



BRIAN HEAD TOWN

ORDINANCE NO. 21-007

AN ORDINANCE ADOPTING THE FINAL BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR BRIAN HEAD TOWN FOR THE FISCAL YEAR ENDING JUNE 30, 2022.

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget (herein the "Budget") was held on May 25, 2021, to receive public comment on the proposed FY2022 Budget; and

WHEREAS, it is the intent and desire of the Town of Brian Head to comply with all applicable State and local laws for adoption of the Budget, in which the Budget was made available for public inspection and was published on the Utah Public Meeting Notice website at least seven days prior to said public hearing; and;

WHEREAS, pursuant to law, the Town Council must adopt a final budget on or before the 30th day of June 2021; 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 2022 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 Brian Head Town for the fiscal year commencing July 1, 2021, and ending June 30, 2022, and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2022.

B. The appointed officers may receive an increase as part of their compensation identified in the Fiscal Year 2022 budget up to a maximum of: Town Manager: \$108,712 (tentative); Town Clerk: \$68,578 (tentative) and Town Treasurer: \$65,061 (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.

**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 8th day of June 2021.

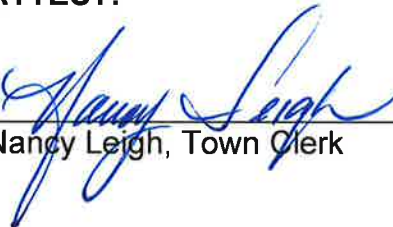
VOTE:

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

BRIAN HEAD TOWN

By: 
Clayton Calloway, Mayor

ATTEST:


Nancy Leigh, Town Clerk



CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this ordinance passed by the Town Council on the 8th day of June 2021 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 - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	732,923	741,800	894,250
3120 General Property Tax (Delinquent)	58,848	91,400	89,000
3130 Sales and Use Taxes	148,469	132,400	156,300
3135 PAR Tax	27,007	24,700	29,300
3140 Franchise Tax	3,833	3,600	3,600
3145 Telecommunication Tax	4,520	4,500	4,500
3151 Resort Tax	430,638	396,000	467,400
3152 Highway Tax	80,989	74,000	88,000
3153 Municipal Energy Tax	122,167	119,900	119,900
3154 Municipal Transient Room Tax	86,109	72,000	86,000
3170 Fee in Lieu	6,824	5,400	5,500
3190 Penalties on Delinquent Taxes	1,923	4,000	3,700
3200 Personal Property Taxes	26,580	28,000	27,800
Total Taxes	1,730,830	1,697,700	1,975,250
Licenses and permits			
3210 Business Licenses	14,461	16,100	19,500
3215 Alcohol Licenses	100	600	600
3220 Enhanced Services Business License Fee	295,715	301,000	355,000
3221.1 Building Permit Fees	4,179	11,800	15,836
3221.3 Other Building Fee	1,800	-	-
3222 Land Use Permit Fees	2,642	500	365
3223 Enhanced Service STR Fee	-	-	51,000
3230 Other Permits	3,959	800	5,100
Total Licenses and permits	322,856	330,800	447,401
Intergovernmental revenue			
3314 Public Safety State Grant	3,034	-	-
3341 General gov't state grant	61,660	153,500	67,500
3356 Class C Road Funds	63,335	70,400	64,900
3358 State Liquor Fund Allotment	2,953	4,000	4,000
3373 County - fire agreements	40,000	40,000	40,000
Total Intergovernmental revenue	170,982	267,900	176,400
Charges for services			
3419 Administrative Charges	76,464	67,722	61,138
3422 Retail Fuel	98,715	95,600	90,400
3426 Fire Department Revenue	4,780	9,100	9,600
3427 Volunteer Fire Revenue	420	-	-
3428 Misc Police Revenue (Police Reports)	20	-	-
3435 Shop Charges	100,700	106,945	112,300
3441 Streets, trails, services	9,000	-	-
Total Charges for services	290,099	279,367	273,438
Fines and forfeitures			
3510 Court Fines	498	500	600
Total Fines and forfeitures	498	500	600
Interest			
3610 Interest	26,064	15,000	18,600
Total Interest	26,064	15,000	18,600
Special Events			

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2021 to 06/30/2022
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	2020 Actual	2021 Budget	2022 Budget
3540 Registration Fees	429	1,000	-
3570 Other Revenue	-	17,300	-
Total Special Events	429	18,300	-
Miscellaneous revenue			
3650 Sales of materials and supplies	303	300	300
3680 Building/Pavilion Rentals	3,075	5,000	6,200
3690 Sundry (Miscellaneous)	1,577	2,500	3,100
Total Miscellaneous revenue	4,955	7,800	9,600
Contributions			
3802.2 Public Safety Impact Fee/3059	1,836	1,400	2,200
Total Contributions	1,836	1,400	2,200
Transfers from other funds			
3825 Transfer from RDA	8,667	8,667	8,667
3890 Fund Balance Appropriated	-	20,740	-
Total Transfers from other funds	8,667	29,407	8,667
Total Revenue:	2,557,216	2,648,174	2,912,156
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	14,750	16,000	16,000
4111.130 Council - Benefits	1,466	1,224	1,224
4111.230 Council - Travel, Conferences & Training	322	3,550	3,750
4111.240 Council - Office Supplies & Expense	78	250	250
4111.290 Council - Telephone/Data Plans	659	600	600
4111.610 Council - Miscellaneous Expense	-	250	250
Total Council	17,275	21,874	22,074
Administrative			
4140.110 Admin - Salaries & Wages	95,631	97,796	110,615
4140.111 Admin - Overtime Wages (Administrative)	296	-	-
4140.130 Admin - Employee Benefits	44,201	45,674	54,582
4140.140 Admin - Unemployment Costs	287	-	-
4140.210 Admin - Books/Subscriptions/Memberships	2,828	2,515	2,635
4140.220 Admin - Publishing/Legal Notices	966	1,500	1,200
4140.230 Admin - Travel, Conferences & Training	4,709	4,450	4,050
4140.240 Admin - Office Supplies/Reimb Expenses	3,388	7,750	4,600
4140.245 Admin - Bank Charges	505	500	500
4140.250 Admin - Equipment Supplies/Maintenance	2,288	2,200	2,250
4140.254 Admin - Vehicle Repair & Maintenance	1,148	1,000	1,000
4140.255 Admin - Fuel & Oil	569	1,500	1,000
4140.260 Admin - Retail Fuel (Town Pump)	91,008	-	-
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	14,574	10,355	9,740
4140.280 Admin - Utilities	4,657	5,200	5,000
4140.290 Admin - Telephone	5,899	5,600	5,600
4140.310 Admin - Professional & Technical Services	10,083	10,400	12,750
4140.312 Admin - Audit & Accounting	15,000	15,000	15,000
4140.450 Admin - Elections	387	500	500
4140.485 Admin - Transportation Service	128,073	-	-
4140.510 Admin - Insurance Expense	38,037	40,400	42,400
4140.540 Admin - Promotions/Incentives	5,167	6,100	5,850

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
4140.610 Admin - Miscellaneous Expense	270	350	350
Total Administrative	469,971	258,790	279,622
Legal			
4145.310 Legal - Professional & Technical Services	1,582	7,000	7,000
Total Legal	1,582	7,000	7,000
Building department			
4160.110 BldgDept - Salaries & Wages	15,128	16,241	25,709
4160.111 BldgDept - Overtime Wages (Building)	4	-	-
4160.130 BldgDept - Employee Benefits	9,470	10,188	17,698
4160.240 BldgDept - Office Supplies & Expenses	78	500	300
Total Building department	24,680	26,929	43,707
Planning and zoning			
4180.110 P&Z - Salaries & Wages	15,272	16,393	43,051
4180.111 P&Z - Overtime Wages (P & Z)	(43)	-	-
4180.130 P&Z - Employee Benefits	7,588	8,436	30,042
4180.230 P&Z - Travel, Conferences & Training	-	660	2,035
4180.240 P&Z - Office Supplies & Expense	114	150	2,350
4180.310 P&Z - Professional & Technical Services	585	1,100	7,100
Total Planning and zoning	23,516	26,739	84,578
Marketing & Events			
4660.230 Marketing & Events - Travel and Training	17	-	-
4660.250 Marketing & Events - Equip Supplies/Maint	1,541	1,500	-
4660.280 Marketing & Events - Utilities	-	-	1,400
4660.310 Marketing & Events - Prof & Technical Services	229	1,450	1,450
4660.611 Marketing & Events - Permits	371	535	-
4660.612 Marketing & Events - Advertising/Marketing	134,167	146,350	127,550
4660.615 Marketing & Events - Entertainment	16,300	17,300	16,900
4660.616 Marketing & Events - Food	259	-	-
Total Marketing & Events	152,884	167,135	147,300
Retail Fuel			
4640.245 Retail Fuel - Bank Charges	-	4,000	7,420
4640.250 Retail Fuel - Supplies & Maintenance	-	1,500	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	-	76,800	71,900
4640.310 Retail Fuel - Professional & Technical Services	-	200	650
4640.510 Retail Fuel - Insurance Expense	-	560	560
Total Retail Fuel	-	83,060	82,030
Transit			
4650.250 Transit - Supplies & Maintenance	-	1,000	1,000
4650.310 Transit - Professional & Technical Services	-	5,700	10,500
4650.485 Transit - Transportation Service	-	127,000	139,000
Total Transit	-	133,700	150,500
Total General government	689,908	725,227	816,811
Public safety			
Police			
4210.110 Police - Salaries & Wages	247,994	257,674	324,205
4210.111 Police - Overtime Wages (Police)	16,349	20,252	20,880
4210.120 Police - Part-time Officers	27,190	45,248	37,230
4210.130 Police - Employee Benefits	188,130	200,948	266,279

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
4210.210 Police - Books/Subscriptions/Memberships	460	610	610
4210.230 Police - Travel, Conferences & Training	2,661	7,400	5,450
4210.240 Police - Office Supplies & Expense	248	650	650
4210.250 Police - Equipment Supplies & Maintenance	7,220	9,000	27,350
4210.254 Police - Vehicle Repair & Maintenance	7,079	5,900	5,900
4210.255 Police - Fuel	11,638	13,000	13,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	(1,699)	5,655	5,930
4210.275 Police - Public Safety Building Payment (MBA)	60,348	60,485	60,598
4210.280 Police - Utilities	3,938	4,500	4,500
4210.290.1 Police - Telephone	4,609	4,350	4,350
4210.290.2 Police - Communications	29,384	31,410	34,225
4210.310 Police - Professional & Technical Services	4,202	4,430	4,675
4210.450 Police - Uniforms	1,017	2,000	2,000
4210.451 Police - EMT Supplies	1,805	1,250	1,250
4210.452 Police - EMT Training & Travel	1,057	3,150	3,150
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	495	400	400
Total Police	614,125	678,812	823,132
Fire			
4220.110 Fire - Salaries & Wages	83,430	90,391	112,568
4220.111 Fire - Overtime Wages (Fire)	5,450	6,750	6,960
4220.120 Fire - Part Time Wages	9,463	11,170	4,800
4220.130 Fire - Employee Benefits	62,999	68,331	89,750
4220.210 Fire - Books/Subscriptions/Memberships	-	100	100
4220.230 Fire - Travel, Conferences & Training	2,625	1,875	1,875
4220.240 Fire - Office Supplies & Expense	161	350	350
4220.250 Fire - Equipment - Supplies & Maintenance	3,379	4,700	4,700
4220.254 Fire - Vehicle Repair & Maintenance	6,642	7,070	7,070
4220.255 Fire - Fuel	1,903	1,200	1,200
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	(1,703)	4,954	5,730
4220.275 Fire - Public Safety Building Payment (MBA)	60,348	60,485	60,598
4220.280 Fire - Utilities	3,938	4,500	4,500
4220.290 Fire - Telephone	4,094	4,350	4,350
4220.310 Fire - Professional & Technical Services	4,947	4,750	10,200
4220.450 Fire - Uniforms	540	750	750
4220.610 Fire - Miscellaneous Expense	495	2,000	2,000
Total Fire	248,711	273,726	317,501
Total Public safety	862,836	952,538	1,140,633
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	83,656	89,206	91,973
4410.111 Streets - Overtime Wages (Streets)	4,281	2,000	5,000
4410.130 Streets - Employee Benefits	56,508	58,760	60,910
4410.230 Streets - Travel, Conferences & Training	1,131	160	3,760
4410.240 Streets - Office Supplies & Expense	-	150	150
4410.250 Streets - Equipment - Supplies & Maintenance	1,454	950	950
4410.253 Streets - Snow Removal	35,236	32,150	33,650
4410.269 Streets - Equipment Rental	18,341	22,300	21,100
4410.280 Streets - Utilities (Area Lights)	13,681	15,000	15,000
4410.310 Streets - Professional & Technical Services	740	3,800	3,800
4410.411 Streets - Street Signs & Signals	9,280	2,500	2,500

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020	2021	2022
	Actual	Budget	Budget
4410.415 Streets - Skier bridge O&M	1,750	1,500	1,500
4410.420 Streets - Road Maintenance/Improvements	27,507	42,820	32,080
Total Highways	253,565	271,296	272,373
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	1,198	500	500
4440.240 Shop - Office Supplies & Expenses	507	500	500
4440.250 Shop - Equipment - Supplies & Maintenance	6,150	6,950	6,950
4440.252 Shop - Heavy Equipment Maintenance	13,680	22,500	34,700
4440.254 Shop - Vehicle Repair & Maintenance	12,944	5,000	6,000
4440.255 Shop - Fuel	61,722	55,000	60,000
4440.261 Shop - Equipment Lease (operating)	59,239	97,390	90,190
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	4,585	3,020	4,520
4440.280 Shop - Utilities	9,072	10,000	10,000
4440.290 Shop - Telephone	6,099	5,800	5,800
4440.310 Shop - Professional & Technical Services	1,445	1,320	1,320
4440.450 Shop - Uniforms	6,094	7,010	7,200
Total Shop & garage	182,735	214,990	227,680
Total Highways and public improvements	436,300	486,286	500,053
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	7,670	8,678	8,990
4560.111 Recreation - Overtime Wages (Recreation)	116	-	-
4560.130 Recreation - Employee Benefits	2,045	2,372	2,457
4560.230 Recreation - Travel, Conferences & Training	7	160	160
4560.240 Recreation - Office Supplies & Expense	-	150	150
4560.250 Recreation - Supplies & Maintenance	1,628	800	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	1,485	800	800
4560.265 Recreation - Fuel	2,514	800	-
4560.269 Recreation - Equipment Rental	1,140	1,200	1,200
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	484	1,800	2,300
4560.310 Recreation - Professional & Technical Services	80	200	200
4560.450 Recreation - Uniforms	166	200	200
4560.621 Recreation - Beautification	1,794	4,250	5,000
4560.633 Recreation - ATV/Snowmobile Trails	2,815	5,500	5,000
4560.634 Recreation - Trail Signs	285	500	500
Total Recreation	22,229	27,410	27,957
Total Parks, recreation, and public property	22,229	27,410	27,957
Miscellaneous			
4900 Operating Contingency	59,812	100,750	25,000
Total Miscellaneous	59,812	100,750	25,000
Transfers			
4846 Transfer to Capital Projects	266,400	200,000	250,000
4847 Transfer to Asset Replacement	150,000	150,000	150,000
4890 Budgeted Increase in Fund Balance	-	5,963	1,702
Total Transfers	416,400	355,963	401,702
Total Expenditures:	2,487,485	2,648,174	2,912,156
Total Change In Net Position	69,731	-	-

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	8,521	10,000	10,000
Total Intergovernmental revenue	<u>8,521</u>	<u>10,000</u>	<u>10,000</u>
Charges for services			
3425 Wildland Fire Revenue	-	100,000	100,000
Total Charges for services	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Interest			
3610 Interest Revenue	4,620	-	-
Total Interest	<u>4,620</u>	<u>-</u>	<u>-</u>
Total Revenue:	<u>13,141</u>	<u>110,000</u>	<u>110,000</u>
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	1,704	50,000	50,000
4220.130 Wildland Fire - Benefits	749	3,825	3,825
4220.230 Wildland Fire - Travel, Conferences & Training	35	2,500	2,500
4220.250 Wildland Fire - Materials and Supplies	2,840	1,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	555	5,000	5,000
4220.255 Wildland Fire - Fuel	150	5,000	5,000
4220.450 Wildland Fire - Uniforms	1,473	-	-
4220.453 Wildland Fire - State Grants	8,521	10,000	10,000
Total Fire	<u>16,027</u>	<u>77,325</u>	<u>77,325</u>
Total Public safety	<u>16,027</u>	<u>77,325</u>	<u>77,325</u>
Transfers			
4846 Transfer to Capital Projects Fund	25,000	-	-
4890 Budgeted Increase in Fund balance	-	32,675	32,675
Total Transfers	<u>25,000</u>	<u>32,675</u>	<u>32,675</u>
Total Expenditures:	<u>41,027</u>	<u>110,000</u>	<u>110,000</u>
Total Change In Net Position	<u>(27,886)</u>	<u>-</u>	<u>-</u>

Brian Head Town
State Budget Report
18 18 Steam Engine Meadows SID - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Interest			
3610 Interest Revenue	1,949	-	-
Total Interest	1,949	-	-
Total Revenue:	1,949	-	-
Total Change In Net Position	1,949	-	-

Brian Head Town
State Budget Report
30 30 Debt Service - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	283,550	256,370	207,712
3120 General Property Taxes (Delinquent)	23,543	-	-
3170 Fee-in-Lieu/Fee Based Personal Property	2,641	-	-
3190 Penalty/Interest on Delinquent Taxes	769	-	-
3200 Personal Property	10,365	-	-
Total Taxes	320,868	256,370	207,712
Interest			
3610 Interest Revenue	2,858	-	750
Total Interest	2,858	-	750
Transfers from other funds			
3890 Fund Balance Appropriated	-	1,000	-
Total Transfers from other funds	-	1,000	-
Total Revenue:	323,726	257,370	208,462
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	245,000	225,000	185,000
4100.820 Debt Service - Interest	42,187	31,370	22,712
4100.830 Trustee Fees	1,000	1,000	750
Total Debt service	288,187	257,370	208,462
Transfers			
4851 Transfer to Water Fund	85,000	-	-
Total Transfers	85,000	-	-
Total Expenditures:	373,187	257,370	208,462
Total Change In Net Position	(49,461)	-	-

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Public Safety State Grant	-	45,000	-
3341 General Gov't State Grant	96,803	280,000	-
Total Intergovernmental revenue	96,803	325,000	-
Interest			
3610 Interest revenue	3,970	-	-
Total Interest	3,970	-	-
Transfers from other funds			
3810 Transfers from General Fund	266,400	200,000	250,000
3817 Transfer from Wildlands Fire Fund	25,000	-	-
3825 Transfer from RDA Fund	-	130,000	-
3890 Fund Balance Appropriated	-	197,792	314,578
Total Transfers from other funds	291,400	527,792	564,578
Total Revenue:	392,173	852,792	564,578
Expenditures:			
General government			
Administrative			
4100.740 Capital Project - Wayfinding Signs	3,878	-	-
4100.742 Capital Project - Public Art	-	-	75,000
Total Administrative	3,878	-	75,000
Total General government	3,878	-	75,000
Public safety			
Police			
4210.700 Capital project - Police Public Safety Vehicles	-	-	84,000
4210.730 Capital Project - Police Equipment	19,586	-	-
Total Police	19,586	-	84,000
Fire			
4220.730 Capital Project - Fire Equipment	-	90,000	45,000
Total Fire	-	90,000	45,000
Total Public safety	19,586	90,000	129,000
Highways and public improvements			
Highways			
4410.700 Capital project Streets	293,467	200,000	285,578
4410.720 Capital Project - Pedestrian Improvements	12,669	410,000	-
Total Highways	306,136	610,000	285,578
Total Highways and public improvements	306,136	610,000	285,578
Parks, recreation, and public property			
Recreation			
4560.700 Capital project - Recreation	20,008	52,792	75,000
4560.710 Capital project - Mountain Bike Trails	32,838	100,000	-
4560.751 Project construction - Chair 1 Parking	1,367	-	-
4560.752 Project construction - Chair 1 Restrooms	156,731	-	-
Total Recreation	210,944	152,792	75,000
Total Parks, recreation, and public property	210,944	152,792	75,000

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Total Expenditures:	540,544	852,792	564,578
Total Change In Net Position	(148,371)	-	-

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3312 Public Safety Fed Grant	24,834	4,500	-
3314 Public Safety State Grant	-	-	40,000
Total Intergovernmental revenue	24,834	4,500	40,000
Miscellaneous revenue			
3640 Sale of Assets	192,274	19,500	29,500
3690 Insurance proceeds	6,050	-	-
Total Miscellaneous revenue	198,324	19,500	29,500
Transfers from other funds			
3810 Transfer from General Fund	150,000	150,000	150,000
3890 Fund Balance Appropriated	-	15,800	4,520
Total Transfers from other funds	150,000	165,800	154,520
Total Revenue:	373,158	189,800	224,020
Expenditures:			
General government			
Administrative			
4100.720 Admin - Town Hall (Fuel Tank Replacement)	4,587	5,000	5,000
4100.721 Admin - FF&E Replacement/Renewal	-	300	-
4100.741 Admin - Vehicle Replacement	18,775	-	-
4100.742 Admin - Computer/Electronic Replacement	4,337	5,250	5,500
Total Administrative	27,699	10,550	10,500
Total General government	27,699	10,550	10,500
Public safety			
Police			
4200.721 Public Safety - FF&E Replacement/Renewal	-	10,000	2,500
4200.740 Public Safety - Equipment Replacement	80,497	47,990	84,915
4200.741 Public Safety - Vehicle Replacement	79,201	39,700	64,400
4200.742 Public Safety - Computer/Electronics Replacement	2,383	6,500	6,910
Total Police	162,081	104,190	158,725
Total Public safety	162,081	104,190	158,725
Highways and public improvements			
Special improvements			
4400.721 Streets - FF&E Replacement/Renewal	-	4,500	4,000
4400.740 Streets - Equipment Replacement	118,606	18,800	5,500
4400.741 Streets - Vehicle Replacement	85,265	2,500	42,415
4400.742 Streets - Computer/Electronics Replacement	550	3,250	2,880
Total Special improvements	204,421	29,050	54,795
Total Highways and public improvements	204,421	29,050	54,795
Transfers			
4890 Budgeted Increase in Fund Balance	-	46,010	-
Total Transfers	-	46,010	-
Total Expenditures:	394,201	189,800	224,020
Total Change In Net Position	(21,043)	-	-

Brian Head Town
State Budget Report
51 51 Water - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	35,125	31,000	31,000
3718 Water Lease Revenue	1,259,878	1,247,000	1,293,000
3719 Penalties	6,697	6,000	6,000
3720 Water Connection Fees	12,250	8,400	21,000
3725 Miscellaneous operating income	16,646	-	1,800
3749 Resort - Water Pumping Fee	51,323	46,000	50,000
Total Operating income	<u>1,381,919</u>	<u>1,338,400</u>	<u>1,402,800</u>
Operating expense			
4751.110 Salaries & Wages	224,682	235,623	244,106
4751.111 Overtime Wages - Utilities	7,055	7,000	8,000
4751.130 Employee Benefits	151,457	141,982	147,043
4751.210 Books/Subscriptions/Memberships	314	400	415
4751.230 Travel, Conferences & Training	6,053	6,660	6,660
4751.240 Office Supplies/Reimbursement Expenses	739	1,700	1,700
4751.245 Bank Charges - Utilities	1,683	1,800	3,600
4751.250 Equipment Supplies & Maintenance	27,905	20,000	28,200
4751.256 Shop Charges	50,350	53,473	56,151
4751.261 Equipment Lease (Water)	256	-	-
4751.265 System Repairs	140,339	123,500	104,400
4751.268 Leases - Water	32,883	38,025	38,025
4751.270 Bldgs/Grounds - Supplies & Maintenance	10,441	8,200	10,200
4751.280 Utilities	127,518	120,000	125,000
4751.290 Telephone	2,058	-	-
4751.310 Professional & Technical Services	12,427	46,025	21,275
4751.311 Legal Services	-	1,000	2,500
4751.550 Administrative Charges	39,707	35,727	32,762
4751.620 Bad debt expense	(16)	-	-
4751.690 Depreciation	353,587	353,592	353,592
Total Operating expense	<u>1,189,438</u>	<u>1,194,707</u>	<u>1,183,629</u>
Total Income From Operations:	<u>192,481</u>	<u>143,693</u>	<u>219,171</u>
Non-Operating Items:			
Non-operating income			
3730 Grants	878,974	12,500	-
3793 USDA Water Bond Interest	5,597	-	-
3794 Interest Earnings	9,981	2,900	2,300
3795 Water Impact Fees	63,011	-	-
3830 Transfer from Debt Service	85,000	-	-
Total Non-operating income	<u>1,042,563</u>	<u>15,400</u>	<u>2,300</u>
Non-operating expense			
4751.820 Debt Payment - Interest	187,860	186,978	168,334
4751.830 Administrative Fees	-	500	500
4895 Transfer to Snowmaking	147,384	-	-
Total Non-operating expense	<u>335,244</u>	<u>187,478</u>	<u>168,834</u>
Total Non-Operating Items:	<u>707,319</u>	<u>(172,078)</u>	<u>(166,534)</u>
Total Income or Expense	<u>899,800</u>	<u>(28,385)</u>	<u>52,637</u>

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	621,881	671,000	679,000
3733 Sewer Connection Fees	4,200	3,100	3,100
Total Operating income	626,081	674,100	682,100
Operating expense			
4752.110 Salaries & Wages	115,917	122,703	127,124
4752.111 Overtime Wages - Utilities	3,538	4,000	4,000
4752.130 Employee Benefits	78,100	73,593	76,141
4752.230 Travel, Conferences & Training	1,221	1,360	1,360
4752.240 Office Supplies/ Reimbursement Expenses	365	1,250	1,250
4752.245 Bank Charges - Utilities	841	900	1,800
4752.250 Equipment - Supplies & Maintenance	1,278	5,000	5,000
4752.254 Vehicle Repair & Maintenance	-	1,500	1,500
4752.256 Shop Charges	37,762	40,104	42,113
4752.265 System Repairs	4,331	11,000	10,000
4752.268 Wastewater Treatment Fee (to Parowan City)	69,328	75,000	89,712
4752.269 Sewer Bond Payment (to Parowan City)	99,122	100,000	100,000
4752.280 Utilities	859	1,000	1,000
4752.310 Professional & Technical Services	29,037	56,075	31,325
4752.550 Administrative Charges	26,579	23,015	19,902
4752.620 Bad debt expense	109	-	-
4752.690 Depreciation	56,116	56,112	60,276
Total Operating expense	524,503	572,612	572,503
Total Income From Operations:	101,578	101,488	109,597
Non-Operating Items:			
Non-operating income			
3730 Grants	-	12,500	-
3794 Interest Earnings	15,443	1,600	1,500
3795 Sewer Impact Fees	12,066	-	-
Total Non-operating income	27,509	14,100	1,500
Total Non-Operating Items:	27,509	14,100	1,500
Total Income or Expense	129,087	115,588	111,097

Brian Head Town
State Budget Report
53 53 Solid Waste - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2020 Actual	2021 Budget	2022 Budget
Income or Expense			
Income From Operations:			
Operating income			
3443 Sanitation Fees	250,796	251,000	254,000
3444 Sanitation Fees (County)	-	8,100	8,100
Total Operating income	250,796	259,100	262,100
Operating expense			
4753.110 Salaries & Wages	67,429	72,214	74,665
4753.111 Overtime Wages (Sanitation)	2,606	4,500	3,000
4753.130 Employee Benefits	47,711	45,290	46,720
4753.240 Office Supplies/Reimbursement Expenses	365	500	500
4753.245 Bank Charges - Utilities	280	300	600
4753.250 Equipment - Supplies & Maint	2,806	25,500	25,500
4753.254 Vehicle Repair & Maintenance	17,514	11,000	11,000
4753.256 Shop Charges	12,588	13,368	14,037
4753.480 Contract Services/Landfill Fees	27,673	29,700	29,700
4753.550 Administrative Charges	10,178	8,980	8,474
4753.620 Bad debt expense	1,019	-	-
4753.690 Depreciation	20,784	45,000	-
Total Operating expense	210,953	256,352	214,196
Total Income From Operations:	39,843	2,748	47,904
Non-Operating Items:			
Non-operating income			
3794 Interest income	6,022	400	500
Total Non-operating income	6,022	400	500
Total Non-Operating Items:	6,022	400	500
Total Income or Expense	45,865	3,148	48,404