	$ 109,393	$ 147,023	$ 95,377	$ 130,000	$ 130,000	$ 142,000
4751.290 Telephone	$ 2,282	$ 2,447	$ 1,957	$ 1,884	$ 2,000	$ 2,000	$ 2,400
4751.310 Professional & Technical Services	$ 20,645	$ 20,468	$ 47,801	$ 26,406	$ 29,340	$ 29,340	$ 34,110
4751.311 Legal Services	$ -	$ -	$ 230	$ -	$ 2,500	$ 2,500	$ 2,500
4751.550 Administrative Charges	$ 32,762	$ 38,200	$ 40,900	$ 33,975	$ 45,300	$ 45,300	$ 47,500
4751.610 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.620 Bad debt expense	$ (3,891)	$ (3,891)	$ 7,383	$ -	$ -	$ -	$ -
4751.690 Depreciation	$ 372,408	$ 379,243	$ 384,507	$ 255,928	$ 383,892	$ 383,892	$ 383,892
Total Operating Expense	**$ 1,101,077**	**$ 1,261,296**	**$ 1,418,073**	**$ 1,095,229**	**$ 1,530,231**	**$ 1,530,231**	**$ 1,635,468**
Total Income From Operations:	**$ 437,417**	**$ 193,137**	**$ 243,719**	**$ 8,486**	**$ 27,169**	**$ 27,169**	**$ (41,968)**

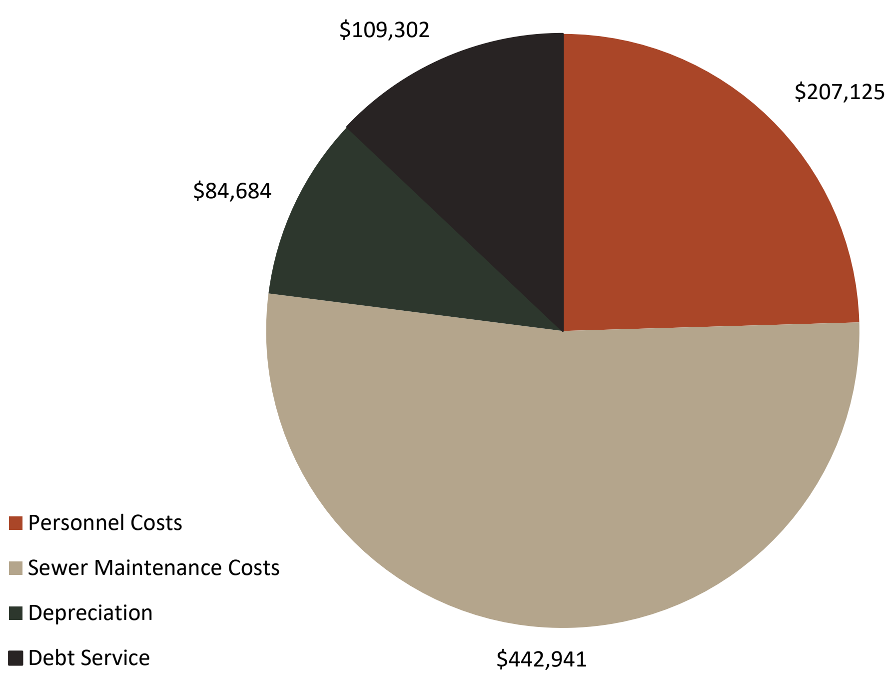
(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ -	$ 50,000	$ -	$ 2,653,066	$ 7,946,804	$ 7,946,804	$ -
3793 USDA Water Bond Interest	$ 52	$ 399	$ 602	$ 384	$ -	$ -	$ -
3794 Interest Earnings	$ 4,644	$ 42,451	$ 68,287	$ 24,917	$ 4,200	$ 4,200	$ 6,300
3795 Water Impact Fees	$ 236,288	$ 23,255	$ 152,276	$ 63,011	$ -	$ -	$ -
3810 Transfer from General Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
Total Non-Operating Income	**$ 240,984**	**$ 116,105**	**$ 221,165**	**$ 4,475,616**	**$ 7,951,004**	**$ 9,605,242**	**$ 6,300**
Non-Operating Expense							
4751.691 Amortization of bonding costs	$ (10,425)	$ (10,425)	$ (10,425)	$ -	$ -	$ -	$ -
4751.820 Debt Payment - Interest	$ 149,414	$ 150,518	$ 115,199	$ 102,548	$ 130,310	$ 130,310	$ 124,925
4751.830 Administrative Fees	$ 1,250	$ 1,250	$ 1,250	$ -	$ 500	$ 500	$ 500
4810 Transfer to General Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
4815 Transfer to SAA Fund	$ -	$ -	$ -	$ 375,000	$ -	$ 375,000	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4895 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ 140,239**	**$ 141,343**	**$ 106,024**	**$ 2,211,786**	**$ 130,810**	**$ 2,160,048**	**$ 125,425**
Total Non-Operating Items:	**$ 100,745**	**$ (25,238)**	**$ 115,141**	**$ 2,263,830**	**$ 7,820,194**	**$ 7,445,194**	**$ (119,125)**
Total Income or Expense	**$ 538,162**	**$ 167,899**	**$ 358,860**	**$ 2,272,316**	**$ 7,847,363**	**$ 7,472,363**	**$ (161,093)**

Sewer Fund Revenue by Type (FY 2026)



Sewer Fund Expenditures by Type (FY 2026)



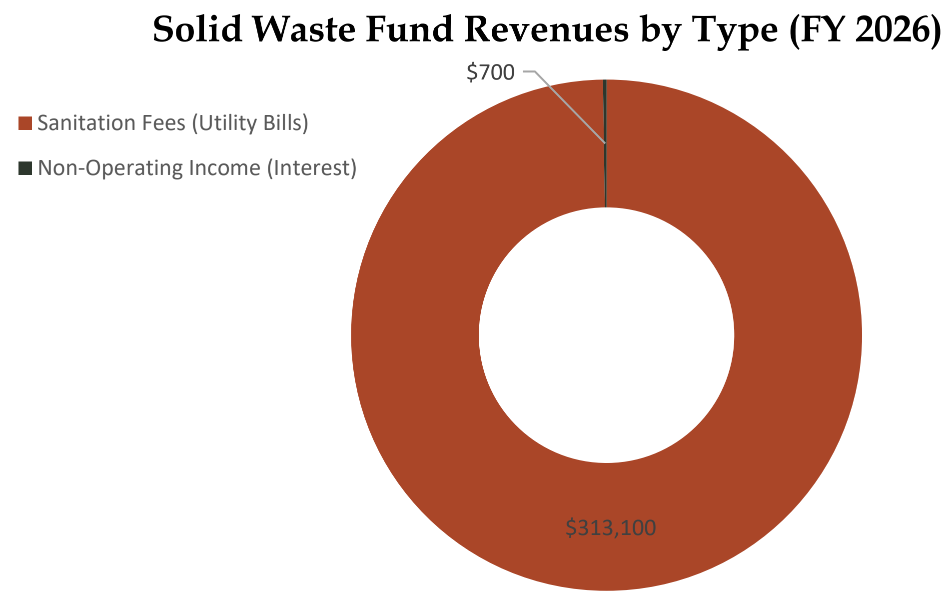
Sewer Fund Budget

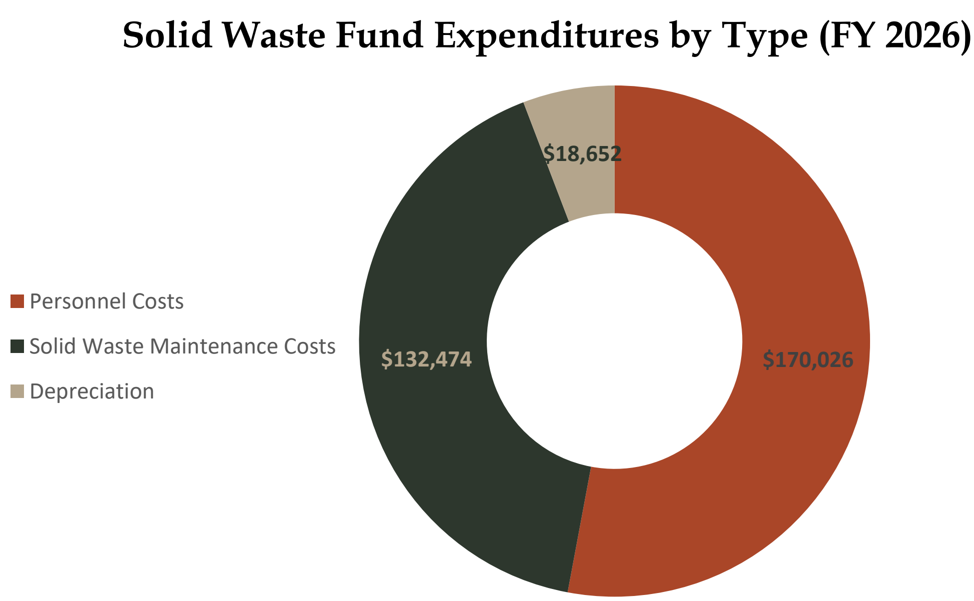
(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating Income							
3731 Sewer Fees	$ 643,247	$ 691,258	$ 625,314	$ 495,823	$ 760,000	$ 760,000	$ 798,000
3732 Stand by Fees - Sewer	$ -	$ 350	$ -	$ -	$ -	$ -	$ -
3733 Sewer Connection Fees	$ 8,050	$ 3,979	$ 6,650	$ 3,500	$ 3,400	$ 3,400	$ 3,400
3749 Uncollectible revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Income	**$ 651,297**	**$ 695,587**	**$ 631,964**	**$ 499,323**	**$ 763,400**	**$ 763,400**	**$ 801,400**
Operating Expense							
4752.110 Salaries & Wages	$ 125,367	$ 127,212	$ 126,681	$ 91,344	$ 126,628	$ 126,628	$ 133,959
4752.111 Overtime Wages - Utilities	$ 4,491	$ 6,355	$ 6,750	$ 5,040	$ 2,100	$ 2,100	$ 2,100
4752.130 Employee Benefits	$ 48,879	$ 66,026	$ 59,895	$ 48,688	$ 70,875	$ 70,875	$ 71,066
4752.230 Travel, Conferences & Training	$ 2,939	$ 466	$ 100	$ 1,035	$ 1,360	$ 1,360	$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	$ 840	$ 734	$ 783	$ 661	$ 750	$ 750	$ 750
4752.245 Bank Charges - Utilities	$ 2,771	$ 2,375	$ 3,767	$ 3,162	$ 3,200	$ 3,200	$ 4,500
4752.250 Equipment - Supplies & Maintenance	$ 1,524	$ 1,206	$ 18,352	$ 584	$ 24,400	$ 24,400	$ 19,400
4752.254 Vehicle Repair & Maintenance	$ 2,013	$ 2,039	$ 6,769	$ 1,442	$ 2,500	$ 2,500	$ 2,500
4752.256 Shop Charges	$ 42,113	$ 45,300	$ 58,100	$ 53,279	$ 71,039	$ 71,039	$ 72,371
4752.265 System Repairs	$ 5,046	$ 378	$ 7,540	$ 4,338	$ 15,400	$ 15,400	$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	$ 89,712	$ 77,346	$ 77,060	$ -	$ 119,600	$ 119,600	$ 135,680
4752.269 Sewer Bond Payment (to Parowan Ci	$ 99,122	$ 99,122	$ 99,122	$ -	$ 100,000	$ 100,000	$ 100,000
4752.280 Utilities	$ 930	$ 975	$ 1,044	$ 606	$ 1,000	$ 1,000	$ 1,000
4752.290 Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4752.310 Professional & Technical Services	$ 46,263	$ 27,093	$ 36,721	$ 20,126	$ 71,340	$ 71,340	$ 71,840
4752.550 Administrative Charges	$ 19,902	$ 19,900	$ 20,700	$ 17,700	$ 23,600	$ 23,600	$ 23,700
4752.620 Bad debt expense	$ (5,073)	$ (3,949)	$ -	$ -	$ -	$ -	$ -
4752.690 Depreciation	$ 69,995	$ 84,681	$ 84,681	$ 56,454	$ 84,684	$ 84,684	$ 84,684
Total Operating Expense	**$ 556,834**	**$ 557,259**	**$ 608,065**	**$ 304,459**	**$ 718,476**	**$ 718,476**	**$ 734,750**
Total Income From Operations:	**$ 94,463**	**$ 138,328**	**$ 23,899**	**$ 194,864**	**$ 44,924**	**$ 44,924**	**$ 66,650**
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3794 Interest Earnings	$ 4,923	$ 33,017	$ 31,671	$ 19,022	$ 500	$ 500	$ 1,600
3795 Sewer Impact Fees	$ 39,489	$ 9,872	$ 29,617	$ 13,163	$ -	$ -	$ -
3796.1 Grants - Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3796.2 Bond Proceeds - Capital	$ -	$ -	$ -	$ 75,000	$ 1,900,000	$ 1,900,000	$ -
3797 Gain/Loss on Sale of Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Utility	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Income	**$ 44,412**	**$ 42,889**	**$ 61,288**	**$ 107,185**	**$ 1,900,500**	**$ 1,900,500**	**$ 1,600**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
4752.820 Bond Payment - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,989
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**	**$ -**	**$ -**	**$ -**	**$ -**	$ 90,989
							$ -
Total Non-Operating Items:	**$ 44,412**	**$ (160,607)**	**$ 61,288**	**$ 107,185**	**$ 1,900,500**	**$ 1,900,500**	**$ (89,389)**
Total Income or Expense	**$ 138,875**	**$ (22,279)**	**$ 85,187**	**$ 302,049**	**$ 1,945,424**	**$ 1,945,424**	**$ (22,739)**


Solid Waste Fund Revenues by Type (FY 2026)
Sanitation Fees (Utility Bills)
Non-Operating Income (Interest)
$700
$313,100


Solid Waste Fund Expenditures by Type (FY 2026)
Personnel Costs
Solid Waste Maintenance Costs
Depreciation
$18,652
$132,474
$170,026

Solid Waste Fund

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating income							
3443 Sanitation Fees	$ 255,580	$ 265,526	$ 261,645	$ 180,319	$ 260,000	$ 260,000	$ 305,000
3444 Landfill Fees (County)	$ 5,664	$ 2,448	$ 8,116	$ 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	**$ 261,244**	**$ 267,974**	**$ 269,706**	**$ 185,167**	**$ 268,100**	**$ 268,100**	**$ 313,100**
Operating Expense							
4753.110 Salaries & Wages	$ 73,547	$ 74,677	$ 83,645	$ 68,488	$ 96,415	$ 96,415	$ 102,651
4753.111 Overtime Wages (Sanitation)	$ 3,143	$ 5,554	$ 6,542	$ 3,753	$ 1,500	$ 1,500	$ 1,500
4753.130 Employee Benefits	$ 30,712	$ 34,927	$ 52,439	$ 43,373	$ 64,325	$ 64,325	$ 65,875
4753.240 Office Supplies/Reimburseme	$ 499	$ 285	$ 446	$ 260	$ 500	$ 500	$ 500
4753.245 Bank Charges - Utilities	$ 1,109	$ 950	$ 1,480	$ 791	$ 1,800	$ 1,800	$ 1,800
4753.250 Equipment - Supplies & Maint	$ 21,492	$ 23,319	$ 19,030	$ 660	$ 30,500	$ 30,500	$ 35,500
4753.254 Vehicle Repair & Maintenance	$ 16,803	$ 8,855	$ 18,547	$ 9,681	$ 22,000	$ 22,000	$ 22,000
4753.256 Shop Charges	$ 14,037	$ 15,100	$ 19,400	$ 17,760	$ 23,680	$ 23,680	$ 24,124
4753.480 Contract Services/Landfill Fees	$ 30,795	$ 36,785	$ 35,775	$ 23,449	$ 37,150	$ 37,150	$ 37,150
4753.550 Administrative Charges	$ 8,474	$ 8,300	$ 9,400	$ 8,325	$ 11,100	$ 11,100	$ 11,400
4753.620 Bad debt expense	$ (2,791)	$ (3,066)	$ 797	$ -	$ -	$ -	$ -
4753.690 Depreciation	$ -	$ 24,561	$ 32,130	$ 12,435	$ 18,652	$ 18,652	$ 18,652
Total Operating Expense	**$ 197,820**	**$ 230,247**	**$ 279,631**	**$ 188,975**	**$ 307,622**	**$ 307,622**	**$ 321,152**
Total Income From Operations:	**$ 63,424**	**$ 37,727**	**$ (9,925)**	**$ (3,808)**	**$ (39,522)**	**$ (39,522)**	**$ (8,052)**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	$ 1,900	$ 4,350	$ 594	$ 1,200	$ -	$ -	$ -
3630 Profit/loss on retirement of assets	$ -	$ 70,100	$ -	$ -	$ -	$ -	$ -
3794 Interest income	$ 2,010	$ 6,200	$ 13,080	$ 8,817	$ -	$ -	$ 700
Total Non-Operating Income	**$ 3,910**	**$ 80,650**	**$ 13,674**	**$ 10,017**	**$ -**	**$ -**	**$ 700**
Non-Operating Expense							
4753.820 Debt service interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4845 Transfer to Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Non-Operating Items:	**$ 3,910**	**$ 80,650**	**$ 13,674**	**$ 10,017**	**$ -**	**$ -**	**$ 700**
Total Income or Expense	**$ 67,334**	**$ 118,377**	**$ 3,749**	**$ 6,209**	**$ (39,522)**	**$ (39,522)**	**$ (7,352)**

APPENDIX A

The FY 2026 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

Revenues

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Taxes	$1,732,992	$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	$2,856,874	$2,933,000	$2,973,000	$3,012,000	$3,052,000	$3,090,000	$3,131,000
Property Tax	1,003,638	882,820	813,271	889,345	814,743	827,098	856,104	990,471	1,011,454	1,144,943	1,138,700	1,178,000	1,178,000	1,178,000	1,178,000	1,178,000	1,179,000
Sales Tax	489,975	482,601	551,958	490,887	625,491	606,114	1,073,991	1,094,760	1,225,996	1,230,480	1,214,190	1,240,000	1,270,000	1,301,000	1,331,000	1,361,000	1,392,000
Franchise Tax	124,971	126,930	125,491	121,657	130,683	130,520	138,860	141,430	166,459	165,946	167,001	167,000	167,000	167,000	168,000	168,000	168,000
Highway Tax	65,402	62,444	73,977	64,241	83,757	80,989	145,473	146,280	164,201	164,687	162,983	166,000	171,000	175,000	179,000	183,000	187,000
Transient Room Tax	49,006	55,439	76,285	62,658	80,231	86,109	175,888	182,137	181,255	186,688	174,000	182,000	187,000	191,000	196,000	200,000	205,000
Licenses & Permits	$510,788	$549,712	$618,601	$279,061	$364,845	$322,856	$615,457	$710,194	$793,174	$958,506	$896,727	$917,612	$857,484	$877,655	$898,794	$919,102	$940,483
Business Licenses	8,400	10,738	15,160	11,927	12,726	14,561	28,597	37,051	29,649	44,378	36,200	38,000	39,800	41,700	43,500	45,400	47,300
Enhanced Svc Bus Lic Fee	240,871	259,995	296,343	257,033	339,567	295,715	551,517	579,223	649,917	622,557	661,025	675,000	692,000	708,000	725,000	741,000	758,000
Dispropor Svc Bus Lic Fee	240,871	259,995	296,343	0	0	0	0	42,480	40,428	67,935	68,370	73,480	75,684	77,955	80,294	82,702	85,183
Building Permits	19,571	17,684	9,705	8,801	11,302	8,621	31,418	51,432	73,040	223,636	131,132	131,132	50,000	50,000	50,000	50,000	50,000
Other Permits	1,075	1,300	1,050	1,300	1,250	3,959	3,925	8	140	0	0	0	0	0	0	0	0
Intergovernmental Revenue	$105,147	$113,801	$116,916	$151,581	$130,428	$170,982	$268,935	$164,627	$206,840	$450,296	$497,000	$568,000	$570,400	$572,872	$575,418	$578,041	$580,742
Grants	17,538	23,308	13,515	44,152	21,718	64,694	156,525	48,579	86,611	296,591	369,000	385,000	385,000	385,000	385,000	385,000	385,000
Class C Roads	43,333	46,778	59,689	64,566	64,610	63,335	69,353	72,869	77,061	110,159	85,000	100,000	100,000	100,000	100,000	100,000	100,000
State Liquor	4,276	3,715	3,712	2,863	4,100	2,953	3,057	3,179	3,168	3,546	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	40,000	80,000	82,400	84,872	87,418	90,041	92,742
Charges for Service	$307,661	$283,252	$280,311	$281,856	$207,743	$290,099	$304,057	$284,965	$288,313	$326,393	$380,238	$538,713	$524,695	$540,626	$556,951	$573,682	$587,835
Enterprise Fund Admin	133,263	122,491	122,342	111,207	62,637	76,464	67,722	61,138	66,400	71,000	80,000	82,600	85,119	87,800	90,565	93,417	96,360
Retail Fuel	85,461	74,602	73,362	77,668	70,724	98,715	122,533	104,995	96,388	87,993	100,000	92,900	106,000	109,000	112,000	115,000	115,001
Shop Charges	76,288	76,384	70,624	66,867	73,304	100,700	106,945	112,301	120,800	155,000	189,438	192,988	157,987	162,729	167,633	172,706	177,953
Other Charges	12,649	9,775	13,983	26,114	1,078	14,220	6,857	6,531	4,725	12,400	10,800	11,400	12,000	12,600	13,200	13,800	14,400
Transportation Utility Fee											0	158,825	163,590	168,497	173,552	178,759	184,122
Other Revenues	$65,562	$42,537	$55,070	$68,429	$90,691	$42,448	$52,272	$42,079	$117,806	$216,828	$106,308	$141,550	$131,005	$128,898	$126,909	$125,036	$123,277
Special Events	23,601	3,385	24,367	6,261	20,534	429	0	0	0	0	0	0	0	0	0	0	0
Sale of Assets	18,500	0	0	0	75	303	12,604	346	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	8,667	23,500	35,258	29,500	30,385	31,297	32,235	33,203	34,199
Other Miscellaneous	14,794	30,485	22,036	53,501	61,415	33,049	31,001	33,066	109,139	193,328	70,800	111,800	100,620	97,601	94,673	91,833	89,078
Total Revenues	$2,722,150	$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	$4,737,147	$5,098,875	$5,056,585	$5,132,051	$5,210,071	$5,285,861	$5,363,337

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Budgeted... 2025	2026	Projected... 2027	2028	2029	2030	2031
Revenues																	
Expenditures																	
Personnel	$835,064	$823,017	$887,172	$882,521	$923,745	$999,331	$1,046,181	$1,301,986	$1,616,607	$1,949,382	$2,276,715	$2,465,876	$2,550,445	$2,637,916	$2,728,386	$2,821,959	$2,918,741
Council	15,892	15,892	15,892	17,336	17,546	16,216	15,205	16,428	17,771	22,211	20,723	22,176	22,937	23,723	24,537	25,378	26,249
Administration	127,684	122,930	120,603	130,015	135,152	140,415	143,056	162,843	187,882	214,125	328,164	354,770	366,937	379,522	392,538	406,000	419,925
Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building	20,031	13,928	14,280	21,044	21,700	24,602	25,266	39,786	0	0	0	0	0	0	0	0	0
Planning & Zoning	40,169	40,191	41,327	25,755	26,332	22,817	23,714	63,821	121,111	176,877	162,944	162,395	167,965	173,725	179,683	185,846	192,219
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	9,526	8,246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police	401,582	394,834	459,261	456,874	477,008	479,663	510,844	638,100	721,282	760,228	832,042	942,496	974,820	1,008,253	1,042,832	1,078,597	1,115,588
Fire	128,735	135,844	148,230	147,725	158,728	161,342	165,145	205,981	225,201	257,702	266,061	335,663	347,175	359,082	371,397	384,135	397,309
Highways	70,628	75,436	73,572	73,807	81,717	144,445	152,368	161,303	290,705	462,349	598,448	577,008	596,797	617,265	638,435	660,330	682,977
Shop & Garage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation	20,817	15,716	14,007	9,965	5,562	9,831	10,583	13,724	52,655	55,890	68,334	71,367	73,815	76,346	78,965	81,673	84,474
Non-Departmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies, Services & Equipment	$1,066,033	$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	$1,807,286	$1,827,400	$1,890,072	$1,954,894	$2,021,940	$2,091,284	$2,163,007
Council	6,386	8,869	4,659	4,428	6,200	1,059	2,412	2,784	11,386	3,221	15,950	13,650	14,118	14,602	15,103	15,621	16,157
Administration	392,204	392,127	458,976	364,899	313,740	329,556	109,791	117,142	140,272	161,213	172,000	184,300	190,620	197,158	203,920	210,913	218,147
Legal	900	6,327	4,423	1,563	7,000	1,582	1,475	5,192	3,375	5,068	7,000	7,000	7,240	7,488	7,745	8,011	8,286
Building	4,670	614	547	0	500	78	176	252	0	250	0	0	0	0	0	0	0
Planning & Zoning	413	1,188	1,099	390	26,300	699	2,163	22,051	36,451	39,218	20,450	23,770	24,585	25,428	26,300	27,202	28,135
Retail Fuel	0	0	0	0	0	0	115,661	99,604	79,655	88,169	90,740	81,005	83,783	86,657	89,629	92,702	95,882
Transit	0	0	0	0	0	0	144,157	136,002	153,947	162,219	162,100	164,700	170,349	176,191	182,233	188,483	194,948
Marketing & Events	38,833	74,521	81,670	74,133	86,650	152,884	122,416	155,488	154,121	449,928	431,250	501,050	518,234	536,007	554,390	573,404	593,069
Police	137,243	140,685	151,038	143,766	148,293	134,462	143,048	192,203	193,991	190,274	191,520	197,255	204,020	211,017	218,254	225,740	233,482
Fire	129,247	109,635	96,903	155,973	96,143	87,369	94,856	106,292	115,720	103,726	115,360	111,240	115,055	119,001	123,082	127,304	131,670
Highways	125,062	163,755	95,303	106,336	90,300	109,120	113,214	132,967	209,072	199,671	207,700	188,690	195,161	201,855	208,777	215,938	223,343
Shop & Garage	193,176	209,271	234,281	185,335	198,860	182,735	230,156	272,464	368,572	418,717	372,366	334,200	345,662	357,517	369,778	382,460	395,577
Recreation	37,899	10,574	12,613	11,141	32,950	12,398	23,890	14,920	17,530	41,628	20,850	20,540	21,244	21,973	22,727	23,506	24,312
Non-Departmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	$139,733	$477,328	$280,000	$302,300	$400,000	$416,400	$584,000	$869,000	$1,352,100	$1,140,000	$580,000	$787,825	$798,425	$809,325	$820,625	$832,225	$844,225
Transfer to Capital Projects	122,000	477,328	280,000	302,300	200,000	266,400	434,000	719,000	1,196,100	820,000	275,000	433,825	433,825	433,825	433,825	433,825	433,825
Transfer to Asset Replacement					200,000	150,000	150,000	150,000	156,000	320,000	305,000	354,000	364,600	375,500	386,800	398,400	410,400
Transfer to MBA	17,733				0		0	0	0	0	0	0	0	0	0	0	0
Transfer to Debt Service					0		0	0	0	0	0	0	0	0	0	0	0
Contingency	$23,530	$23,299	$34,633	$25,799	$40,000	$59,812	$58,944	$19,501	$20,386	$14,999	$41,900	$43,900	$95,000	$98,000	$101,000	$105,000	$108,000
Operating Contingency	23,530	23,299	34,633	25,799	40,000	59,812	58,944	19,501	20,386	14,999	41,900	43,900	95,000	98,000	101,000	105,000	108,000
Total Expenditures	$2,064,360	$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	$4,705,901	$5,125,000	$5,333,943	$5,500,135	$5,671,950	$5,850,468	$6,033,972
Surplus/Deficit	$657,790	$158,326	$368,563	$151,131	$157,931	$69,730	$838,497	$309,095	-$317,687	-$122,916	$31,246	-$26,125	-$277,358	-$368,084	-$461,879	-$564,607	-$670,635

General Fund Projection Methodology

REVENUES

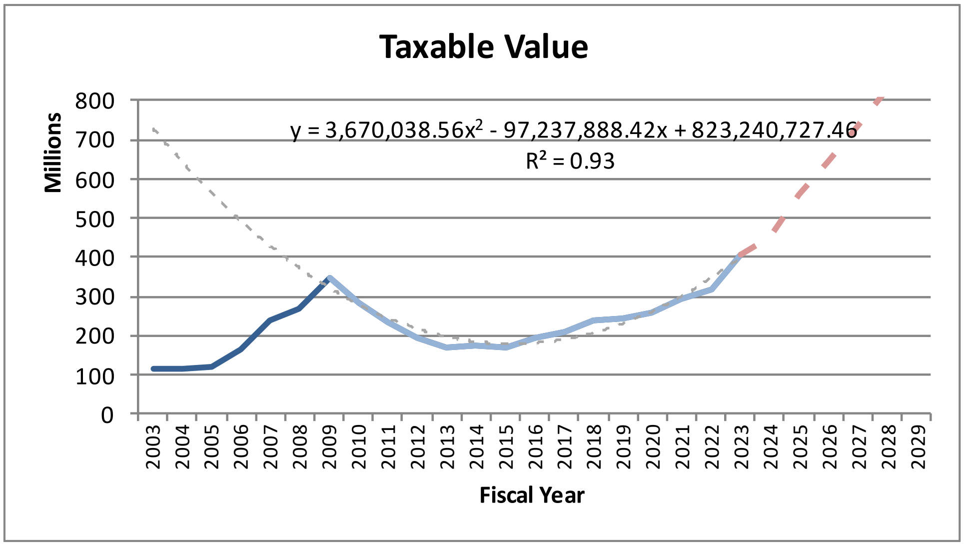
Property Taxes

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) Fiscal Year	(B) Estimated Total Assessed Value	(C) Estimated New Growth Value	(D) Estimated BOE Adjustments	(E) 5-Yr Avg Collection Rate	(F) Taxable Value	(G) Prior Year Budgeted Revenue	(H) Prior Year Redemptions	(I) Auditors Certified Rate	(J) Town Proposed Rate	(K) Tax Increase/ (Decrease)	(L) Estimated Property Tax Revenue
Formulas					*[(B) - (D)] x (E) - (C)*			*[(G) - (H)] ÷ (F)*		*[(J) - (I)] ÷ (I)*	*[(C) + (F)] x (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		0			603,473,616	1,117,368	0	0.001852	0.001852	0.00%	1,117,633
2027		0			686,067,617	1,117,633	0	0.001629	0.001629	0.00%	1,117,604
2028		0			776,001,695	1,117,604	0	0.001440	0.001440	0.00%	1,117,442
2029		0			873,275,850	1,117,442	0	0.001280	0.001280	0.00%	1,117,793
2030		0			977,890,083	1,117,793	0	0.001143	0.001143	0.00%	1,117,728
2031		0			1,089,844,392	1,117,728	0	0.001026	0.001026	0.00%	1,118,180

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)

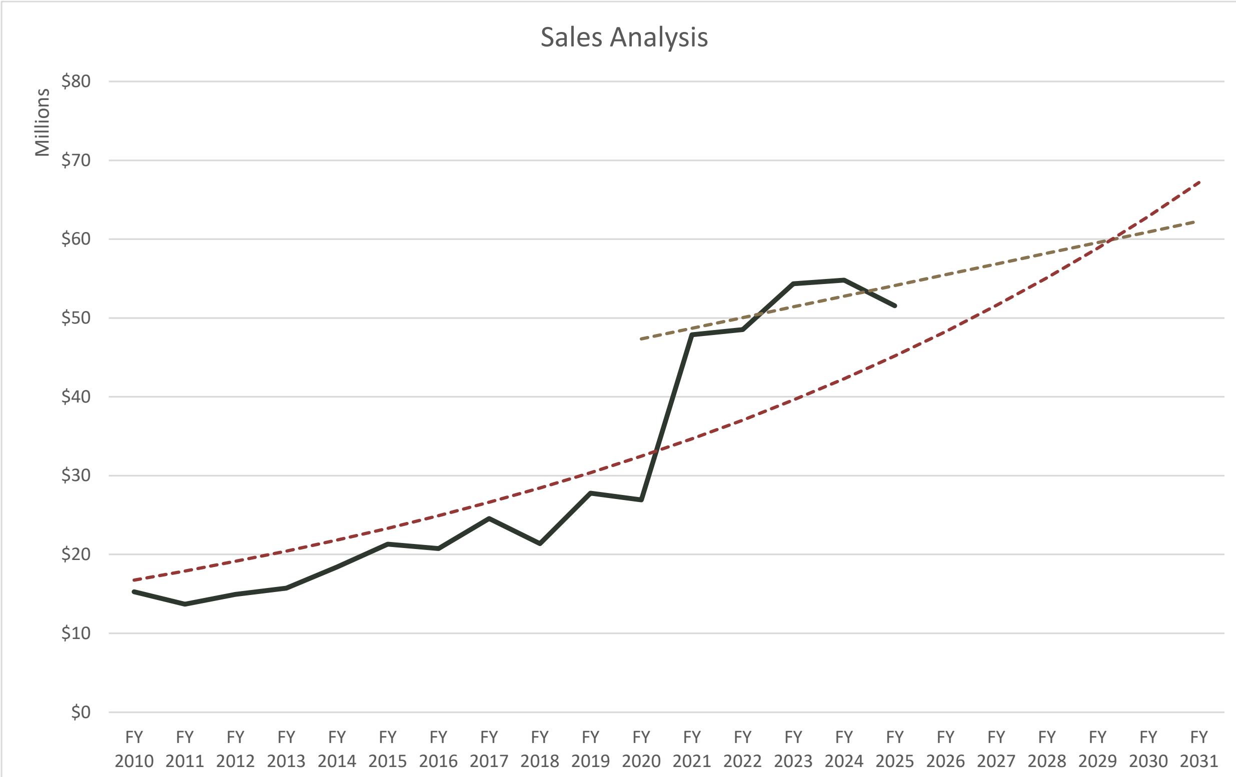
Staff endeavored to create a regression model linking sales tax figures to some combination of predictive indicators, such as skier days, visitor nights, number of retail outlets, disposable personal income, etc. Unfortunately, reliable data for the local economy is scarce, and there were no discernable 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		1.6%	45,180,986
2026		1.6%	48,268,363
2027		1.6%	51,566,711
2028		1.6%	55,090,447
2029		1.6%	58,854,973
2030		1.6%	62,876,742
2031		1.6%	67,173,333



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 2026, we are using a straight line projection that shows a projected increase that would actually be a 1.3% 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:

State and local Gov Consumption Expenditures (weighted IPD)	
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

Vehicle Purchase Schedule

Fiscal Year...

Vehicle	Year	Make	Model	Purchase Price	Up-fitting Cost	Replcmt Cycle	Salvage Value	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PW Director	2023	Chevy	1500	45,840	4,500	4	35,500	48,272	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
PW Runner	2023	Chevy	1500	45,840	4,500	4	35,500	45,837	0	0	0	21,158	0	0	0	28,269	0	0	0	36,273
Core 4 Crew	2020	Chevy	1500	45,840	4,500	4	35,500	0	26,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Project Crew	2023	Chevy	3500	59,465	4,500	6	36,000	64,336	-35,000	0	0	0	0	40,378	0	0	0	0	0	55,199
Beaut Crew	2016	Ford	F-150	45,840	4,500	4	35,500	0	28,850	0	0	0	22,858	0	0	0	30,182	0	0	0
Service Truck	2012	Ford	F-550	115,000	4,500	10	20,000	0	0	0	0	0	0	122,689	0	0	0	0	0	0
Flatbed	2001	Ford	F-250	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Bed	2008	Dodge	2500	Phase out of fleet			5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Marshal	2022	Dodge	1500	53,965	6,000	4	33,500	10,110	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Sergeant	2022	Dodge	1500	53,965	6,000	4	33,500	10,754	0	0	32,025	0	0	0	40,249	0	0	0	49,506	0
Jared	2022	Dodge	1500	53,965	6,000	4	33,500	64,719	0	0		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		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	0	10,927	0	0	0	0	12,668	0	0	0	0
Admin Shared	2013	Ford	Explorer	15,000		5	7,500	0	0	8,414	0	0	0	0	10,948	0	0	0	0	0
Admin Shared	2013	Toyota	Rav4	15,000		5	7,500	0	7,950	0	0	0	0	0	10,948	0	0	0	0	0
Total								$277,233	$111,918	$38,530	$74,978	$110,298	$117,747	$201,168	$102,395	$154,130	$168,346	$47,088	$99,011	$231,736

Estimates include purchase payments net of salvage value, lease payments, and repairs and maintenance

Vehicle Purchase Program Proposed Funding	***2023***	***2024***	***2025***	***2026***	***2027***	***2028***	***2029***	***2030***	***2031***	***2032***	***2033***	***2034***	***2035***
	100%	103%	106%	109%	113%	116%	119%	123%	127%	130%	134%	138%	143%
Beginning Balance	$78,719												
New Vehicle Budget	$123,065												
Annual Contribution from Operating Rev's	92,000	115,000	116,000	117,000	118,000	119,000	120,000	121,000	122,000	123,000	124,000	125,000	126,000
Annual Expenses	277,233	111,918	38,530	74,978	110,298	117,747	201,168	102,395	154,130	168,346	47,088	99,011	231,736
Replacement Fund Balance	$15,823	$18,905	$96,374	$138,396	$146,098	$147,350	$66,182	$84,787	$52,657	$7,311	$84,223	$110,212	$4,476

Dept	Position	Device	Ye	Condition	Cost	Lifespan	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/Hu	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

Dept	Position	Device	Ye	Condition	Cost	Lifespan	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	0	898	0	0	982	0	0	1,073	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	0	898	0	0	982	0	0	1,073	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	0	898	0	0	982	0	0	1,073	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	0	898	0	0	982	0	0	1,073	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	0	898	0	0	982	0	0	1,073	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	0	898	0	0	982	0	0	1,073	0
PW	GPS Locator	GPS Locators (2)	2021	Good	$5,000	7	0	0	0	0	5,796	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	0	222	0	0	0	0
PS	Marshal	Docking Station	2023	Good	$250	5	0	0	0	0	290	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	0	3,246	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	0	783	0	0	0
PS	Sergeant	Toughbook	2019	Fair	$2,800	5	2,884	0	0	0	0	3,343	0	0	0	0	3,876	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	0	783	0	0	0
PS	Dpty 1	Toughbook	2019	Fair	$2,800	5	2,884	0	0	0	0	3,343	0	0	0	0	3,876	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	0	783	0	0	0

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

Departmen	Equipment	Year	Conditio	Cost	Lifespan	Salvage Value	2024 Estima	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	0	0	0	0	0	0	5,048	0	0	0	0
Public Works	Mig Welder	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	$43,000	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 Henke Plows	2015	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	14' Plow Henkee Plow	2018	Fair	$19,334	8	0	37,000	0	0	0	0	0	0	44,180	0	0	0	0	0	0	0	55,966
Streets	12' Truck Plow	2017	Fair	$6,500	8	0	12,500	0	0	0	13,659	0	0	0	0	0	0	0	17,303	0	0	0
Streets	12' Truck Plow	2023	Fair	$2,500	8	0	12,500	0	0	0	0	0	0	0	15,373	0	0	0	0	0	0	0
Streets	12' Truck Plow	unknown	Fair	$6,500	8	0	12,500	0	0	13,261	0	0	0	0	0	0	0	16,799	0	0	0	0
Streets	Grader Wing	2019	Good	$21,000	10	$0	$26,000	$0	$0	$0	$0	$0	$30,141	$0	$0	$0	$0	$0	$0	$0	$0	$0
Streets	Skid Steer Broom Attachment	Old	Poor	$4,500	10	100	5,000	4,900	0	0	0	0	0	0	0	0	0	6,620	0	0	0	0
Streets	Loader Broom Attachment	2023	Good	$21,500	10	1,000	30,000	0	0	0	0	0	0	0	0	0	38,143	0	0	0	0	0
Streets	Kodiak Blower	2005	Fair	$300,000	15	0	$260,000	0	267,800	0	0	0	0	0	0	0	0	0	0	0	0	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	74,074	0	0	0	0
Streets	Requested Skid Loader Blower	2023	Good	$16,000	10	0	18,000	0	0	0	0	0	0	0	0	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	2013	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		4,000	0	0	0	0	0	0	0	0	0	5,219	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	14,889	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	16,987	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	0	0	0	0	0
Rescue	Orion Rescue Summer Wheeled Sled	1999	Good	$8,500	30	0	8,500	0	0	0	0	0	9,854	0	0	0	0	0	0	0	0	0
Rescue	Rescue Stretcher (w/ backboard)	Old	Fair	$1,625	30	0	1,625															
Rescue	Rescue Stretcher (w/ snow fins)	Old	Fair	$1,625	30	0	1,625															
Rescue	Rescue Stretcher (wire basket)	Old	Fair	$345	30	0	345															
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

Departmen	Equipment	Year	Conditio	Cost	Lifespan	Salvage Valu	2024 Estima	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Fire	Extrication 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	Extrication 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	3,025
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	0
Fire	SCBA Facemask (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	850	876	902	929	957	985	1,015	1,045	1,077	1,109	1,142	1,177	1,212	1,248	1,286
Fire	Fire PPE (20)	Various	Various	$4,800	1	0	4,800	4,800	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	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	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	1,500	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	$0	$6,119	$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	4,845	0	0	0
Marshal	Marshal Tazers (7)	Various	Various	$2,400	1	0	2,400	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	1,500	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															
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	0	1,801	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															
Marshal	PT Dpty Long Rifle	Various	Various	$1,500	Pass	0	1,500															
Marshal	PT Dpty Shotgun	Various	Various	$500	Pass	0	500															
Marshal	PT Dpty Tazer	Various	Various	$1,000	Pass	0	1,000															
Marshal	PT Dpty Bulletproof Vest	Various	Various	$800	Pass	0	800															
Marshal	PT Dpty Ballistic Helmet	Various	Various	$600	Pass	0	600															
Marshal	PT Dpty AED	Various	Various	$1,500	Pass	0	1,500															
Marshal	Marshal Mobile 800 MHz Radios (7)	2020	Good	$33,600	10	0	33,600	0	0	0	0	0	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															
Fire	Structural Fire Mobile VHF Radios (4)	Various	Various	$16,800	20	0	16,800															
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															
							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
							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	FF&E	Year	Condition	Cost	Lifespan	Salvage	Annual Set-Aside	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Town Hall	Furnace 1		Poor	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Town Hall	Furnace 2		Poor	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Town Hall	Hot Water Heater 30 Gallon		Fair	$1,000	10		$100	$120	$120	$120	$130	$130	$130	$130	$140	$140	$140	$150	$150
Town Hall	Desks/Chairs		Good	$8,000	10		$800	$940	$960	$980	$1,000	$1,020	$1,050	$1,070	$1,090	$1,120	$1,140	$1,170	$1,200
Town Hall	Carpet/Floors		t floor Good 2nd f	$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	$3,580	$3,660
Town Hall	Tile		Good	$2,500	20		$130	$150	$160	$160	$160	$170	$170	$170	$180	$180	$190	$190	$190
Town Hall	Interior Paint/Stain		Poor	$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	$3,650	$3,740
Town Hall	Roof			$27,500	30		$920	$1,080	$1,100	$1,120	$1,150	$1,180	$1,200	$1,230	$1,260	$1,290	$1,320	$1,340	$1,380
Town Hall	Refrigerator	2010	Good	$1,500	10		$150	$180	$180	$180	$190	$190	$200	$200	$210	$210	$210	$220	$220
Town Hall	Stove		Good	$600	15		$40	$50	$50	$50	$50	$50	$50	$50	$50	$60	$60	$60	$60
Town Hall	Over Range microwave		Poor	$300	10		$30	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40
Town Hall	Lighting		Fair	$5,000	15		$330	$390	$390	$400	$410	$420	$430	$440	$450	$460	$470	$480	$490
Town Hall	Water Fountains		Good	$1,600	15		$110	$130	$130	$130	$140	$140	$140	$150	$150	$150	$160	$160	$160
Town Hall	Exterior Stonework		Poor	$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	$1,850
Town Hall	Exterior Paint/Stain		Fair	$3,000	10		$300	$350	$360	$370	$380	$380	$390	$400	$410	$420	$430	$440	$450
Town Hall	Parking Lot		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
Town Hall	Cement Walkways		Poor	$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	$1,390
Town Hall	Generator Transfer Switch			$7,000	15		$470	$550	$560	$570	$590	$600	$610	$630	$640	$660	$670	$690	$700
Public Safety	Furnace (1)	2011	Good	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Public Safety	Furnace (2)	2011	Good	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Public Safety	Furnace (3)	2011	Good	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Public Safety	Furnace (4)	2011	Poor	$4,000	15		$270	$320	$320	$330	$340	$350	$350	$360	$370	$380	$390	$390	$400
Public Safety	Hot Water Heater	2024	New	$4,000	10		$400	$470	$480	$490	$500	$510	$520	$530	$550	$560	$570	$580	$600
Public Safety	Office Desks		Good	$6,000	10		$600	$700	$720	$730	$750	$770	$780	$800	$820	$840	$860	$880	$900
Public Safety	Office Chairs		poor	$3,000	10		$300	$350	$360	$370	$380	$380	$390	$400	$410	$420	$430	$440	$450
Public Safety	Carpet/Floors	2011	Fair	$25,000	15		$1,670	$1,950	$2,000	$2,040	$2,090	$2,140	$2,180	$2,230	$2,280	$2,330	$2,390	$2,440	$2,500
Public Safety	Tile	2011	Fair	$0	20		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Safety	Paint	2011	Poor	$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	$3,650	$3,740
Public Safety	Roof	2011	Poor	$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	$2,410	$2,470
Public Safety	Refrigerator	2011	Good	$1,500	10		$150	$180	$180	$180	$190	$190	$200	$200	$210	$210	$210	$220	$220
Public Safety	Evidence Refrigerator		Good	$600	10		$60	$70	$70	$70	$80	$80	$80	$80	$80	$80	$90	$90	$90
Public Safety	Fire Refrigerator (1)	2011	Good	$1,500	10		$150	$180	$180	$180	$190	$190	$200	$200	$210	$210	$210	$220	$220
Public Safety	Fire Refrigerator (2)		Good	$600	10		$60	$70	$70	$70	$80	$80	$80	$80	$80	$80	$90	$90	$90
Public Safety	Stove	2011	Fair	$600	10		$60	$70	$70	$70	$80	$80	$80	$80	$80	$80	$90	$90	$90
Public Safety	Over Range microwave	2011	Fair	$300	10		$30	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40
Public Safety	Dishwasher	2011	Good	$300	10		$30	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40	$40
Public Safety	Interrogation Camera System		Fair	$2,000	15		$130	$150	$160	$160	$160	$170	$170	$170	$180	$180	$190	$190	$190

Building	FF&E	Yea	Condition	Cost	Lifespan	Salvage	Annual Set-	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	$60	$60	$60	$60
Public Safety	Sally Port Exhaust		Poor	$750	15		$50	$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	$110	$110	$110	$110	$120	$120
Public Safety	Fire Bay Garage Openers (3)	2011	Good	$3,000	15		$200	$230	$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	$70	$70	$70	$70	$70	$70	$70
Public Safety	Multi-Purpose Room Tables (36)		Poor	$9,000	15		$600	$700	$720	$730	$750	$770	$780	$800	$820	$840	$860	$880	$900
Public Safety	Multi-Purpose Room Chairs (70)		Poor	$5,250	15		$350	$410	$420	$430	$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
Public Safety	Conference Room Chairs (8)		Fair	$800	15		$50	$60	$60	$60	$60	$60	$70	$70	$70	$70	$70	$70	$70
Public Safety	Entryway Guest Chairs (6)		Poor	$600	15		$40	$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	$160	$160	$160	$170	$170	$180	$180
Public Safety	Generator Transfer Switch		Fair	$7,000	15		$470	$550	$560	$570	$590	$600	$610	$630	$640	$660	$670	$690	$700
Public Safety	Generator		Fair	$25,000	20		$1,250	$1,460	$1,490	$1,530	$1,560	$1,600	$1,630	$1,670	$1,710	$1,750	$1,790	$1,830	$1,870
Public Safety	Radio System		Poor	$8,400	10		$840	$980	$1,000	$1,030	$1,050	$1,070	$1,100	$1,120	$1,150	$1,170	$1,200	$1,230	$1,260
Public Safety	Fire Bay Furnaces (3)	2011	Good	$3,600	15		$240	$280	$290	$290	$300	$310	$310	$320	$330	$340	$340	$350	$360
Public Safety	Fire Cache Furnaces (2)	2011	Good	$2,400	15		$160	$190	$190	$200	$200	$200	$210	$210	$220	$220	$230	$230	$240
Public Safety	Parking Lot East	2011	Poor	$100,000	30		$3,330	$3,890	$3,980	$4,070	$4,160	$4,260	$4,350	$4,450	$4,550	$4,660	$4,760	$4,870	$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
Public Safety	Concrete Walkways	2011	Fair	$10,000	15		$670	$780	$800	$820	$840	$860	$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	$1,490	$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	$650	$670	$680	$700	$710	$730	$750
Public Safety	Ambulance Bay Exhaust	2011	Poor	$7,500	15		$500	$580	$600	$610	$630	$640	$650	$670	$680	$700	$710	$730	$750
Public Safety	Lighting	2011	Poor	$10,000	15		$670	$780	$800	$820	$840	$860	$880	$900	$920	$940	$960	$980	$1,000
Public Works Shop	Heating Unit 1		Poor	$2,400	15		$160	$190	$190	$200	$200	$200	$210	$210	$220	$220	$230	$230	$240
Public Works Shop	Heating Unit 2		Poor	$2,400	15		$160	$190	$190	$200	$200	$200	$210	$210	$220	$220	$230	$230	$240
Public Works Shop	Air Compressor		Fair	$2,400	15		$160	$190	$190	$200	$200	$200	$210	$210	$220	$220	$230	$230	$240
Public Works Shop	Garage Door Openers (4)		Fair	$4,000	15		$270	$320	$320	$330	$340	$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
Public Works Shop	Hot Water Heater		Fair	$1,000	10		$100	$120	$120	$120	$130	$130	$130	$130	$140	$140	$140	$150	$150
Public Works Shop	Roof		Good	$55,000	30		$1,830	$2,140	$2,190	$2,240	$2,290	$2,340	$2,390	$2,450	$2,500	$2,560	$2,620	$2,680	$2,740
Public Works Shop	Microwave		Poor	$200	10		$20	$20	$20	$20	$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	$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
Public Works Shop	Lighting		Poor	$3,000	15		$200	$230	$240	$240	$250	$260	$260	$270	$270	$280	$290	$290	$300
							Total Set-Aside	**$54,980**	**$56,170**	**$57,430**	**$58,820**	**$60,130**	**$61,390**	**$62,770**	**$64,240**	**$65,720**	**$67,190**	**$68,630**	**$70,180**
							Average Set-Aside	**$62,000**											

APPENDIX D

Brian Head Town
Explanation of Shop Charges - FY 2026 Budget

(Allocations were developed by Public Works in 2020)

TOTAL AMOUNT OF SHOP CHARGES - Projected Expenditures (FY 2026 Budget): $374,200

PUBLIC WORKS PORTION OF ASSET MANAGEMENT: $108,271

TOTAL AMOUNT: $482,471

Allocations:

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

Water Fund 20% - Expense:	GL #4751.256:	**$96,494.20**
Sewer Fund 15%- Expense:	GL #4752.256:	**$72,370.65**
Solid Waste Fund 5%- Expense:	GL # 4753.256:	**$24,123.55**
General Fund - Revenue:	GL #3435:	**$ (192,988.40)**

(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 2026 Budget

		Allocations Based on Expenditures	Administrative Charges
General Fund			
Budgeted Operating Expenses	$ 3,717,081.00	65.8%	$ 159,328.66
(excluding Admin Charge, Shop Dept, Interfund Transfers, and Contingency)			
Water Fund			
Budgeted Operating Expenses	$ 1,107,582.00	19.6%	$ 47,475.31
(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)			
Sewer Fund			
Budgeted Operating Expenses	$ 553,995.00	9.8%	$ 23,746.40
(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)			
Solid Waste Fund			
Budgeted Operating Expenses	$ 266,976.00	4.7%	$ 11,443.64
(excluding Admin IFT, Shop Charges, Depreciation, and Debt Service)			
TOTAL OPERATING EXPENSES (ALL FUNDS):	$ 5,645,634.00		$ 241,994.00

Administrative Costs	
Entire Council Budget (#10-4111)	$ 35,826.00
Entire Administrative Budget (#10-4140) - excluding Salaries & Wages, Overtime Wages, Employee Benefits, and Election	$ 184,000.00
Administration portion of asset replacement transfer	$ 22,168.00
TOTAL ADMINISTRATIVE COSTS:	**$ 241,994.00**

Total of Water, Sewer, and Solid Waste Allocations: **$ 241,994.00**

Entered into budget as follows:

Fund	GL Account #	Amount	
General Fund (Revenue)	3419	$ 82,600.00	*total water, sewer & solid waste*
Water Fund (Expense)	4751.550	$ 47,500.00	
Sewer Fund (Expense)	4752.550	$ 23,700.00	
Solid Waste Fund (Expense)	4753.550	$ 11,400.00	

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

Brian Head Town
Explanation of CDA Admin Charge - FY 2026 Budget

(Allocations are based on operating revenues)

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

	FY 26 Budget	% Share
General Fund Revenues	5,098,483	65%
Water Fund Revenues	1,635,468	21%
Sewer Fund Revenues	734,750	9%
Solid Waste Fund Revenues	321,152	4%
Total	**7,789,853**	
CDA Fund Revenues	400,000	
Percent Share	5.13%	
Share of Admin Expense	$29,500	

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

The Town Council is responsible for ensuring that entity resources are used in an efficient, effective, and lawful manner. As such,

Brian Head Town

Policies & Procedures for General Finance Management

BRIAN HEAD

Prepared by Nancy Leigh, Town Clerk

July 2024

The Town Council is responsible for ensuring that entity resources are used in an efficient, effective, and lawful manner. As such, Council Members should take a proactive role in monitoring and evaluating the entity's financial and compliance processes.

BRIAN HEAD

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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.