BRIAN HEAD TOWN

ORDINANCE NO. 22-005

AN ORDINANCE ADOPTING THE BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR THE TOWN OF BRIAN HEAD FOR THE FISCAL YEAR ENDING JUNE 30, 2023.

WHEREAS, a tentative budget was prepared, approved, and made available to the public by the Town Council as required by law during the first meeting in May of the Town Council held on 10, 2022; and

WHEREAS, pursuant to law, the date, time and place of the public hearing held on May 24, 2022, 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 2022, 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 2023 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, 2022, and ending June 30, 2023, and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2023.

B. 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.

C. 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 14th day of June 2022.

VOTE:

Mayor Clayton Calloway	Aye
Council Member Martin Tidwell	Aye
Council Member Larry Freeberg	Absent
Council Member Dennis VanNostran	Aye
Council Member Kelly Marshall	Aye

BRIAN HEAD TOWN

By: ______________________
Mayor Clayton Calloway

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 14th day of June 2022 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 on the Brian Head Town website.

____
Nancy Leigh, Town Clerk

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	729,783	894,250	894,300
3120 General Property Tax (Delinquent)	62,627	89,000	105,000
3130 Sales and Use Taxes	259,403	156,300	193,800
3135 PAR Tax	48,494	29,300	36,200
3140 Franchise Tax	3,106	3,600	3,800
3145 Telecommunication Tax	3,864	4,500	4,700
3151 Resort Tax	766,094	467,400	579,600
3152 Highway Tax	145,473	88,000	108,700
3153 Municipal Energy Tax	131,890	119,900	126,500
3154 Municipal Transient Room Tax	175,888	86,000	107,000
3170 Fee in Lieu	8,445	5,500	7,000
3190 Penalties on Delinquent Taxes	2,714	3,700	4,500
3200 Personal Property Taxes	52,535	27,800	29,900
Total Taxes	**2,390,317**	**1,975,250**	**2,201,000**
Licenses and permits			
3210 Business Licenses	28,097	19,500	30,700
3215 Alcohol Licenses	500	600	600
3220 Enhanced Services Business License Fee	551,517	355,000	440,800
3221.1 Building Permit Fees	15,913	15,836	15,900
3221.3 Tree and Grading Permit Fee	10,875	-	5,000
3222 Land Use Permit Fees	4,630	4,500	4,500
3223 Disproportionate Service STR Fee	-	51,000	54,000
3230 Other Permits	3,925	5,100	5,300
Total Licenses and permits	**615,457**	**451,536**	**556,800**
Intergovernmental revenue			
3341 General gov't state grant	156,525	78,500	58,050
3356 Class C Road Funds	69,353	64,900	65,600
3358 State Liquor Fund Allotment	3,057	4,000	4,000
3373 County - fire agreements	40,000	40,000	40,000
Total Intergovernmental revenue	**268,935**	**187,400**	**167,650**
Charges for services			
3419 Administrative Charges	67,722	61,138	66,400
3422 Retail Fuel	122,533	90,400	122,500
3426 Fire Department Revenue	6,797	9,600	8,800
3428 Misc Police Revenue (Police Reports)	60	-	-
3435 Shop Charges	106,945	112,300	120,800
Total Charges for services	**304,056**	**273,438**	**318,500**
Fines and forfeitures			
3510 Court Fines	2,137	600	600
Total Fines and forfeitures	**2,137**	**600**	**600**
Interest			
3610 Interest	7,540	18,600	12,000
Total Interest	**7,540**	**18,600**	**12,000**
Special Events			
3570 Other Revenue	17,297	-	-
Total Special Events	**17,297**	-	-

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Miscellaneous revenue			
3640 Sale of Fixed Assets/Materials	12,578	-	-
3650 Sales of materials and supplies	26	300	250
3680 Building/Pavilion Rentals	1,255	6,200	-
3690 Sundry (Miscellaneous)	18	3,100	6,450
3691 Health Insurance reimbursement (to be cleared)	-	-	3,200
Total Miscellaneous revenue	**13,877**	**9,600**	**9,900**
Contributions			
3802.2 Public Safety Impact Fee/3059	2,754	2,200	2,290
Total Contributions	**2,754**	**2,200**	**2,290**
Transfers from other funds			
3825 Transfer from RDA	8,667	8,667	8,667
3890 Fund Balance Appropriated	-	648,004	7,696
Total Transfers from other funds	**8,667**	**656,671**	**16,363**
Total Revenue:	**3,631,037**	**3,575,295**	**3,285,103**
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	13,872	16,000	16,000
4111.130 Council - Benefits	1,333	1,224	1,224
4111.230 Council - Travel, Conferences & Training	1,833	3,750	9,250
4111.240 Council - Office Supplies & Expense	313	250	1,250
4111.290 Council - Telephone/Data Plans	266	600	600
4111.610 Council - Miscellaneous Expense	-	250	250
Total Council	**17,617**	**22,074**	**28,574**
Administrative			
4140.110 Admin - Salaries & Wages	98,705	110,615	122,235
4140.111 Admin - Overtime Wages (Administrative)	150	-	-
4140.130 Admin - Employee Benefits	44,032	54,582	54,311
4140.210 Admin - Books/Subscriptions/Memberships	1,716	27,635	2,295
4140.220 Admin - Publishing/Legal Notices	891	1,200	1,600
4140.230 Admin - Travel, Conferences & Training	3,409	4,050	4,495
4140.240 Admin - Office Supplies/Reimb Expenses	5,824	4,600	5,000
4140.245 Admin - Bank Charges	652	1,500	1,500
4140.250 Admin - Equipment Supplies/Maintenance	2,915	2,250	2,250
4140.254 Admin - Vehicle Repair & Maintenance	133	1,000	1,000
4140.255 Admin - Fuel & Oil	415	1,000	1,500
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	11,358	19,740	10,760
4140.280 Admin - Utilities	4,861	5,000	5,000
4140.290 Admin - Telephone	5,559	5,600	5,200
4140.310 Admin - Professional & Technical Services	9,646	12,750	15,630
4140.312 Admin - Audit & Accounting	15,000	15,000	15,500
4140.450 Admin - Elections	21	500	-
4140.510 Admin - Insurance Expense	43,439	42,400	49,500
4140.540 Admin - Promotions/Incentives	4,029	5,850	6,100
4140.610 Admin - Miscellaneous Expense	90	350	250
Total Administrative	**252,847**	**315,622**	**304,126**
Legal			
4145.310 Legal - Professional & Technical Services	1,475	7,000	7,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Total Legal	**1,475**	**7,000**	**7,000**
Building department			
4160.110 BldgDept - Salaries & Wages	15,584	25,709	-
4160.111 BldgDept - Overtime Wages (Building)	28	-	-
4160.130 BldgDept - Employee Benefits	9,654	17,698	-
4160.240 BldgDept - Office Supplies & Expenses	175	300	-
Total Building department	**25,442**	**43,707**	**-**
Planning and zoning			
4180.110 P&Z - Salaries & Wages	15,776	43,051	89,808
4180.111 P&Z - Overtime Wages (P & Z)	15	-	-
4180.130 P&Z - Employee Benefits	7,923	30,042	55,614
4180.210 Admin - Books/Subscriptions/Memberships	-	-	250
4180.230 P&Z - Travel, Conferences & Training	-	2,035	4,100
4180.240 P&Z - Office Supplies & Expense	155	2,350	1,850
4180.290 P&Z - Telephone	-	-	1,100
4180.310 P&Z - Professional & Technical Services	2,008	82,100	7,950
Total Planning and zoning	**25,877**	**159,578**	**160,672**
Marketing & Events			
4660.250 Marketing & Events - Equip Supplies/Maint	-	1,400	3,200
4660.310 Marketing & Events - Prof & Techincal Services	234	1,450	1,450
4660.612 Marketing & Events - Advertising/Marketing	116,758	127,550	116,850
4660.615 Marketing & Events - Entertainment	5,425	16,900	18,400
Total Marketing & Events	**122,416**	**147,300**	**139,900**
Retail Fuel			
4640.245 Retail Fuel - Bank Charges	6,708	7,420	7,420
4640.250 Retail Fuel - Supplies & Maintenance	-	1,500	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	106,873	71,900	102,500
4640.310 Retail Fuel - Professional & Technical Services	1,521	650	800
4640.510 Retail Fuel - Insurance Expense	560	560	560
Total Retail Fuel	**115,661**	**82,030**	**112,780**
Transit			
4650.250 Transit - Supplies & Maintenance	1,075	1,000	1,000
4650.310 Transit - Professional & Technical Services	18,250	10,500	10,000
4650.485 Transit - Transporation Service	124,832	139,000	143,850
Total Transit	**144,157**	**150,500**	**154,850**
Total General government	**705,492**	**927,811**	**907,902**
Public safety			
Police			
4210.110 Police - Salaries & Wages	268,223	324,205	354,854
4210.111 Police - Overtime Wages (Police)	16,276	20,880	24,368
4210.120 Police - Part-time Officers	27,773	37,230	34,487
4210.130 Police - Employee Benefits	198,572	271,183	283,776
4210.210 Police - Books/Subscriptions/Memberships	460	610	650
4210.230 Police - Travel, Conferences & Training	2,090	5,450	7,390
4210.240 Police - Office Supplies & Expense	1,138	650	800
4210.250 Police - Equipment Supplies & Maintenance	9,105	76,750	9,880
4210.254 Police - Vehicle Repair & Maintenance	7,213	5,900	6,040
4210.255 Police - Fuel	12,721	13,000	20,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	6,668	5,930	6,205

	2021 Actual	2022 Budget	2023 Budget
4210.275 Police - Public Safety Building Payment (MBA)	60,485	60,598	60,185
4210.280 Police - Utilities	3,946	4,500	4,000
4210.290.1 Police - Telephone	4,704	4,350	5,850
4210.290.2 Police - Communications	26,318	34,225	35,650
4210.310 Police - Professional & Technical Services	4,392	4,675	8,195
4210.450 Police - Uniforms	1,326	2,000	4,000
4210.451 Police - EMT Supplies	1,005	1,250	1,500
4210.452 Police - EMT Training & Travel	762	3,150	5,480
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	716	400	400
Total Police	**653,892**	**877,436**	**874,210**
Fire			
4220.110 Fire - Salaries & Wages	86,378	112,568	118,285
4220.111 Fire - Overtime Wages (Fire)	5,425	6,960	8,124
4220.120 Fire - Part Time Wages	7,327	4,800	4,500
4220.130 Fire - Employee Benefits	66,015	91,385	95,215
4220.210 Fire - Books/Subscriptions/Memberships	-	100	335
4220.230 Fire - Travel, Conferences & Training	532	1,875	1,875
4220.240 Fire - Office Supplies & Expense	76	350	350
4220.250 Fire - Equipment - Supplies & Maintenance	4,078	14,400	5,550
4220.254 Fire - Vehicle Repair & Maintenance	6,298	7,070	7,080
4220.255 Fire - Fuel	2,104	1,200	2,000
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	5,727	5,730	6,004
4220.275 Fire - Public Safety Building Payment (MBA)	60,485	60,598	60,185
4220.280 Fire - Utilities	4,104	4,500	4,000
4220.290 Fire - Telephone	4,063	4,350	5,850
4220.310 Fire - Professional & Technical Services	4,753	10,200	12,700
4220.450 Fire - Uniforms	312	750	750
4220.610 Fire - Miscellaneous Expense	2,324	2,000	2,000
Total Fire	**260,001**	**328,836**	**334,803**
Total Public safety	**913,893**	**1,206,272**	**1,209,013**
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	88,154	91,973	156,625
4410.111 Streets - Overtime Wages (Streets)	5,377	5,000	5,000
4410.130 Streets - Employee Benefits	58,837	60,910	110,681
4410.230 Streets - Travel, Conferences & Training	400	3,760	4,615
4410.240 Streets - Office Supplies & Expense	88	150	150
4410.250 Streets - Equipment - Supplies & Maintenance	1,402	950	1,200
4410.253 Streets - Snow Removal	31,630	33,650	47,870
4410.269 Streets - Equipment Rental	20,058	21,100	31,900
4410.280 Streets - Utilities (Area Lights)	15,463	15,000	15,000
4410.310 Streets - Professional & Technical Services	2,130	3,800	3,800
4410.411 Streets - Street Signs & Signals	2,623	2,500	3,500
4410.415 Streets - Skier bridge O&M	-	1,500	1,800
4410.420 Streets - Road Maintenance/Improvements	39,419	49,580	32,080
Total Highways	**265,582**	**289,873**	**414,221**
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	1,226	500	500
4440.240 Shop - Office Supplies & Expenses	860	500	500

	2021 Actual	2022 Budget	2023 Budget
4440.250 Shop - Equipment - Supplies & Maintenance	8,439	6,950	7,650
4440.252 Shop - Heavy Equipment Maintenance	33,685	34,700	34,700
4440.254 Shop - Vehicle Repair & Maintenance	9,996	6,000	9,850
4440.255 Shop - Fuel	58,880	60,000	66,000
4440.261 Shop - Equipment Lease (operating)	91,477	90,190	100,850
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	4,153	4,520	2,820
4440.280 Shop - Utilities	9,013	10,000	10,000
4440.290 Shop - Telephone	6,010	5,800	7,100
4440.310 Shop - Professional & Techincal Services	1,484	1,320	1,575
4440.450 Shop - Uniforms	4,935	7,200	6,700
Total Shop & garage	**230,156**	**227,680**	**248,245**
Total Highways and public improvements	**495,739**	**517,553**	**662,466**
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	8,127	8,990	29,456
4560.111 Recreation - Overtime Wages (Recreation)	186	-	-
4560.130 Recreation - Employee Benefits	2,270	2,457	18,876
4560.230 Recreation - Travel, Conferences & Training	-	160	160
4560.240 Recreation - Office Supplies & Expense	132	150	150
4560.250 Recreation - Supplies & Maintenance	2,273	1,000	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	738	800	800
4560.265 Recreation - Fuel	1,167	-	-
4560.269 Recreation - Equipment Rental	-	1,200	1,280
4560.270 Recreation - Blds/Grounds - Supplies & Maint	1,808	2,300	2,300
4560.310 Recreation - Professional & Technical Services	-	200	200
4560.450 Recreation - Uniforms	175	200	200
4560.621 Recreation - Beautification	4,394	5,000	6,500
4560.633 Recreation - ATV/Snowmobile Trails	11,425	5,000	5,000
4560.634 Recreation - Trail Signs	1,778	500	2,100
Total Recreation	**34,473**	**27,957**	**68,022**
Total Parks, recreation, and public property	**34,473**	**27,957**	**68,022**
Miscellaneous			
4900 Operating Contingency	58,944	25,000	37,700
Total Miscellaneous	**58,944**	**25,000**	**37,700**
Transfers			
4846 Transfer to Capital Projects	434,000	719,000	250,000
4847 Transfer to Asset Replacement	150,000	150,000	150,000
4890 Budgeted Increase in Fund Balance	-	1,702	-
Total Transfers	**584,000**	**870,702**	**400,000**
Total Expenditures:	**2,792,542**	**3,575,295**	**3,285,103**
Total Change In Net Position	**838,496**	**-**	**-**

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	-	10,000	10,000
Total Intergovernmental revenue	**-**	**10,000**	**10,000**
Charges for services			
3425 Wildland Fire Revenue	-	100,000	100,000
Total Charges for services	**-**	**100,000**	**100,000**
Interest			
3610 Interest Revenue	1,057	-	-
Total Interest	**1,057**	**-**	**-**
Total Revenue:	**1,057**	**110,000**	**110,000**
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	1,629	50,000	61,160
4220.130 Wildland Fire - Benefits	173	3,825	6,450
4220.230 Wildland Fire - Travel, Conferences & Training	13	2,500	2,500
4220.250 Wildland Fire - Materials and Supplies	3,709	1,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	-	5,000	5,000
4220.255 Wildland Fire - Fuel	-	5,000	5,000
4220.453 Wildland Fire - State Grants	-	10,000	10,000
Total Fire	**5,525**	**77,325**	**91,110**
Total Public safety	**5,525**	**77,325**	**91,110**
Transfers			
4890 Budgeted Increase in Fund balance	-	32,675	18,890
Total Transfers	**-**	**32,675**	**18,890**
Total Expenditures:	**5,525**	**110,000**	**110,000**
Total Change In Net Position	**(4,467)**	**-**	**-**

Brian Head Town

State Budget Report

30 30 Debt Service - 07/01/2022 to 06/30/2023

100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	252,164	207,712	205,408
3120 General Property Taxes (Delinquent)	24,236	-	-
3170 Fee-in-Lieu/Fee Based Personal Property	3,167	-	-
3190 Penalty/Interest on Deliquent Taxes	771	-	-
3200 Personal Property	18,153	-	-
Total Taxes	**298,491**	**207,712**	**205,408**
Interest			
3610 Interest Revenue	939	750	750
Total Interest	**939**	**750**	**750**
Total Revenue:	**299,430**	**208,462**	**206,158**
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	225,000	185,000	190,000
4100.820 Debt Service - Interest	31,368	22,712	15,408
4100.830 Trustee Fees	750	750	750
Total Debt service	**257,118**	**208,462**	**206,158**
Total Expenditures:	**(257,118)**	**(208,462)**	**(206,158)**
Total Change In Net Position	**42,312**	**-**	**-**

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Public Safety State Grant	45,000	-	-
3341 General Gov't State Grant	252,223	75,000	-
Total Intergovernmental revenue	**297,223**	**75,000**	**-**
Interest			
3610 Interest revenue	579	-	-
Total Interest	**579**	**-**	**-**
Miscellaneous revenue			
3690 Sundry/Miscellaneous	100,000	-	-
Total Miscellaneous revenue	**100,000**	**-**	**-**
Transfers from other funds			
3810 Transfers from General Fund	434,000	719,000	250,000
3825 Transfer from RDA Fund	130,000	-	-
3890 Fund Balance Appropriated	-	314,578	95,000
Total Transfers from other funds	**564,000**	**1,033,578**	**345,000**
Total Revenue:	**961,803**	**1,108,578**	**345,000**
Expenditures:			
General government			
Administrative			
4100.700 Capital Project - Administration Vehicles	-	12,500	-
4100.710 Land Purchase	-	210,000	-
4100.742 Capital Project - Public Art	14,000	100,000	-
Total Administrative	**14,000**	**322,500**	**-**
Total General government	**14,000**	**322,500**	**-**
Public safety			
Police			
4210.700 Capital project - Police Public Safety Vehicles	-	84,000	-
4210.720 Capital project - Public Safety Building	-	111,500	-
Total Police	**-**	**195,500**	**-**
Fire			
4220.730 Capital Project - Fire Equipment	145,000	45,000	45,000
Total Fire	**145,000**	**45,000**	**45,000**
Total Public safety	**145,000**	**240,500**	**45,000**
Highways and public improvements			
Highways			
4410.250 Street Non-Capital	15,926	-	-
4410.700 Capital project Streets	141,376	315,578	280,000
4410.720 Capital Project - Pedestrian Improvements	429,505	-	-
Total Highways	**586,807**	**315,578**	**280,000**
Shop & garage			
4410.730 Capital Projects - Shop Equipment	-	80,000	20,000
Total Shop & garage	**-**	**80,000**	**20,000**
Total Highways and public improvements	**586,807**	**395,578**	**300,000**
Parks, recreation, and public property			

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Recreation			
4560.700 Capital project - Recreation	52,792	150,000	-
4560.710 Capital project - Mountain Bike Trails	100,000	-	-
Total Recreation	**152,792**	**150,000**	**-**
Total Parks, recreation, and public property	**152,792**	**150,000**	**-**
Total Expenditures:	**898,599**	**1,108,578**	**345,000**
Total Change In Net Position	**63,204**	**-**	**-**

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Public Safety State Grant	4,471	40,000	40,000
Total Intergovernmental revenue	**4,471**	**40,000**	**40,000**
Miscellaneous revenue			
3640 Sale of Assets	-	29,500	49,000
Total Miscellaneous revenue	**-**	**29,500**	**49,000**
Transfers from other funds			
3810 Transfer from General Fund	150,000	150,000	150,000
3890 Fund Balance Appropriated	-	4,520	20,297
Total Transfers from other funds	**150,000**	**154,520**	**170,297**
Total Revenue:	**154,471**	**224,020**	**259,297**
Expenditures:			
General government			
Administrative			
4100.720 Admin - Town Hall (Fuel Tank Replacement)	5,421	5,000	5,000
4100.721 Admin - FF&E Replacement/Renewal	195	-	-
4100.742 Admin - Computer/Electronic Replacement	2,156	5,500	15,700
Total Administrative	**7,772**	**10,500**	**20,700**
Total General government	**7,772**	**10,500**	**20,700**
Public safety			
Police			
4200.721 Public Safety - FF&E Replacement/Renewal	6,147	2,500	2,500
4200.740 Public Safety - Equipment Replacement	25,897	84,915	65,565
4200.741 Public Safety - Vehicle Replacement	14,859	64,400	41,037
4200.742 Public Safety - Computer/Electronics Replacement	3,209	6,910	7,090
Total Police	**50,113**	**158,725**	**116,192**
Total Public safety	**50,113**	**158,725**	**116,192**
Highways and public improvements			
Special improvements			
4400.721 Streets - FF&E Replacement/Renewal	-	4,000	4,000
4400.740 Streets - Equipment Replacement	9,015	5,500	35,500
4400.741 Streets - Vehicle Replacement	2,412	42,415	80,025
4400.742 Streets - Computer/Electronics Replacement	3,317	2,880	2,880
Total Special improvements	**14,744**	**54,795**	**122,405**
Total Highways and public improvements	**14,744**	**54,795**	**122,405**
Total Expenditures:	**72,629**	**224,020**	**259,297**
Total Change In Net Position	**81,841**	**-**	**-**

Brian Head Town
State Budget Report
51 51 Water - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	55,923	31,000	33,000
3718 Water Lease Revenue	1,267,291	1,293,000	1,332,000
3719 Penalties	6,548	6,000	6,000
3720 Water Connection Fees	39,284	21,000	10,600
3725 Miscellaneous operating income	-	1,800	1,850
3749 Resort - Water Pumping Fee	97,274	50,000	54,000
Total Operating income	**1,466,319**	**1,402,800**	**1,437,450**
Operating expense			
4751.110 Salaries & Wages	234,940	244,106	276,250
4751.111 Overtime Wages - Utilities	8,733	8,000	8,000
4751.130 Employee Benefits	101,618	147,043	172,545
4751.210 Books/Subscriptions/Memberships	314	415	415
4751.230 Travel, Conferences & Training	4,985	6,660	8,560
4751.240 Office Supplies/Reimbursement Expenses	567	1,700	1,700
4751.245 Bank Charges - Utilities	4,991	3,600	7,000
4751.250 Equipment Supplies & Maintenance	12,716	28,200	24,900
4751.256 Shop Charges	53,473	56,151	60,400
4751.260 Vehicle Lease (Public Works)	186	-	-
4751.265 System Repairs	147,233	104,400	106,600
4751.268 Leases - Water	59,101	38,025	38,275
4751.270 Bldgs/Grounds - Supplies & Maintenance	14,172	10,200	10,200
4751.280 Utilities	150,168	125,000	130,000
4751.290 Telephone	2,106	-	-
4751.310 Professional & Technical Services	34,017	21,275	32,775
4751.311 Legal Services	510	2,500	2,500
4751.550 Administrative Charges	35,727	32,762	38,200
4751.620 Bad debt expense	6,608	-	-
4751.690 Depreciation	353,587	353,592	344,748
Total Operating expense	**1,225,752**	**1,183,629**	**1,263,068**
Total Income From Operations:	**240,568**	**219,171**	**174,382**
Non-Operating Items:			
Non-operating income			
3793 USDA Water Bond Interest	1,217	-	-
3794 Interest Earnings	2,580	2,300	3,200
3795 Water Impact Fees	94,516	-	-
Total Non-operating income	**98,313**	**2,300**	**3,200**
Non-operating expense			
4751.820 Debt Payment - Interest	178,698	168,334	141,893
4751.830 Administrative Fees	-	500	500
Total Non-operating expense	**178,698**	**168,834**	**142,393**
Total Non-Operating Items:	**(80,385)**	**(166,534)**	**(139,193)**
Total Income or Expense	**160,183**	**52,637**	**35,189**

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2022 to 06/30/2023
100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	627,181	679,000	696,000
3733 Sewer Connection Fees	4,550	3,100	3,000
Total Operating income	**631,731**	**682,100**	**699,000**
Operating expense			
4752.110 Salaries & Wages	121,142	127,124	120,688
4752.111 Overtime Wages - Utilities	4,386	4,000	4,000
4752.130 Employee Benefits	53,477	76,141	73,227
4752.230 Travel, Conferences & Training	1,231	1,360	1,360
4752.240 Office Supplies/ Reimbursement Expenses	382	1,250	1,250
4752.245 Bank Charges - Utilities	2,113	1,800	3,200
4752.250 Equipment - Supplies & Maintenance	6,788	5,000	5,000
4752.254 Vehicle Repair & Maintenance	2,028	1,500	2,000
4752.256 Shop Charges	40,104	42,113	45,300
4752.265 System Repairs	927	10,000	10,000
4752.268 Wastewater Treatment Fee (to Parowan City)	78,280	89,712	89,712
4752.269 Sewer Bond Payment (to Parowan City)	99,122	100,000	100,000
4752.280 Utilities	775	1,000	1,000
4752.310 Professional & Technical Services	37,469	31,325	31,325
4752.550 Administrative Charges	23,015	19,902	19,900
4752.620 Bad debt expense	5,340	-	-
4752.690 Depreciation	59,674	60,276	54,408
Total Operating expense	**536,254**	**572,503**	**562,370**
Total Income From Operations:	**95,476**	**109,597**	**136,630**
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	4,276	1,500	1,400
3795 Sewer Impact Fees	14,260	-	-
Total Non-operating income	**18,536**	**1,500**	**1,400**
Total Non-Operating Items:	**18,536**	**1,500**	**1,400**
Total Income or Expense	**114,012**	**111,097**	**138,030**

Brian Head Town

State Budget Report

53 53 Solid Waste - 07/01/2022 to 06/30/2023

100.00% of the fiscal year has expired

	2021 Actual	2022 Budget	2023 Budget
Income or Expense			
Income From Operations:			
Operating income			
3443 Sanitation Fees	253,386	254,000	255,000
3444 Sanitation Fees (County)	-	8,100	8,100
Total Operating income	**253,386**	**262,100**	**263,100**
Operating expense			
4753.110 Salaries & Wages	70,885	74,665	77,627
4753.111 Overtime Wages (Sanitation)	3,240	3,000	3,000
4753.130 Employee Benefits	33,838	46,720	37,319
4753.240 Office Supplies/Reimbursement Expenses	170	500	500
4753.245 Bank Charges - Utilities	832	600	1,200
4753.250 Equipment - Supplies & Maint	14,873	25,500	29,500
4753.254 Vehicle Repair & Maintenance	23,252	11,000	15,000
4753.256 Shop Charges	13,368	14,037	15,100
4753.480 Contract Services/Landfill Fees	35,892	29,700	31,500
4753.550 Administrative Charges	8,980	8,474	8,300
4753.620 Bad debt expense	2,600	-	-
Total Operating expense	**207,931**	**214,196**	**219,046**
Total Income From Operations:	**45,455**	**47,904**	**44,054**
Non-Operating Items:			
Non-operating income			
3794 Interest income	1,875	500	500
Total Non-operating income	**1,875**	**500**	**500**
Total Non-Operating Items:	**1,875**	**500**	**500**
Total Income or Expense	**47,330**	**48,404**	**44,554**