



BRIAN HEAD TOWN

ORDINANCE NO. 19-003

AN ORDINANCE ADOPTING THE FINAL BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR THE TOWN OF BRIAN HEAD FOR THE FISCAL YEAR ENDING JUNE 30, 2020.

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget was held on May 28, 2019 at 1:00 p.m. or shortly thereafter in the Town Council Chambers located at 56 North Hwy. 143, Brian Head, Utah, and;

WHEREAS, pursuant to law, the date, time and place of the public hearing, the right of citizens to be heard, the location of the Town Clerks Office where the Budget was available for public inspection, was published in a newspaper of general circulation published within Iron County at least seven days prior to said public hearing; and;

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

WHEREAS, pursuant to law, the Brian Head Town Council, at a regularly scheduled meeting of the Town Council, must adopt a final budget on or before the 30th day of June 2019, and;

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

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

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

Section I: Budget Adoption

A. The budgeted amounts shown in EXHIBIT A, Town of Brian Head Fiscal Year 2020 Budgets, for the general fund, enterprise funds, capital improvements, and debt service attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the Town of Brian Head, Utah for the fiscal year commencing July 1, 2019 and ending June 30, 2020 and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2020.

B. The appointed officers may receive an increase as part of their compensation identified in the Fiscal Year 2020 budget: Town Manager: \$105,232 (Tentative; Town Clerk: \$62,790 (tentative) and Town Treasurer: \$60,278 (tentative).

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

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

Section II Further Action

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

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

C. Budget surpluses in excess of the 75% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

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

Section III Severability:

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

**Section IV
Effective Date**

This Ordinance shall take effect July 1, 2019 as required by law, deposited and recorded in the office of the Town Clerk, and accepted as required herein.

PASSED AND APPROVED this 10th day of June 2019.

BRIAN HEAD TOWN

By: 
Clayton Calloway, Mayor

VOTE:

Mayor Clayton Calloway	Aye
Council Member Lynn Mulder	Aye
Council Member Larry Freeberg	Aye
Council Member Shad Hunter	Aye
Council Member Kelly Marshall	Aye

ATTEST:

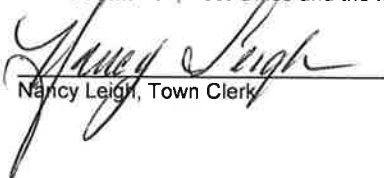


Nancy Leigh, Town Clerk



CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this Resolution passed by the Town Council on the 10th day of June 2019 and have posted a complete copy of the ordinance in three conspicuous places within the Town of Brian Head, to-wit: Town Hall, Post Office and the Mall.



Nancy Leigh, Town Clerk

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	730,984	693,500	721,300
3120 General Property Tax (Delinquent)	120,657	91,300	93,600
3130 Sales and Use Taxes	127,363	141,700	135,800
3135 PAR Tax	21,426	23,400	25,400
3140 Franchise Tax	3,400	3,500	3,500
3145 Telecommunication Tax	4,300	4,100	4,500
3151 Resort Tax	342,098	374,800	406,100
3152 Highway Tax	64,241	70,000	76,000
3153 Municipal Energy Tax	113,957	120,500	119,000
3154 Municipal Transient Room Tax	62,658	68,000	74,000
3170 Fee in Lieu	5,237	5,000	5,200
3190 Penalties on Delinquent Taxes	4,691	4,200	4,100
3200 Personal Property Taxes	27,776	27,500	28,100
Total Taxes	1,628,788	1,627,500	1,696,600
Licenses and permits			
3210 Business Licenses	11,577	15,400	26,300
3215 Alcohol Licenses	350	700	600
3220 Enhanced Services Business License Fee	257,033	285,000	309,000
3221.1 Building Permit Fees	9,509	7,900	11,800
3221.2 Plan Check Fee	-	3,900	-
3221.3 Other Building Fee	-	500	-
3222 Land Use Permit Fees	(708)	-	500
3230 Other Permits	1,300	800	800
Total Licenses and permits	279,061	314,200	349,000
Intergovernmental revenue			
3314 Public Safety State Grant	2,000	-	-
3341 General gov't state grant	42,152	59,500	69,600
3356 Class C Road Funds	64,566	61,600	66,500
3358 State Liquor Fund Allotment	2,863	4,000	4,000
3373 County - fire agreements	40,000	40,000	40,000
Total Intergovernmental revenue	151,581	165,100	180,100
Charges for services			
3419 Administrative Charges	111,207	62,637	76,464
3422 Retail Fuel	77,668	71,500	86,100
3426 Fire Department Revenue	630	1,875	700
3427 Volunteer Fire Revenue	25,454	-	-
3428 Misc Police Revenue (Police Reports)	30	-	-
3435 Shop Charges	66,867	73,304	100,700
3441 Streets, trails, services	-	625	-
Total Charges for services	281,856	209,941	263,964
Fines and forfeitures			
3510 Court Fines	1,062	1,450	700
Total Fines and forfeitures	1,062	1,450	700
Interest			
3610 Interest	22,722	10,150	12,800
Total Interest	22,722	10,150	12,800
Special Events			

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
3540 Registration Fees	-	2,500	1,000
3560 Grants	6,261	-	-
3570 Other Revenue	-	25,000	-
Total Special Events	6,261	27,500	1,000
Miscellaneous revenue			
3640 Sale of Fixed Assets/Materials	60	-	-
3650 Sales of materials and supplies	320	-	-
3680 Building/Pavilion Rentals	14,510	4,350	5,000
3690 Sundry (Miscellaneous)	13,756	13,550	10,900
Total Miscellaneous revenue	28,646	17,900	15,900
Contributions			
3802.2 Public Safety Impact Fee/3059	1,071	-	-
Total Contributions	1,071	-	-
Transfers from other funds			
3825 Transfer from RDA	8,667	8,667	8,667
3890 Fund Balance Appropriated	-	326,525	11,588
Total Transfers from other funds	8,667	335,192	20,255
Total Revenue:	2,409,715	2,708,933	2,540,319
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	16,000	16,300	16,000
4111.130 Council - Benefits	1,336	1,246	1,224
4111.210 Council - Books/Subscriptions/Memberships	16	100	-
4111.230 Council - Travel, Conferences & Training	2,721	5,350	5,100
4111.240 Council - Office Supplies & Expense	126	250	250
4111.290 Council - Telephone/Data Plans	755	250	600
4111.330 Council - Training & Education	810	-	-
4111.610 Council - Miscellaneous Expense	-	250	250
Total Council	21,764	23,746	23,424
Administrative			
4140.110 Admin - Salaries & Wages	87,095	92,359	93,914
4140.111 Admin - Overtime Wages (Administrative)	218	-	-
4140.121 Admin - Part-Time Salaries/Code Enforcement	120	-	-
4140.130 Admin - Employee Benefits	42,582	42,793	43,485
4140.140 Admin - Unemployment Costs	407	-	-
4140.210 Admin - Books/Subscriptions/Memberships	2,180	2,045	2,145
4140.220 Admin - Publishing/Legal Notices	380	2,500	2,000
4140.230 Admin - Travel, Conferences & Training	1,344	5,400	7,750
4140.240 Admin - Office Supplies/Reimb Expenses	4,358	4,800	4,700
4140.245 Admin - Bank Charges	486	500	500
4140.250 Admin - Equipment Supplies/Maintenance	5,501	5,550	2,050
4140.254 Admin - Vehicle Repair & Maintenance	1,208	1,000	1,000
4140.255 Admin - Fuel & Oil	871	1,500	1,500
4140.260 Admin - Retail Fuel (Town Pump)	69,806	56,750	70,400
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	10,260	9,870	10,300
4140.275 Admin - Lease Expense (MBA)	51,155	-	-
4140.280 Admin - Utilities	4,885	5,500	5,500
4140.290 Admin - Telephone	7,120	6,700	6,400

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018	2019	2020
	Actual	Budget	Budget
4140.310 Admin - Professional & Technical Services	14,783	10,050	10,700
4140.312 Admin - Audit & Accounting	15,000	15,000	15,000
4140.450 Admin - Elections	234	-	500
4140.485 Admin - Transportation Service	114,207	124,000	130,000
4140.510 Admin - Insurance Expense	55,131	56,650	54,650
4140.540 Admin - Promotions/Incentives	4,371	4,750	5,300
4140.610 Admin - Miscellaneous Expense	1,592	1,175	450
Total Administrative	495,294	448,892	468,244
Legal			
4145.310 Legal - Professional & Technical Services	1,563	7,000	7,000
Total Legal	1,563	7,000	7,000
Building department			
4160.110 BldgDept - Salaries & Wages	12,872	13,312	14,602
4160.111 BldgDept - Overtime Wages (Building)	22	-	-
4160.130 BldgDept - Employee Benefits	8,150	8,388	9,537
4160.240 BldgDept - Office Supplies & Expenses	-	500	500
Total Building department	21,044	22,200	24,639
Planning and zoning			
4180.110 P&Z - Salaries & Wages	16,464	16,831	14,881
4180.130 P&Z - Employee Benefits	9,291	9,501	7,992
4180.230 P&Z - Travel, Conferences & Training	-	500	500
4180.240 P&Z - Office Supplies & Expense	-	-	100
4180.310 P&Z - Professional & Technical Services	390	25,800	1,100
Total Planning and zoning	26,145	52,632	24,573
Marketing & Events			
4660.250 Marketing & Events - Equip Supplies/Maint	576	2,400	1,900
4660.310 Marketing & Events - Prof & Technical Services	351	1,350	1,200
4660.610 Marketing & Events - Miscellaneous Expense	500	200	-
4660.611 Marketing & Events - Permits	100	400	400
4660.612 Marketing & Events - Advertising/Marketing	61,566	139,700	122,200
4660.615 Marketing & Events - Entertainment	10,550	17,100	17,300
4660.616 Marketing & Events - Food	490	500	500
Total Marketing & Events	74,133	161,650	143,500
Total General government	639,943	716,120	691,380
Public safety			
Police			
4210.110 Police - Salaries & Wages	230,992	240,668	245,772
4210.111 Police - Overtime Wages (Police)	13,406	15,330	19,940
4210.120 Police - Part-time Officers	26,410	30,000	33,000
4210.130 Police - Employee Benefits	186,066	191,010	195,955
4210.210 Police - Books/Subscriptions/Memberships	1,220	1,035	1,200
4210.230 Police - Travel, Conferences & Training	7,266	5,450	5,600
4210.240 Police - Office Supplies & Expense	548	500	600
4210.250 Police - Equipment Supplies & Maintenance	4,584	8,150	11,100
4210.254 Police - Vehicle Repair & Maintenance	4,585	6,400	5,900
4210.255 Police - Fuel	12,391	12,000	13,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	4,915	5,175	5,175
4210.275 Police - Public Safety Building Payment (MBA)	61,088	60,763	60,925
4210.280 Police - Utilities	4,142	4,500	4,500

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2019 to 06/30/2020
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	2018 Actual	2019 Budget	2020 Budget
4210.290.1 Police - Telephone	4,084	4,250	4,580
4210.290.2 Police - Communications	22,664	28,950	30,850
4210.310 Police - Professional & Technical Services	10,338	4,120	3,810
4210.450 Police - Uniforms	1,825	2,000	2,000
4210.451 Police - EMT Supplies	788	1,250	1,250
4210.452 Police - EMT Training & Travel	3,328	3,000	3,150
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	-	250	500
Total Police	600,640	625,301	649,307
Fire			
4220.110 Fire - Salaries & Wages	77,597	89,203	90,904
4220.111 Fire - Overtime Wages (Fire)	4,468	5,110	6,647
4220.120 Fire - Part Time Wages	4,104	-	-
4220.130 Fire - Employee Benefits	61,556	64,415	66,345
4220.210 Fire - Books/Subscriptions/Memberships	300	1,300	700
4220.230 Fire - Travel, Conferences & Training	1,860	2,575	2,575
4220.240 Fire - Office Supplies & Expense	351	200	300
4220.250 Fire - Equipment - Supplies & Maintenance	10,010	4,200	4,400
4220.254 Fire - Vehicle Repair & Maintenance	7,840	7,070	7,070
4220.255 Fire - Fuel	895	1,800	1,200
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	4,936	4,925	4,975
4220.275 Fire - Public Safety Building Payment (MBA)	61,088	60,763	60,925
4220.280 Fire - Utilities	4,142	4,500	4,500
4220.290 Fire - Telephone	4,062	4,260	4,580
4220.310 Fire - Professional & Technical Services	2,347	2,050	5,300
4220.450 Fire - Uniforms	-	750	750
4220.451 Fire - Volunteer Fire Fund	56,284	-	-
4220.453 Fire - State Grants	1,858	-	-
4220.610 Fire - Miscellaneous Expense	-	1,750	2,000
Total Fire	303,698	254,871	263,171
Total Public safety	904,338	880,172	912,478
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	43,804	47,956	87,744
4410.111 Streets - Overtime Wages (Streets)	1,349	2,000	2,000
4410.130 Streets - Employee Benefits	28,654	31,761	60,406
4410.230 Streets - Travel, Conferences & Training	515	3,700	2,000
4410.240 Streets - Office Supplies & Expense	-	-	100
4410.250 Streets - Equipment - Supplies & Maintenance	650	-	600
4410.253 Streets - Snow Removal	13,305	73,252	38,300
4410.269 Streets - Equipment Rental	13,386	18,100	18,500
4410.280 Streets - Utilities (Area Lights)	13,734	15,000	15,000
4410.310 Streets - Professional & Technical Services	40,932	4,300	5,800
4410.411 Streets - Street Signs & Signals	359	2,000	10,000
4410.415 Streets - Skier bridge O&M	-	1,500	1,500
4410.420 Streets - Road Maintenance/Improvements	23,455	15,700	24,500
Total Highways	180,143	215,269	266,450
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	378	900	500
4440.240 Shop - Office Supplies & Expenses	216	1,000	800

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018	2019	2020
	Actual	Budget	Budget
4440.250 Shop - Equipment - Supplies & Maintenance	5,596	6,950	6,950
4440.252 Shop - Heavy Equipment Maintenance	29,711	20,000	20,000
4440.254 Shop - Vehicle Repair & Maintenance	4,267	5,000	5,000
4440.255 Shop - Fuel	44,116	50,000	50,000
4440.261 Shop - Equipment Lease (operating)	81,407	90,250	91,734
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	1,867	1,960	4,310
4440.280 Shop - Utilities	9,396	10,000	10,000
4440.290 Shop - Telephone	5,621	5,600	5,600
4440.310 Shop - Professional & Technical Services	1,355	1,700	1,450
4440.450 Shop - Uniforms	3,691	5,500	6,100
4440.610 Shop - Miscellaneous Expense	1,320	-	-
Total Shop & garage	188,941	198,860	202,444
Total Highways and public improvements	369,084	414,129	468,894
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	8,922	5,040	6,930
4560.111 Recreation - Overtime Wages (Recreation)	21	-	-
4560.130 Recreation - Employee Benefits	1,022	522	2,187
4560.230 Recreation - Travel, Conferences & Training	85	-	-
4560.240 Recreation - Office Supplies & Expense	-	-	100
4560.250 Recreation - Supplies & Maintenance	1,549	1,300	800
4560.254 Recreation - Vehicle Repair & Maintenance	115	800	800
4560.265 Recreation - Fuel	419	800	800
4560.269 Recreation - Equipment Rental	2,266	1,400	1,200
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	5,340	5,650	1,950
4560.310 Recreation - Professional & Technical Services	322	3,800	3,700
4560.450 Recreation - Uniforms	-	200	200
4560.621 Recreation - Beautification	829	1,000	4,000
4560.632 Recreation - Bike Trails	-	15,000	15,000
4560.633 Recreation - ATV/Snowmobile Trails	90	2,500	3,000
4560.634 Recreation - Trail Signs	126	500	500
Total Recreation	21,106	38,512	41,167
Total Parks, recreation, and public property	21,106	38,512	41,167
Miscellaneous			
4900 Operating Contingency	25,799	40,000	40,000
Total Miscellaneous	25,799	40,000	40,000
Transfers			
4846 Transfer to Capital Projects	302,300	300,000	236,400
4847 Transfer to Asset Replacement	-	320,000	150,000
Total Transfers	302,300	620,000	386,400
Total Expenditures:	2,262,570	2,708,933	2,540,319
Total Change In Net Position	147,145	-	-

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	-	10,000	10,000
Total Intergovernmental revenue	-	10,000	10,000
Charges for services			
3425 Wildland Fire Revenue	98,305	100,000	100,000
Total Charges for services	98,305	100,000	100,000
Interest			
3610 Interest Revenue	3,240	-	-
Total Interest	3,240	-	-
Contributions			
3890 Fund Balance Appropriated	-	17,325	-
Total Contributions	-	17,325	-
Total Revenue:	101,545	127,325	110,000
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	7,280	50,000	50,000
4220.130 Wildland Fire - Benefits	744	3,825	3,825
4220.230 Wildland Fire - Travel, Conferences & Training	-	2,500	2,500
4220.250 Wildland Fire - Materials and Supplies	4,447	51,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	964	5,000	5,000
4220.255 Wildland Fire - Fuel	721	5,000	5,000
4220.450 Wildland Fire - Uniforms	-	-	10,000
4220.453 Wildland Fire - State Grants	-	10,000	-
Total Fire	14,156	127,325	77,325
Total Public safety	14,156	127,325	77,325
Transfers			
4846 Transfer to Capital Projects Fund	25,000	-	25,000
4890 Budgeted Increase in Fund balance	-	-	7,675
Total Transfers	25,000	-	32,675
Total Expenditures:	39,156	127,325	110,000
Total Change In Net Position	62,389	-	-

Brian Head Town
State Budget Report
28 28 Municipal Building Authority - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Interest			
3610 Interest income MBA	1,013	600	800
Total Interest	1,013	600	800
Miscellaneous revenue			
3620 Lease revenue	173,331	121,525	-
3670 Proceeds of bond sales	-	-	120,695
3690 Miscellaneous revenue	13	-	-
Total Miscellaneous revenue	173,344	121,525	120,695
Transfers from other funds			
3890 Fund Balance Appropriated	-	400	-
Total Transfers from other funds	-	400	-
Total Revenue:	174,357	122,525	121,495
Expenditures:			
Public safety			
Fire			
4160.240 Admin Expense	-	1,000	800
4160.270 Bldg. Grounds / Maint.	5,885	-	-
Total Fire	5,885	1,000	800
Total Public safety	5,885	1,000	800
Debt service			
4160.810 MBA Bond Principal	116,000	67,000	69,000
4160.820 MBA Interest on long term debt	57,331	54,525	51,695
Total Debt service	173,331	121,525	120,695
Total Expenditures:	179,216	122,525	121,495
Total Change In Net Position	(4,859)	-	-

Brian Head Town
State Budget Report
30 30 Debt Service - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	288,302	288,632	287,187
3120 General Property Taxes (Delinquent)	47,631	-	-
3170 Fee-in-Lieu/Fee Based Personal Property	2,065	-	-
3190 Penalty/Interest on Delinquent Taxes	1,852	-	-
3200 Personal Property	10,955	-	-
Total Taxes	350,805	288,632	287,187
Interest			
3610 Interest Revenue	7,062	-	-
Total Interest	7,062	-	-
Transfers from other funds			
3890 Fund Balance Appropriated	-	1,249	1,000
Total Transfers from other funds	-	1,249	1,000
Total Revenue:	357,867	289,881	288,187
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	220,000	235,000	245,000
4100.820 Debt Service - Interest	64,307	53,631	42,187
4100.830 Trustee Fees	1,250	1,250	1,000
Total Debt service	285,557	289,881	288,187
Transfers			
4851 Transfer to Water Fund	185,410	-	-
Total Transfers	185,410	-	-
Total Expenditures:	470,967	289,881	288,187
Total Change In Net Position	(113,100)	-	-

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3312 Public Safety Federal Grant	123,300	76,700	-
3314 Public Safety State Grant	-	150,000	45,000
3341 General Gov't State Grant	-	200,000	119,400
Total Intergovernmental revenue	123,300	426,700	164,400
Interest			
3610 Interest revenue	8,279	-	-
Total Interest	8,279	-	-
Miscellaneous revenue			
3640 Sales of Fixed Assets/Materials	28,500	-	-
Total Miscellaneous revenue	28,500	-	-
Transfers from other funds			
3810 Transfers from General Fund	302,300	300,000	236,400
3817 Transfer from Wildlands Fire Fund	25,000	-	25,000
3825 Transfer from RDA Fund	50,000	277,000	-
3847 Transfer from Asset Replacement Fund	-	25,000	-
3890 Fund Balance Appropriated	-	364,848	130,200
Total Transfers from other funds	377,300	966,848	391,600
Total Revenue:	537,379	1,393,548	556,000
Expenditures:			
General government			
Administrative			
4100.720 Capital Project - Town Hall	25,000	-	-
4100.730 Capital Project - Asset Management	20,431	-	-
4100.740 Capital Project - Wayfinding Signs	-	120,000	-
Total Administrative	45,431	120,000	-
Total General government	45,431	120,000	-
Public safety			
Police			
4210.700 Capital project - Police Public Safety Vehicles	79,668	-	-
4210.730 Capital Project - Police Equipment	-	-	22,200
Total Police	79,668	-	22,200
Fire			
4220.700 Capital project - Fire	123,300	276,700	-
4220.730 Capital Project - Fire Equipment	-	-	90,000
Total Fire	123,300	276,700	90,000
Total Public safety	202,968	276,700	112,200
Highways and public improvements			
Highways			
4410.700 Capital project Streets	242,865	389,877	200,000
4410.720 Capital Project - Pedestrian Improvements	33,735	250,000	16,000
Total Highways	276,600	639,877	216,000
Total Highways and public improvements	276,600	639,877	216,000
Parks, recreation, and public property			

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Recreation			
4560.700 Capital project - Recreation	-	-	72,800
4560.751 Project construction - Chair 1 Parking	32,523	257,000	5,000
4560.752 Project construction - Chair 1 Restrooms	-	-	150,000
Total Recreation	32,523	257,000	227,800
Total Parks, recreation, and public property	32,523	257,000	227,800
Transfers			
4847 Transfer to Asset Replacement Fund	-	99,971	-
Total Transfers	-	99,971	-
Total Expenditures:	557,522	1,393,548	556,000
Total Change In Net Position	(20,143)	-	-

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Change In Net Position			
Revenue:			
Miscellaneous revenue			
3640 Sale of Assets	-	22,000	92,800
3670 Loan Proceeds	-	50,000	-
Total Miscellaneous revenue	-	72,000	92,800
Transfers from other funds			
3810 Transfer from General Fund	-	320,000	150,000
3846 Transfer from Capital Projects Fund	-	99,971	-
3851 Transfer from Water Fund	-	20,000	-
3852 Transfer from Sewer Fund	-	20,000	-
3890 Fund Balance Appropriated	-	-	15,700
Total Transfers from other funds	-	459,971	165,700
Total Revenue:	-	531,971	258,500
Expenditures:			
General government			
Administrative			
4100.310 Admin - Professional and Technical Services	-	2,000	-
4100.720 Admin - Town Hall (Fuel Tank Replacement)	-	100,000	-
4100.721 Town Hall FF&E Replacement/Renewal	-	14,000	5,000
4100.741 Vehicle Replacement	-	-	20,000
4100.742 Computer/Electronic Replacement	-	5,250	5,250
Total Administrative	-	121,250	30,250
Total General government	-	121,250	30,250
Public safety			
Police			
4200.721 Town Hall FF&E Replacement/Renewal	-	1,000	-
4200.740 Equipment Replacement	-	36,500	60,800
4200.741 Vehicle Replacement	-	39,300	80,000
4200.742 Computer/Electronics Replacement	-	6,500	6,500
4220.740 Equipment Replacement (Public Safety/Fire)	-	5,236	-
Total Police	-	88,536	147,300
Total Public safety	-	88,536	147,300
Highways and public improvements			
Special improvements			
4400.721 Town Hall FF&E Replacement/Renewal	-	2,800	-
4400.740 Equipment Replacement	-	181,000	44,500
4400.741 Vehicle Replacement	-	32,600	33,200
4400.742 Computer/Electronics Replacement	-	3,250	3,250
Total Special improvements	-	219,650	80,950
Total Highways and public improvements	-	219,650	80,950
Transfers			
4846 Transfers To Capital Projects Fund	-	25,000	-
4890 Budgeted Increase in Fund Balance	-	77,535	-
Total Transfers	-	102,535	-
Total Expenditures:	-	531,971	258,500
Total Change In Net Position	-	-	-

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

Brian Head Town
State Budget Report
51 51 Water - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	34,092	27,000	31,000
3718 Water Lease Revenue	1,255,732	1,310,000	1,242,000
3719 Penalties	(30,052)	6,000	6,000
3720 Water Connection Fees	16,300	7,600	8,400
3749 Resort - Water Pumping Fee	65,703	43,000	46,000
Total Operating income	1,341,775	1,393,600	1,333,400
Operating expense			
4751.110 Salaries & Wages	212,433	226,161	228,165
4751.111 Overtime Wages - Utilities	4,455	7,000	7,000
4751.130 Employee Benefits	131,482	133,377	142,171
4751.210 Books/Subscriptions/Memberships	395	400	400
4751.230 Travel, Conferences & Training	3,577	6,500	6,500
4751.240 Office Supplies/Reimbursement Expenses	740	1,200	1,300
4751.245 Bank Charges - Utilities	2,910	1,800	1,800
4751.250 Equipment Supplies & Maintenance	9,673	11,000	25,200
4751.256 Shop Charges	27,165	29,780	50,350
4751.265 System Repairs	74,661	62,500	128,000
4751.268 Leases - Water	58,738	37,825	37,825
4751.270 Bldgs/Grounds - Supplies & Maintenance	7,803	7,500	5,000
4751.280 Utilities	126,544	110,000	120,000
4751.310 Professional & Technical Services	16,795	20,725	25,325
4751.311 Legal Services	-	1,000	1,000
4751.550 Administrative Charges	56,811	32,356	39,707
4751.620 Bad debt expense	(32,284)	-	-
4751.690 Depreciation	192,353	192,360	353,592
Total Operating expense	894,251	881,484	1,173,335
Total Income From Operations:	447,524	512,116	160,065
Non-Operating Items:			
Non-operating income			
3730 USDA Grant	-	700,000	-
3793 USDA Water Bond Interest	3,994	-	-
3794 Interest Earnings	4,465	2,100	1,600
3795 Water Impact Fees	59,324	-	-
3830 Transfer from Debt Service	185,410	-	-
Total Non-operating income	253,193	702,100	1,600
Non-operating expense			
4751.820 Debt Payment - Interest	209,547	201,741	193,617
4751.830 Administrative Fees	1,000	500	500
4847 Transfer to Asset Replacement Fund	-	20,000	-
4895 Transfer to Snowmaking	16,918	16,918	17,490
Total Non-operating expense	227,465	239,159	211,607
Total Non-Operating Items:	25,728	462,941	(210,007)
Total Income or Expense	473,252	975,057	(49,942)

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	579,057	648,000	665,000
3733 Sewer Connection Fees	2,100	3,100	3,100
Total Operating income	581,157	651,100	668,100
Operating expense			
4752.110 Salaries & Wages	110,033	117,530	118,393
4752.111 Overtime Wages - Utilities	2,281	4,000	4,000
4752.130 Employee Benefits	68,221	69,222	73,511
4752.230 Travel, Conferences & Training	61	1,200	1,200
4752.240 Office Supplies/ Reimbursement Expenses	356	750	850
4752.245 Bank Charges - Utilities	-	900	900
4752.250 Equipment - Supplies & Maintenance	67	5,000	5,000
4752.254 Vehicle Repair & Maintenance	1,623	1,000	1,500
4752.256 Shop Charges	25,075	27,489	37,762
4752.265 System Repairs	-	10,000	11,000
4752.268 Wastewater Treatment Fee (to Parowan City)	57,496	75,000	75,000
4752.269 Sewer Bond Payment (to Parowan City)	99,122	100,000	100,000
4752.280 Utilities	899	1,000	1,000
4752.310 Professional & Technical Services	23,384	31,175	31,075
4752.550 Administrative Charges	38,442	21,508	26,579
4752.620 Bad debt expense	5,559	-	-
4752.690 Depreciation	50,765	50,760	56,112
Total Operating expense	483,384	516,534	543,882
Total Income From Operations:	97,773	134,566	124,218
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	12,402	-	1,100
3795 Sewer Impact Fees	11,213	600	-
Total Non-operating income	23,615	600	1,100
Non-operating expense			
4847 Transfer to Asset Replacement Fund	-	20,000	-
Total Non-operating expense	-	20,000	-
Total Non-Operating Items:	23,615	(19,400)	1,100
Total Income or Expense	121,388	115,166	125,318

Brian Head Town
State Budget Report
53 53 Solid Waste - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	2018 Actual	2019 Budget	2020 Budget
Income or Expense			
Income From Operations:			
Operating income			
3443 Sanitation Fees	141,759	186,000	257,100
3446 Recycling Fees (from other entities)	-	1,000	-
Total Operating income	141,759	187,000	257,100
Operating expense			
4753.110 Salaries & Wages	63,389	67,519	70,236
4753.111 Overtime Wages (Sanitation)	1,583	4,500	4,500
4753.130 Employee Benefits	47,380	47,692	45,748
4753.240 Office Supplies/Reimbursement Expenses	304	500	500
4753.245 Bank Charges - Utilities	-	300	300
4753.250 Equipment - Supplies & Maint	1,289	15,500	25,500
4753.254 Vehicle Repair & Maintenance	5,728	10,000	11,000
4753.256 Shop Charges	14,627	16,035	12,588
4753.480 Contract Services/Landfill Fees	23,670	26,500	29,250
4753.550 Administrative Charges	15,954	8,773	10,178
4753.620 Bad debt expense	(614)	-	-
4753.690 Depreciation	45,348	45,000	45,000
Total Operating expense	218,658	242,319	254,800
Total Income From Operations:	(76,899)	(55,319)	2,300
Non-Operating Items:			
Non-operating income			
3794 Interest income	4,385	400	300
Total Non-operating income	4,385	400	300
Total Non-Operating Items:	4,385	400	300
Total Income or Expense	(72,514)	(54,919)	2,600

Brian Head Town
State Budget Report
55 55 Snowmaking Lease - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>
Income or Expense			
Income From Operations:			
Operating income			
3731 Snowmaking Lease Revenue	293,711	285,197	-
Total Operating income	<u>293,711</u>	<u>285,197</u>	<u>-</u>
Operating expense			
4755.690 Depreciation	101,609	101,609	101,609
Total Operating expense	<u>101,609</u>	<u>101,609</u>	<u>101,609</u>
Total Income From Operations:	<u>192,102</u>	<u>183,588</u>	<u>101,609</u>
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	5,324	-	-
3851 Transfers from Water Fund	16,918	16,918	17,490
Total Non-operating income	<u>22,242</u>	<u>16,918</u>	<u>17,490</u>
Non-operating expense			
4755.820 Debt Payments - Interest	27,867	22,115	7,523
4755.830 Administrative fees	-	500	500
Total Non-operating expense	<u>27,867</u>	<u>22,615</u>	<u>8,023</u>
Total Non-Operating Items:	<u>(5,625)</u>	<u>(5,697)</u>	<u>9,467</u>
Total Income or Expense	<u>186,477</u>	<u>177,891</u>	<u>(92,142)</u>

Brian Head Town
State Budget Report
91 91 General capital assets - 07/01/2019 to 06/30/2020
100.00% of the fiscal year has expired

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Change In Net Position			
Expenditures:			
Miscellaneous			
4101 GASB 68 adj. Admin	31,122	-	-
Total Miscellaneous	<u>31,122</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>31,122</u>	<u>-</u>	<u>-</u>
Total Change In Net Position	<u>31,122</u>	<u>-</u>	<u>-</u>

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: IRON

Tax Year: 2019

It is hereby resolved that the governing body of:


BRIAN HEAD TOWN

approves the following property tax rate(s) and revenue(s) for the year: **2019**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	741,826	0.002858
20 Interest and Sinking Fund/Bond	287,187	0.001106
	\$1,029,013	0.003964

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature:  Date: _____

Title: _____
