



ORDINANCE NO. 21-008

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 June 8, 2021, 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 an amended budget for fiscal year 2021 Town Budget in November 2020, 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 – 10

Revenue

- 10.3130 – Sales & Use Tax: Increase by \$100k to account for the increase in collection during the year that will cause a one-time surplus. On the expense side, the \$100k will be transfer to the Capital Projects fund and used for the initial cost of new officer vehicles, the public art project, and the Manzanita Trail Phase II project. The \$100k increase here combined with \$134k of the increase in resort tax line will both go to the capital fund to ensure the Town meets the State Code that our fund balance does not exceed 100% of our revenue.
- 10.3151 – Resort Tax: Increase by \$175,240. \$20,500 to cover the in the expenses in the Shop and Recreation Departments. \$20,740 to cover the snowshoe/Toboggan Street project, and \$134k to the Capital Fund used for the initial cost of new officer vehicles, the public art project, and the Manzanita Trail Phase II project. The

budget is still well below the actual collection of Resort Tax this year.

- 10.3220 – Enhanced Service Business License Fee: Increase by \$11k to account for increase revenue and cover additional Shuttle expenses.
- 10.3422 – Retail Fuel: To account for increased revenue from fuel sales and cover the expenses of buy the additional fuel in the Retail Fuel Department.
- 10.3890 – Fund Balance Appropriated: Decrease by \$20,740. Originally adjust up to \$20,740 in November 202 to cover the Snowshoe/Toboggan Street Project paid for out of fund balance. However, with sales tax revenue up, the better decision would be to adjust sales tax revenue to cover the cost of this one-time expense.

Expense

- 10.4640.245 – Retail Fuel – Bank Charges: Increased by \$2k to account for increase in fuel sales and credit card processing.
- 10.4640.260 – Retail Fuel – Fuel: Increased by \$27k to account for additional fuel purchased for the increased demand.
- 10.4640.310 – Retail Fuel – Prof Services: Increased by \$1k to account for unforeseen repairs to credit card machine.
- 10.4650.310 – Transit – Prof & Tech Services: Increased by \$11k to account for additional early ski season shuttle service not originally budgeted.
- 10.4440.252 – Shop – Heavy Eqp Repair: Increased by \$11,500 to account for major repairs to motor grader and skid steer.
- 10.4440.254 – Shop – Vehicle Repair: Increased by \$5k to account for major repairs on vehicles unforeseen in the original budget.
- 10.4560.633 – Recreation – ATV/Snowmobile Trails: Increased by \$4k to account for the ATV trail signage project.
- 10.4846 – Transfer to Capital Fund: An Increase of \$234k used for the initial cost of new officer vehicles, the public art project, and the Manzanita Trail Phase II project.

Capital Projects Fund – 46

Revenue

- 46.3690 – Sundry/Misc. Revenue: Increased by \$100k to account for the donation received from a private done via the Volunteer Firefighters Association.

- 46.3810 – Transfer from General Fund: An increase of \$234k used for the initial cost of new officer vehicles, the public art project, and the Manzanita Trail Phase II project.

Expense

- 46.4100.742 – Capital Project- Public Art: Increase of \$75k to cover the Public Art Project.
- 46.4210.730 – Capital Project Police Eqp: Increase by \$84k to cover the initial purchase and set-up of two (2) new police vehicles.
- 46.4220.730 – Fire Capital Project: Increased by \$100k to account for the \$100k donation and the purchase of a new Type 6 engine. The remaining \$45k will be rolled forward to an undetermined Public Safety project.
- 46.4410.700 – Streets Capital Projects: Decreased by \$15,368 to account for the overspending the prior year and to maintain proper carry-forward balances in the Streets projects program.
- 46.4560.700 – Capital Project – Recreation: An increase of \$75 to cover the Town's grant match for the Manzanita Trail Phase II project.
- 46.4890 – Budget fund balance increase: Increased by \$15,368 to account for sending to funds back to fund balance that were overspent in streets the prior year.

Water Fund – 51

Operating Expense

- 51.4751.265 – System Repairs: Increased by \$10k to account for additional expenses mostly related to snowmaking repairs and enhancements.
- 51.4751.280 – Utilities: Increased by \$30k to account for higher power bills related to more well pumping for snowmaking and the springs being out of order.

Solid Waste Fund – 53

Operating Expense

- 53.4753.254 – Vehicle Repair: Increased by \$12k to account for the many unforeseen repairs to the white garbage truck.
- 53.4753.690 – Depreciation: Decreased by \$45k to account for the fact that all equipment in this department is full depreciated and the budget is no longer needed until we purchase a new garbage truck.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF BRIAN HEAD on this 22nd day of June 2021.

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Aye
Council Member Kelly Marshall	Aye
Council Member Shaun Kelly	Aye
Council Member Lynn Mulder	Aye
Council Member Larry Freeberg	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 the Ordinance passed by the Town Council on the 22nd 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 posted on the Utah Public Meeting Notice Website.

Nancy Leigh, Town Clerk