



## ORDINANCE NO. 20-010

### AN ORDINANCE AMENDING THE FISCAL YEAR 2021 BUDGET OF FUNDS AND ACCOUNTS ENDING JUNE 30, 2021 FOR THE TOWN OF BRIAN HEAD, UTAH.

**WHEREAS**, in accordance with the Uniform Fiscal Procedures Act for Utah Towns, Brian Head Town, Utah, has amended its budget for the fiscal year ending June 30, 2021; and

**WHEREAS**, in accordance with Utah State law, a public hearing was held on December 8, 2020, on the amended budget and comments received relating thereto, and;

**WHEREAS**, the Town Council determined an adjustment was needed for the purpose of unforeseen expenditures that have taken place since the adoption of the fiscal year 2021 Town Budget, and;

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

**ADOPTION:** The Fiscal Year 2021 budget hereby be amended, including all funds and accounts as follows and as Attachment "A":

#### General Fund Revenue – 10

- 10.3341 -General Government State Grant– Increase from \$69,00 to \$153,500 to account for CARES Act funding received.
- 10.3570 -Other Revenue– Increase from \$0 to \$17,300 to account for Covid-19 Economical Relief donations from Brian Head Resort and the Coleman Foundation.
- 10.3890 -Fund Balance Appropriated– Increase from \$0 to \$20,740 balancing entry to cover expenditures accrued on the Snowshoe/Toboggan Street Improvement Project.

#### General Fund Expenditures – 10

- 10.4140.210 – Admin – Books/Subscriptions/Memberships – Increase from \$2,265 to \$2,515 to account for CARES Act Expenses, Zoom

- 10.4140.210 – Admin –Office Supplies/Reimb Expenses – Increase from \$4,750 to \$7,750 to account for CARES Act expenses, Meeting Owl, Monitor, supplies, etc...
- 10.4660.612 – Marketing & Events – Advertising/Marketing – Increase from \$129,050 to \$146,350 to account for expenditures from the donations received from Brian Head Resort and the Coleman Foundation.
- 10.4210.270 – Police – Bldgs./Grounds Supplies – Increase from \$5,155 to \$5,655 CARES Act expenses for masks, sanitizer, cleaning supplies.
- 10.4410.420 – Streets – Road Maintenance & Improvements – Increase from \$22,080 to \$42,820 to account for expenses accrued by the Snowshoe/Toboggan Project that was not budgeted.
- 10.4900 – Operating Contingency – Increase from \$20,000 to \$100,750 to account for one-time CARES Act expenses – message board, marquee, shuttle service, etc...

#### **Capital Projects Fund Revenue – 46**

- 46.3890 – Fund Balance Appropriated – Increase from \$45,000 to \$197,792. This covers funds budgeted in prior year for the Manzanita Trail Project and the Mountain Bike Trail project, but not spent until this FY.

#### **Capital Projects Fund Expenditures – 46**

- 46.4560.700 – Capital Project – Recreation – Increase from \$0 to \$52,792 to cover the Manzanita Trail Project budgeted but not spent in the prior year and finished in this FY.
- 46.4560.710 – Capital Projects – Mountain Bike Trails – Increase from \$0 to \$100,000 to cover the Mountain Bike trail project budgeted but not spent in the prior year and finished in this FY.

#### **Asset Replacement Fund Revenue – 47**

- 47.3312 – Public Safety Fed Grant – Increase from \$0 to \$4,500. Public safety received a grant to help cover the cost of new tasers already budgeted.
- 47.3890 – Fund Balance Appropriated – Increase from \$0 to \$15,800 - Balance forward from money budgeted in prior FY for PW Equipment trailer and vehicle replacement, but not spent until this FY.

#### **Asset Replacement Fund Expenditures – 47**

- 47.4200.740 – PS Equip Replacement – Increase from \$43,490 to \$47,990 to account for additional taser purchase funded by grant.
- 47.4400.740 – Streets Equip Replacement – Increase from \$5,500 to \$18,800 to account for purchase of equipment trailer purchased this year but budgeted last year.

- 47.4400.741 – Streets Vehicle Replacement – Increase from \$0 to \$2,500 to account for vehicle purchase this year but budgeted last year.

**PASSED AND ADOPTED BY THE TOWN COUNCIL OF BRIAN HEAD** on this 8th day of December 2020.

**TOWN COUNCIL VOTE:**

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

**BRIAN HEAD TOWN**

By:

*Clayton Calloway*  
Clayton Calloway, Mayor

**ATTEST:**

*Nancy Leigh*  
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 the Ordinance passed by the Town Council on the 8<sup>th</sup> day of December 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 posted in a newspaper of general circulations.  
Nancy Leigh, Town Clerk

**Brian Head Town  
Fund 10 - General Fund**

Description	Type	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Current Revised Budget	Proposed Adjustment Amount	Proposed Revised Budget
<b>Budgeted Revenue:</b>		<b>2,409,716</b>	<b>2,528,612</b>	<b>2,559,494</b>	<b>2,599,111</b>	<b>894,691</b>	<b>2,525,634</b>	<b>2,525,634</b>	<b>122,540</b>	<b>2,648,174</b>
<b>Budgeted Expense:</b>		<b>2,265,422</b>	<b>2,574,188</b>	<b>2,486,667</b>	<b>2,599,111</b>	<b>1,123,388</b>	<b>2,525,634</b>	<b>2,525,634</b>	<b>122,540</b>	<b>2,648,174</b>
<b>Budget Totals:</b>		<b>144,294</b>	<b>45,576</b>	<b>72,827</b>		<b>228,697</b>				
<b>Change In Net Position</b>										
<b>Revenue:</b>										
<b>Taxes</b>										
3110 - General Property Tax (Current Year)	R	730,984	742,447	732,923	721,300	177,540	741,800	741,800		741,800
3120 - General Property Tax (Delinquent)	R	120,657	37,351	58,848	93,600	13,285	91,400	91,400		91,400
3130 - Sales and Use Taxes	R	127,363	153,024	148,469	135,800	34,380	132,400	132,400		132,400
3135 - PAR Tax	R	21,426	27,929	27,007	25,400	6,022	24,700	24,700		24,700
3136 - Transportation Local Option Sales Tax	R									
3140 - Franchise Tax	R	3,400	3,789	3,833	3,500	780	3,600	3,600		3,600
3145 - Telecommunication Tax	R	4,300	4,094	4,520	4,500	1,327	4,500	4,500		4,500
3151 - Resort Tax	R	342,098	444,538	430,638	406,100	91,924	396,000	396,000		396,000
3152 - Highway Tax	R	64,241	83,757	80,989	76,000	18,060	74,000	74,000		74,000
3153 - Municipal Energy Tax	R	113,957	122,800	122,167	119,000	17,660	119,900	119,900		119,900
3154 - Municipal Transient Room Tax	R	62,658	80,231	86,109	74,000	31,610	72,000	72,000		72,000
3170 - Fee in Lieu	R	5,237	6,050	6,824	5,200	3,107	5,400	5,400		5,400
3190 - Penalties on Delinquent Taxes	R	4,691	1,425	1,923	4,100	470	4,000	4,000		4,000
3200 - Personal Property Taxes	R	27,776	27,470	26,580	28,100	15,102	28,000	28,000		28,000
<b>Total Taxes</b>		<b>1,628,789</b>	<b>1,734,904</b>	<b>1,730,829</b>	<b>1,696,600</b>	<b>411,268</b>	<b>1,697,700</b>	<b>1,697,700</b>		<b>1,697,700</b>
<b>Licenses and permits</b>										
3210 - Business Licenses	R	11,577	12,176	14,461	26,300	17,910	16,100	16,100		16,100
3215 - Alcohol Licenses	R	350	550	100	600	400	600	600		600
3220 - Enhanced Services Business License Fee	R	257,033	339,567	295,715	309,000	79,873	301,000	301,000		301,000
3221.1 - Building Permit Fees	R	9,509	4,505	4,179	11,800	9,239	11,800	11,800		11,800
3221.2 - Plan Check Fee	R		250							
3221.3 - Other Building Fee	R		50	1,800		1,925				
3222 - Land Use Permit Fees	R	(708)	6,497	2,642	500	3,100	500	500		500
3230 - Other Permits	R	1,300	1,250	3,959	800	3,363	800	800		800
<b>Total Licenses and permits</b>		<b>279,061</b>	<b>364,845</b>	<b>322,856</b>	<b>349,000</b>	<b>115,810</b>	<b>330,800</b>	<b>330,800</b>		<b>330,800</b>
<b>Intergovernmental revenue</b>										
3312 - Public safety fed grant	R									
3314 - Public Safety State Grant	R	2,000	2,618	3,034						
3341 - General gov't state grant	R	42,152	19,100	61,660	69,600	135,169	69,000	69,000	84,500	153,500
3356 - Class C Road Funds	R	64,566	64,610	65,883	66,500	20,186	70,400	70,400		70,400
3358 - State Liquor Fund Allotment	R	2,863	4,100	2,953	4,000	4,000	4,000	4,000		4,000
3373 - County - fire agreements	R	40,000	40,000	40,000	40,000	40,000	40,000	40,000		40,000
<b>Total Intergovernmental revenue</b>		<b>151,581</b>	<b>130,427</b>	<b>173,531</b>	<b>180,100</b>	<b>195,355</b>	<b>183,400</b>	<b>183,400</b>	<b>84,500</b>	<b>267,900</b>
<b>Charges for services</b>										
3419 - Administrative Charges	R	111,207	62,637	76,464	76,464	28,223	67,722	67,722		67,722
3422 - Retail Fuel	R	77,668	70,724	98,715	86,100	65,231	95,600	95,600		95,600
3426 - Fire Department Revenue	R	630	450	4,780	700	4,967	9,100	9,100		9,100
3427 - Volunteer Fire Revenue	R	25,454		420						
3428 - Misc Police Revenue (Police Reports)	R	30	628	20		5				
3435 - Shop Charges	R	66,867	73,304	100,700	100,700	44,560	106,945	106,945		106,945
3441 - Streets, trails, services	R			9,000						
<b>Total Charges for services</b>		<b>281,856</b>	<b>207,743</b>	<b>290,099</b>	<b>263,964</b>	<b>142,986</b>	<b>279,367</b>	<b>279,367</b>		<b>279,367</b>
<b>Fines and forfeitures</b>										
3510 - Court Fines	R	1,062	629	498	700	190	500	500		500
3530 - Bond Forfeiture	R									
<b>Total Fines and forfeitures</b>		<b>1,062</b>	<b>629</b>	<b>498</b>	<b>700</b>	<b>190</b>	<b>500</b>	<b>500</b>		<b>500</b>
<b>Interest</b>										
3610 - Interest	R	22,722	42,714	26,064	12,800	2,455	15,000	15,000		15,000
<b>Total Interest</b>		<b>22,722</b>	<b>42,714</b>	<b>26,064</b>	<b>12,800</b>	<b>2,455</b>	<b>15,000</b>	<b>15,000</b>		<b>15,000</b>
<b>Special Events</b>										
3540 - Registration Fees	R		534	429	1,000		1,000	1,000		1,000
3550 - Donations	R									
3560 - Grants	R	6,261								
3570 - Other Revenue	R		20,000			17,297			17,300	17,300
<b>Total Special Events</b>		<b>6,261</b>	<b>20,534</b>	<b>429</b>	<b>1,000</b>	<b>17,297</b>	<b>1,000</b>	<b>1,000</b>	<b>17,300</b>	<b>18,300</b>
<b>Miscellaneous revenue</b>										
3640 - Sale of Fixed Assets/Materials	R	60								
3650 - Sales of materials and supplies	R	320	75	303			300	300		300
3660 - Sale of Real Property	R									
3670 - Bond Revenue	R									
3671 - Proceeds of lease agreements	R									
3680 - Building/Pavilion Rentals	R	14,510	8,125	3,075	5,000	(575)	5,000	5,000		5,000
3690 - Sundry (Miscellaneous)	R	13,756	9,488	1,307	11,372	13	2,500	2,500		2,500
3691 - Health Insurance reimbursement (to be cleared)	R									
<b>Total Miscellaneous revenue</b>		<b>28,646</b>	<b>17,688</b>	<b>4,685</b>	<b>16,372</b>	<b>(562)</b>	<b>7,800</b>	<b>7,800</b>		<b>7,800</b>
<b>Contributions</b>										
3801 - Contribution from Private Sources	R									
3802.2 - Public Safety Impact Fee/3059	R	1,071	459	1,836		1,224	1,400	1,400		1,400
<b>Total Contributions</b>		<b>1,071</b>	<b>459</b>	<b>1,836</b>		<b>1,224</b>	<b>1,400</b>	<b>1,400</b>		<b>1,400</b>
<b>Transfers from other funds</b>										
3825 - Transfer from RDA	R	8,667	8,667	8,667	8,667	8,667	8,667	8,667		8,667
3830 - Transfer from Debt Service	R									
3845 - Transfer from Capital Projects (Town Hall)	R									
3846 - Transfer from Capital Projects (GO Bond)	R									
3860 - Transfer From SEM SID Fund	R									
3890 - Fund Balance Appropriated	R				69,908				20,740	20,740
<b>Total Transfers from other funds</b>		<b>8,667</b>	<b>8,667</b>	<b>8,667</b>	<b>78,575</b>	<b>8,667</b>	<b>8,667</b>	<b>8,667</b>	<b>20,740</b>	<b>29,407</b>
<b>Total Revenue:</b>		<b>2,409,716</b>	<b>2,528,612</b>	<b>2,559,494</b>	<b>2,599,111</b>	<b>894,691</b>	<b>2,525,634</b>	<b>2,525,634</b>	<b>122,540</b>	<b>2,648,174</b>

Expenditures:

General government

Council

4111.110 - Council - Salaries	E	16,000	16,159	14,750	16,000	53	16,000	16,000	16,000
4111.130 - Council - Benefits	E	1,336	1,598	1,466	1,224		1,224	1,224	1,224
4111.230 - Council - Books/Subscriptions/Memberships	E	16							
4111.230 - Council - Travel, Conferences & Training	E	2,721	1,875	322	5,100		3,550	3,550	3,550
4111.240 - Council - Office Supplies & Expense	E	126	288	78	250		250	250	250
4111.290 - Council - Telephone/Data Plans	E	755	721	659	600	159	600	600	600
4111.330 - Council - Training & Education	E	810							
4111.450 - Council - Expenses	E								
4111.610 - Council - Miscellaneous Expense	E				250		250	250	250
<b>Total Council</b>		<b>21,765</b>	<b>20,641</b>	<b>17,274</b>	<b>23,424</b>	<b>212</b>	<b>21,874</b>	<b>21,874</b>	<b>21,874</b>

Administrative

4140.110 - Admin - Salaries & Wages	E	87,095	90,167	95,631	93,914	36,627	97,796	97,796	97,796
4140.111 - Admin - Overtime Wages (Administrative)	E	218	512	296		56			
4140.120 - Admin - Part-Time Salaries	E								
4140.121 - Admin - Part-Time Salaries/Code Enforcement	E	120							
4140.130 - Admin - Employee Benefits	E	42,582	40,738	44,201	43,485	16,442	45,674	45,674	45,674
4140.135 - Admin - Employee Trans benefit	E								
4140.140 - Admin - Unemployment Costs	E	407	106	287					
4140.210 - Admin - Books/Subscriptions/Memberships	E	2,180	2,345	2,828	2,145	569	2,265	2,265	2,515
4140.220 - Admin - Publishing/Legal Notices	E	380	672	966	2,000	191	1,500	1,500	1,500
4140.230 - Admin - Travel, Conferences & Training	E	1,344	4,680	4,709	7,750	315	4,450	4,450	4,450
4140.240 - Admin - Office Supplies/Reimb Expenses	E	4,358	3,759	3,388	4,700	2,291	4,750	4,750	3,000
4140.245 - Admin - Bank Charges	E	486	409	505	500	119	500	500	500
4140.250 - Admin - Equipment Supplies/Maintenance	E	5,501	2,205	2,288	2,050	500	2,200	2,200	2,200
4140.254 - Admin - Vehicle Repair & Maintenance	E	1,208	272	1,148	1,000	89	1,000	1,000	1,000
4140.255 - Admin - Fuel & Oil	E	871	1,404	569	1,500	82	1,500	1,500	1,500
4140.260 - Admin - Retail Fuel (Town Pump)	E	69,806	57,408	91,008	90,400				
4140.270 - Admin - Bldgs/Grounds - Supplies/Maint	E	10,760	10,920	14,194	10,300	4,177	10,355	10,355	10,355
4140.275 - Admin - Lease Expense (MBA)	E	51,155							
4140.280 - Admin - Utilities	E	4,885	4,703	4,657	5,500	1,233	5,200	5,200	5,200
4140.290 - Admin - Telephone	E	7,120	6,178	5,899	6,400	2,207	5,600	5,600	5,600
4140.310 - Admin - Professional & Technical Services	E	14,783	10,502	10,083	10,700	6,084	10,400	10,400	10,400
4140.312 - Admin - Audit & Accounting	E	15,000	15,000	15,000	15,000		15,000	15,000	15,000
4140.330 - Admin - Training & Education	E						500	500	500
4140.450 - Admin - Elections	E	234		387	500				
4140.470 - Admin - Uniforms	E								
4140.485 - Admin - Transportation Service	E	114,207	130,914	128,073	130,000				
4140.486 - Admin - Business Development	E								
4140.510 - Admin - Insurance Expense	E	55,131	55,085	38,037	54,650	167	40,400	40,400	40,400
4140.540 - Admin - Promotions/Incentives	E	4,371	3,512	5,167	5,300	473	6,100	6,100	6,100
4140.610 - Admin - Miscellaneous Expense	E	1,592	311	270	450		350	350	350
4150.610 - NonDept - Miscellaneous Expense	E								
4640.245 - Retail Fuel - Bank Charges	E					3,500	4,000	4,000	4,000
4640.250 - Retail Fuel - Supplies & Maintenance	E						1,500	1,500	1,500
4640.260 - Retail Fuel - Retail Fuel (Town Pump)	E					61,396	76,800	76,800	76,800
4640.310 - Retail Fuel - Professional & Technical Services	E					1,428	700	700	700
4640.510 - Retail Fuel - Insurance Expense	E						560	560	560
4650.250 - Transit - Supplies & Maintenance	E						1,000	1,000	1,000
4650.310 - Transit - Professional & Technical Services	E						5,700	5,700	5,700
4650.485 - Transit - Transportation Service	E						127,000	127,000	127,000
<b>Total Administrative</b>		<b>495,295</b>	<b>441,800</b>	<b>469,592</b>	<b>488,244</b>	<b>137,945</b>	<b>472,300</b>	<b>472,300</b>	<b>3,250</b>

Legal

4145.210 - Legal - Books/Subscriptions/Memberships	E								
4145.310 - Legal - Professional & Technical Services	E	1,563	4,115	1,582	7,000	200	7,000	7,000	7,000
<b>Total Legal</b>		<b>1,563</b>	<b>4,115</b>	<b>1,582</b>	<b>7,000</b>	<b>200</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>

Building department

4160.110 - BldgDept - Salaries & Wages	E	12,872	13,242	15,128	14,602	5,804	16,241	16,241	16,241
4160.111 - BldgDept - Overtime Wages (Building)	E	22	77	4		9			
4160.130 - BldgDept - Employee Benefits	E	8,150	8,093	9,470	9,537	3,364	10,188	10,188	10,188
4160.210 - BldgDept - Books/Subscriptions/Memberships	E								
4160.230 - BldgDept - Travel, Conferences & Training	E								
4160.240 - BldgDept - Office Supplies & Expenses	E		584	78	500	175	500	500	500
4160.250 - BldgDept - Equipment - Supplies & Maintenance	E								
4160.254 - BldgDept - Vehicle Repair & Maintenance	E								
4160.255 - BldgDept - Fuel	E								
4160.290 - BldgDept - Telephone	E								
4160.310 - BldgDept - Professional & Technical Services	E								
4160.330 - BldgDept - Training & Education	E								
4160.450 - BldgDept - Uniforms	E								
4160.610 - BldgDept - Miscellaneous Expense	E								
<b>Total Building department</b>		<b>21,043</b>	<b>21,997</b>	<b>24,679</b>	<b>24,639</b>	<b>9,351</b>	<b>26,929</b>	<b>26,929</b>	<b>26,929</b>

Planning and zoning

4180.110 - P&Z - Salaries & Wages	E	16,464	16,769	15,272	14,881	4,293	16,393	16,393	16,393
4180.111 - P&Z - Overtime Wages (P & Z)	E		43	(43)		5			
4180.130 - P&Z - Employee Benefits	E	9,291	9,223	7,588	7,992	2,670	8,436	8,436	8,436
4180.230 - P&Z - Travel, Conferences & Training	E				500		660	660	660
4180.240 - P&Z - Office Supplies & Expense	E		163	114	100	70	150	150	150
4180.310 - P&Z - Professional & Technical Services	E	390	25,373	585	1,100	553	1,100	1,100	1,100
4180.313 - P&Z - Engineer	E								
4180.316 - P&Z - Planner	E								
4180.330 - P&Z - Training & Education	E								
4180.340 - P&Z - Planning Commission Meeting Expenses	E								
<b>Total Planning and zoning</b>		<b>26,145</b>	<b>51,572</b>	<b>23,515</b>	<b>24,573</b>	<b>7,591</b>	<b>26,739</b>	<b>26,739</b>	<b>26,739</b>

<b>Marketing &amp; Events</b>									
4660 110 - Marketing & Events - Salaries & Wages	£	-	-	-	-	-	-	-	-
4660 111 - Marketing & Events - Overtime Wages	£	-	-	-	-	-	-	-	-
4660 130 - Marketing & Events - Employee Benefits	£	-	-	-	-	-	-	-	-
4660 230 - Marketing & Events - Travel and Training	£	-	17	-	-	-	-	-	-
4660 240 - Marketing & Events - Office Supplies/Reimb Expense	£	-	-	-	-	-	-	-	-
4660 250 - Marketing & Events - Equip Supplies/Maint	£	576	1,426	1,541	1,900	1,500	1,500	-	1,500
4660 280 - Marketing & Events - Utilities	£	-	-	-	-	-	-	-	-
4660 290 - Marketing & Events - Telephone	£	-	-	-	-	-	-	-	-
4660 310 - Marketing & Events - Prof & Technical Services	£	351	229	229	1,200	1,450	1,450	-	1,450
4660 510 - Marketing & Events - Insurance Expense	£	-	-	-	-	-	-	-	-
4660 610 - Marketing & Events - Miscellaneous Expense	£	500	-	-	-	-	-	-	-
4660 611 - Marketing & Events - Permits	£	100	100	371	400	535	535	-	535
4660 612 - Marketing & Events - Advertising/Marketing	£	61,566	80,300	134,167	122,200	94,340	129,050	17,300	146,350
4660 613 - Marketing & Events - Printing Costs	£	-	-	-	-	-	-	-	-
4660 614 - Marketing & Events - Decorations	£	-	-	-	-	-	-	-	-
4660 615 - Marketing & Events - Entertainment	£	10,550	15,514	16,300	17,300	25	17,300	17,300	17,300
4660 616 - Marketing & Events - Food	£	490	385	259	500	-	-	-	-
4660 740 - Marketing & Events Capital Outlay	£	-	-	-	-	-	-	-	-
<b>Total Marketing &amp; Events</b>		<b>74,133</b>	<b>97,954</b>	<b>152,884</b>	<b>143,500</b>	<b>94,365</b>	<b>149,835</b>	<b>17,300</b>	<b>167,135</b>
<b>Total General government</b>		<b>639,944</b>	<b>638,078</b>	<b>689,526</b>	<b>711,380</b>	<b>249,664</b>	<b>704,677</b>	<b>20,550</b>	<b>725,227</b>
<b>Public safety</b>									
<b>Police</b>									
4210 110 - Police - Salaries & Wages	£	230,992	239,492	247,994	245,772	99,701	257,674	257,674	257,674
4210 111 - Police - Overtime Wages (Police)	£	13,406	17,423	16,349	20,294	4,711	20,252	20,252	20,252
4210 120 - Police - Part-time Officers	£	26,410	24,764	27,190	33,000	11,242	45,248	45,248	45,248
4210 130 - Police - Employee Benefits	£	186,066	185,362	187,696	195,955	72,493	200,948	200,948	200,948
4210 210 - Police - Books/Subscriptions/Memberships	£	1,220	604	460	1,200	250	610	610	610
4210 230 - Police - Travel, Conferences & Training	£	7,266	3,358	2,661	5,600	300	7,400	7,400	7,400
4210 240 - Police - Office Supplies & Expense	£	548	664	248	600	221	650	650	650
4210 250 - Police - Equipment Supplies & Maintenance	£	5,480	5,362	7,220	11,100	4,691	9,000	9,000	9,000
4210 254 - Police - Vehicle Repair & Maintenance	£	4,585	6,181	7,079	5,900	2,891	5,900	5,900	5,900
4210 255 - Police - Fuel	£	12,391	11,922	11,638	13,000	7,829	13,000	13,000	13,000
4210 260 - Police - Vehicle Lease	£	-	-	-	-	-	-	-	-
4210 270 - Police - Bldg/Grounds Supplies & Maintenance	£	4,915	8,037	(1,699)	5,175	2,266	5,155	5,155	5,655
4210 275 - Police - Public Safety Building Payment (MBA)	£	61,088	60,763	60,348	60,925	-	60,485	60,485	60,485
4210 280 - Police - Utilities	£	4,142	4,145	3,938	4,500	988	4,500	4,500	4,500
4210 290 1 - Police - Telephone	£	4,084	7,037	4,609	4,580	1,619	4,350	4,350	4,350
4210 290 2 - Police - Communications	£	22,664	23,711	29,384	30,850	26,266	31,410	31,410	31,410
4210 310 - Police - Professional & Technical Services	£	10,338	7,469	4,202	3,810	786	4,430	4,430	4,430
4210 330 - Police - Training & Education	£	-	-	-	-	-	-	-	-
4210 450 - Police - Uniforms	£	1,825	942	1,017	2,000	533	2,000	2,000	2,000
4210 451 - Police - EMT Supplies	£	788	26	1,805	1,250	-	1,250	1,250	1,250
4210 452 - Police - EMT Training & Travel	£	3,328	1,410	1,057	3,150	-	3,150	3,150	3,150
4210 453 - Police - Search & Rescue	£	-	-	-	500	-	500	500	500
4210 610 - Police - Miscellaneous Expense	£	-	238	495	500	-	400	400	400
4210 710 - Police - State Grants	£	-	-	-	-	-	-	-	-
<b>Total Police</b>		<b>601,536</b>	<b>608,909</b>	<b>613,689</b>	<b>649,661</b>	<b>231,287</b>	<b>678,312</b>	<b>678,312</b>	<b>500</b>
<b>Fire</b>									
4220 110 - Fire - Salaries & Wages	£	77,597	80,023	83,430	90,904	32,260	90,391	90,391	90,391
4220 111 - Fire - Overtime Wages (Fire)	£	4,468	5,808	5,450	6,765	1,570	6,750	6,750	6,750
4220 120 - Fire - Part Time Wages	£	4,104	3,293	9,463	3,320	495	11,170	11,170	11,170
4220 130 - Fire - Employee Benefits	£	61,556	61,535	62,999	66,345	23,617	68,331	68,331	68,331
4220 210 - Fire - Books/Subscriptions/Memberships	£	300	144	-	700	-	100	100	100
4220 230 - Fire - Travel, Conferences & Training	£	1,860	1,286	2,625	2,575	364	1,875	1,875	1,875
4220 240 - Fire - Office Supplies & Expense	£	351	228	161	300	-	350	350	350
4220 250 - Fire - Equipment - Supplies & Maintenance	£	11,961	4,351	3,379	4,400	853	4,700	4,700	4,700
4220 254 - Fire - Vehicle Repair & Maintenance	£	7,840	4,436	6,642	7,070	2,633	7,070	7,070	7,070
4220 255 - Fire - Fuel	£	895	2,600	1,903	1,200	528	1,200	1,200	1,200
4220 270 - Fire - Bldgs/Grounds - Supplies & Maintenance	£	4,936	8,041	(1,703)	4,975	1,987	4,954	4,954	4,954
4220 275 - Fire - Public Safety Building Payment (MBA)	£	61,088	60,763	60,348	60,925	-	60,485	60,485	60,485
4220 280 - Fire - Utilities	£	4,142	4,145	3,938	4,500	988	4,500	4,500	4,500
4220 290 - Fire - Telephone	£	4,062	4,143	4,094	4,580	1,461	4,350	4,350	4,350
4220 310 - Fire - Professional & Technical Services	£	2,347	3,291	4,947	5,300	95	4,750	4,750	4,750
4220 330 - Fire - Training & Education	£	-	-	-	-	-	-	-	-
4220 450 - Fire - Uniforms	£	-	479	540	750	290	750	750	750
4220 451 - Fire - Volunteer Fire Fund	£	56,284	-	-	-	-	-	-	-
4220 452 - Fire - Federal Grants	£	-	-	-	-	-	-	-	-
4220 453 - Fire - State Grants	£	1,858	-	-	-	-	-	-	-
4220 610 - Fire - Miscellaneous Expense	£	-	1,627	495	2,000	-	2,000	2,000	2,000
4220 810 - Fire - Debt service principal	£	-	-	-	-	-	-	-	-
4220 820 - Fire - Debt service interest	£	-	-	-	-	-	-	-	-
<b>Total Fire</b>		<b>305,649</b>	<b>246,191</b>	<b>248,711</b>	<b>266,609</b>	<b>67,141</b>	<b>273,726</b>	<b>273,726</b>	<b>273,726</b>
<b>Total Public safety</b>		<b>907,186</b>	<b>855,100</b>	<b>862,400</b>	<b>916,270</b>	<b>298,428</b>	<b>952,038</b>	<b>952,038</b>	<b>500</b>
<b>Highways and public improvements</b>									
<b>Highways</b>									
4410 110 - Streets - Salaries & Wages	£	43,804	46,938	83,656	87,744	33,288	89,206	89,206	89,206
4410 111 - Streets - Overtime Wages (Streets)	£	1,349	3,631	4,281	2,000	2,077	2,000	2,000	2,000
4410 130 - Streets - Employee Benefits	£	28,654	31,219	56,508	60,406	20,685	58,760	58,760	58,760
4410 210 - Streets - Books/Subscriptions/Memberships	£	-	-	-	-	-	-	-	-
4410 230 - Streets - Travel, Conferences & Training	£	515	5,091	1,131	2,000	-	160	160	160
4410 240 - Streets - Office Supplies & Expense	£	-	-	-	100	55	150	150	150
4410 250 - Streets - Equipment - Supplies & Maintenance	£	650	-	1,454	600	1,312	950	950	950
4410 253 - Streets - Snow Removal	£	13,305	73,732	35,236	38,300	4,133	32,150	32,150	32,150
4410 254 - Streets - Vehicle Repair & Maintenance	£	-	-	-	-	-	-	-	-
4410 255 - Streets - Fuel	£	-	-	-	-	-	-	-	-
4410 261 - Streets - Equipment Lease	£	-	-	-	-	-	-	-	-
4410 269 - Streets - Equipment Rental	£	13,386	15,665	18,341	18,500	13,440	22,300	22,300	22,300
4410 270 - Streets - Bldgs/Grounds - Supplies & Maint	£	-	-	-	-	-	-	-	-
4410 280 - Streets - Utilities (Area Lights)	£	13,734	13,694	13,681	15,000	6,550	15,000	15,000	15,000
4410 290 - Streets - Telephone	£	-	-	-	-	-	-	-	-
4410 310 - Streets - Professional & Technical Services	£	40,932	605	740	5,800	-	3,800	3,800	3,800
4410 330 - Streets - Training & Education	£	-	-	-	-	-	-	-	-
4410 411 - Streets - Street Signs & Signals	£	359	1,100	9,280	10,000	1,583	2,500	2,500	2,500
4410 415 - Streets - Skier bridge O&M	£	-	-	1,750	1,500	-	1,500	1,500	1,500
4410 420 - Streets - Road Maintenance/Improvements	£	23,455	10,275	27,507	24,500	27,464	22,080	20,740	42,820
4410 450 - Streets - Uniforms	£	-	-	-	-	-	-	-	-
4410 700 - Streets - Capital Outlay	£	-	-	-	-	-	-	-	-
4410 730 - Streets - Road Improvements	£	-	-	-	-	-	-	-	-
<b>Total Highways</b>		<b>180,149</b>	<b>201,950</b>	<b>259,565</b>	<b>266,450</b>	<b>110,586</b>	<b>250,556</b>	<b>250,556</b>	<b>20,740</b>

<b>Shop &amp; garage</b>									
4440 230 - Shop - Travel, Conferences & Training	E	378	1,184	1,198	500	10	500	500	500
4440 240 - Shop - Office Supplies & Expenses	E	216	365	507	800	382	500	500	500
4440 250 - Shop - Equipment - Supplies & Maintenance	E	5,596	5,149	6,150	6,950	1,888	6,950	6,950	6,950
4440 252 - Shop - Heavy Equipment Maintenance	E	29,711	27,752	13,680	20,000	6,571	22,500	22,500	22,500
4440 254 - Shop - Vehicle Repair & Maintenance	E	4,267	3,909	12,944	5,000	3,290	5,000	5,000	5,000
4440 255 - Shop - Fuel	E	44,116	68,201	61,722	50,000	12,661	55,000	55,000	55,000
4440 261 - Shop - Equipment Lease (operating)	E	81,407	86,599	59,239	91,734	65,847	97,390	97,390	97,390
4440 270 - Shop - Bldgs/Grounds - Supplies & Maint	E	1,867	2,216	4,585	4,310	972	3,020	3,020	3,020
4440 280 - Shop - Utilities	E	9,996	8,328	9,072	10,000	1,470	10,000	10,000	10,000
4440 290 - Shop - Telephone	E	5,621	6,079	6,099	5,600	1,960	5,800	5,800	5,800
4440 310 - Shop - Professional & Technical Services	E	1,355	1,228	1,445	1,450	470	1,320	1,320	1,320
4440 330 - Shop - Training & Education	E								
4440 450 - Shop - Uniforms	E	3,691	3,783	6,094	6,100	2,167	7,010	7,010	7,010
4440 610 - Shop - Miscellaneous Expense	E	1,320							
<b>Total Shop &amp; garage</b>		<b>188,943</b>	<b>214,793</b>	<b>182,736</b>	<b>202,444</b>	<b>97,689</b>	<b>214,990</b>	<b>214,990</b>	<b>214,990</b>
<b>Total Highways and public improvements</b>		<b>369,086</b>	<b>416,742</b>	<b>436,301</b>	<b>468,894</b>	<b>208,275</b>	<b>465,546</b>	<b>465,546</b>	<b>20,740</b>
<b>Parks, recreation, and public property</b>									
<b>Recreation</b>									
4560 110 - Recreation - Salaries & Wages	E	8,922	3,471	7,670	6,930	5,279	8,678	8,678	8,678
4560 111 - Recreation - Overtime Wages (Recreation)	E	21	90	116		182			
4560 130 - Recreation - Employee Benefits	E	1,022	30	2,045	2,187	1,286	2,372	2,372	2,372
4560 230 - Recreation - Travel, Conferences & Training	E	85		7			160	160	160
4560 240 - Recreation - Office Supplies & Expense	E				100	55	150	150	150
4560 250 - Recreation - Supplies & Maintenance	E	1,549	819	1,628	800	973	800	800	800
4560 254 - Recreation - Vehicle Repair & Maintenance	E	115	807	1,485	800	130	800	800	800
4560 265 - Recreation - Fuel	E	419	768	2,514	800	422	800	800	800
4560 269 - Recreation - Equipment Rental	E	2,266		1,140	1,200		1,200	1,200	1,200
4560 270 - Recreation - Bldg/Grounds - Supplies & Maint	E	5,340	3,073	484	1,950	190	1,800	1,800	1,800
4560 290 - Recreation - Telephone	E								
4560 310 - Recreation - Professional & Technical Services	E	322	470	80	3,700		200	200	200
4560 330 - Recreation - Training & Education	E								
4560 450 - Recreation - Uniforms	E	110	166	200			200	200	200
4560 621 - Recreation - Beautification	E	829	345	1,794	4,000	980	4,250	4,250	4,250
4560 625 - Recreation - PAR	E								
4560 631 - Recreation - Walking Trails	E								
4560 632 - Recreation - Bike Trails	E								
4560 633 - Recreation - ATV/Snowmobile Trails	E	90	4,497	2,815	3,000	672	5,500	5,500	5,500
4560 634 - Recreation - Trail Signs	E	126		285	500	32	500	500	500
<b>Total Recreation</b>		<b>21,108</b>	<b>14,480</b>	<b>22,228</b>	<b>26,167</b>	<b>10,202</b>	<b>27,410</b>	<b>27,410</b>	<b>27,410</b>
<b>Total Parks, recreation, and public property</b>		<b>21,108</b>	<b>14,480</b>	<b>22,228</b>	<b>26,167</b>	<b>10,202</b>	<b>27,410</b>	<b>27,410</b>	<b>27,410</b>
<b>Miscellaneous</b>									
4900 - Operating Contingency	E	25,799	29,787	59,812	60,000	6,819	20,000	20,000	80,750
<b>Total Miscellaneous</b>		<b>25,799</b>	<b>29,787</b>	<b>59,812</b>	<b>60,000</b>	<b>6,819</b>	<b>20,000</b>	<b>20,000</b>	<b>100,750</b>
<b>Transfers</b>									
4818 - Transfer to Steam Engine Meadows SID	E								
4819 - Transfer to Bristlecone SID	E								
4828 - Transfer to MBA	E								
4830 - Transfer to Debt Service	E								
4846 - Transfer to Capital Projects	E	302,300	300,000	266,400	266,400	200,000	200,000	200,000	200,000
4847 - Transfer to Asset Replacement	E		320,000	150,000	150,000	150,000	150,000	150,000	150,000
4890 - Budgeted Increase in Fund Balance	E						5,963	5,963	5,963
<b>Total Transfers</b>		<b>302,300</b>	<b>620,000</b>	<b>416,400</b>	<b>416,400</b>	<b>350,000</b>	<b>355,963</b>	<b>355,963</b>	<b>355,963</b>
<b>Total Expenditures:</b>		<b>2,265,422</b>	<b>2,574,188</b>	<b>2,486,667</b>	<b>2,599,111</b>	<b>1,123,388</b>	<b>2,525,634</b>	<b>2,525,634</b>	<b>122,540</b>
<b>Total Change in Net Position</b>		<b>144,294</b>	<b>(45,576)</b>	<b>72,827</b>		<b>(228,697)</b>			

**Brian Head Town  
46 - Capital Projects Fund**

Description	Type	2018 Actual	2019 Actual	2020 Actual	2020		Original Budget	Current Revised Budget	Proposed Adjustments	Proposed Revised Budget
					Budget	2021 Actual				
<b>Budgeted Revenue:</b>		537,379	1,027,040	392,173	768,899	330,057	700,000	700,000	152,792	852,792
<b>Budgeted Expense:</b>		557,522	1,160,034	540,544	768,899	694,223	700,000	700,000	152,792	852,792
<b>Budget Totals:</b>		<b>(20,143)</b>	<b>(132,995)</b>	<b>(148,372)</b>	-	<b>(364,165)</b>	-	-	-	-
<b>Change In Net Position</b>										
<b>Revenue:</b>										
<b>Taxes</b>										
3120 - General Property Taxes (Delinquent)	R	-	-	-	-	-	-	-	-	-
<b>Total Taxes</b>		-	-	-	-	-	-	-	-	-
<b>Intergovernmental revenue</b>										
3312 - Public Safety Federal Grant	R	123,300	76,700	-	-	-	-	-	-	-
3314 - Public Safety State Grant	R	-	150,000	-	45,000	-	45,000	45,000	-	45,000
3341 - General Gov't State Grant	R	-	191,522	96,803	221,400	-	280,000	280,000	-	280,000
<b>Total Intergovernmental revenue</b>		<b>123,300</b>	<b>418,222</b>	<b>96,803</b>	<b>266,400</b>	-	<b>325,000</b>	<b>325,000</b>	-	<b>325,000</b>
<b>Interest</b>										
3610 - Interest revenue	R	8,279	6,818	3,970	4,000	57	-	-	-	-
3610.1 - Interest revenue - fire capital	R	-	-	-	-	-	-	-	-	-
3610.2 - Interest revenue Skier bridge	R	-	-	-	-	-	-	-	-	-
<b>Total Interest</b>		<b>8,279</b>	<b>6,818</b>	<b>3,970</b>	<b>4,000</b>	<b>57</b>	-	-	-	-
<b>Miscellaneous revenue</b>										
3640 - Sales of Fixed Assets/Materials	R	28,500	-	-	-	-	-	-	-	-
3670 - Proceeds from bonds issued	R	-	-	-	-	-	-	-	-	-
3690 - Sundry/Miscellaneous	R	-	-	-	-	-	-	-	-	-
<b>Total Miscellaneous revenue</b>		<b>28,500</b>	-	-	-	-	-	-	-	-
<b>Transfers from other funds</b>										
3810 - Transfers from General Fund	R	302,300	300,000	266,400	266,400	200,000	200,000	200,000	-	200,000
3817 - Transfer from Wildlands Fire Fund	R	25,000	-	25,000	25,000	-	-	-	-	-
3825 - Transfer from RDA Fund	R	50,000	277,000	-	-	130,000	130,000	130,000	-	130,000
3828 - Transfer from Municipal Building Authority Fund	R	-	-	-	-	-	-	-	-	-
3847 - Transfer from Asset Replacement Fund	R	-	25,000	-	-	-	-	-	-	-
3851 - Transfer from Water Fund	R	-	-	-	-	-	-	-	-	-
3852 - Transfer from Sewer Fund	R	-	-	-	-	-	-	-	-	-
3853 - Transfer from Solid Waste Fund	R	-	-	-	-	-	-	-	-	-
3890 - Fund Balance Appropriated	R	-	-	-	207,099	-	45,000	45,000	152,792	197,792
<b>Total Transfers from other funds</b>		<b>377,300</b>	<b>602,000</b>	<b>291,400</b>	<b>498,499</b>	<b>330,000</b>	<b>375,000</b>	<b>375,000</b>	<b>152,792</b>	<b>527,792</b>
<b>Total Revenue:</b>		<b>537,379</b>	<b>1,027,040</b>	<b>392,173</b>	<b>768,899</b>	<b>330,057</b>	<b>700,000</b>	<b>700,000</b>	<b>152,792</b>	<b>852,792</b>
<b>Expenditures:</b>										
<b>General government</b>										
<b>Administrative</b>										
4100.700 - Capital Project - Administration Vehicles	E	-	-	-	-	-	-	-	-	-
4100.710 - Land Purchase	E	-	-	-	-	-	-	-	-	-
4100.720 - Capital Project - Town Hall	E	25,000	-	-	-	-	-	-	-	-
4100.730 - Capital Project - Asset Management	E	20,431	-	-	-	-	-	-	-	-
4100.740 - Capital Project - Wayfinding Signs	E	-	106,424	3,878	4,000	-	-	-	-	-
<b>Total Administrative</b>		<b>45,431</b>	<b>106,424</b>	<b>3,878</b>	<b>4,000</b>	-	-	-	-	-
<b>Total General government</b>		<b>45,431</b>	<b>106,424</b>	<b>3,878</b>	<b>4,000</b>	-	-	-	-	-
<b>Public safety</b>										
<b>Police</b>										
4210.250 - Police Non-Capital	E	-	-	-	-	-	-	-	-	-
4210.700 - Capital project - Police Public Safety Vehicles	E	79,668	-	-	-	-	-	-	-	-
4210.720 - Capital project - Public Safety Building	E	-	-	-	-	-	-	-	-	-
4210.730 - Capital Project - Police Equipment	E	-	2,618	19,586	19,600	-	-	-	-	-
<b>Total Police</b>		<b>79,668</b>	<b>2,618</b>	<b>19,586</b>	<b>19,600</b>	-	-	-	-	-
<b>Fire</b>										
4220.700 - Capital project - Fire	E	123,300	269,674	-	-	-	-	-	-	-
4220.710 - Capital Project Fire - Type 4 Engine	E	-	-	-	-	-	-	-	-	-
4220.720 - Capital Project - Public Safety Building	E	-	-	-	-	-	-	-	-	-
4220.730 - Capital Project - Fire Equipment	E	-	-	-	90,000	-	90,000	90,000	-	90,000
<b>Total Fire</b>		<b>123,300</b>	<b>269,674</b>	-	<b>90,000</b>	-	<b>90,000</b>	<b>90,000</b>	-	<b>90,000</b>
<b>Total Public safety</b>		<b>202,968</b>	<b>272,292</b>	<b>19,586</b>	<b>109,600</b>	-	<b>90,000</b>	<b>90,000</b>	-	<b>90,000</b>



<b>Highways and public improvements</b>									
<b>Highways</b>									
4410.250 - Street Non-Capital	E	-	(349)	-	-	-	-	-	-
4410.700 - Capital project Streets	E	242,865	311,778	293,467	278,099	148,911	200,000	200,000	200,000
4410.720 - Capital Project - Pedestrian Improvements	E	33,735	223,601	12,669	16,000	396,159	410,000	410,000	410,000
4410.740 - Capital Project - Public Works Vehicle	E	-	-	-	-	-	-	-	-
<b>Total Highways</b>		<b>276,600</b>	<b>535,030</b>	<b>306,136</b>	<b>294,099</b>	<b>545,071</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>
<b>Shop &amp; garage</b>									
4410.730 - Capital Projects - Shop Equipment	E	-	-	-	-	-	-	-	-
4410.750 - Cold Storage Building Repairs	E	-	-	-	-	-	-	-	-
4560.110 - Ski Haven Chalet SAA - Wages	E	-	-	-	-	-	-	-	-
<b>Total Shop &amp; garage</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Highways and public improvements</b>		<b>276,600</b>	<b>535,030</b>	<b>306,136</b>	<b>294,099</b>	<b>545,071</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>
<b>Parks, recreation, and public property</b>									
<b>Recreation</b>									
4140.720 - Town Hall Parking Lot Improvements	E	-	-	-	-	-	-	-	-
4140.740 - 2010 1,500 Gallon Fuel Tank	E	-	-	-	-	-	-	-	-
4560.700 - Capital project - Recreation	E	-	-	20,008	72,800	49,152	-	52,792	52,792
4560.710 - Capital project - Mountain Bike Trails	E	-	-	32,838	132,000	100,000	-	100,000	100,000
4560.750 - Events Pavilion	E	-	-	-	-	-	-	-	-
4560.751 - Project construction - Chair 1 Parking	E	32,523	142,702	1,367	1,400	-	-	-	-
4560.752 - Project construction - Chair 1 Restrooms	E	-	3,617	156,731	155,000	-	-	-	-
<b>Total Recreation</b>		<b>32,523</b>	<b>146,318</b>	<b>210,944</b>	<b>361,200</b>	<b>149,152</b>	<b>-</b>	<b>152,792</b>	<b>152,792</b>
<b>Total Parks, recreation, and public property</b>		<b>32,523</b>	<b>146,318</b>	<b>210,944</b>	<b>361,200</b>	<b>149,152</b>	<b>-</b>	<b>152,792</b>	<b>152,792</b>
<b>Transfers</b>									
4810 - Transfer to General Fund	E	-	-	-	-	-	-	-	-
4821 - Transfer to Wildlands fire	E	-	-	-	-	-	-	-	-
4830 - Transfer to Debt Service	E	-	-	-	-	-	-	-	-
4847 - Transfer to Asset Replacement Fund	E	-	99,971	-	-	-	-	-	-
4851 - Transfer to Water Utility Fund	E	-	-	-	-	-	-	-	-
4855 - Transfer to Snowmaking	E	-	-	-	-	-	-	-	-
4890 - Budgeted Increase in Fund Balance	E	-	-	-	-	-	-	-	-
<b>Total Transfers</b>		<b>-</b>	<b>99,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures:</b>		<b>557,522</b>	<b>1,160,034</b>	<b>540,544</b>	<b>768,899</b>	<b>694,223</b>	<b>700,000</b>	<b>700,000</b>	<b>152,792</b>
<b>Total Change in Net Position</b>		<b>(20,143)</b>	<b>(132,995)</b>	<b>(148,372)</b>	<b>-</b>	<b>(364,165)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Brian Head Town  
47 - Asset Replacement Fund**

Description	Type	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Current Revised Budget	Proposed Adjustments	Proposed Revised Budget
<b>Budgeted Revenue:</b>			533,821	367,108	449,357	150,000	169,500	169,500	20,300	189,800
<b>Budgeted Expense:</b>			348,550	388,151	449,357	24,159	169,500	169,500	20,300	189,800
<b>Budget Totals:</b>			185,271	(21,043)	-	125,841	-	-	-	-
<b>Change In Net Position</b>										
<b>Revenue:</b>										
<b>Intergovernmental revenue</b>										
3312 - Public Safety Fed Grant	R			24,834	30,857				4,500	4,500
3314 - Public Safety State Grant	R									
3341 - General Gov't State Grant	R									
<b>Total Intergovernmental revenue</b>				24,834	30,857				4,500	4,500
<b>Miscellaneous revenue</b>										
3640 - Sale of Assets	R		23,850	192,274	197,800		19,500	19,500		19,500
3670 - Loan Proceeds	R		50,000							
<b>Total Miscellaneous revenue</b>			73,850	192,274	197,800		19,500	19,500		19,500
<b>Transfers from other funds</b>										
3810 - Transfer from General Fund	R		320,000	150,000	150,000	150,000	150,000	150,000		150,000
3846 - Transfer from Capital Projects Fund	R		99,971							
3851 - Transfer from Water Fund	R		20,000							
3852 - Transfer from Sewer Fund	R		20,000							
3890 - Fund Balance Appropriated	R				70,700				15,800	15,800
<b>Total Transfers from other funds</b>			459,971	150,000	220,700	150,000	150,000	150,000	15,800	165,800
<b>Total Revenue:</b>			533,821	367,108	449,357	150,000	169,500	169,500	20,300	189,800
<b>Expenditures:</b>										
<b>General government</b>										
<b>Administrative</b>										
4100.310 - Admin - Professional and Technical Services	E									
4100.720 - Admin - Town Hall (Fuel Tank Replacement)	E		72,236	4,587	5,000	2,502	5,000	5,000		5,000
4100.721 - Admin - FF&E Replacement/Renewal	E		127				300	300		300
4100.740 - Admin - Equipment Replacement	E									
4100.741 - Admin - Vehicle Replacement	E			12,725	20,000					
4100.742 - Admin - Computer/Electronic Replacement	E		1,651	4,337	5,250	887	5,250	5,250		5,250
<b>Total Administrative</b>			74,014	21,649	30,250	3,389	10,550	10,550		10,550
<b>Total General government</b>			74,014	21,649	30,250	3,389	10,550	10,550		10,550
<b>Public safety</b>										
<b>Police</b>										
4200.721 - Public Safety - FF&E Replacement/Renewal	E					6,147	10,000	10,000		10,000
4200.740 - Public Safety - Equipment Replacement	E		23,410	80,497	91,657		43,490	43,490	4,500	47,990
4200.741 - Public Safety - Vehicle Replacement	E		40,421	79,201	80,000		39,700	39,700		39,700
4200.742 - Public Safety - Computer/Electronics Replacement	E		3,531	2,383	6,500	2,931	6,500	6,500		6,500
<b>Total Police</b>			67,362	162,081	178,157	9,078	99,690	99,690	4,500	104,190
<b>Total Public safety</b>			67,362	162,081	178,157	9,078	99,690	99,690	4,500	104,190
<b>Highways and public improvements</b>										
<b>Special Improvements</b>										
4400.721 - Streets - FF&E Replacement/Renewal	E		990				4,500	4,500		4,500
4400.740 - Streets - Equipment Replacement	E		179,505	118,606	148,500	9,015	5,500	5,500	13,300	18,800
4400.741 - Streets - Vehicle Replacement	E			85,265	89,200	2,412			2,500	2,500
4400.742 - Streets - Computer/Electronics Replacement	E		1,679	550	3,250	265	3,250	3,250		3,250
<b>Total Special Improvements</b>			182,174	204,421	240,950	11,692	13,250	13,250	15,800	29,050
<b>Total Highways and public improvements</b>			182,174	204,421	240,950	11,692	13,250	13,250	15,800	29,050
<b>Transfers</b>										
4810 - Transfers To General Fund	E									
4846 - Transfers To Capital Projects Fund	E		25,000							
4890 - Budgeted Increase in Fund Balance	E						46,010	46,010		46,010
<b>Total Transfers</b>			25,000				46,010	46,010		46,010
<b>Total Expenditures:</b>			348,550	388,151	449,357	24,159	169,500	169,500	20,300	189,800
<b>Total Change In Net Position</b>			185,271	(21,043)	-	125,841	-	-	-	-