



BRIAN HEAD TOWN

ORDINANCE NO. 20-004

AN ORDINANCE ADOPTING THE FINAL BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR THE TOWN OF BRIAN HEAD FOR THE FISCAL YEAR ENDING JUNE 30, 2021.

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget which includes the Brian Head Special Service District, Brian Head Redevelopment Agency and Brian Head Municipal Building Authority along with the general fund, capital improvements, and debt service (herein the "Budget") was held on May 26, 2020 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 on the Utah Public Meeting Notice website 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 2020, 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 2021 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, 2020, and ending June 30, 2021, and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2021.

B. The appointed officers may receive an increase as part of their compensation identified in the Fiscal Year 2021 budget: Town Manager: \$104,230; Town Clerk: \$65,302 (tentative) and Town Treasurer: \$61,960 (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 of competent jurisdiction, the remainder shall not be affected thereby.

Adopted June 9, 2020

**Section IV
Effective Date**

This Ordinance shall take effect upon a majority vote of the Town Council and deposited and recorded in the office of the Town Clerk and accepted as required herein.

PASSED AND APPROVED this 9th day of June 2020.

VOTE:

Mayor Clayton Calloway	Aye
Council Member Lynn Mulder	Absent
Council Member Larry Freeberg	Absent
Council Member Shaun Kelly	Aye
Council Member Kelly Marshall	Aye

BRIAN HEAD TOWN

By: 
Clayton Calloway, Mayor

ATTEST:


Nancy Leigh, Town Clerk



(SEAL)

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this ordinance passed by the Town Council on the 9th day of June 2020 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 and on the Brian Head Town website.


Nancy Leigh, Town Clerk

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	742,447	721,300	741,800
3120 General Property Tax (Delinquent)	37,351	93,600	91,400
3130 Sales and Use Taxes	153,024	135,800	132,400
3135 PAR Tax	27,929	25,400	24,700
3140 Franchise Tax	3,789	3,500	3,600
3145 Telecommunication Tax	4,094	4,500	4,500
3151 Resort Tax	444,538	406,100	396,000
3152 Highway Tax	83,757	76,000	74,000
3153 Municipal Energy Tax	122,800	119,000	119,900
3154 Municipal Transient Room Tax	80,231	74,000	72,000
3170 Fee in Lieu	6,050	5,200	5,400
3190 Penalties on Delinquent Taxes	1,425	4,100	4,000
3200 Personal Property Taxes	27,470	28,100	28,000
Total Taxes	1,734,905	1,696,600	1,697,700
Licenses and permits			
3210 Business Licenses	12,176	26,300	16,100
3215 Alcohol Licenses	550	600	600
3220 Enhanced Services Business License Fee	339,567	309,000	301,000
3221.1 Building Permit Fees	4,505	11,800	11,800
3221.2 Plan Check Fee	250	-	-
3221.3 Other Building Fee	50	-	-
3222 Land Use Permit Fees	6,497	500	500
3230 Other Permits	1,250	800	800
Total Licenses and permits	364,845	349,000	330,800
Intergovernmental revenue			
3314 Public Safety State Grant	2,618	-	-
3341 General gov't state grant	19,100	69,600	69,000
3356 Class C Road Funds	64,610	66,500	70,400
3358 State Liquor Fund Allotment	4,100	4,000	4,000
3373 County - fire agreements	40,000	40,000	40,000
Total Intergovernmental revenue	130,428	180,100	183,400
Charges for services			
3419 Administrative Charges	62,637	76,464	67,722
3422 Retail Fuel	70,724	86,100	95,600
3426 Fire Department Revenue	450	700	9,100
3428 Misc Police Revenue (Police Reports)	628	-	-
3435 Shop Charges	73,304	100,700	106,945
Total Charges for services	207,743	263,964	279,367
Fines and forfeitures			
3510 Court Fines	629	700	500
Total Fines and forfeitures	629	700	500
Interest			
3610 Interest	42,714	12,800	15,000
Total Interest	42,714	12,800	15,000
Special Events			
3540 Registration Fees	534	1,000	1,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
3570 Other Revenue	20,000	-	-
Total Special Events	20,534	1,000	1,000
Miscellaneous revenue			
3650 Sales of materials and supplies	75	-	300
3680 Building/Pavilion Rentals	8,125	5,000	5,000
3690 Sundry (Miscellaneous)	9,488	11,372	2,500
Total Miscellaneous revenue	17,688	16,372	7,800
Contributions			
3802.2 Public Safety Impact Fee/3059	459	-	1,400
Total Contributions	459	-	1,400
Transfers from other funds			
3825 Transfer from RDA	8,667	8,667	8,667
3890 Fund Balance Appropriated	-	26,588	-
Total Transfers from other funds	8,667	35,255	8,667
Total Revenue:	2,528,612	2,555,791	2,525,634
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	16,159	16,000	16,000
4111.130 Council - Benefits	1,598	1,224	1,224
4111.230 Council - Travel, Conferences & Training	1,875	5,100	3,550
4111.240 Council - Office Supplies & Expense	288	250	250
4111.290 Council - Telephone/Data Plans	721	600	600
4111.610 Council - Miscellaneous Expense	-	250	250
Total Council	20,641	23,424	21,874
Administrative			
4140.110 Admin - Salaries & Wages	90,167	93,914	97,796
4140.111 Admin - Overtime Wages (Administrative)	512	-	-
4140.130 Admin - Employee Benefits	40,738	43,485	45,674
4140.140 Admin - Unemployment Costs	106	-	-
4140.210 Admin - Books/Subscriptions/Memberships	2,345	2,145	2,265
4140.220 Admin - Publishing/Legal Notices	672	2,000	1,500
4140.230 Admin - Travel, Conferences & Training	4,680	7,750	4,450
4140.240 Admin - Office Supplies/Reimb Expenses	3,759	4,700	4,750
4140.245 Admin - Bank Charges	409	500	500
4140.250 Admin - Equipment Supplies/Maintenance	2,205	2,050	2,200
4140.254 Admin - Vehicle Repair & Maintenance	272	1,000	1,000
4140.255 Admin - Fuel & Oil	1,404	1,500	1,500
4140.260 Admin - Retail Fuel (Town Pump)	57,408	70,400	-
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	10,920	10,300	10,355
4140.280 Admin - Utilities	4,703	5,500	5,200
4140.290 Admin - Telephone	6,178	6,400	5,600
4140.310 Admin - Professional & Technical Services	10,502	10,700	10,400
4140.312 Admin - Audit & Accounting	15,000	15,000	15,000
4140.330 Admin - Training & Education	-	-	500
4140.450 Admin - Elections	-	500	-
4140.485 Admin - Transportation Service	130,914	130,000	-
4140.510 Admin - Insurance Expense	55,085	54,650	40,400
4140.540 Admin - Promotions/Incentives	3,512	5,300	6,100

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2020 to 06/30/2021
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	2019 Actual	2020 Budget	2021 Budget
4140.610 Admin - Miscellaneous Expense	311	450	350
4640.245 Retail Fuel - Bank Charges	-	-	4,000
4640.250 Retail Fuel - Supplies & Maintenance	-	-	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	-	-	76,800
4640.310 Retail Fuel - Professional & Technical Services	-	-	200
4640.510 Retail Fuel - Insurance Expense	-	-	560
4650.250 Transit - Supplies & Maintenance	-	-	1,000
4650.310 Transit - Professional & Technical Services	-	-	5,700
4650.485 Transit - Transportation Service	-	-	127,000
Total Administrative	441,802	468,244	472,300
Legal			
4145.310 Legal - Professional & Technical Services	4,115	7,000	7,000
Total Legal	4,115	7,000	7,000
Building department			
4160.110 BldgDept - Salaries & Wages	13,242	14,602	16,241
4160.111 BldgDept - Overtime Wages (Building)	77	-	-
4160.130 BldgDept - Employee Benefits	8,093	9,537	10,188
4160.240 BldgDept - Office Supplies & Expenses	584	500	500
Total Building department	21,996	24,639	26,929
Planning and zoning			
4180.110 P&Z - Salaries & Wages	16,769	14,881	16,393
4180.111 P&Z - Overtime Wages (P & Z)	43	-	-
4180.130 P&Z - Employee Benefits	9,223	7,992	8,436
4180.230 P&Z - Travel, Conferences & Training	-	500	660
4180.240 P&Z - Office Supplies & Expense	163	100	150
4180.310 P&Z - Professional & Technical Services	25,373	1,100	1,100
Total Planning and zoning	51,571	24,573	26,739
Marketing & Events			
4660.250 Marketing & Events - Equip Supplies/Maint	1,426	1,900	1,500
4660.310 Marketing & Events - Prof & Technical Services	229	1,200	1,450
4660.611 Marketing & Events - Permits	100	400	535
4660.612 Marketing & Events - Advertising/Marketing	80,300	122,200	129,050
4660.615 Marketing & Events - Entertainment	15,514	17,300	17,300
4660.616 Marketing & Events - Food	385	500	-
Total Marketing & Events	97,954	143,500	149,835
Total General government	638,079	691,380	704,677
Public safety			
Police			
4210.110 Police - Salaries & Wages	239,492	245,772	257,674
4210.111 Police - Overtime Wages (Police)	17,423	20,294	20,252
4210.120 Police - Part-time Officers	24,764	33,000	45,248
4210.130 Police - Employee Benefits	185,362	195,955	200,948
4210.210 Police - Books/Subscriptions/Memberships	604	1,200	610
4210.230 Police - Travel, Conferences & Training	3,358	5,600	7,400
4210.240 Police - Office Supplies & Expense	664	600	650
4210.250 Police - Equipment Supplies & Maintenance	5,362	11,100	9,000
4210.254 Police - Vehicle Repair & Maintenance	6,181	5,900	5,900
4210.255 Police - Fuel	11,922	13,000	13,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	8,037	5,175	5,155

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2020 to 06/30/2021
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	2019 Actual	2020 Budget	2021 Budget
4210.275 Police - Public Safety Building Payment (MBA)	60,763	60,925	60,485
4210.280 Police - Utilities	4,145	4,500	4,500
4210.290.1 Police - Telephone	7,037	4,580	4,350
4210.290.2 Police - Communications	23,711	30,850	31,410
4210.310 Police - Professional & Technical Services	7,469	3,810	4,430
4210.450 Police - Uniforms	942	2,000	2,000
4210.451 Police - EMT Supplies	26	1,250	1,250
4210.452 Police - EMT Training & Travel	1,410	3,150	3,150
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	238	500	400
Total Police	608,910	649,661	678,312
Fire			
4220.110 Fire - Salaries & Wages	80,023	90,904	90,391
4220.111 Fire - Overtime Wages (Fire)	5,808	6,765	6,750
4220.120 Fire - Part Time Wages	3,293	-	11,170
4220.130 Fire - Employee Benefits	61,535	66,345	68,331
4220.210 Fire - Books/Subscriptions/Memberships	144	700	100
4220.230 Fire - Travel, Conferences & Training	1,286	2,575	1,875
4220.240 Fire - Office Supplies & Expense	228	300	350
4220.250 Fire - Equipment - Supplies & Maintenance	4,351	4,400	4,700
4220.254 Fire - Vehicle Repair & Maintenance	4,436	7,070	7,070
4220.255 Fire - Fuel	2,600	1,200	1,200
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	8,041	4,975	4,954
4220.275 Fire - Public Safety Building Payment (MBA)	60,763	60,925	60,485
4220.280 Fire - Utilities	4,145	4,500	4,500
4220.290 Fire - Telephone	4,143	4,580	4,350
4220.310 Fire - Professional & Technical Services	3,291	5,300	4,750
4220.450 Fire - Uniforms	479	750	750
4220.610 Fire - Miscellaneous Expense	1,627	2,000	2,000
Total Fire	246,193	263,289	273,726
Total Public safety	855,103	912,950	952,038
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	46,938	87,744	89,206
4410.111 Streets - Overtime Wages (Streets)	3,631	2,000	2,000
4410.130 Streets - Employee Benefits	31,219	60,406	58,760
4410.230 Streets - Travel, Conferences & Training	5,091	2,000	160
4410.240 Streets - Office Supplies & Expense	-	100	150
4410.250 Streets - Equipment - Supplies & Maintenance	-	600	950
4410.253 Streets - Snow Removal	73,732	38,300	32,150
4410.269 Streets - Equipment Rental	15,665	18,500	22,300
4410.280 Streets - Utilities (Area Lights)	13,694	15,000	15,000
4410.310 Streets - Professional & Technical Services	605	5,800	3,800
4410.411 Streets - Street Signs & Signals	1,100	10,000	2,500
4410.415 Streets - Skier bridge O&M	-	1,500	1,500
4410.420 Streets - Road Maintenance/Improvements	10,275	24,500	22,080
Total Highways	201,950	266,450	250,556
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	1,184	500	500
4440.240 Shop - Office Supplies & Expenses	365	800	500

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
4440.250 Shop - Equipment - Supplies & Maintenance	5,149	6,950	6,950
4440.252 Shop - Heavy Equipment Maintenance	27,752	20,000	22,500
4440.254 Shop - Vehicle Repair & Maintenance	3,909	5,000	5,000
4440.255 Shop - Fuel	68,201	50,000	55,000
4440.261 Shop - Equipment Lease (operating)	86,599	91,734	97,390
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	2,216	4,310	3,020
4440.280 Shop - Utilities	8,328	10,000	10,000
4440.290 Shop - Telephone	6,079	5,600	5,800
4440.310 Shop - Professional & Technical Services	1,228	1,450	1,320
4440.330 Shop - Training & Education	-	-	-
4440.450 Shop - Uniforms	3,783	6,100	7,010
Total Shop & garage	214,793	202,444	214,990
Total Highways and public improvements	416,743	468,894	465,546
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	3,471	6,930	8,678
4560.111 Recreation - Overtime Wages (Recreation)	90	-	-
4560.130 Recreation - Employee Benefits	30	2,187	2,372
4560.230 Recreation - Travel, Conferences & Training	-	-	160
4560.240 Recreation - Office Supplies & Expense	-	100	150
4560.250 Recreation - Supplies & Maintenance	819	800	800
4560.254 Recreation - Vehicle Repair & Maintenance	807	800	800
4560.265 Recreation - Fuel	768	800	800
4560.269 Recreation - Equipment Rental	-	1,200	1,200
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	3,073	1,950	1,800
4560.310 Recreation - Professional & Technical Services	470	3,700	200
4560.450 Recreation - Uniforms	110	200	200
4560.621 Recreation - Beautification	345	4,000	4,250
4560.633 Recreation - ATV/Snowmobile Trails	4,497	3,000	5,500
4560.634 Recreation - Trail Signs	-	500	500
Total Recreation	14,480	26,167	27,410
Total Parks, recreation, and public property	14,480	26,167	27,410
Miscellaneous			
4900 Operating Contingency	29,787	40,000	20,000
Total Miscellaneous	29,787	40,000	20,000
Transfers			
4846 Transfer to Capital Projects	300,000	266,400	200,000
4847 Transfer to Asset Replacement	320,000	150,000	150,000
4890 Budgeted Increase in Fund Balance	-	-	5,963
Total Transfers	620,000	416,400	355,963
Total Expenditures:	2,574,192	2,555,791	2,525,634
Total Change In Net Position	(45,580)	-	-

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	9,292	10,000	10,000
Total Intergovernmental revenue	9,292	10,000	10,000
Charges for services			
3425 Wildland Fire Revenue	107,671	100,000	100,000
Total Charges for services	107,671	100,000	100,000
Interest			
3610 Interest Revenue	4,755	-	-
Total Interest	4,755	-	-
Total Revenue:	121,718	110,000	110,000
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	23,934	50,000	50,000
4220.130 Wildland Fire - Benefits	2,685	3,825	3,825
4220.230 Wildland Fire - Travel, Conferences & Training	1,506	2,500	2,500
4220.240 Wildland Fire - Office Supplies & Expense	4,321	-	-
4220.250 Wildland Fire - Materials and Supplies	31,838	1,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	47	5,000	5,000
4220.255 Wildland Fire - Fuel	2,009	5,000	5,000
4220.450 Wildland Fire - Uniforms	-	10,000	-
4220.453 Wildland Fire - State Grants	9,220	-	10,000
Total Fire	75,560	77,325	77,325
Total Public safety	75,560	77,325	77,325
Transfers			
4846 Transfer to Capital Projects Fund	-	25,000	-
4890 Budgeted Increase in Fund balance	-	7,675	32,675
Total Transfers	-	32,675	32,675
Total Expenditures:	75,560	110,000	110,000
Total Change In Net Position	46,158	-	-

Brian Head Town
State Budget Report
18 18 Steam Engine Meadows SID - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Interest			
3610 Interest Revenue	435	-	-
Total Interest	435	-	-
Miscellaneous revenue			
3690 Miscellaneous	114,889	-	-
Total Miscellaneous revenue	114,889	-	-
Total Revenue:	115,324	-	-
Expenditures:			
Highways and public improvements			
Special improvements			
4400.310 Professional & Technical Services	354	-	-
Total Special improvements	354	-	-
Total Highways and public improvements	354	-	-
Total Expenditures:	354	-	-
Total Change In Net Position	114,970	-	-

Brian Head Town
State Budget Report
30 30 Debt Service - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	297,028	287,187	256,370
3120 General Property Taxes (Delinquent)	14,731	-	-
3170 Fee-in-Lieu/Fee Based Personal Property	2,421	-	-
3190 Penalty/Interest on Deliquent Taxes	562	-	-
3200 Personal Property	10,990	-	-
Total Taxes	325,732	287,187	256,370
Interest			
3610 Interest Revenue	6,663	-	-
Total Interest	6,663	-	-
Transfers from other funds			
3890 Fund Balance Appropriated	-	1,000	1,000
Total Transfers from other funds	-	1,000	1,000
Total Revenue:	332,395	288,187	257,370
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	235,000	245,000	225,000
4100.820 Debt Service - Interest	53,631	42,187	31,370
4100.830 Trustee Fees	1,000	1,000	1,000
Total Debt service	289,631	288,187	257,370
Transfers			
4851 Transfer to Water Fund	181,393	-	-
Total Transfers	181,393	-	-
Total Expenditures:	471,024	288,187	257,370
Total Change In Net Position	(138,629)	-	-

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3312 Public Safety Federal Grant	76,700	-	-
3314 Public Safety State Grant	150,000	45,000	45,000
3341 General Gov't State Grant	191,522	221,400	280,000
Total Intergovernmental revenue	418,222	266,400	325,000
Interest			
3610 Interest revenue	6,818	-	-
Total Interest	6,818	-	-
Transfers from other funds			
3810 Transfers from General Fund	300,000	266,400	200,000
3817 Transfer from Wildlands Fire Fund	-	25,000	-
3825 Transfer from RDA Fund	277,000	-	130,000
3847 Transfer from Asset Replacement Fund	25,000	-	-
3890 Fund Balance Appropriated	-	127,600	45,000
Total Transfers from other funds	602,000	419,000	375,000
Total Revenue:	1,027,040	685,400	700,000
Expenditures:			
General government			
Administrative			
4100.740 Capital Project - Wayfinding Signs	106,424	-	-
Total Administrative	106,424	-	-
Total General government	106,424	-	-
Public safety			
Police			
4210.730 Capital Project - Police Equipment	2,618	19,600	-
Total Police	2,618	19,600	-
Fire			
4220.700 Capital project - Fire	269,674	-	-
4220.730 Capital Project - Fire Equipment	-	90,000	90,000
Total Fire	269,674	90,000	90,000
Total Public safety	272,292	109,600	90,000
Highways and public improvements			
Highways			
4410.250 Street Non-Capital	(349)	-	-
4410.700 Capital project Streets	311,778	200,000	200,000
4410.720 Capital Project - Pedestrian Improvements	223,601	16,000	410,000
Total Highways	535,030	216,000	610,000
Total Highways and public improvements	535,030	216,000	610,000
Parks, recreation, and public property			
Recreation			
4560.700 Capital project - Recreation	-	72,800	-
4560.710 Capital project - Mountain Bike Trails	-	132,000	-
4560.751 Project construction - Chair 1 Parking	142,702	5,000	-
4560.752 Project construction - Chair 1 Restrooms	3,617	150,000	-
Total Recreation	146,319	359,800	-

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Total Parks, recreation, and public property	146,319	359,800	-
Transfers			
4847 Transfer to Asset Replacement Fund	99,971	-	-
Total Transfers	99,971	-	-
Total Expenditures:	1,160,036	685,400	700,000
Total Change In Net Position	(132,996)	-	-

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Revenue:			
Miscellaneous revenue			
3640 Sale of Assets	23,850	197,800	19,500
3670 Loan Proceeds	50,000	-	-
Total Miscellaneous revenue	73,850	197,800	19,500
Transfers from other funds			
3810 Transfer from General Fund	320,000	150,000	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	-	14,700	-
Total Transfers from other funds	459,971	164,700	150,000
Total Revenue:	533,821	362,500	169,500
Expenditures:			
General government			
Administrative			
4100.720 Admin - Town Hall (Fuel Tank Replacement)	72,236	-	5,000
4100.721 Admin - FF&E Replacement/Renewal	127	5,000	300
4100.741 Admin - Vehicle Replacement	-	20,000	-
4100.742 Admin - Computer/Electronic Replacement	1,651	5,250	5,250
Total Administrative	74,014	30,250	10,550
Total General government	74,014	30,250	10,550
Public safety			
Police			
4200.721 Public Safety - FF&E Replacement/Renewal	-	-	10,000
4200.740 Public Safety - Equipment Replacement	23,410	60,800	43,490
4200.741 Public Safety - Vehicle Replacement	40,421	80,000	39,700
4200.742 Public Safety - Computer/Electronics Replacement	3,531	6,500	6,500
Total Police	67,362	147,300	99,690
Total Public safety	67,362	147,300	99,690
Highways and public improvements			
Special improvements			
4400.721 Streets - FF&E Replacement/Renewal	990	-	4,500
4400.740 Streets - Equipment Replacement	179,505	148,500	5,500
4400.741 Streets - Vehicle Replacement	-	33,200	-
4400.742 Streets - Computer/Electronics Replacement	1,679	3,250	3,250
Total Special improvements	182,174	184,950	13,250
Total Highways and public improvements	182,174	184,950	13,250
Transfers			
4846 Transfers To Capital Projects Fund	25,000	-	-
4890 Budgeted Increase in Fund Balance	-	-	46,010
Total Transfers	25,000	-	46,010
Total Expenditures:	348,550	362,500	169,500
Total Change In Net Position	185,271	-	-

Brian Head Town
State Budget Report
51 51 Water - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	28,909	31,000	31,000
3718 Water Lease Revenue	1,264,919	1,242,000	1,247,000
3719 Penalties	(1,831)	6,000	6,000
3720 Water Connection Fees	5,250	8,400	8,400
3749 Resort - Water Pumping Fee	77,232	46,000	46,000
Total Operating income	1,374,479	1,333,400	1,338,400
Operating expense			
4751.110 Salaries & Wages	218,236	228,165	235,623
4751.111 Overtime Wages - Utilities	11,657	7,000	7,000
4751.130 Employee Benefits	147,664	142,171	141,982
4751.210 Books/Subscriptions/Memberships	405	400	400
4751.230 Travel, Conferences & Training	5,080	6,500	6,660
4751.240 Office Supplies/Reimbursement Expenses	1,274	1,300	1,700
4751.245 Bank Charges - Utilities	2,164	1,800	1,800
4751.250 Equipment Supplies & Maintenance	6,078	25,200	20,000
4751.255 Fuel	1,380	-	-
4751.256 Shop Charges	29,780	50,350	53,473
4751.265 System Repairs	31,998	128,000	123,500
4751.268 Leases - Water	60,866	37,825	38,025
4751.270 Bldgs/Grounds - Supplies & Maintenance	11,413	5,000	8,200
4751.280 Utilities	120,302	120,000	120,000
4751.290 Telephone	1,115	-	-
4751.310 Professional & Technical Services	8,366	25,325	46,025
4751.311 Legal Services	-	1,000	1,000
4751.550 Administrative Charges	32,356	39,707	35,727
4751.610 Miscellaneous Expense	(117)	-	-
4751.620 Bad debt expense	(3,288)	-	-
4751.690 Depreciation	313,278	353,592	353,592
Total Operating expense	1,000,007	1,173,335	1,194,707
Total Income From Operations:	374,472	160,065	143,693
Non-Operating Items:			
Non-operating income			
3730 Grants	-	-	12,500
3793 USDA Water Bond Interest	6,988	-	-
3794 Interest Earnings	14,513	1,600	2,900
3795 Water Impact Fees	(5,251)	-	-
3830 Transfer from Debt Service	181,393	-	-
Total Non-operating income	197,643	1,600	15,400
Non-operating expense			
4751.820 Debt Payment - Interest	197,645	193,617	186,978
4751.830 Administrative Fees	500	500	500
4847 Transfer to Asset Replacement Fund	20,000	-	-
4895 Transfer to Snowmaking	16,918	147,634	-
Total Non-operating expense	235,063	341,751	187,478
Total Non-Operating Items:	(37,420)	(340,151)	(172,078)
Total Income or Expense	337,052	(180,086)	(28,385)

Brian Head Town
State Budget Report
51 51 Water - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	608,321	665,000	671,000
3733 Sewer Connection Fees	700	3,100	3,100
Total Operating income	609,021	668,100	674,100
Operating expense			
4752.110 Salaries & Wages	112,343	118,393	122,703
4752.111 Overtime Wages - Utilities	5,908	4,000	4,000
4752.130 Employee Benefits	76,285	73,511	73,593
4752.230 Travel, Conferences & Training	1,894	1,200	1,360
4752.240 Office Supplies/ Reimbursement Expenses	567	850	1,250
4752.245 Bank Charges - Utilities	1,082	900	900
4752.250 Equipment - Supplies & Maintenance	600	5,000	5,000
4752.254 Vehicle Repair & Maintenance	3,996	1,500	1,500
4752.256 Shop Charges	27,489	37,762	40,104
4752.265 System Repairs	3,862	11,000	11,000
4752.268 Wastewater Treatment Fee (to Parowan City)	66,084	75,000	75,000
4752.269 Sewer Bond Payment (to Parowan City)	99,122	100,000	100,000
4752.280 Utilities	1,007	1,000	1,000
4752.290 Telephone	286	-	-
4752.310 Professional & Technical Services	19,919	31,075	56,075
4752.550 Administrative Charges	21,508	26,579	23,015
4752.620 Bad debt expense	(1,230)	-	-
4752.690 Depreciation	54,778	56,112	56,112
Total Operating expense	495,500	543,882	572,612
Total Income From Operations:	113,521	124,218	101,488
Non-Operating Items:			
Non-operating income			
3730 Grants	-	-	12,500
3794 Interest Earnings	15,307	1,100	1,600
3795 Sewer Impact Fees	2,194	-	-
Total Non-operating income	17,501	1,100	14,100
Non-operating expense			
4847 Transfer to Asset Replacement Fund	20,000	-	-
Total Non-operating expense	20,000	-	-
Total Non-Operating Items:	(2,499)	1,100	14,100
Total Income or Expense	111,022	125,318	115,588

Brian Head Town
State Budget Report
53 53 Solid Waste - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Income or Expense			
Income From Operations:			
Operating income			
3443 Sanitation Fees	190,652	257,100	251,000
3444 Sanitation Fees (County)	-	-	8,100
Total Operating income	<u>190,652</u>	<u>257,100</u>	<u>259,100</u>
Operating expense			
4753.110 Salaries & Wages	65,208	70,236	72,214
4753.111 Overtime Wages (Sanitation)	3,383	4,500	4,500
4753.130 Employee Benefits	51,394	45,748	45,290
4753.240 Office Supplies/Reimbursement Expenses	353	500	500
4753.245 Bank Charges - Utilities	436	300	300
4753.250 Equipment - Supplies & Maint	12,748	25,500	25,500
4753.254 Vehicle Repair & Maintenance	8,615	11,000	11,000
4753.256 Shop Charges	16,035	12,588	13,368
4753.480 Contract Services/Landfill Fees	27,173	29,250	29,700
4753.550 Administrative Charges	8,773	10,178	8,980
4753.620 Bad debt expense	652	-	-
4753.690 Depreciation	45,348	45,000	45,000
Total Operating expense	<u>240,118</u>	<u>254,800</u>	<u>256,352</u>
Total Income From Operations:	<u>(49,466)</u>	<u>2,300</u>	<u>2,748</u>
Non-Operating Items:			
Non-operating income			
3794 Interest income	7,857	300	400
Total Non-operating income	<u>7,857</u>	<u>300</u>	<u>400</u>
Total Non-Operating Items:	<u>7,857</u>	<u>300</u>	<u>400</u>
Total Income or Expense	<u>(41,609)</u>	<u>2,600</u>	<u>3,148</u>

Brian Head Town
State Budget Report
55 55 Snowmaking Lease - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Income or Expense			
Income From Operations:			
Operating expense			
4755.690 Depreciation	101,609	101,609	-
Total Operating expense	101,609	101,609	-
Total Income From Operations:	101,609	101,609	-
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	5,195	-	-
3851 Transfers from Water Fund	16,918	147,634	-
Total Non-operating income	22,113	147,634	-
Non-operating expense			
4755.820 Debt Payments - Interest	26,262	7,523	-
4755.830 Administrative fees	2,000	500	-
Total Non-operating expense	28,262	8,023	-
Total Non-Operating Items:	(6,149)	139,611	-
Total Income or Expense	(107,758)	38,002	-

Brian Head Town
State Budget Report
91 91 General capital assets - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
Change In Net Position			
Expenditures:			
Miscellaneous			
4101 GASB 68 adj. Admin	77,035	-	-
Total Miscellaneous	77,035	-	-
Total Expenditures:	77,035	-	-
Total Change In Net Position	77,035	-	-