



The Regular Meeting of the Brian Head Town Council
Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719
www.Zoom.us (Click Here)
Via Zoom Meeting ID# 897 3022 7781
TUESDAY, FEBRUARY 27, 2024 @ 1:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**
- D. APPROVAL OF THE MINUTES:** February 13, 2024 Town Council Meeting
- E. REPORTS / PUBLIC INPUT ON NON-AGENDA ITEMS.** Public input is limited to three (3) minutes on non-agenda items.
- F. AGENDA ITEMS:**
 - 1. AUDIT PRESENTATION FOR FISCAL YEAR 2023.** Shane Williamson, Town Treasurer. The Town Auditor will give a presentation on the fiscal year 2023 town audit.
 - 2. BRIAN HEAD UNIT 3 ANNEXATION PETITION.** Nancy Leigh, Town Clerk. The Council will consider an Annexation Petition for nine lots in the Brian Head Unit 3 Subdivision.
 - 3. ASPEN MEADOWS ANNEXATION PETITION.** Bret Howser, Town Manager. The Council will consider an Annexation Petition for Aspen Meadows.
 - 4. ORDINANCE VACATING 105' OF THE NORTH END OF HIGHLAND DRIVE AND A 50' TURNAROUND EASEMENT.** Lester Ross, Building and Planning Official. The Council will consider an ordinance vacating 105' of the north end of Highland Drive to create a cul-de-sac in the Steam Engine Meadows Phase 1 Amended Subdivision on lot 55 and adjacent properties.
 - 5. RANGER COURT SPECIAL ASSESSMENT AREA DISCUSSION.** Bret Howser, Town Manager. The Council will hold a discussion on the pending Ranger Court Special Assessment Area.
 - 6. FUTURE AGENDA ITEMS.** The Council will discuss potential items for future agendas..
- G. ADJOURNMENT**

Date: February 23, 2024

Available to Board Members as per Ordinance No. 11-003 authorizes public bodies, including the Town, to establish written procedures governing the calling and holding of electronic meetings at which one or more members of the public board may participate by means of electronic communications. In compliance with the Americans with Disabilities Act, persons needing auxiliary communications aids and services for this meeting should call Brian Head Town Hall @ (435) 677-2029 at least three days in advance of the meeting.

CERTIFICATE OF POSTING

I hereby certify that I have posted copies of this agenda in three conspicuous locations; the Post Office, The Mall, and the Brian Head Town Hall and have posted copies on the Utah Meeting Notice Website and the Brian Head Town website and have caused a copy of this notice to be delivered to the Daily Spectrum, a newspaper of general circulation.

Nancy Leigh, Town Clerk



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: PRESENTATION OF THE FISCAL YEAR 2023 AUDIT

AUTHOR: Shane Willaimson
DEPARTMENT: Administration
DATE: February 27, 2024
TYPE OF ITEM: Informational

SUMMARY:

Kevin Jones, Brian Head Town Auditor, will present his annual audit report for the fiscal year ending June 30, 2023.

BACKGROUND:

This is an annual event, and our Auditor will update the Town Council on the financial status of the Town.

ANALYSIS:

The staff has reviewed the audit, and we look forward to the audit presentation.

FINANCIAL IMPLICATIONS:

It is not anticipated that the Town will have any significant financial implications from the FY 2023 audit.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

This is an informational item only and requires no action from the Council. Please feel free to ask Mr. Jones any questions you may have.

PROPOSED MOTION:

N/A

ATTACHMENTS:

A - FY 2023 Audited Financial Report
B - Letter from the Auditor

Certified Public Accountants
90 E 200 N
St. George, UT 84770
www.HBEG.com

February 12, 2024

To the Mayor, Town Council, and Town Manager:
Brian Head Town

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brian Head Town for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brian Head Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

1. Uncollectible revenues
2. Useful lives of capital assets

Management's estimate of the uncollectible revenues and useful lives of capital assets is based on prior experience with uncollectible revenues and capital assets. We evaluated the key factors and assumptions used to develop the estimate of the uncollectible revenues and useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected because of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 12, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

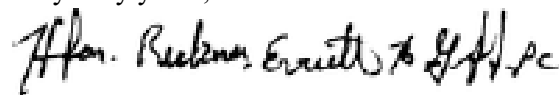
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Mayor, Town Council, and Town Manager and management of Brian Head Town and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Hafen, Buckner, Everett, & Graff, PC
St. George, Utah
February 12, 2024

Brian Head Town

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2023

Brian Head Town
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June 30, 2023

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Certified Public Accountants

90 E 200 N

St. George, UT 84770

www.HBEG.com

INDEPENDENT AUDITOR'S REPORT

To the Town Council
Brian Head Town
Brian Head, UT

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Brian Head Town, Utah, (the Town), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

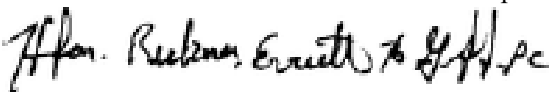
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 12, 2024 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.



Hafen, Buckner, Everett, & Graff, PC
 St. George, Utah
 February 12, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Brian Head Town
Management's Discussion and Analysis
June 30, 2023

As management of Brian Head Town (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of financial activities of the Town for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- *Total net position for the Town as a whole increased by \$1,916,494
- *Total unrestricted net position for the Town as a whole increased by \$937,235
- *Total net position for governmental activities increased by \$1,470,572
- *Total net position for business-type activities increased by \$445,922

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the Town. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the Town available to cover any remaining costs of the functions or programs.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds . These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains two major governmental funds, the general fund and the capital projects fund.

The Town adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds . The Town maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses four enterprise funds to account for the operations of the water, sewer, solid waste, and snowmaking lease activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the Town.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

FINANCIAL ANALYSIS

Brian Head Town's Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Current and other assets	\$ 6,200,064	6,079,231	3,754,785	4,241,371	9,954,849	10,320,602
Net capital assets	32,023,546	30,614,778	18,979,178	18,835,351	51,002,724	49,450,129
Deferred outflows of resources	552,056	183,059	315,749	104,701	867,805	287,760
Total assets and deferred outflows	38,775,665	36,877,068	23,049,712	23,181,423	61,825,377	60,058,491
Long-term debt outstanding	3,260,123	2,278,127	5,531,847	5,811,064	8,791,970	8,089,191
Other liabilities	2,393,301	2,453,879	220,978	189,836	2,614,279	2,643,715
Deferred inflows of resources	1,078,343	1,571,735	3,295	332,854	1,081,638	1,904,589
Total liabilities and deferred inflows	6,731,766	6,303,741	5,756,120	6,333,754	12,487,887	12,637,495
Net position:						
Net investment in capital assets	28,763,423	28,336,652	13,447,331	13,024,287	42,210,754	41,360,939
Restricted	362,969	291,308	408,335	350,552	771,304	641,860
Unrestricted	2,917,507	1,945,368	3,437,926	3,472,830	6,355,433	5,418,198
Total net position	\$ 32,043,899	30,573,327	17,293,591	16,847,669	49,337,490	47,420,996

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$49,337,490, an increase of \$1,916,494 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$6,355,433 which represents an increase of \$937,235 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

FINANCIAL ANALYSIS (continued)

Brian Head Town's Change in Net Position

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Program revenues:						
Charges for services	\$ 1,449,379	1,410,302	2,422,344	2,452,935	3,871,723	3,863,237
Operating grants and contributions	206,839	164,627	-	-	206,839	164,627
Capital grants and contributions	226,426	177,035	83,127	275,777	309,553	452,812
General revenues:						
Property taxes	1,659,219	1,413,629	-	-	1,659,219	1,413,629
Sales tax	356,753	318,521	-	-	356,753	318,521
Other taxes	1,381,159	1,246,086	-	-	1,381,159	1,246,086
Other revenues	228,843	173,825	152,167	11,629	381,011	185,454
Total revenues	5,508,618	4,904,026	2,657,639	2,740,341	8,166,257	7,644,367
Expenses:						
General government	954,285	921,476	-	-	954,285	921,476
Public safety	1,502,964	1,365,239	-	-	1,502,964	1,365,239
Highways and improvements	1,507,617	773,028	-	-	1,507,617	773,028
Parks and recreation	163,586	74,880	-	-	163,586	74,880
Interest on long-term debt	113,090	68,668	-	-	113,090	68,668
Operating expenses	-	-	2,008,220	1,995,967	2,008,220	1,995,967
Total expenses	4,241,543	3,203,290	2,008,220	1,995,967	6,249,763	5,199,257
Excess before transfers	1,267,076	1,700,736	649,418	744,374	1,916,494	2,445,110
Transfers in (out)	203,496	-	(203,496)	-	-	-
Change in net position	\$ 1,470,572	1,700,736	445,922	744,374	1,916,494	2,445,110

For the Town as a whole, total revenues increased by \$521,890 compared to the previous year, while total expenses increased by \$1,050,506. The total net change of \$1,916,494 is, in private sector terms, the net income for the year which is \$528,616 less than the previous year.

Governmental activities revenues of \$5,508,618 is an increase of \$604,592 from the previous year. This increase is primarily due to an increase in grants and contributions and taxes. Governmental activities expenses of \$4,241,543 is an increase of \$1,038,253 from the previous year. Expenses increased in each department, with the largest increase in the highways and improvements department.

Business-type activities revenue of \$2,657,639 is a decrease of \$82,702 from the previous year. Service revenues decreased by \$30,591, capital contributions decreased by \$192,650, and other revenues increased by \$140,538. Business-type activities expenses of \$2,008,220 is an increase of \$12,253 from the previous year.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

General Fund

The fund balance of \$2,646,517 reflects an increase of \$282,613 from the previous year. Total revenues increased by \$351,300. Tax revenues had a net increase of \$194,288. Intergovernmental revenues increased by \$42,012. Licenses and permits increased by \$82,979. Interest revenue increased by \$82,868. All other revenues had a net decrease of \$50,847.

Total expenditures, excluding transfers out, increased by \$986,036. General government expenditures increased by \$73,779, public safety expenditures increased by \$86,894, highways and public improvements expenditures increased by \$612,605, and parks and recreation expenditures increased by \$42,426. Debt service expenditures increased by \$170,333.

Fund balance restricted for debt service amounts to \$156,540. Fund balance committed for wildlands fire was \$16,060. The unassigned fund balance was \$2,303,917.

Water Fund

The change in net position (net income) was \$269,355. The amount restricted for debt service is \$10,798. The amount restricted for capital projects is \$384,837. Unrestricted net position amounts to \$2,129,529.

Sewer Fund

The change in net position (net income) was \$28,221. The amounts restricted for debt service was \$12,700. Unrestricted net position amounts to \$1,046,746.

Solid Waste Fund

The change in net position (net income) was \$148,346. There were no restrictions on net position. Unrestricted net position amounts to \$261,651.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers, were originally budgeted in the amount of \$3,423,140. This amount was amended in the final budget to \$5,346,660. Actual revenues, excluding transfers, amounted to \$5,762,972.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of \$2,746,612. This amount was amended in the final budget to \$5,205,658. Actual expenditures amounted to \$4,340,423.

Net transfers out for the year were originally budgeted in the amount of \$391,333. This was amended in the final budget to \$1,139,937, which was equal to the actual net transfers out.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

Brian Head Town's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Net Capital Assets:						
Land and rights	\$ 21,738,742	21,216,341	2,978,176	2,978,176	24,716,919	24,194,517
Buildings	4,829,745	4,829,745	293,896	293,896	5,123,641	5,123,641
Improvements	6,446,463	6,431,110	-	-	6,446,463	6,431,110
Machinery and equipment	2,967,402	2,314,387	1,372,514	1,054,690	4,339,916	3,369,077
Water system	-	-	19,047,653	18,691,162	19,047,653	18,691,162
Sewer system	-	-	2,899,670	2,899,670	2,899,670	2,899,670
Construction in progress	3,948,542	3,128,114	31,945	73,948	3,980,487	3,202,062
Total capital assets	39,930,894	37,919,697	26,623,854	25,991,544	66,554,748	63,911,241
Less accumulated depreciation	(7,907,348)	(7,304,919)	(7,644,677)	(7,156,192)	(15,552,025)	(14,461,111)
Net Capital Assets	\$ 32,023,546	30,614,778	18,979,178	18,835,351	51,002,724	49,450,130

The total amount of capital assets, net of depreciation, of \$51,002,724 is an increase of \$1,552,594 from the previous year.

Governmental activities capital assets, net of depreciation, of \$32,023,546 is an increase of \$1,408,768 from the previous year.

Business-type activities capital assets, net of depreciation, of \$18,979,178 is an increase of \$143,826 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

Brian Head Town
Management's Discussion and Analysis
June 30, 2023

Brian Head Town's Outstanding Debt

	Current Year	Previous Year
Governmental activities:		
2005B GO Refunding	\$ 200,000	390,000
2018 UDAF Petroleum Storage Tank	28,316	33,320
2022 Special Assessment Bonds	1,251,000	-
2011 Lease Revenue Bond	1,780,807	1,854,807
Total governmental	\$ 3,260,123	2,278,127
Business-type activities:		
2013 G.O Reservoir Bond	\$ 1,271,000	1,367,000
2021 Water Rev Refunding	3,878,333	4,046,250
Less deferred bond issue costs	(121,880)	(126,755)
Plus deferred issuance premium	458,629	397,814
Total business-type	\$ 5,486,083	5,684,309
Total outstanding debt	\$ 8,746,205	7,962,436

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the Town are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Brian Head Town's finances for all those with an interest in the Town's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Town Treasurer, Brian Head Town, P.O. Box 190068, 56 North Highway 143, Brian Head, UT 84719.

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BASIC FINANCIAL STATEMENTS

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Brian Head Town
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 4,428,039	1,949,828	6,377,867
Accounts receivable, net	1,395,828	179,588	1,575,415
Total current assets	<u>5,823,867</u>	<u>2,129,415</u>	<u>7,953,282</u>
Non-current assets:			
Restricted cash and cash equivalents	376,197	408,335	784,532
Capital assets:			
Not being depreciated	25,687,284	3,010,122	28,697,405
Net of accumulated depreciation	6,336,262	15,969,056	22,305,318
Bond issuance costs	-	121,880	121,880
Prepaid long-term water lease	-	1,095,155	1,095,155
Net pension asset	-	-	-
Total non-current assets	<u>32,399,743</u>	<u>20,604,548</u>	<u>53,004,290</u>
Total assets	<u>38,223,610</u>	<u>22,733,963</u>	<u>60,957,572</u>
Deferred outflows of resources - pensions	552,056	315,749	867,805
Total assets and deferred outflows of resources	<u>\$ 38,775,665</u>	<u>23,049,712</u>	<u>61,825,377</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 392,646	44,781	437,427
Customer/contractor deposits	333,607	23,822	357,428
Accrued interest payable	21,382	15,888	37,270
Unearned revenue	1,303,055	-	1,303,055
Revenue bonds due within one year	399,587	227,833	627,420
Total current liabilities	<u>2,450,277</u>	<u>312,324</u>	<u>2,762,601</u>
Non-current liabilities:			
Compensated absences	103,976	-	103,976
Net pension liability	238,635	136,488	375,123
Revenue bonds due after one year	2,860,536	5,304,014	8,164,549
Total non-current liabilities	<u>3,203,147</u>	<u>5,440,501</u>	<u>8,643,648</u>
Total liabilities	<u>5,653,424</u>	<u>5,752,825</u>	<u>11,406,249</u>
Deferred inflows of resources - property taxes	1,072,581	-	1,072,581
Deferred inflows of resources - pensions	5,762	3,295	9,057
Total liabilities and deferred inflows of resources	<u>6,731,766</u>	<u>5,756,120</u>	<u>12,487,887</u>
NET POSITION:			
Net investment in capital assets	28,763,423	13,447,331	42,210,754
Restricted for:			
Debt service	361,621	10,798	372,419
Capital projects	1,348	397,537	398,885
Unrestricted	2,917,507	3,437,926	6,355,433
Total net position	<u>32,043,899</u>	<u>17,293,591</u>	<u>49,337,490</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 38,775,665</u>	<u>23,049,712</u>	<u>61,825,377</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
<u>FUNCTIONS/PROGRAMS:</u>					
Primary government:					
Governmental activities:					
General government	\$ 954,285	996,682	80,328	-	122,724
Public safety	1,502,964	4,725	49,451	1,224	(1,447,564)
Highways and public improvements	1,507,617	447,972	77,061	225,202	(757,382)
Parks, recreation and public property	163,586	-	-	-	(163,586)
Interest on long-term debt	113,090	-	-	-	(113,090)
Total governmental activities	4,241,543	1,449,379	206,839	226,426	(2,358,899)
Business-type activities:					
Water	1,301,183	1,454,433	-	73,255	226,505
Sewer	506,760	695,588	-	9,872	198,700
Solid waste	200,277	272,324	-	-	72,046
Total business-type activities	2,008,220	2,422,344	-	83,127	497,251
Total primary government	\$ 6,249,763	3,871,723	206,839	309,553	(1,861,648)

(continued on next page)

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2023

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	\$ (2,358,899)	497,251	(1,861,648)
General revenues:			
Property taxes	1,659,219	-	1,659,219
Sales tax	356,753	-	356,753
Other taxes	1,381,159	-	1,381,159
Unrestricted investment earnings	155,890	82,067	237,958
Gain (loss) on disposition of capital assets	30,000	70,100	100,100
Miscellaneous	42,953	-	42,953
Total general revenues	3,625,974	152,167	3,778,142
Transfers in (out)	203,496	(203,496)	-
Change in net position	1,470,572	445,922	1,916,494
Net position - beginning	30,573,327	16,847,669	47,420,996
Net position - ending	\$ 32,043,899	17,293,591	49,337,490

The notes to the financial statements are an integral part of this statement.

Brian Head Town
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2023

	General Fund	Special Service District	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,022,522	-	-	1,405,517	4,428,039
Accounts receivable, net	86,585	-	-	8,615	95,200
Due from other governments	1,090,657	-	209,971	-	1,300,628
Restricted cash and cash equivalents	156,540	15,299	203,009	1,348	376,197
TOTAL ASSETS	\$ 4,356,304	15,299	412,981	1,415,480	6,200,064
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities:					
Accounts payable	\$ 303,599	-	-	89,047	392,646
Customer/contractor deposits	333,607	-	-	-	333,607
Unearned revenues	-	1,095,155	207,900	-	1,303,055
Total liabilities	637,206	1,095,155	207,900	89,047	2,029,308
Deferred inflows of resources:					
Property tax	1,072,581	-	-	-	1,072,581
Total deferred inflows of resources	1,072,581	-	-	-	1,072,581
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,709,787	1,095,155	207,900	89,047	3,101,889
FUND BALANCES:					
Restricted for:					
Debt service	156,540	-	205,081	-	361,621
Capital projects	-	-	-	1,348	1,348
Committed for:					
Wildlands fire	186,060	-	-	-	186,060
Redevelopment agency	-	-	-	209,722	209,722
Assigned for:					
Capital projects	-	-	-	1,115,363	1,115,363
Unassigned	2,303,917	(1,079,856)	-	-	1,224,061
TOTAL FUND BALANCES	2,646,517	(1,079,856)	205,081	1,326,433	3,098,175
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,356,304	15,299	412,981	1,415,480	6,200,064

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
For the Year Ended June 30, 2023

	General Fund	Special Service District	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes:					
Property	\$ 1,011,454	-	268,884	378,881	1,659,219
Sales	356,753	-	-	-	356,753
Other taxes	1,381,159	-	-	-	1,381,159
License and permits	793,174	-	-	-	793,174
Intergovernmental revenues	206,839	-	-	225,202	432,041
Charges for services	519,097	-	-	120,370	639,467
Fines and forfeitures	16,738	-	-	-	16,738
Impact fees	1,224	-	-	-	1,224
Interest	97,003	394	8,732	49,762	155,890
Miscellaneous revenue	7,532	35,421	-	-	42,953
Total revenues	4,390,972	35,815	277,616	774,215	5,478,618
EXPENDITURES:					
General government	905,971	-	-	848,670	1,754,642
Public safety	1,256,194	-	-	372,721	1,628,915
Highways and public improvements	1,917,354	-	-	378,704	2,296,058
Parks, recreation and public property	90,571	-	-	131,866	222,437
Debt service:					
Principal	121,000	-	190,000	79,004	390,004
Interest	49,333	-	15,955	46,370	111,658
Total expenditures	4,340,423	-	205,955	1,857,336	6,403,713
Excess (deficiency) of revenues over (under) expenditures	50,550	35,815	71,661	(1,083,121)	(925,095)
Other financing sources and (uses):					
Bond proceeds	1,372,000	-	-	-	1,372,000
Sale of fixed assets	-	-	-	30,000	30,000
Transfers in	212,163	-	-	1,617,100	1,829,263
Transfers out	(1,352,100)	-	-	(273,667)	(1,625,767)
Total other financing sources and (uses)	232,063	-	-	1,373,433	1,605,496
Net change in fund balances	282,613	35,815	71,661	290,312	680,402
Fund balances - beginning of year	2,363,904	(1,115,671)	133,419	1,036,121	2,417,773
Fund balance - end of year	\$ 2,646,517	(1,079,856)	205,081	1,326,433	3,098,175

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION**
 June 30, 2023

Total Fund Balance for Governmental Funds	<u>\$ 3,098,175</u>
Total net position reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	39,930,894
Less accumulated depreciation	<u>(7,907,348)</u>
Net capital assets	<u>32,023,546</u>
Net pension asset	<u>-</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>552,056</u>
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements, but not in the fund statements.	
General long-term debt	<u>(3,260,123)</u>
Interest accrued but not yet paid on long-term debt	<u>(21,382)</u>
Compensated absence liability	<u>(103,976)</u>
Net pension liability	<u>(238,635)</u>
Certain revenue is deferred in governmental funds, but not in the statement of net position because it qualifies for recognition under the economic resources measurement focus.	
Deferred inflows of resources - pensions	<u>(5,762)</u>
Total Net Position of Governmental Activities	<u><u>\$ 32,043,899</u></u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	<u>\$ 680,402</u>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost so allocated over their estimated useful lives and reported as depreciation expenses.</p>	
Capital outlays	2,011,197
Depreciation expense	<u>(602,429)</u>
Net	<u>1,408,768</u>
<p>The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.</p>	
	<u>391,420</u>
<p>Cost of retired assets sold is not reported in government fund statements, while it is reported in the statement of activities.</p>	
Book cost of assets retired	<u>-</u>
Debt issued	<u>(1,372,000)</u>
<p>Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>	
Long-term debt principal repayments	<u>390,004</u>
<p>Accrued interest and compensated absences are not reported as expenditures for the current period, while they are recorded in the statement of activities.</p>	
Change in accrued interest on long-term debt	<u>(1,432)</u>
Change in compensated absence liability	<u>(26,589)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 1,470,572</u></u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2023

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Current assets:				
Cash and cash equivalents	\$ 835,247	900,752	213,828	1,949,828
Accounts receivable, net	57,420	97,404	24,763	179,588
Total current assets	<u>892,668</u>	<u>998,157</u>	<u>238,591</u>	<u>2,129,415</u>
Non-current assets:				
Restricted cash and cash equivalents	395,635	12,700	-	408,335
Capital assets:				
Not being depreciated	2,979,120	31,002	-	3,010,122
Net of accumulated depreciation	14,017,234	1,658,560	293,263	15,969,056
Bond issuance costs	121,880	-	-	121,880
Prepaid long-term water lease	1,095,155	-	-	1,095,155
Net pension asset	-	-	-	-
Total non-current assets	<u>18,609,023</u>	<u>1,702,262</u>	<u>293,263</u>	<u>20,604,548</u>
Total assets	<u>19,501,691</u>	<u>2,700,419</u>	<u>531,854</u>	<u>22,733,963</u>
Deferred outflows of resources - pensions	176,085	87,647	52,017	315,749
Total assets and deferred outflows of resources	<u>\$ 19,677,776</u>	<u>2,788,065</u>	<u>583,871</u>	<u>23,049,712</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:				
Liabilities:				
Current liabilities:				
Accounts payable	\$ 38,596	256	5,929	44,781
Accrued interest payable	15,888	-	-	15,888
Customer security deposits	23,822	-	-	23,822
Revenue bonds, current portion	227,833	-	-	227,833
Total current liabilities	<u>306,139</u>	<u>256</u>	<u>5,929</u>	<u>312,324</u>
Non-current liabilities:				
Net pension liability	76,116	37,887	22,485	136,488
Revenue bonds, long-term	5,304,014	-	-	5,304,014
Total non-current liabilities	<u>5,380,129</u>	<u>37,887</u>	<u>22,485</u>	<u>5,440,501</u>
Total liabilities	<u>5,686,268</u>	<u>38,142</u>	<u>28,415</u>	<u>5,752,825</u>
Deferred inflows of resources - pensions	1,838	915	543	3,295
Total liabilities and deferred inflows of resources	<u>5,688,106</u>	<u>39,057</u>	<u>28,958</u>	<u>5,756,120</u>
NET POSITION:				
Net investment in capital assets	11,464,506	1,689,562	293,263	13,447,331
Restricted for:				
Debt service	10,798	-	-	10,798
Capital projects	384,837	12,700	-	397,537
Unrestricted	2,129,529	1,046,746	261,651	3,437,926
Total net position	<u>13,989,670</u>	<u>2,749,008</u>	<u>554,913</u>	<u>17,293,591</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 19,677,776</u>	<u>2,788,065</u>	<u>583,871</u>	<u>23,049,712</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN NET POSITION - PROPRIETARY FUNDS**

For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Operating income:				
Charges for sales and service	\$ 1,421,699	691,608	272,324	2,385,631
Connection fees	32,734	3,979	-	36,713
Total operating income	1,454,433	695,588	272,324	2,422,344
Operating expenses:				
Personnel services	347,222	149,094	85,187	581,503
Utilities	111,840	975	-	112,815
Repair and maintenance	219,420	48,923	47,274	315,618
Other supplies and expenses	33,588	30,669	38,021	102,277
Water leases	34,219	-	-	34,219
Payments to Parowan City	-	176,468	-	176,468
Administrative charges	38,200	19,900	8,300	66,400
Bad debt expense	(3,891)	(3,949)	(3,066)	(10,906)
Depreciation expense and amortization	368,817	84,681	24,561	478,059
Total operating expense	1,149,415	506,760	200,277	1,856,453
Net operating income (loss)	305,018	188,828	72,046	565,892
Non-operating income (expense):				
Impact fees	23,255	9,872	-	33,127
Interest income	42,850	33,017	6,200	82,067
Amortization of bonding costs	-	-	-	-
Gain (loss) on disposition of assets	-	-	70,100	70,100
Interest on long-term debt	(151,768)	-	-	(151,768)
Total non-operating income (expense)	(85,663)	42,890	76,300	33,527
Income (loss) before contributions and transfers	219,355	231,717	148,346	599,418
Capital grants	50,000	-	-	50,000
Transfers in	-	-	-	-
Transfers out	-	(203,496)	-	(203,496)
Change in net position	269,355	28,221	148,346	445,922
Net position - beginning	13,720,315	2,720,787	406,567	16,847,669
Net position - ending	\$ 13,989,670	2,749,008	554,913	17,293,591

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Cash flows from operating activities:				
Cash received from customers - service	\$ 1,517,974	663,801	274,799	2,456,574
Cash paid to suppliers	(413,646)	(354,144)	(110,732)	(878,521)
Cash paid to employees	(472,070)	(211,238)	(122,069)	(805,377)
Net cash provided (used) in operating activities	632,258	98,420	41,999	772,676
Cash flows from noncapital financing activities:				
Customer deposit increase (decrease)	(3,000)	-	-	(3,000)
Net transfers in (out)	-	(203,496)	-	(203,496)
Net cash provided (used) in noncapital financing activities	(3,000)	(203,496)	-	(206,496)
Cash flows from capital and related financing activities:				
Cash from impact fees	23,255	9,872	-	33,127
Cash from capital grants	50,000	-	-	50,000
Cash from sale of capital assets	-	-	70,100	70,100
Cash payments for capital assets	(283,485)	(31,002)	(317,824)	(632,311)
Cash payments for long-term debt principal	(263,917)	-	-	(263,917)
Cash payments for long-term debt interest	(152,968)	-	-	(152,968)
Net cash provided (used) in capital and related financing activities	(627,114)	(21,130)	(247,724)	(895,968)
Cash flows from investing activities:				
Cash received from interest earned	42,850	33,017	6,200	82,067
Net cash provided (used) in investing activities	42,850	33,017	6,200	82,067
Net increase (decrease) in cash	44,993	(93,189)	(199,525)	(247,721)
Cash balance, beginning	1,185,889	1,006,641	413,353	2,605,884
Cash balance, ending	\$ 1,230,882	913,452	213,828	2,358,162
Cash reported on the statement of net position:				
Cash and cash equivalents	\$ 835,247	900,752	213,828	1,949,828
Non-current restricted cash	395,635	12,700	-	408,335
Total cash and cash equivalents	\$ 1,230,882	913,452	213,828	2,358,162

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF CASH FLOWS (continued)
For the Year Ended June 30, 2023

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Net operating income (expense)	\$ 305,018	188,828	72,046	565,892
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:				
Depreciation and amortization	368,817	84,681	24,561	478,059
Changes in assets and liabilities:				
(Increase) decrease in receivables	59,650	(35,736)	(591)	23,323
(Increase) decrease in prepaid items	30,421	-	-	30,421
(Increase) decrease in net pension asset	100,518	50,033	29,694	180,246
(Increase) decrease in deferred outflows	(117,696)	(58,583)	(34,769)	(211,048)
Increase (decrease) in payables	(6,800)	(77,209)	(17,137)	(101,146)
Increase (decrease) in accrued liabilities	-	-	-	-
Increase (decrease) in unearned revenue	-	-	-	-
Increase (decrease) in net pension liability	76,116	37,887	22,485	136,488
Increase (decrease) in deferred inflows	(183,786)	(91,480)	(54,292)	(329,559)
Net cash provided (used) in operating activities	\$ 632,258	98,420	41,999	772,676

The notes to the financial statements are an integral part of this statement.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Primary Government: Brian Head Town (the Town), a municipal corporation located in Iron County, Utah, operates under a Council-Manager form of government and provides the following services: General and Administrative, Public Safety-Police and Fire, Highways and Streets, Sanitation, Culture and Recreation, Public Improvements, Planning and Zoning, Water and Sewer Services. The accompanying financial statements present the Town and its component units.

Blended Component Units: The financial activity for the following entities is blended in this report. These are entities for which the Town is considered to be financially accountable because of the significance of their operational or financial relationships with the Town and the governing body being the same as that of the Town. The Municipal Building Authority of Brian Head Town was formed to further the purposes of the Town by acquiring and improving properties and financing the cost of such activities. The Brian Head Special Service District was formed to acquire water rights. No separate financial report is issued by the these entities.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the Town are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to Town departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-D. Fund types and major funds

Governmental funds

The Town reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special service district fund* accounts for resources accumulated and payments made for the acquisition of water rights which have been leased to the Town.

The *debt service fund* accounts for resources accumulated and payments made for principal and interest on general obligation bonds.

Proprietary funds

The Town reports the following major proprietary funds:

The *water fund* is used to account for the activities of the culinary water distribution system.

The *sewer fund* accounts for the activities of the Town's sewer collection operations.

The *solid waste fund* accounts for the activities of the Town's sanitation and solid waste collection operations.

The *snowmaking lease fund* accounts for the activities of the Town's leasing of snowmaking equipment to the ski resort operations.

1-E. Assets, Liabilities, and Net Position or Equity

1-E-1. Deposit and Investments

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the Town are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

1-E-2. Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

1-E-3. Receivables and Payables

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Special assessments receivable are reported at the remaining amount of the initial assessment. An uncollectible allowance is provided that is based upon an analysis of the aging of the accounts.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-E-3. *Receivables and Payables (continued)*

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either *due to or due from other funds*.

Property taxes are assessed and collected for the Town by Iron County and remitted to the Town shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-4. *Restricted Assets*

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-5. *Inventories and Prepaid items*

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-6. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. Additionally, the Town reports deferred inflows of resources related to pensions as required by GASB 68.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-E-7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-8. Capital Assets

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual significant cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units (if any), is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Improvements, roads	15
Water distribution system	50
Sewer distribution system	50
Snowmaking system	40
Machinery and equipment	3-20

1-E-9. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt, are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-E-10. Compensated Absences

The Town has a policy allowing compensated absence benefits to permanent employees for both sick and vacation leave. Provision is made in the financial statements for unused leave liability.

1-E-11. Fund Equity

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, it is the Town's policy to use committed resources first, followed by assigned resources and then unassigned resources as they are needed.

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

Net investment in capital assets - Represents capital assets, net of accumulated depreciation and reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Equity is classified in governmental fund financial statements as fund balance and is further classified as follows:

Nonspendable - Cannot be spent because it is either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted - Fund balance with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Committed - Can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the Town Council. A resolution, ordinance or vote by the Town Council is required to establish, modify or rescind a fund balance commitment.

Assigned - Constrained by the government's intent to be used for specific purposes, but is neither restricted nor committed. The Town Manager is authorized to assign amounts to a specific purpose in accordance with the Town's budget policy.

Unassigned - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

Proprietary fund equity is classified the same as in the government-wide statements.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1-F. *Estimates*

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and Town Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the Town Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the Town's budgetary control (the level at which the Town's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the Town from creating a deficit fund balance by making expenditures in excess of amounts budgeted. Any deficit so created must be made up in the following fiscal year. Deficits arising from emergencies, however, may be retired over five years. The maximum amount held in the general fund may not exceed 100% of the total estimated revenues of the fund for the succeeding year.

Once adopted, budget amendments which increase total expenditures must be approved by the Town Council following a public hearing. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund balance

The Brian Head Special Service District reported a deficit fund balance. The purpose of the District is to acquire water rights. The rights acquired have been leased to the Town for a fifty year period. The deficit occurs because the Town prepaid the lease to enable purchase of the rights and the District reports no fixed assets as it is a governmental fund. The prepaid lease will be amortized to income over the period of the lease which will eliminate the deficit over the fifty years.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2023, consist of the following:

	Fair Value
Deposits:	
Cash on hand	\$ 450
Demand deposits - checking	525,635
Investments:	
Deposits - PTIF	6,636,313
Total deposits and investments	\$ 7,162,398

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 6,377,867
Restricted cash and cash equivalents (non-current)	784,532
Total cash and cash equivalents	\$ 7,162,398

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The Town follows the requirements of the Utah Money Management Act (*Utah code, Section 51, chapter 7*) in handling its depositor and investment transactions. The Act requires the depositing of Town funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

Custodial Credit Risk

For deposits, this is the risk that in the event of bank failure, the Town's deposits may not be returned to the Town. The Town's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the Town to be in a qualified depository, as defined in the paragraph above. As of June 30, 2023, none of the Town's demand deposits were exposed to custodial risk.

Investments

The Money Management Act defines the types of securities authorized as appropriate investment for the Town and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

3-A. Deposits and investments (continued)

Investments (continued)

Statutes authorize the Town to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poor’s, bankers’ acceptances; obligations of the United States Treasury including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurer’s Investment Fund.

The Utah State Treasurer’s Office operates the Public Treasurer’s Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer’s office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses - net of administration fees, of the PTIF are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair value of investments

The Town measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2023, the Town had \$6,636,313 invested in the PTIF, which uses a Level 2 fair value measurement.

As of June 30, 2022, the government had the following investment and maturities:

Fair Value	Investment Maturities (in Years)			
	Less than 1	1-5	6-10	More than 10
State of Utah Public Treasurer's Investment Fund	\$ 6,636,313	6,636,313	-	-
Total Fair Value	\$ 6,636,313	6,636,313	-	-

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's policy-for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing exposure to credit risk is to comply with the State's Money Management Act.

At June 30, 2021 the Town had the following investments and quality ratings:

	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
State of Utah Public Treasurer's Investment Fund	\$6,636,313	-	-	-	6,636,313
Total Fair Value	\$6,636,313	-	-	-	6,636,313

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the Town's funds are shown below:

	Governmental Activities	Business-type Activities	Total
Shuttle fees, licenses	\$ 92,838	-	92,838
Water	-	70,554	70,554
Sewer	-	104,439	104,439
Solid waste	-	26,551	26,551
Taxes and other	1,309,243	-	1,309,243
Total accounts receivable	1,402,081	201,545	1,603,626
Less allowance for uncollectibles	(6,254)	(21,957)	(28,211)
Net accounts receivable	\$ 1,395,828	179,588	1,575,415

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3-C. Capital Assets

Capital asset activity for the governmental activities was as follows:

Governmental activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and rights	\$ 19,470,292	522,401	-	19,992,693
Water rights	1,746,049	-	-	1,746,049
Construction in progress	3,128,114	820,428	-	3,948,542
Total capital assets, not being depreciated	24,344,454	1,342,829	-	25,687,284
Capital assets, being depreciated:				
Buildings	4,829,745	-	-	4,829,745
Improvements other than buildings	6,431,110	15,353	-	6,446,463
Machinery and equipment	2,314,387	653,015	-	2,967,402
Total capital assets, being depreciated	13,575,243	668,368	-	14,243,610
Less accumulated depreciation for:				
Buildings	1,789,052	120,744	-	1,909,796
Improvements other than buildings	4,059,702	263,283	-	4,322,985
Machinery and equipment	1,456,164	218,403	-	1,674,567
Total accumulated depreciation	7,304,919	602,429	-	7,907,348
Total capital assets being depreciated, net	6,270,324	65,938	-	6,336,262
Governmental activities capital assets, net	\$ 30,614,778	1,408,768	-	32,023,546

Depreciation expense was charged to functions/programs of the primary government governmental activities was follows:

Governmental activities:	
General government	\$ 102,229
Public safety	202,836
Highways and public improvements	228,712
Parks, recreation and public property	68,651
Total	\$ 602,429

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3-C. Capital Assets (continued)

Capital asset activity for the business-type activities was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and rights	\$ 2,978,176	-	-	2,978,176
Construction in progress	73,948	314,487	356,490	31,945
Total capital assets, not being depreciated	3,052,125	314,487	356,490	3,010,122
Capital assets, being depreciated:				
Water system	18,691,162	356,490	-	19,047,653
Sewer system	2,899,670	-	-	2,899,670
Buildings	293,896	-	-	293,896
Machinery and equipment	1,054,690	317,824	-	1,372,514
Total capital assets, being depreciated	22,939,419	674,314	-	23,613,733
Less accumulated depreciation for:				
Water system	4,721,114	373,843	-	5,094,957
Sewer system	1,318,088	65,142	-	1,383,230
Buildings	160,172	5,878	-	166,050
Machinery and equipment	956,818	43,621	-	1,000,440
Total accumulated depreciation	7,156,192	488,485	-	7,644,677
Total capital assets being depreciated, net	15,783,227	185,830	-	15,969,056
Business-type activities capital assets, net	\$ 18,835,351	500,317	356,490	18,979,178

Depreciation expense was charged to functions/programs of the primary government business-type activities was follows:

Business-type activities:	
Water system	\$ 379,243
Sewer system	84,681
Solid waste	24,561
Total	\$ 488,485

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3-D. Long-term debt

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2005B GO Refunding							
Matures 3/15/2024	\$2,280,000	3.95	\$ 390,000	-	190,000	200,000	200,000
2018 UDAF Petroleum Storage Tank							
Matures 8/1/2028	50,000	-	33,320	-	5,004	28,316	4,587
2022 Special Assessment Bonds							
Matures 6/1/2032	1,372,000	4.50	-	1,372,000	121,000	1,251,000	119,000
2011 Lease Revenue Bond							
Matures 4/1/2042	2,553,000	2.50	1,854,807	-	74,000	1,780,807	76,000
Total governmental activity long-term liabilities			\$ 2,278,127	1,372,000	390,004	3,260,123	399,587

The Town leases facilities from the Municipal Building Authority (MBA). The annual lease payment is approximately the amount of the debt service requirements. See Note 4-C for additional information regarding the MBA leases.

Bond debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2024	\$ 399,587	103,274	502,861
2025	206,004	89,309	295,313
2026	213,004	82,808	295,812
2027	220,004	75,944	295,948
2028	227,004	68,707	295,711
2029-2033	1,066,713	219,098	1,285,811
2034-2038	514,000	90,901	604,901
2039-2042	413,807	24,581	438,387
Total	\$ 3,260,123	754,622	4,014,745

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3-D. Long-term debt

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2013 G.O Reservoir Bond							
Matures 9/1/2034	\$2,000,000	1.50	\$ 1,367,000	-	96,000	1,271,000	97,000
2021 Water Rev Refunding							
Matures 4/1/2048	4,250,000	3.00	4,046,250	-	167,917	3,878,333	130,833
Less deferred bond issue costs			(126,755)	-	(4,875)	(121,880)	-
Plus deferred issuance premium			397,814	76,116	15,301	458,629	-
Total governmental activity long-term liabilities			\$ 5,684,309	76,116	274,342	5,486,083	227,833

The general obligation bonds are backed by the full faith and credit of the Town, including its taxing capability.

Revenue bonds are issued where the Town pledges income derived from the acquired or constructed assets to pay the debt service.

Bond debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2024	\$ 227,833	125,978	353,811
2025	200,667	120,873	321,539
2026	215,000	125,500	340,500
2027	217,833	120,550	338,383
2028	223,833	115,545	339,378
2029-2033	1,199,334	497,620	1,696,954
2034-2038	992,334	355,825	1,348,159
2039-2043	880,000	229,625	1,109,625
2044-2048	992,499	88,625	1,081,124
Total	\$ 5,149,333	1,780,140	6,929,473

Other long-term liabilities:

	Beginning	Increase (Decrease)	Ending
Compensated absences:			
Governmental	\$ 77,387	26,589	103,976
Total	\$ 77,387	26,589	103,976
Net pension liability:			
Governmental	\$ -	238,635	238,635
Business-type	-	136,488	136,488
Total	\$ -	375,123	375,123

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3-E. Leases

The Town entered into three agreements with Wheeler Machinery Co. to lease certain items of equipment. Equipment operating leases have been negotiated for an additional period on a backhoe, two loaders, and a grader. For the year 2023, the total minimum lease payment is \$128,296. In addition to the regular lease payments, the Town is responsible for maintenance costs of the equipment.

3-F. Interfund transfers

From time to time, transfers are made between funds where required by statute or budget. The following is a reconciliation of the operating transfers made between funds:

	Transfers In	Transfers Out
General Fund	\$ 212,163	1,352,100
Sewer Fund	-	203,496
Redevelopment Agency Fund	-	273,667
Capital Projects Fund	1,461,100	-
Asset Replacement Fund	156,000	-
Total	\$ 1,829,263	1,829,263

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Town participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The Town is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. Municipal Building Authority Leases

Town Hall Lease Arrangement

On October 1, 1997, the Municipal Building Authority of The Town of Brian Head, Utah (the Authority) entered into a lease arrangement with Brian Head Town for the acquisition and remodel of a new town hall. In order to acquire and construct a new town hall, the Authority issued a lease revenue bond issue in the amount of \$560,000. The remaining liability on this bond is disclosed in Note 3-E Long-term debt.

Public Safety Building Lease Arrangement

On June 30, 2011, the Municipal Building Authority of The Town of Brian Head, Utah (the Authority) entered into a lease arrangement with Brian Head Town for a public safety building. Pursuant to the lease arrangement, the Authority constructed the facility. In order to construct the facility, the Authority issued a lease revenue bond in the amount of \$2,553,000. The remaining liability on this bond is disclosed in Note 3-E Long-term debt.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-B. Municipal Building Authority Leases (continued)

General Terms of Leases

The initial term of the leases commence as of the date of delivery of the Lease Revenue Bonds and terminates on the bond anniversary date thereafter. The lease term may be continued, solely at the option of Brian Head Town, beyond the termination of the original term for an additional year, and for 12 consecutive additional renewal terms thereafter each of one year in duration except that the final renewal term will coincide with the final payment on the bonds. The Town makes an election to continue the lease for the next renewal term by budgeting sufficient Town funds to pay the base and reasonably estimated additional rentals due during the next renewal term.

The Town and the Authority acknowledge and agree that the obligation of the Town to pay base rentals and additional rentals constitutes a current expense of the Town payable exclusively from Town funds and shall not in any way be construed to be an obligation or indebtedness of the Town. The lease is to be deemed a net lease. The terms of the lease require Brian Head Town to pay certain base rentals which approximate the principal and interest due on the lease revenue bonds issued by the Authority. Those amounts are included in the disclosure relating to long-term debt in Note 3-E.

4-C. Special Service District Lease

In 2009, the Town prepaid a lease for the use of water rights to the Brian Head Special Service District in the amount of \$523,428 that will be amortized over the next fifty years which is the term of the lease. In 2010, additional water rights were leased on the same basis in the amount of \$997,561. As of June 30, 2023, the balance of these leases is \$1,079,856.

4-D. Litigation

The Town is involved in various litigation as of June 30, 2023, none of which, in the opinion of the Town's legal counsel, is material to the financial statements. Therefore, no amounts have been recorded in the Town's financial statements.

4-E. Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

4-F. Subsequent events

Subsequent events have been evaluated through February 12, 2024. There have been no subsequent events that provide additional evidence about conditions that existed at the balance sheet date.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-G. Pension Plans

General Information about the Pension Plan

Plan description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust funds:

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;

Public Safety Retirement System (Public Safety System) is a mixed agent and cost sharing, multiple employer public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost sharing, public employee retirement system;

Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-G. Pension Plans (continued)

Benefits provided:

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending on employer
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions

** All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contributions:

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

<u>Utah Retirement Systems</u>	<u>Employee</u>	<u>Employer</u>	<u>Employer 401(k) Plan</u>
Contributory System			
11 - Local Government Div - Tier 1	6.00	13.96	-
111 - Local Government Div - Tier 2	-	16.01	0.18
Noncontributory System			
15 - Local Government Div - Tier 1	-	17.97	-
Public Safety System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	2.59	25.83	-
Noncontributory			
43 - Other Div A with 2.5% COLA	-	34.04	-
Tier 2 DC Only			
211 - Local Government	-	6.69	10.00
222 - Public Safety	-	11.83	14.00

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-G. Pension Plans (continued)

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2023, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 97,030	-
Public Safety System	109,535	-
Tier 2 Public Employees System	52,173	-
Tier 2 Public Safety and Firefighter	40,897	4,101
Total Contributions	\$ 299,636	4,101

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, we reported a net pension asset of \$0 and a net pension liability of \$375,124.

	<u>(Measurement Date): December 31, 2022</u>			Proportionate Share 12/31/2021	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share		
Noncontributory System	\$ -	\$ 96,255	0.0561989%	0.0555103%	0.0006886%
Public Safety System	-	262,201	0.2077320%	0.2128848%	-0.0051528%
Tier 2 Public Employees System	-	13,284	0.0121994%	0.0074439%	0.0047555%
Tier 2 Public Safety and Firefighter	-	3,384	0.0405593%	0.0283265%	0.0122328%
Total	\$ -	\$ 375,124			

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2023, we recognize pension expense of \$184,343.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-G. Pension Plans (continued)

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 39,928	\$ 1,649
Changes in assumptions	29,260	757
Net difference between projected and actual earnings on pension plan investments	133,131	-
Changes in proportion and differences between contributions and proportionate share of contributions	14,813	6,651
Contributions subsequent to the measurement date	150,673	-
Total	\$ 367,805	\$ 9,057

\$150,673 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2023	\$ (52,127)
2024	(5,206)
2025	54,399
2026	203,630
2027	1,291
Thereafter	6,087

Actuarial assumptions:

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

4-G. Pension Plans (continued)

The actuarial assumptions used in the January 1, 2022, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Assets class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35%	6.58%	2.30%
Debt securities	20%	1.08%	0.22%
Real assets	18%	5.72%	1.03%
Private equity	12%	9.80%	1.18%
Absolute return	15%	2.91%	0.44%
Cash and cash equivalents	0%	-0.11%	0.00%
Totals	100.00%		5.17%
Inflation			2.50%
Expected arithmetic nominal return			7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

4-G. Pension Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 606,629	\$ 96,255	\$ (330,190)
Public Safety System	844,419	262,201	(211,280)
Tier 2 Public Employees System	58,043	13,284	(21,198)
Tier 2 Public Safety and Firefighter	27,085	3,384	(15,453)
Total	\$ 1,536,176	\$ 375,124	\$ (578,121)

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan:

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The Town participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2023	2022	2021
401(k) Plan			
Employer Contributions	\$ 17,517	\$ 14,671	\$ 12,874
Employee Contributions	29,328	25,943	24,900
457(b) Plan			
Employer Contributions	1,812	1,631	1,510
Employee Contributions	25,433	30,892	24,446
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	9,230	13,862	12,158

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Brian Head Town
Notes to Required Supplementary Information
June 30, 2023

Budgetary Comparison Schedules

The Budgetary Comparison Schedule presented in this section of the report is for the Town's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Town Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2023, expenditures were under budgeted amounts.

Changes in Assumptions Related to Pensions

No changes were made in actuarial assumptions from the prior year's valuation.

Brian Head Town
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 2,233,200	\$ 2,319,200	\$ 2,749,365	\$ 430,165
Licenses and permits	569,000	719,573	793,174	73,601
Intergovernmental revenues	177,650	183,933	206,839	22,906
Charges for services	418,500	649,814	519,097	(130,717)
Fines and forfeitures	600	11,400	16,738	5,338
Impact fees	2,290	2,290	1,224	(1,066)
Interest	12,000	78,550	97,003	18,453
Miscellaneous revenue	9,900	9,900	7,532	(2,368)
Total revenues	3,423,140	3,974,660	4,390,972	416,312
Expenditures				
General government	647,559	1,021,588	905,971	115,617
Public safety	1,318,743	1,360,200	1,256,194	104,006
Highways and public improvements	670,182	2,691,742	2,087,687	604,055
Parks, recreation and public property	110,128	132,128	90,571	41,557
Total expenditures	2,746,612	5,205,658	4,340,423	865,235
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	676,528	(1,230,998)	50,550	1,281,548
Other financing sources and (uses)				
Bond proceeds	-	1,372,000	1,372,000	-
Transfers in	8,667	212,163	212,163	-
Transfer out	(400,000)	(1,352,100)	(1,352,100)	-
Total other financing sources and (uses)	(391,333)	232,063	232,063	-
Net change in fund balances	285,195	(998,935)	282,613	1,281,548
Fund balances - beginning of year	2,363,904	2,363,904	2,363,904	-
Fund balances - end of year	\$ 2,649,099	\$ 1,364,969	\$ 2,646,517	\$ 1,281,548

Brian Head Town
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2023
 Last 10 Fiscal Years*

	As of December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Noncontributory Retirement System									
Proportion of the net pension liability (asset)	0.0561989%	0.0555103%	0.0522912%	0.0528954%	0.0499581%	0.0497653%	0.0501275%	0.0266886%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 96,255	\$ (317,913)	\$ 26,822	\$ 199,356	\$ 367,878	\$ 218,037	\$ 321,880	\$ 151,017	\$ -
Covered employee payroll	\$ 516,466	\$ 516,091	\$ 479,554	\$ 482,527	\$ 447,658	\$ 439,484	\$ 447,715	\$ 233,236	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	18.64%	-61.60%	5.59%	41.32%	82.18%	49.61%	71.89%	64.75%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%	0.00%
Contributory System									
Proportion of the net pension liability (asset)	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.1755339%	0.5884290%	1.0097066%
Proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,207	\$ 413,580	\$ 291,243
Covered employee payroll	\$ 3,249	\$ 8,164	\$ 5,922	\$ 5,400	\$ 3,544	\$ -	\$ 263,523	\$ 237,836	\$ 520,929
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	135.17%	173.89%	55.90%
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	86.50%	85.70%	94.00%
Public Safety System									
Proportion of the net pension liability (asset)	0.2027732%	0.2128848%	0.1835541%	0.1846803%	0.1822860%	0.1767580%	0.0053147%	0.1608895%	0.1579360%
Proportionate share of the net pension liability (asset)	\$ 262,201	\$ (172,893)	\$ 152,394	\$ 296,526	\$ 468,799	\$ 277,273	\$ 593	\$ 288,194	\$ 198,187
Covered employee payroll	\$ 323,467	\$ 332,388	\$ 288,902	\$ 282,743	\$ 272,022	\$ 262,815	\$ 43,585	\$ 243,214	\$ 234,447
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	81.06%	-52.02%	52.75%	104.87%	172.34%	105.50%	1.36%	118.49%	84.50%
Plan fiduciary net position as a percentage of the total pension liability	93.60%	104.20%	95.50%	90.90%	84.70%	80.20%	95.10%	87.10%	90.50%
Tier 2 Public Employees Retirement System									
Proportion of the net pension liability (asset)	0.0121994%	0.0074439%	0.0704130%	0.0067343%	0.0061638%	0.0064074%	0.0202390%	0.0053886%	0.0068300%
Proportionate share of the net pension liability (asset)	\$ 13,284	\$ (3,151)	\$ 1,013	\$ 1,515	\$ 2,640	\$ 586	\$ (176)	\$ (12)	\$ (207)
Covered employee payroll	\$ 265,276	\$ 137,982	\$ 112,590	\$ 93,476	\$ 72,021	\$ 62,687	\$ 16,722	\$ 3,480	\$ 35,534
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.01%	-2.28%	0.90%	1.62%	3.67%	0.90%	-1.05%	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	103.60%	100.20%	103.50%
Tier 2 Public Safety and Firefighters Retirement System									
Proportion of the net pension liability (asset)	0.0405593%	0.0283265%	0.0220288%	0.0256797%	0.0300984%	0.3635170%	0.0000000%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 3,384	\$ (1,432)	\$ 1,976	\$ 2,416	\$ 754	\$ (421)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 124,792	\$ 67,740	\$ 43,909	\$ 42,328	\$ 40,300	\$ 3,876	\$ -	\$ -	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2.71%	-2.11%	4.50%	5.71%	1.87%	-1.10%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	102.80%	93.10%	89.60%	95.60%	103.00%	0.00%	0.00%	0.00%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI.

Brian Head Town
SCHEDULE OF CONTRIBUTIONS

June 30, 2023

Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory Retirement System	2016	\$ 84,374	\$ 84,374	\$ -	\$ 456,818	18.47%
	2017	84,080	84,080	-	455,226	18.47%
	2018	80,787	80,787	-	437,394	18.47%
	2019	86,896	86,896	-	470,469	18.47%
	2020	88,671	88,671	-	480,079	18.47%
	2021	92,296	92,296	-	499,708	18.47%
	2022	93,351	93,351	-	505,422	18.47%
	2023	97,030	97,030	-	540,241	17.96%
Contributory System	2014	68,356	68,356	-	515,347	13.26%
	2015	72,612	72,612	-	502,156	14.46%
Public Safety System	2014	73,837	73,837	-	229,736	32.14%
	2015	81,410	81,410	-	239,158	34.04%
	2016	84,210	84,210	-	247,385	34.04%
	2017	91,647	91,647	-	269,233	34.04%
	2018	90,762	90,762	-	266,632	34.04%
	2019	94,459	94,459	-	277,493	34.04%
	2020	97,821	97,821	-	287,371	34.04%
	2021	101,635	101,635	-	298,575	34.04%
	2022	116,388	116,388	-	341,915	34.04%
	2023	109,535	109,535	-	321,784	34.04%
Tier 2 Public Employees Retirement System*	2014	5,024	5,024	-	31,898	15.75%
	2015	5,760	5,760	-	34,493	16.70%
	2016	5,492	5,492	-	36,104	15.21%
	2017	7,950	7,950	-	53,318	14.91%
	2018	10,518	10,518	-	69,611	15.11%
	2019	11,287	11,287	-	72,683	15.53%
	2020	17,718	17,718	-	113,141	15.66%
	2021	18,261	18,261	-	115,611	15.79%
	2022	29,722	29,722	-	185,954	15.98%
	2023	52,173	52,173	-	325,876	16.01%
Tier 2 Public Safety and Firefighter System*	2017	7,650	7,650	-	35,442	21.59%
	2018	8,873	8,873	-	39,312	22.57%
	2019	9,525	9,525	-	41,288	23.07%
	2020	10,031	10,031	-	43,368	23.13%
	2021	11,800	11,800	-	45,533	25.92%
	2022	23,373	23,373	-	90,486	25.83%
	2023	40,897	40,897	-	158,333	25.83%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created July 1, 2011.

Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices.

COMBINING STATEMENTS

Brian Head Town
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Redevelopment Agency Fund	Municipal Building Authority	Capital Projects Fund	Asset Replacement Fund	Total Non-Major Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 213,763	-	897,580	294,174	1,405,517
Accounts receivable	8,615	-	-	-	8,615
Restricted cash and cash equivalents	-	1,348	-	-	1,348
TOTAL ASSETS	\$ 222,378	1,348	897,580	294,174	1,415,480
LIABILITIES					
Accounts payable	\$ 12,655	-	62,409	13,982	89,047
TOTAL LIABILITIES	12,655	-	62,409	13,982	89,047
FUND BALANCES:					
Restricted for:					
Capital projects	-	1,348	-	-	1,348
Committed for:					
Redevelopment agency	209,722	-	-	-	209,722
Assigned for:					
Capital projects	-	-	835,171	280,192	1,115,363
TOTAL FUND BALANCES	209,722	1,348	835,171	280,192	1,326,433
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 222,378	1,348	897,580	294,174	1,415,480

Brian Head Town
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2023

	Redevelopment Agency Fund	Municipal Building Authority	Capital Projects Fund	Asset Replacement Fund	Total Non-Major Governmental Funds
REVENUES:					
Property taxes	\$ 378,881	-	-	-	378,881
Intergovernmental revenues	51,125	-	174,077	-	225,202
Charges for services	-	120,370	-	-	120,370
Interest	18,883	-	30,879	-	49,762
Miscellaneous	-	-	-	-	-
Total revenues	448,889	120,370	204,956	-	774,215
EXPENDITURES:					
General government	289,341	-	537,941	21,388	848,670
Public safety	-	-	290,168	82,553	372,721
Highways and public improvements	-	-	267,222	111,481	378,704
Parks, recreation and public property	-	-	131,866	-	131,866
Debt service:					
Principal	-	74,000	-	5,004	79,004
Interest	-	46,370	-	-	46,370
Total expenditures	289,341	120,370	1,227,198	220,427	1,857,336
Excess (deficiency) of revenues over (under) expenditures	159,549	(0)	(1,022,242)	(220,427)	(1,083,121)
Other financing sources and (uses):					
Sale of capital assets	-	-	-	30,000	30,000
Transfers in	-	-	1,461,100	156,000	1,617,100
Transfers out	(273,667)	-	-	-	(273,667)
Total other financing sources and (uses)	(273,667)	-	1,461,100	186,000	1,373,433
Net change in fund balances	(114,118)	(0)	438,858	(34,427)	290,312
Fund balances - beginning of year	323,841	1,348	396,313	314,619	1,036,121
Fund balance - end of year	\$ 209,722	1,348	835,171	280,192	1,326,433

OTHER REPORTS

Certified Public Accountants
90 E 200 N
St. George, UT 84770
www.HBEG.com

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor and Town Council
Brian Head Town, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brian Head Town (Town) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Brian Head Town’s basic financial statements, and have issued our report thereon dated February 12, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of Town’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

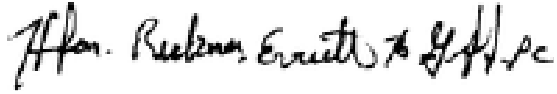
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brian Head Town’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Hafen, Buckner, Everett, & Graff, PC
St. George, Utah
February 12, 2024

Certified Public Accountants

90 E 200 N

St. George, UT 84770

www.HBEG.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE STATE COMPLIANCE GUIDE**

To the Town Council
Brian Head Town
Brian Head, Utah

Report On Compliance

We have audited the Brian Head Town's (the Town) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2023, in the following areas:

Budgetary Compliance	Cash Management
Fund Balance	Open and Public Meetings Act
Restricted Taxes and Related Revenues	
Fraud Risk Assessment	
Governmental Fees	

Opinion on Compliance

In our opinion, Brian Head Town complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Brian Head Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in the accompanying schedule of findings and recommendations as items 2023-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

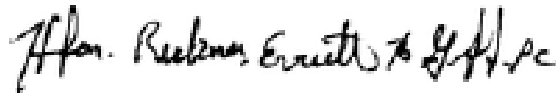
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material*

weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.



Hafen, Buckner, Everett & Graff, PC
St. George, Utah
February 12, 2024

Brian Head Town
Schedule of Findings and Recommendations for State Compliance
June 30, 2023

Current Year State Compliance Findings:

- Finding – 2023-1** Town Council meeting minutes not posted to the Utah Public Notice website within three days of approval.
- Condition:** The Town did not post meeting minutes to the Utah Public Notice website for one meeting examined within three days of approval as required.
- Criteria:** Based on UCA 52-4-203 (4)(f) a Town must post its meeting minutes to the Utah Public Notice Website within three days of the meeting minutes being approved.
- Cause:** The posting of meeting minutes to the Utah Public Notice website was not monitored as required.
- Effect:** The Town was not in compliance with UCA 52-4-203 (4)(f) as required by statute.
- Response:** The Town acknowledges the audit finding regarding the failure to promptly post meeting minutes on the Utah Public Notice website within the stipulated 3-day period after approval. Going forward, management will closely monitor and adjust the process to ensure compliance with statutory requirements.

Prior Year State Compliance Findings:

- Finding – 2022-1** Highway and Public Improvements departments exceeded budget.
- Status:** Corrected in FY2023.



ITEM: BRIAN HEAD UNIT 3 ANNEXATION PETITION

AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: February 27, 2024
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider an Annexation Petition for the Brian Head Unit 3 Subdivision for the nine (9) remaining lots. As part of the discussion, the Council will need to give direction to staff on some of the Town's requirements identified in the Annexation Policy Plan for this particular annexation since the proposed annexation would bring in the remaining nine lots of the subdivision into the town and clean up the town boundary in this area.

BACKGROUND:

Sometime back in the 1970's when Brian Head was first incorporated, the Brian Head Unit 3 Subdivision was included in the incorporation of the Town, but for some reason that staff is not aware of, there lots in the Brian Head Unit 3 Subdivision that were not included in the town boundary at the time of incorporation.

In 2009, a new development called Silver Ridge annexed one lot (lot 12) into the town, but the nine remaining lots were not included in this annexation and currently remained in the county.

This petition has been submitted to Iron County who has notified property owners within 300' feet of the proposed annexation and has submitted their Certification of Notice to the Town. The next step is now in the Council's hands of accepting or denying the petition.

ANALYSIS:

Georg Hartlmaier is co-sponsoring this annexation along with Carol Joyner who is the sponsor for the annexation and is one of the lot owners in the proposed annexation. Georg will be present to answer any questions the Council may have regarding the annexation petition. Georg also owns several lots in the Brian Head Unit 3 Subdivision but his lots are located within the town boundary.

As part of the state's requirements for annexation, the petition must meet the following criteria:

1. Property that is contiguous to the existing town boundaries and will not create an unincorporated island or peninsula unless the County agrees; **A:** *this will not create an unincorporated island or peninsula.*
2. Is located within the town's annexation area. **A:** *is located within the Town's annexation boundary map.*
3. Has one-third the assessed value of all private real property within the proposed annexation area. **A.** *See below:*

Lot #	Owner	Assessed Value
Lot 12	Joyner	\$46,000.
Lot 1	Isola	\$46,000

Lot 2	Moores	\$46,000
Lot 3	Jarvis	\$46,000
Lot 4	Engelhorn/Shumway	\$68,310
Lot 5	Rasmussen	\$325,078
Lot 8	Hoskin	\$70,000
M/B	Yates	\$46,000
M/B	O'Kelley	\$46,000
	Total Assessed Value of all 9 lots	\$739,388
(5 lots)	Total of Petitioners Assessed Value	\$252,310
	Required 1/3 Assessed Value	\$246,463

The petition meets the 1/3 assessed value requirement as you can see from the table above.

The Town's Annexation Policy Plan identifies the following criteria for consideration:

1. Character of the community:

- a. Will accommodate development consistent with zoning and uses.
- b. Will initiate site improvements i.e. public utilities, streets, parks, or other public features.
- c. Is consistent with the community vision outlined in the General Plan.
- d. Will take into consideration historic sites and include in the plans how they intend to preserve these areas or structures.

2. Need for municipal services:

- a. Adequate culinary water rights acceptable to the Town must be submitted as part of the annexation process. Legally transferrable water rights.
- b. Provide storm sewer improvements to benefit annexed landowners if required by an engineer licensed by the State of Utah.
- c. Extension of utilities in this area will maintain the overall Town system.
- d. Consolidation of overlapping services of local government.
- e. Promote the efficient delivery of services.
- f. Encourage the equitable distribution of community resources & obligations.
- g. Following services will need to be addressed by the applicant:
 - i. Water
 - ii. Sewer
 - iii. Public Safety
 - iv. Storm Drainage
 - v. Parks & Open Space
 - vi. Trails
 - vii. Public Transit
 - viii. Workforce Housing
 - ix. Snowmaking (when appropriate)
 - x. Streets.

3. The municipality's plan for the extension of services

- a. Allow for an orderly extension of culinary water, wastewater, and street system enhancements.
- b. Allow for extension of utilities by providing easements, rights-of-way, or street dedication.
- c. Extension of utilities corresponds to the Town's Capital Improvement Plan.

4. **How Services will be financed:**
 - a. Applicant will fund the extension of all required services at the applicant's cost.
 - b. Town may extend service with reimbursement thru user fees or impact fees.
5. **Estimate of tax consequences**
 - a. The tax increment increase, if any, is recognized by the petitioner.
 - b. Property-certified tax rate for existing parcels within the town limits will not be increased to provide for the annexation of any area.
 - c. Petitioner will fund any necessary financial analysis to determine the impact on existing parcels.
6. **Interests of all affected entities:**
 - a. Will not create boundary alignment problems with elementary or secondary schools.
 - b. Does not extend beyond the limits of the adopted Annexation Policy Plan
 - c. Other services i.e. secondary water, natural gas, electrical power, and communication facilities are available or reasonably available to the site.
7. **Environmental & land use conditions:**
 - a. New development should demonstrate that the development would not adversely impact the following:
 - i. Fault & earthquake hazards
 - ii. Subsurface rock and soil types
 - iii. Slope of the land
 - iv. Groundwater recharge areas and local groundwater conditions.
 - v. Flood hazards and erosion types.
 - vi. Viewscapes.
 - vii. Flood Plains
 - viii. Elevation
 - ix. Wildlife habitat and corridor
 - x. Water quality

Staff is seeking Council's direction on the following questions as it pertains to this particular annexation petition:

- Q. 1:** Is the petitioner required to bring in water rights as part of this annexation? (item 2.a)
- Q. 2:** Will the petitioner be required to initiate site improvements such as: streets, utilities, parks, or other public features? (item 1.b).
- Q. 3:** Would the petitioner be required to pay the \$500 annexation fee identified in the Town's Consolidated Fee Schedule?
- Q. 4:** Does item #7 apply for this annexation?

Just a note: There were some items from the Annexation Policy left out of this staff report from item 1 since the petitioner already met the conditions, such as not creating an island or peninsula requirement.

FINANCIAL IMPLICATIONS:

With the annexation of these nine lots the Town could anticipate receiving approximately \$2,000 per year in additional property taxes (according to the 2022 Iron County property tax rates).

Also, the property owners would replace the Iron County Municipal Service tax rate of 0.001697% with the Town's rate of 0.002648% which is a slight increase of 0.000951%.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

As a summary for this Annexation Petition, staff believes that annexing the nine remaining lots in Brian Head Unit 3 Subdivision would clean up the Town's boundary on the southwest side of Brian Head and complete the subdivision as a whole. It will be up to the Council to decide what requirements this particular annexation petition will need to follow since it is already a platted subdivision that was completed back in the 1970's when the Town was incorporated.

Attached is the Annexation Process for Brian Head / Iron County in which the Council will need to decide whether to accept or deny the annexation petition and if the Council accepts the petition, staff will need the Council to decide if they are required to follow all of the requirements outlined in the Annexation Policy Plan.

PROPOSED MOTION:

The Council has the option to: Accept or Deny the Brian Head Unit 3 Annexation Petition.

Proposed Motion: I move to accept the Brian Head Unit 3 Annexation Petition for the nine lots outlined in the annexation petition submitted. The Council hereby waives the following Town annexation requirements: (please list which requirements the petitioner will not be required to complete).

The reasons for waiving some of the annexation requirements could be due to the subdivision being previously platted and the majority of lots are already within the town boundaries.

ATTACHMENTS:

- A - Brian Head Unit 3 Annexation Petition
- B - Brian Head Unit 3 Annexation Map
- C - Annexation Process: Brian Head / Iron County
- D - [Brian Head Town's Annexation Policy Link](#)



PETITION FOR ANNEXATION

TO THE MAYOR AND TOWN COUNCIL OF BRIAN HEAD TOWN, IRON COUNTY, STATE OF UTAH:

We, the undersigned owners of certain real property lying contiguous to the present municipal limits of Brian Head Town hereby submit this Petition for Annexation and respectfully represent the following:

1. That this petition is made pursuant to the requirements of Section 10-2-403, Utah Code Annotated, 1953, as amended (U.C.A.);
2. That the property is a contiguous, unincorporated area contiguous to the boundaries of Brian Head Town and the annexation thereof will not leave nor create an unincorporated island or peninsula;
3. That the signatures affixed hereto are those of the owners of private real property that:
 - a. is located within the area proposed for annexation;
 - b. covers a majority of the private land area within the area proposed for annexation;
 - c. is equal in value to at least 1/3 of the value of all private real property within the area proposed for annexation; and
 - d. is described as follows:

The property subject of this petition lies contiguous to the present boundary of Brian Head Town's corporate limits.

Legal description goes here

Brian Head Unit 3, Lots 1, 2, 3, 4, 5, 8, 10, 11 + 28,

4. That the signers of this petition have designated a "Contact Sponsor", with the mailing address as indicated;
5. That this petition does not propose annexation of all, or a part of an area proposed for annexation in a previously filed petition that has not been denied, rejected, or

granted;

6. That this petition does not propose annexation of an area that includes some or all of an area proposed to be incorporated in a request for a feasibility study under Section 10-2-103 U.C.A. or a petition under Section 10-2-125 U.C.A. if:
 - a. the request or petition was filed before the filing of the annexation petition; and
 - b. the request, a petition under Section 10-2-109 based on that request, or a petition under Section 10-2-125 is still pending on the date the annexation petition is filed;
7. That the petitioners have caused an accurate plat map of the above-described property to be prepared by a licensed surveyor, which plat, or map is filed herewith; and
8. That the petitioners request the property, if annexed, be re-zoned

All Property comes into the Town with a Single-Family Residential (R1) zone

WHEREFORE, the Petitioners hereby request that this petition be considered by the governing body at its next regular meeting, or as soon thereafter as possible; that a resolution be adopted as required by law accepting this Petition for Annexation for further consideration; and that the governing body take such steps as required by law to complete the annexation petitioned.

DATED this 15th Day of October, 2023

Petitioner:

Address:

Georg Hartlmaier
Contact Sponsor

PO Box 190183, Brian Head, UT 84719

Email Address: _____

Carol Joyner, Trustee
Sponsor

2289 Tulsa Ave, Claremont, CA 91711-1605

Email Address: NONE

Terence & Kiesha Moores
Sponsor

3445 Robbin Ct. Santa Clara, UT 84765

Email Address: terencemoores@gmail.com

Sponsor

Email Address: _____

Sponsor

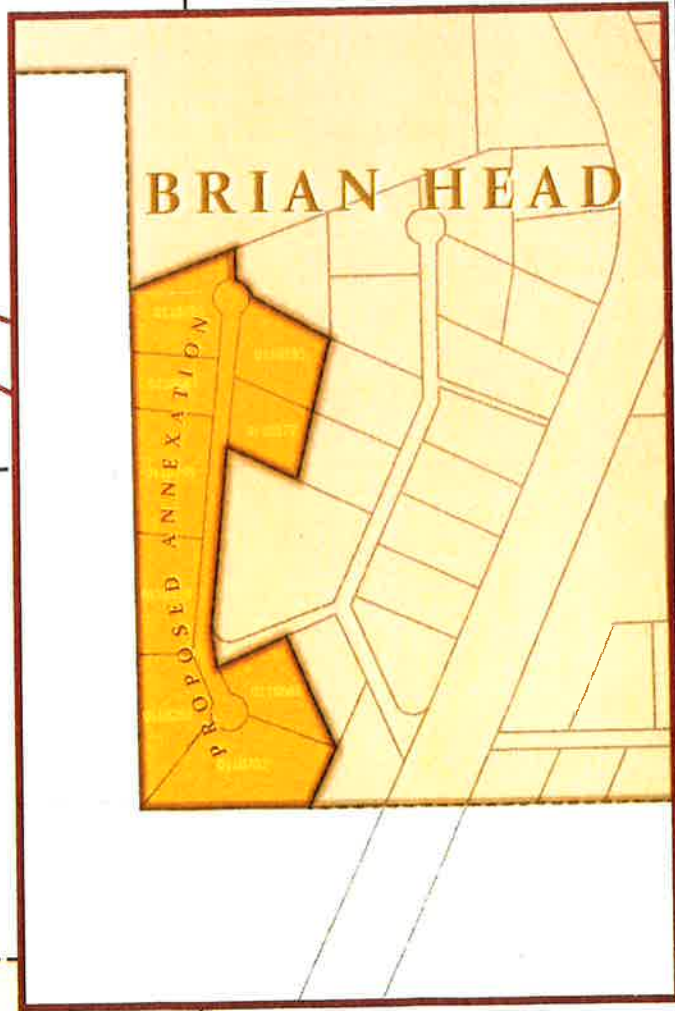
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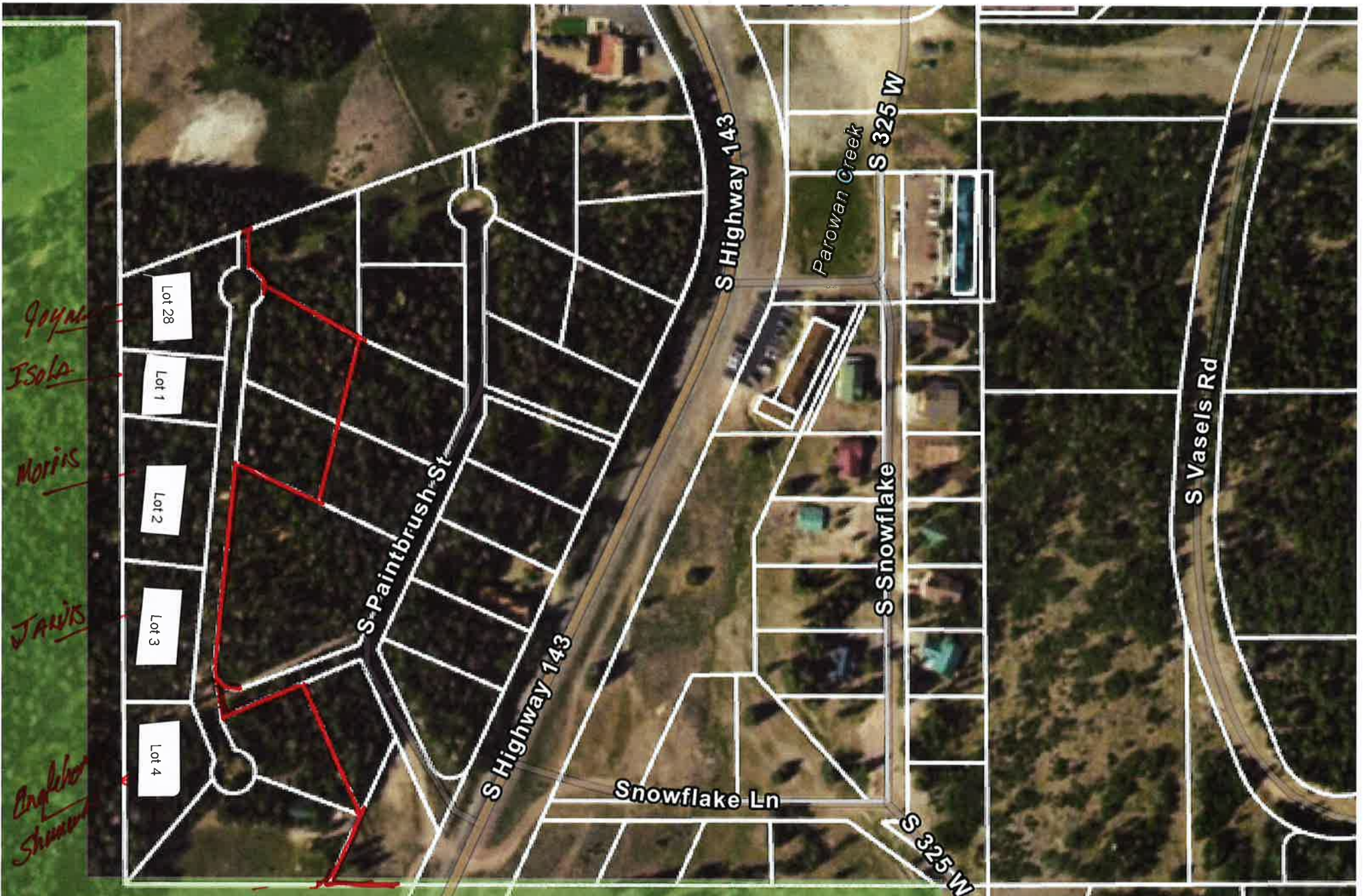
BRIAN HEAD ANNEXATION PROPOSAL

BRIAN HEAD

BRIAN HEAD

PROPOSED ANNEXATION



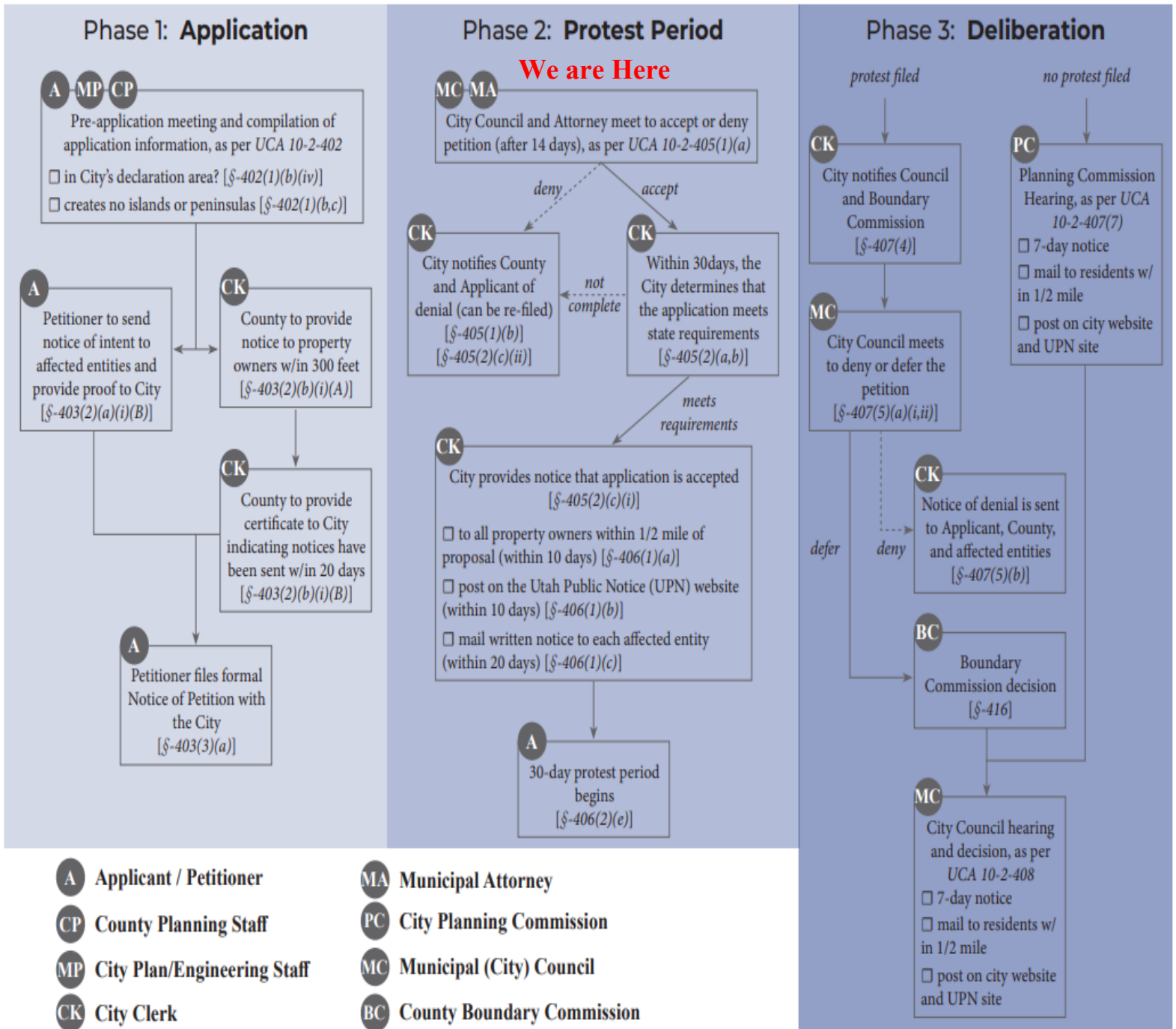


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6.0 ANNEXATION PROCESS

Annexation Process: Brian Head / Iron County

Disclaimer: this graphic is intended to serve as an illustration of the annexation statute in Utah. Each party involved should familiarize themselves with the current state statute as well as any local ordinances that might be related.





STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: ASPEN MEADOWS ANNEXATION PETITION

AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: February 27, 2024
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider an Annexation Petition for Aspen Meadows consisting of 1,779.02 acres of land on the north end of Brian Head Town.

BACKGROUND:

The Town Council and Planning Commission have been working with the Aspen Meadows Developers for the past year on a Development Agreement that was recently adopted by the Town Council in December 2023 which sets the terms for the annexation and entitles the developer to certain density and rights under the Development Agreement under the Town's Land Management Code (LMC) which is in place at the time of the adoption of the Development Agreement.

A brief history of the Aspen Meadow development is as follows:

1. Winter of 2021-22, Gardner Plumb & Mountain Capital Partners (Brian Head Resort) held an open house which they presented preliminary plans focused on a ski resort and terrain expansion.
2. December 29, 2022 Aspen Meadows developers submitted an official draft of the Development Agreement and in accordance with state code, a public hearing was held on January 17, 2023 with the Planning Commission and another public hearing held February 14, 2023 with the Town Council.
3. November 14, 2023 the Planning Commission gave a formal recommendation of approval on the draft Development Agreement.
4. December 6, 2023 the Town Council approved the final draft of the Development Agreement which includes the Water Holding Agreement.

With the Development Agreement adopted, the next step is the annexation of Aspen Meadow's 1,779.02 acres of land located on the north end of Brian Head Town. With this annexation, the Town will almost double in size and will begin a new chapter for Brian Head Town. The Town total acreage is currently 1,984 acres or 3.2 square miles.

As part of the Development Agreement, Aspen Meadows developers will begin to develop the Aspen Meadow area according to the conditions laid out in the Development Agreement and in turn the Town will make amendments to the General Plan, Zoning, and the Land Management Code.

ANALYSIS:

The Council will decide to accept or deny the annexation petition. As part of this annexation petition, staff has been in contact with one of the property owners who is affected by the annexation, and if approved, would include his property along with one other property owner. The Town has also included its property adjacent to Aspen Meadows in the annexation. The staff will continue to work with the adjacent property owners who are directly affected by the Aspen Meadows annexation along with the Aspen Meadows developers.



Attached is the Brian Head / Iron County Annexation Process which lays out the annexation process for the Town. We are currently to the “Council approves or denies the Annexation Petition”.

If the Council accepts the Annexation Petition, the next step in the annexation process is as follows:

1. Within 14 days the Council may accept or deny the Annexation Petition.
 - a. If the Annexation Petition is accepted, the Town has 30 days to determine whether the petition meets the State requirements.
 - b. Town provides a notice to all property owners within one-half mile, on the Public Notice Meeting Website, and to the affected entities.
 - c. The 30-day protest period begins. If no protests are filed, a public hearing is held with seven (7) day notice to property owners within one-half mile at both the Planning Commission and Town Council levels. The Council may take action if:
 - i. There is a protest.
 - ii. Town notifies the County Boundary Commission.
 - iii. The Town Council to deny or defer the petition.
 - iv. If deferred, it would go to the Boundary Commission for a decision.
 - v. The Town Council will hold a public hearing and can take action.
2. Prior to the completion of the formal Annexation Process, the Town will need to take the following actions:
 - a. Public Notice is given for a General Plan Amendment, Zoning Amendment, and a Land Management Code amendment.
 - b. Public hearings are held at the Planning Commission level for a recommendation to the Council regarding any LMC and/or Public Works Standards completed in the Development Agreement as well as associated with the General Plan Amendments and Zoning Amendments. The Council will hold a public hearing and can take action.
 - c. Annexation is approved simultaneously with the General Plan, Zone Amendments, and other Land Management Code amendments.

The Town’s Annexation Policy Plan link is identified in the ATTACHMENTS of this staff report to give the Council the information outline for annexations. As one of the conditions of the Development Agreement, the developer will transfer water rights over to the Town, this is identified as the Water Holding Agreement which is part of the Development Agreement.

FINANCIAL IMPLICATIONS:

Below the financial analysis completed by staff for the December 6, 2023 Development Agreement Approval:

Below is a summary of the analysis, side-by-side with the most recent data from the Town's general government operating activities:

Sales Based Taxes			Legal	3,375	7,335
Sales Taxes	1,390,197	1,288,767	Planning & Building	157,562	0
TRT Tax	181,255	248,214	Marketing & Events	154,121	0
Franchise Taxes	166,459	0	Retail Fuel	79,655	0
Licenses & Permits			Transit	153,947	165,876
Business Lic	29,649	0	Public Safety		
Shuttle Fee	649,917	758,098	Police	915,273	994,457
STR Fee	40,428	66,819	Fire	340,921	368,066
Bldg Permits	73,180	0	Public Works		

Revenues	General Fund FY 2023	Aspen Meadows Projection
Property Tax		
General Levy	\$876,729	\$2,473,406
Others	134,725	0
Class C Road Funds	77,061	0
Grants	129,779	0
Retail Fuel	96,388	0
Fines	16,738	0
Interest	83,645	0
Rentals	3,845	0
Misc	9,636	0
Transfers from other Funds	195,867	0
Total	\$4,155,498	\$4,835,303

Expenditures	General Fund FY 2023	Aspen Meadows Projection
General Government		
Town Council	\$29,157	\$0
Administration	328,154	376,270
Streets	499,777	98,393
Shop	368,572	339,128
Parks & Recreation	70,185	103,092
Non-Departmental		
Contingency	20,386	46,315
Pavement Mgt Transfer	250,000	178,136
Asset Replacement Transfer	156,000	38,281
Trails Transfer	25,000	26,196
One-Time Capital Transfers	921,100	0
Total	\$4,473,185	\$2,741,546
Operating Surplus (deficit)*	\$603,413	\$2,093,757

* Excludes One-time surplus transfers

Staff believes that the primary purpose of this financial analysis is to ensure that the agreement does not have hidden future operating costs for the development which will be placed upon the existing residents via a tax increase. Much care has been taken to ensure that the developer or the residents of the development will cover their own upfront capital costs, but once the required infrastructure is turned over to the Town, it will be up to the Town to maintain and operate the infrastructure and provide other services using primarily property tax and sales tax.

Major assumptions used to make these projections include:

- All calculations are in 2023 dollars - inflation is anticipated to be offsetting.
- Developer-provided assessed valuations for proposed development
- Nightly Rentals
 - 40% of units will be used as nightly rentals.
 - Average monthly rental revenue \$2066
- Sales Taxes
 - 60% occupancy for hotel units (50% for nightly rentals)
 - 10% winter occupancy for non-rental units
 - \$152 avg hotel room rate

- 3 persons per occupied unit on average
- 70% of winter visitors will purchase lift tickets.
- \$78 average lift ticket price
- \$30 per day per visitor spent on food.
- \$50 per day per visitor spent on retail (including rentals)
- Expenditures
 - Costs for most operating expenses will be proportionate based on units.
 - Costs for streets will be proportionate based on road mileage.
 - Some administrative expenditures are not anticipated to increase.

BOARD/COMMISSION RECOMMENDATION:

The Planning Commission will review the annexation portion for Aspen Meadows as it pertains to the zoning for the development and will forward a recommendation to the Council. The Development Agreement identifies zoning for Aspen Meadows as “Mountain Zone”.

STAFF RECOMMENDATION:

Staff recommends the Council approve the Annexation Petition for Aspen Meadows.

PROPOSED MOTION:

The Council may approve or deny the Annexation Petition.

Proposed Motion: I hereby move to approve the Aspen Meadows Annexation Petition as presented.

ATTACHMENTS:

A - Aspen Meadows Annexation Petition w/maps

B - Brian Head / Iron County Annexation Process

C - [Brian Head Annexation Policy Plan Link](#)

Brian Head Town Annexation

Submittal Form

Annexation Name: Aspen Meadows

Annexation Location: Iron County, Utah Iron County Parcel No(s): See Petition Exhibit Attached

Total Acreage: ~~1775.02~~^{1799.02} Requested Zone: Mountain Zone

Name of Annexation Sponsor & Property Owner: Mr. Walter J. Plumb III

G & P Ranch, LLC & Plumb Investment LC, a Utah limited liability company

Mailing Address: 201 S Main Street, STE 2000, Salt Lake City, Utah 84111

Name of Annexation Project Manager: Mr. A. Flint Decker

Telephone: 435.901.2500 Email: flint.decker@gardnergroupp.com

Name of Engineer or Licensed Land Surveyor: Mr. Joshua Nowell

Company Name: Ensign Engineering and Land Surveying, Cedar City, Utah offices

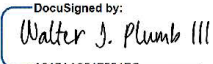
Telephone: 435.590.8931 Email: jnowell@ensignutah.com

Does the annexation contain property in any of the following?

- Rural real property, as defined in Utah State Code? Yes No
- Agriculture protection/migratory bird production area? Yes No

Is the Annexation completely located in the Brian Head Town Annexation Policy Plan? Yes No

I certify that this application and all the information submitted as a part of this application is true, complete, and accurate to the best of my knowledge. I acknowledge that I have reviewed the applicable sections of the Brian Head Town Code, that items and checklists contained in this application are basic and minimum requirements only, and that other requirements may be imposed that are unique to individual projects or uses. I agree to comply with any and all applicable laws, ordinances, and resolutions in effect at this time. Should any of the information or representations submitted in connection with this application be incorrect or untrue, I understand that Brian Head Town may rescind any approval or take any other legal or appropriate action. I also agree to allow the staff, planning commission, town council, or appointed agents of the town to enter the subject property to make any necessary inspections thereof.

Sponsor & Property Owner Signature:  Date: 2/1/2024 | 1:31 PM PST

Annexation

Submittal Requirements

Submit to: PO Box 190068 | 56 North Hwy 143 Brian Head, UT 84719

Submit fee: Per current annexation fee (Payable to Brian Head Town)

NOTE: Acceptance of this submittal to the town staff for review is not an acknowledgement by the town of a complete application. This determination will be made by staff in accordance with UCA 10-9a-509.5.

Submittal Checklist (applicant – please ensure all items are included in this submittal, if additional space is needed, use a separate sheet of paper)

- 1. Signatures from the owners of real property located in the area proposed for annexation that covers a majority of the private land (**Document on the Petition for Annexation sheet**)
- 2. Signatures from the owners of real property located in the area proposed for annexation that is equal in value to at least one third (1/3) of the assessed value of all private real property, as shown by the latest tax assessment rolls of Iron County (**Document on the Petition for Annexation sheet**)
- 3. Signatures from all public entities owning real property with the area proposed for annexation. (**Document on the Petition for Annexation sheet**)
- 4. Signatures from all private owners of real property within the area proposed for annexation that is rural real property, land within an agriculture protection area, or land within a migratory bird production area. (**Document on the Petition for Annexation sheet**)
- 5. Signatures from owners of real property located in the area proposed for annexation that covers a majority of the private land and is equal in value to at least 1/3 of the value of all private real property. (**Document on the Petition for Annexation sheet**)
- 6. Deliver or mail a copy of this annexation petition to the Iron County Clerk.
- 7. An ownership plat map from the Iron County Recorder's Office showing all property owners within five hundred (300) feet of the proposed annexation and ½ mile of the annexation in the unincorporated area of Iron County.
- 8. One 24" x 36" and one 11" x 17" of the accurate and recordable annexation plat map prepared by a licensed surveyor of the area proposed for annexation identifying each parcel and labeling each parcel with the owner's name, tax identification number, and acreage.
- 9. Copy of the Notice of Intent to affected entities and the list of affected interties to which the notice was sent.
- 10. Legal description in Word format.
- 11. Electronic file with all plans and supporting documentation in PDF format.

PETITION FOR ANNEXATION

Aspen Meadows

We, the undersigned owners of real property located in Iron County, Utah, adjacent to Brian Head Town, Utah, do hereby petition Brian Head Town for annexation of our real property into Brian Head Town, Utah.

Notice: There will be no public election on the annexation proposed by this petition because the Utah law does not provide for an annexation to be approved by voters at a public election. If you sign this petition and later decide that you do not support the petition, you may withdraw your signature by submitting a signed, written withdrawal with the Brian Head Town clerk. If you choose to withdraw your signature, you shall do so no later than 30 days after Brian Head Town receives notice that the petition has been certified.

PARCEL NUMBER	PROPERTY OWNER(S)	SIGNATURE	PHONE NUMBER	MAILING ADDRESS	ACRES	ASSESSED VALUATION
C-1120-0000-0000	G & P Ranch, LLC & Plumb Investment LC	DocuSigned by: Walter J. Plumb III Mr. Walter J. Plumb III	435.901.2500	201 South Main St. Suite 2000 Salt Lake City Utah, 84111	959.02 Acres	\$312,665.00
C-1121-0000-0000	(Same as above)	DocuSigned by: Walter J. Plumb III Mr. Walter J. Plumb III	435.901.2500	(Same as above)	640 Acres	\$208,655.00
C-1139-0001-0000	(Same as above)	DocuSigned by: Walter J. Plumb III Mr. Walter J. Plumb III	435.901.2500	(Same as above)	80 Acres	\$26,080.00
C-1139-0000-0000	(Same as above)	DocuSigned by: Walter J. Plumb III Mr. Walter J. Plumb III	435.901.2500	(Same as above)	40 Acres	\$105,155.00
C-1115-0004-0001	Brian Head Town		435.677.2029	56 North Hwy 143 PO Box 190068 Brian Head, Utah 84719-0068	40 Acres	\$00.00
C-1120-0003-0000	M R Crofts Associates LLC		435.251.7673	363 S Valley View Drive ST George, Utah 84770	20 Acres	\$68,415.00
C-1120-0003-0001	PURA VIDA BASE CAMP LLC		949.636.4615	9905 Glenrock Dr. Las Vegas, NV 89134	20 Acres	\$68,415.00

This petition must include the signatures of the owners of a majority of the property included in the annexation, representing at least one-third of the assessed property valuation according to the last assessment rolls. The petition must also include the signatures of all owners of public property, rural real property, agriculture protection area property, and migratory bird production area property. Check with the county or other appropriate entity to determine property and property owner status. The petition must also designate up to five signers as petition sponsors, one of whom shall be designated as the contact sponsor, and indicate the mailing address of each sponsor.

Acknowledgement of Costs & Fees for Annexation

Annexation Name: Aspen Meadows

Name of Annexation Sponsor & Property Owner: Mr. Walter J. Plumb III

G & P Ranch, LLC & Plumb Investment LC, a Utah limited liability company

Mailing Address: 201 S Main Street, STE 2000, Salt Lake City, Utah 84111

Name of Annexation Project Manager: Mr. A. Flint Decker

Telephone: 435.901.2500 Email: flint.decker@gardnergroupp.com

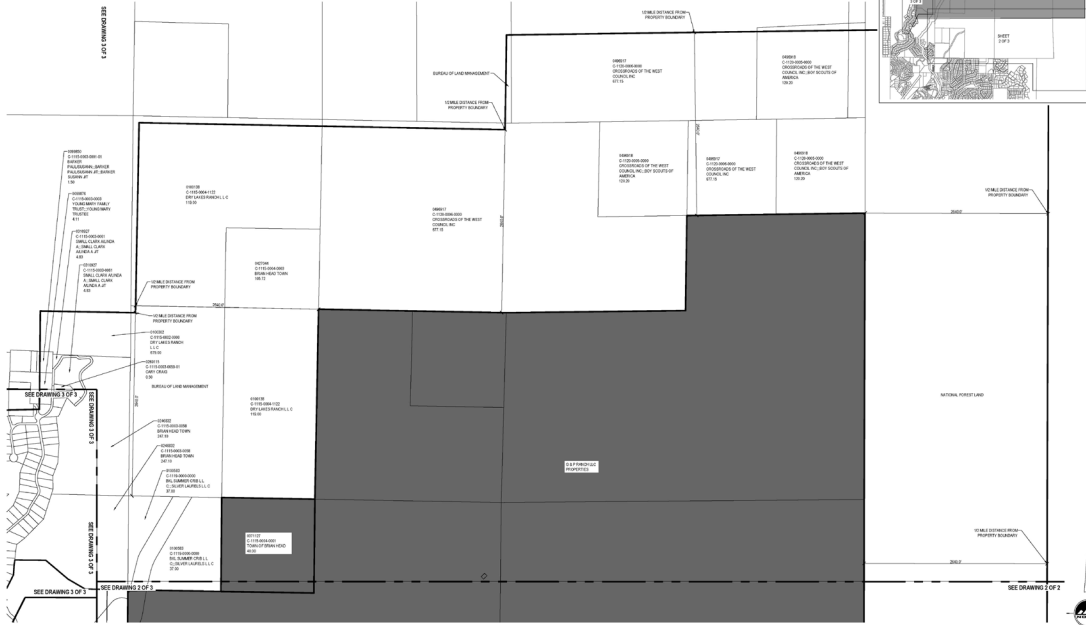
I understand that with the filing of the annexation request, there are costs associated with the publication requirements for annexation. I have been informed and understand that I am responsible for the costs of all required publications and fees for this annexation and that I will receive notice of required payment from Brian Head Town. I understand that payment of all fees must be satisfied prior to the recording of the annexation.

DocuSigned by:

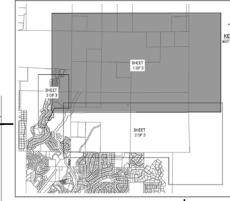
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Sponsor & Property Owner Signature

Date: 2/1/2024 | 1:31 PM PST



NOTES:
 ALL PROPERTY INFORMATION
 TAKEN FROM IRON COUNTY
 RECORDERS OFFICE WEBSITE.



BALT LAKE CITY
 478 S. 1000 E., Room 100
 Salt Lake City, UT 84111
 Phone: 801.252.8229

LAYTON
 Phone: 801.542.1100

TOOELE
 Phone: 435.542.1500

CEDAR CITY
 Phone: 435.282.1400

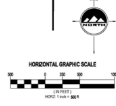
RICHFIELD
 Phone: 435.889.2943

WWW.ENSIGNENGINEERING.COM

REGISTERED PROFESSIONAL ENGINEER
 2010 SOUTH 2000 WEST ROAD
 SALT LAKE CITY, UT 84119

1. P. R. SMITH
 LICENSE: 38566-0000

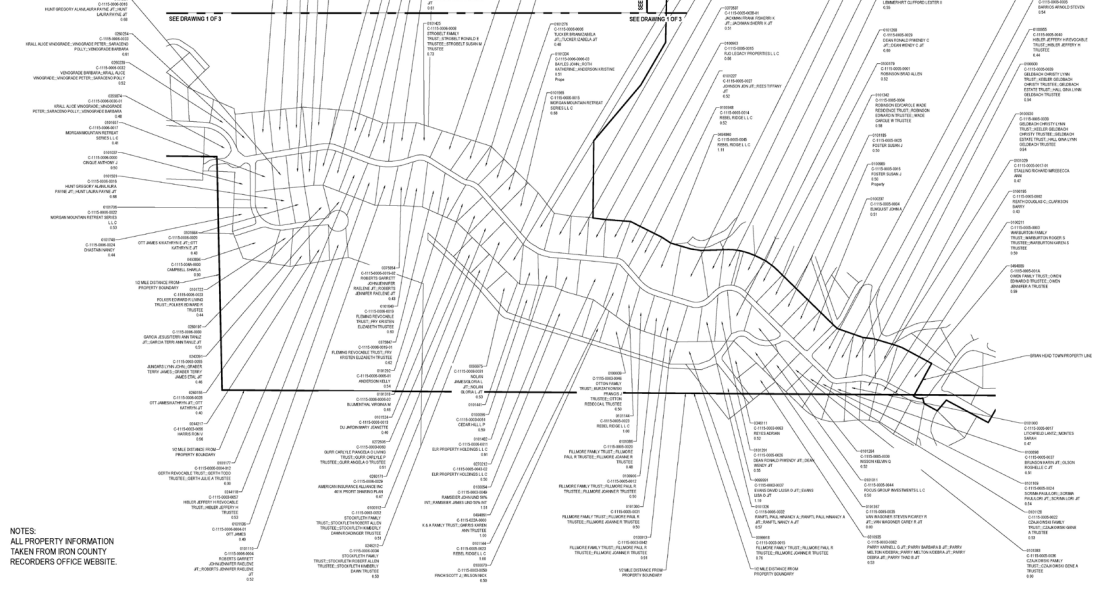
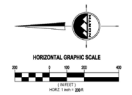
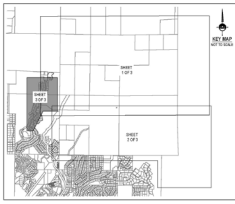
OWNERSHIP MAP
G & P RANCH, LLC & PLUMB INVESTMENT LC
 ANNEXATION SUBMITTAL REQUIREMENT #7
 BIRNHEAD, UTAH



OWNERSHIP PLAT MAP

DATE: 08/20/2024
 DRAWN BY: J. SMITH
 CHECKED BY: J. SMITH

1 OF 3



NOTES:
ALL PROPERTY INFORMATION
TAKEN FROM ION COUNTY
RECORDERS OFFICE WEBSITE.

EN SIGN
THE ENGINEERING CORPORATION

BALL LAKE CITY
425 S. 1000 E., Room 100
Bldg. 101 80111
Phone: 801.225.8229

LAYTON
Phone: 801.542.1100

TOOELE
Phone: 435.542.3500

CEDAR CITY
Phone: 435.282.1421

RICHFIELD
Phone: 435.882.2825

www.ensigneng.com

1000 EAST 1000 SOUTH
SUITE 1000, CEDAR RAPIDS, IOWA 52401
PH: 319.244.1111

OWNERSHIP MAP
G & P RANCH, LLC & PLUMB INVESTMENT LC
ANNEXATION SUBMITTAL REQUIREMENT #7
BRIAN HEAD, UTAH

OWNERSHIP PLAT MAP

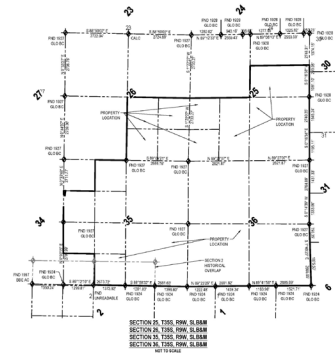
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3 OF 3

1. All dimensions are in feet and inches unless otherwise noted.
 2. All dimensions are to the centerline of the structure.
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NOTES:
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REVISIONS

1. (1/2024) - Initial design and site plan.
 2. (2/2024) - Revised design and site plan.
 3. (3/2024) - Final design and site plan.

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 2. (2/2024) - Revised design and site plan.
 3. (3/2024) - Final design and site plan.

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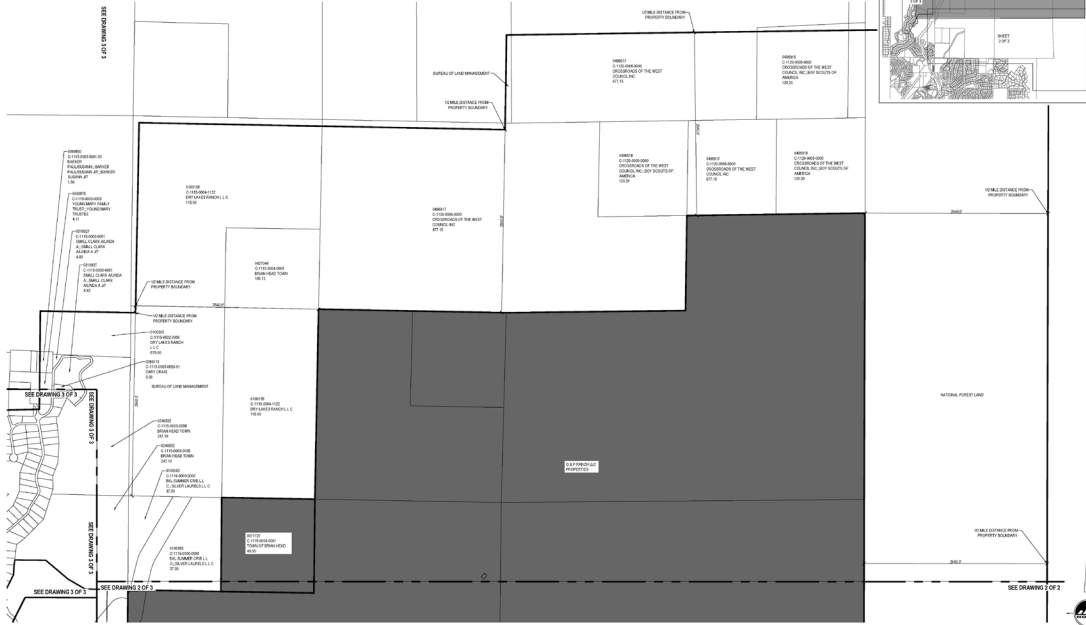
1. (1/2024) - Initial design and site plan.
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 3. (3/2024) - Final design and site plan.

EN SIGN
 ANNEXTION PLAT MAP
 G & P RANCH, LLC & PLUMB INVESTMENT, LLC
 ANNEXTION SUBMITTAL REQUIREMENT #6
 BRIAN HEAD, UTAH

ANNEXATION PLAT MAP

1/2024
 2/2024
 3/2024

2 OF 2



NOTES:
 ALL PROPERTY INFORMATION
 TAKEN FROM IRON COUNTY
 RECORDERS OFFICE WEBSITE.



EN SIGN
 THE ENGINEERING CORPORATION

SALT LAKE CITY
 475 S. 1000 E., SUITE 100
 SALT LAKE CITY, UT 84111
 Phone: 801.225.8229

LAYTON
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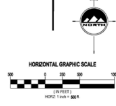
RICHFIELD
 Phone: 435.889.2943

WWW.ENSIGNENG.COM

PROFESSIONAL ENGINEER
 100 WEST CENTER STREET, SUITE 100
 SALT LAKE CITY, UT 84111

1. P. J. HARRIS
 LICENSE: 36566-CAE

OWNERSHIP MAP
G & P RANCH, LLC & PLUMB INVESTMENT LC
 ANNEXATION SUBMITTAL REQUIREMENT #7
 BIRCH HEAD, UTAH



OWNERSHIP PLAT MAP

DATE: 2024

SCALE: 2"=500'

COPYRIGHT: 2024

1 OF 3

December 20, 2023

VIA US MAIL

Brian Head Town
Attn: Nancy Leigh, Town Clerk
PO Box 190068
Brian Head, UT 84719

Re: Notice of Intent to File Annexation Petition

To whom it may concern:

This firm represents G & P RANCH, LLC, a Utah limited liability company, and PLUMB INVESTMENT LC, a Utah limited liability company and their assigns, collectively referred to as (the “Declarant” as hereinafter defined) in the matters which follow.

Declarant owns certain property located in Iron County, Utah, as described and set forth on the map attached hereto as Exhibit A and incorporated hereby (the “Property”). Pursuant to § 10-2-403(2)(a), *Utah Code Ann.*, this letter shall serve as Declarant’s formal notice of intent to file an annexation petition to annex the Property from Iron County into Brian Head Town.

A copy of this letter is being provided to Iron County along with a formal request by Declarant to Iron County to mail the notice required by Utah statute to each owner of real property located within the area proposed to be annexed and each owner of real property located within 300 feet of the area proposed to be annexed (the “Notice”). Brian Head Town will be provided with a copy of the Notice and a certificate from the County that the Notice has been mailed as required. After receiving the certificate from the County as provided above, Brian Head Town shall, upon request from Declarant, provide an annexation petition for the annexation proposed in the notice of intent.

It is our understanding that the above notice satisfies the requirements pertaining to the notice of intent to file a petition under § 10-2-403(2)(a), *Utah Code Ann.* Please let me know if Brian Head Town will require any additional documentation or information.

Sincerely,

/s/ Mark B. Durrant

Mark B. Durrant

EXHIBIT A

(Map of Annexation Property)

(see attached)



<p>2023 3/20/23 3/20/23</p>	<p>AMERICAN MAP</p>	<p>ASPEN MEADOWS - EXHIBIT A MAP OF ANNEXATION PROPERTY 12-20-2023 IRON COUNTY BRIAN HEAD, UTAH</p>	<p>ENSIGN THE SOURCE FOR ENERGY 2000 W. 1000 N. SUITE 100 CANYONVILLE, OR 97331 PHONE: (503) 261-1111 FAX: (503) 261-1112 WWW.ENSIGN.COM</p>
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December 20, 2023

VIA US MAIL

Iron County
Attn: John Whitaker, County Clerk
82 N 100 E #102
Cedar City, Utah 84720

With Copies to:

Iron County
Attn: Reed Erickson, Planner / Services Coordinator
82 N 100 E #102
Cedar City, Utah 84720

Iron County
PO Box 429
Parowan, Utah 84761

Iron County Special Service District #3
PO Box 429
Parowan, Utah 84761

Iron County Special Service Area #1
PO Box 429
Parowan, Utah 84761

Iron County School Board
2077 W Royal Hunte Dr.
Cedar City, Utah 84720

Re: Notice of Intent to File Annexation Petition

To whom it may concern:

This firm represents G & P RANCH, LLC, a Utah limited liability company, and PLUMB INVESTMENT LC, a Utah limited liability company and their assigns, collectively referred to as (the “Declarant” as hereinafter defined) in the matters which follow.

December 20, 2023

Page 2

Declarant owns certain property located in Iron County, Utah, as described and set forth on the map attached hereto as Exhibit A and incorporated hereby (the “Property”). Pursuant to §10-2-403(2)(a), *Utah Code Ann.*, Declarant provided to Brian Head Town formal notice of intent to file an annexation petition to annex the Property from Iron County into Brian Head Town (the “Notice”). A copy of the Notice is enclosed herewith and is being sent to all “affected entities” as defined in the Utah Code.

This letter shall also constitute a formal request by Declarant to the County Clerk of Iron County to mail notice required by Utah statute to each owner of real property located within the area proposed to be annexed and each owner of real property located within 300 feet of the area proposed to be annexed (the “Notice”). The Notice requirements are set forth in §10-2-403(2)(b)(iii), *Utah Code Ann.* Upon completion of the delivery of Notice, Declarant requests that Iron County provide to Brian Head Town a copy of the Notice and a certificate from the County that the Notice has been mailed as required.

Pursuant to §10-2-403(2)(b)(iii), *Utah Code Ann.*, the County shall mail the Notice within 20 days after receipt from Declarant of (i) this written request to mail the required Notice and, (ii) payment of an amount equal to the county's expected actual cost of mailing the Notice. Please provide an estimate of the mailing costs as soon as possible and Declarant will make the payment promptly.

Thank you for your assistance in this matter. Please let me know if Iron County will require any additional documentation or information.

Sincerely,

/s/ *Mark B. Durrant*

Mark B. Durrant

Enclosure

EXHIBIT A

(Map of Annexation Property)

(see attached)

List of Affected Entities:

Iron County
PO Box 429
Parowan, UT 84761

Iron County Special Service District #3
PO Box 429
Parowan, UT 84761

Iron County Special Service Area #1
PO Box 429
Parowan, UT 84761

Iron County School Board
2077 West Royal Hunte Drive
Cedar City, UT 84720

BOUNDARY DESCRIPTIONS

Record Descriptions

Parcel 1: (APN C-1120-0000-0000)

The Northwest Quarter of the Southwest Quarter of Section 25, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The South Half of the Northeast Quarter; the Southeast Quarter; the East Half of the Southwest Quarter of Section 25, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The Southwest Quarter of the Southwest Quarter of Section 25, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The Northeast Quarter of the Southeast Quarter of Section 26, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The Northwest Quarter of the Southeast Quarter of Section 26, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The South Half of the Southeast Quarter of Section 26, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

The East Half and the South Half of the Northwest Quarter of Section 35, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

Excepting therefrom the property lying within the State Road Right-of-Way known as Highway U-143.

Less and Excepting therefrom that portion deeded to Questar Gas Company, a Utah Corporation, by that certain Warranty Deed recorded September 1, 2000, as Entry no. 424995, in Book 723, at Page 358 of official records, being more particularly described as follows:

Beginning North 50°50'20" East 6713.75 feet from the Southwest Corner of said Section 35, thence North 45°28'21" East 70.00 feet; thence South 44°31'39" East 50.00 feet; thence South 45°28'21" West 70.00 feet; thence North 44°31'39" West 50.00 feet, to the Point of Beginning.

Note: See revised description of this parcel in the 'Surveyed Descriptions' below.

Parcel 2: (APN: C-1121-0000-0000)

All of Section 36, Township 35 South, Range 9 West, Salt Lake Base and Meridian

Parcel 3: (APN: A-1139-0000-0000; C-1139-0001-0000; A-1144-0001-0003)

Beginning at the Southwest Corner of Section 35, Township 35 South, Range 9 West, Salt Lake Base and Meridian; thence North 0°35' West 1354.5 feet along the Section line; thence South 89°57' East 1329 feet along the 1/16 Section line; thence North 0°30' West, 1353.3 feet along the 1/16 Section line; thence South 89°54' East 1340.9 feet along the Quarter Section line, to the Center of said Section 35; thence South 0°38'30" East 2728.1 feet along the Quarter Section line to the South Quarter Corner of said Section 35; thence North 89°27'51" West 1374.72 feet to the North Quarter Corner of Section 2, Township 36 South, Range 9 West, Salt Lake Base and Meridian; thence South 0°34'14" West 35.20 feet to the north corner of Sectional Lot 6; thence North 89°27'43" West 190.00 feet along the north line of said Lot 6; thence along the west line of 'Brian Head, Unit 1 Subdivision', as follows: thence South 0°05' West 331.4 feet; thence South 56°18' West 502.6 feet; thence South 33°48' West 400.8 feet; thence South 1°17' West 377.11 feet to the south line of Sectional Lot 6, said Section 2; thence departing said subdivision, North 89°30'19" West 475.31 feet to the southwest corner of said Sectional Lot 6; thence North 0°29'39" East 1355.55 feet along the 1/16 Section line, to the northwest corner of Sectional Lot 15, said Section 2; thence South 89°06'32" East 25.02 feet to the Point of Beginning.

A portion of this parcel was surveyed in the course of a previous ALTA survey. Only the northeasterly portion is included in the current survey, which includes all of the East Half of the Southwest Quarter of Section 35, Township 35 South, Range 9 West, SLB&M.

SURVEYED BOUNDARIES

Parcel 1

The descriptions of all of the parcels listed under parcel 1 have the same aliquot part descriptions as those listed above, and contain a combined area of 43,243,017 square feet, or 992.723 acres.

Less and Excepting therefrom that portion deeded to Questar Gas Company, a Utah Corporation, by that certain Warranty Deed recorded September 1, 2000, as Entry no. 424995, in Book 723, at Page 358 of official records, more particularly described as follows (The record description locates this parcel about 62 feet Northwest of the existing fenced Questar Gas facility. The following is the surveyed description, based on this existing location and the Basis of Bearings for this survey):

Beginning at a point which is located North 51°21'47" East 6714.80 feet from the found GLO monument, dated 1924, at the Southwest Corner of Section 35, T35S, R9W, SLB&M, and running:

thence N 46°12'23" East 70.00 feet;
thence South 43°47'37" East 50.00 feet;
thence South 46°12'23" West 70.00 feet;
thence North 43°47'37" West 50.00 feet, to the Point of Beginning.

Parcel contains: 3500 sq. ft., or 0.080 acres.

Parcel 2

All of Section 36, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

Parcel contains: 28,587,483 square feet, or 656.278 acres.

Parcel 3

That portion of Parcel 3, contained within the boundaries of the current survey, which includes all of the East Half of the Southwest Quarter of Section 35, Township 35 South, Range 9 West, Salt Lake Base and Meridian.

Parcel contains: 3,631,184 square feet, or 83.361 acres.

Overall Annexation Area Boundary Description

A parcel of land, to be annexed into the town of Brianhead, more particularly described as follows:

All of the South Half of the Northeast Quarter, and all of the South Half of Section 25, Township 35 South, Range 9 West, Salt Lake Base and Meridian;

All of the Southeast Quarter of Section 26, Township 35 South, Range 9 West, Salt Lake Base and Meridian;

All of the South Half of the Northwest Quarter, less and excepting therefrom that portion within the right-of-way of Highway 143, and all of the East Half of the Southwest Quarter, and all of the East Half of Section 35, Township 35 South, Range 9 West, Salt Lake Base and Meridian;

All of Section 36, Township 35 South, Range 9 West, Salt Lake Base and Meridian, as shown hereon.

Total surveyed parcel contains: 75,465,184 square feet, or 1,732.44 acres.

Parcels also included in overall annexation area:

(C-1120-0003-0000)
M R CROFTS ASSOCIATES LLC
20.00 ACRES

AND

(C-1115-0004-0001)
TOWN OF BRIAN HEAD
40.00 ACRES

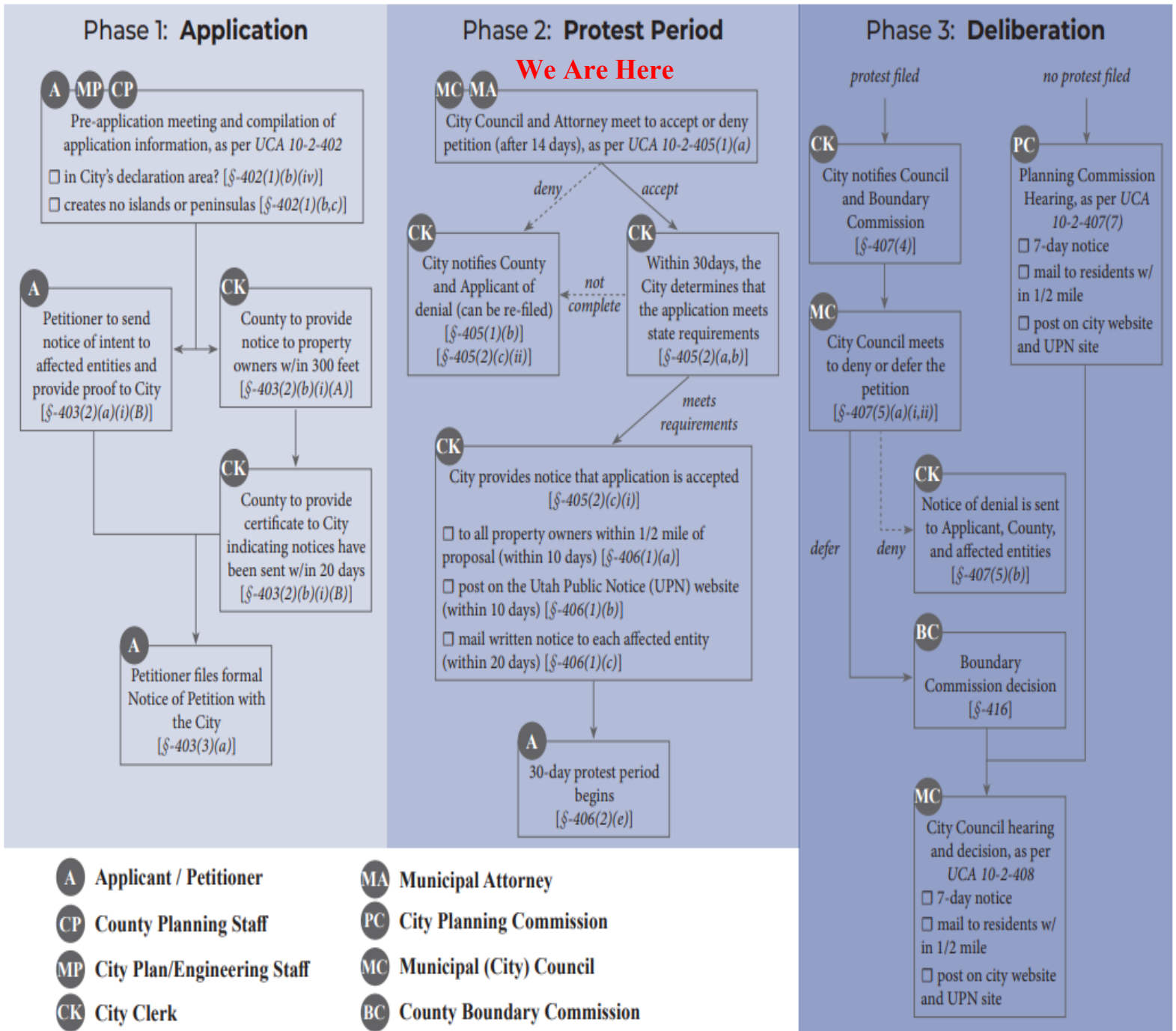
AND

(C-1120-0003-0001)
PURA VIDA BASE CAMP L L C
20.00 ACRES

6.0 ANNEXATION PROCESS

Annexation Process: Brian Head / Iron County

Disclaimer: this graphic is intended to serve as an illustration of the annexation statute in Utah. Each party involved should familiarize themselves with the current state statute as well as any local ordinances that might be related.





STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: HIGHLAND DRIVE ROAD VACATION ORDINANCE

AUTHOR: Lester Ross, Building & Planning Official
DEPARTMENT: Administration
DATE: February 13, 2024
TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council consider an ordinance to vacate 105 feet of the north end of Highland Drive.

BACKGROUND:

Brian Head Town has been working with the landowners at the north end of highland drive to vacate part of Highland Drive that was plans as through road but now needs to be a Cul-de-sac due to the layout of Aspen Meadows Southeast Neighborhood. On January 3, 2024, staff received minor plat amendment for Steam Engine Meadows Phase 1 Lot 55 and adjoining property. The plat amendment will vacate 105 feet of the North end of Highland Drive and Create a cul-de-sac with a 10-foot utility easement. Property owners within 300' of proposed property were sent public notice on January 4, 2024, notifying them of the proposed plat amendment.

On January 16, 2024, the Planning Commission held a public hearing on the road vacation along with a public meeting to amend the plat to Steam Engine Meadows Phase 1 Lot 55 and adjoining Properties Creating a Cul-de-sac for the end of Highland Drive. The Planning Commission approved the Plat Amendment and gave a favorable recommendation to vacate 105 feet of Highland drive.

On February 13, 2024, the Town Council tabled the proposed road vacation. The Council felt that there was not enough information for them to make the decision to vacate the road easement and requested staff to verify the amount each property will be receiving and losing with the road vacation and plat amendment.

ANALYSIS:

Road and easement vacations are a legislative decision that can only be made by the Town Council. In Utah State law they list the criteria under which the council can make that decision. As Council is concerning the road vacation, they will need reasonable concertation that the road vacation will be in the public interest.

Road and Easement Vacation Criteria:

- Good Cause exists for the vacation.
 - Highland Drive was originally plated to be an access for additional phase of Steam Engine Meadows. With the creation of the Aspen Meadows Southeast Subdivision, they chose not to use this area of Highland Drive to access the subdivision creating a dead-end street. It became necessary for the Town to create a Cul-de-sac at the end of Highland Drive.
- The Public interest or any person will be materially injured by the proposed vacation.

- All lots that are affected by the proposed vacation have public access to their lots and will receive a portion of the land that will be vacated.
- Town Staff, Aspen Meadows and Reedy family met and agreed on the new plat layout so that Highland drive can terminate in a manner that meets Town standards.
- Area affected by the proposed vacation.
 - Road area being Vacated 5,052 sq feet.
 - The amount of land each affected property owner will be acquiring 1,684 sq feet.
 - Area that lots 55 in Steam Engine and Lot 43 in Aspen meadows have lost due to the Cul-de-sac 1,541 sq feet plus 437 sq feet for the Snow removal easement.
- May not be construed to impair:
 - Any right-of-way or easement of any parcel or lot owner
 - The rights of any public utility; or
 - The rights of a culinary water authority or sanitary sewer authority.
 - No public utility are in or affected by the proposed vacation.

STAFF RECOMMENDATION:

Staff recommend adopting the ordinance to vacate 105 feet of Highland Drive and the temporary 50-foot turnaround easement.

PROPOSED MOTION:

The Council can deny, table, or approve the Ordinance.

Recommended motion.

I move to approve Ordinance #24-001 an ordinance vacating 105 feet of Highland Drive and the temporary 50-foot turnaround easement as presented.

ATTACHMENTS:

- A. Proposed Amended Plat
- B. Existing plat
- C. Public Notice
- D. Ordinance

SOUTH QUARTER CORNER SECTION 36,
TOWNSHIP 35 SOUTH, RANGE 9 WEST,
SALT LAKE BASE & MERIDIAN
BRASS CAP

BASIS OF BEARING
S 88°42'20" W 2629.38'

NORTHEAST CORNER SECTION 1,
TOWNSHIP 36 SOUTH, RANGE 9 WEST,
SALT LAKE BASE & MERIDIAN
BRASS CAP

LEGEND:

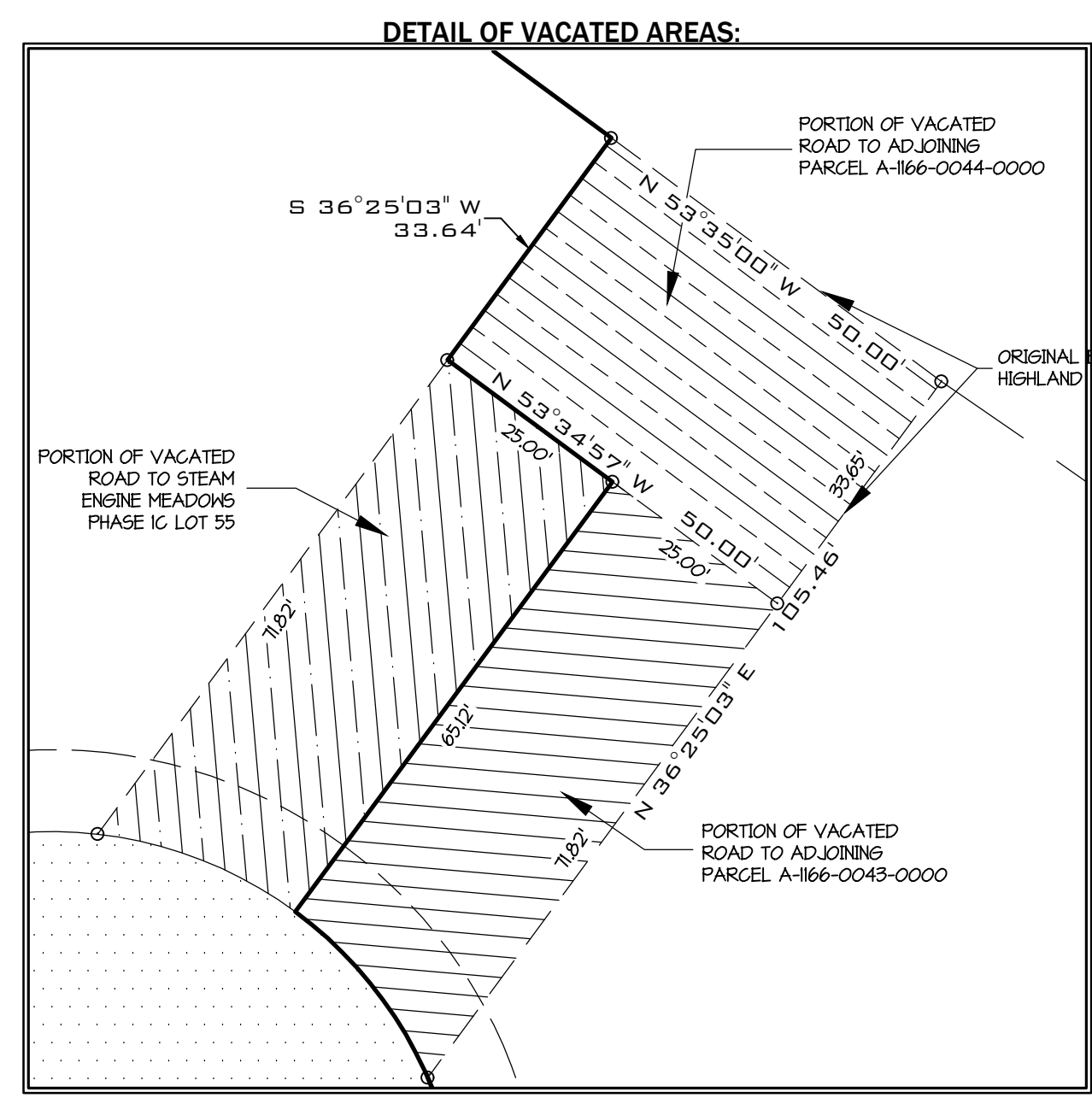
- PROPERTY CORNER - NOTHING FOUND OR SET
- ◆ SECTION MONUMENTATION AS SHOWN AND DESCRIBED
- ▨ CUL-DE-SAC TO BE DEDICATED TO BRIANHEAD TOWN

ASPEN MEADOWS SOUTHEAST NEIGHBORHOOD
PARCEL NO. A-1166-0060-00-AM

ASPEN MEADOWS SOUTHEAST NEIGHBORHOOD
PARCEL NO. A-1166-0044-00-AM

LOT 55
PARCEL NO. A-1189-000A-0055
88,104 SQ FT
2.02 ACRES

ASPEN MEADOWS SOUTHEAST NEIGHBORHOOD
PARCEL NO. A-1166-0043-00-AM



INDIVIDUAL ACKNOWLEDGMENT:

State of Utah
County of Iron
The foregoing instrument was acknowledged before me this _____ day of _____ A.D. 20____ by _____
FULL NAME SIGNATURE: _____
FULL NAME PRINT: _____ (STAMP NOT REQUIRED PER UTAH CODE 46-1-1(6)(7)) if above information is filled in.
COMMISSION NO: _____
EXPIRATION DATE: _____
A NOTARY PUBLIC COMMISSIONED IN THE STATE OF _____

INDIVIDUAL ACKNOWLEDGMENT:

State of Utah
County of Iron
The foregoing instrument was acknowledged before me this _____ day of _____ A.D. 20____ by _____
FULL NAME SIGNATURE: _____
FULL NAME PRINT: _____ (STAMP NOT REQUIRED PER UTAH CODE 46-1-1(6)(7)) if above information is filled in.
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County of Iron
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FULL NAME SIGNATURE: _____
FULL NAME PRINT: _____ (STAMP NOT REQUIRED PER UTAH CODE 46-1-1(6)(7)) if above information is filled in.
COMMISSION NO: _____
EXPIRATION DATE: _____
A NOTARY PUBLIC COMMISSIONED IN THE STATE OF _____

MORTGAGEE AND LENDER CONSENT TO RECORD:

MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC. ("MERS"), as Mortgagee and Lender of the said tract of land does hereby give consent of said tract of land to be used for the uses and purposes described in the plat, to recording plat, recording of Covenants, Conditions and Restrictions and joins in all dedications and conveyances.

Title - _____
Name (Print) - _____

MORTGAGEE ACKNOWLEDGMENT:

State of Utah
County of Iron
The foregoing instrument was acknowledged before me this _____ day of _____ A.D. 20____ by _____
FULL NAME SIGNATURE: _____
FULL NAME PRINT: _____ (STAMP NOT REQUIRED PER UTAH CODE 46-1-1(6)(7)) if above information is filled in.
COMMISSION NO: _____
EXPIRATION DATE: _____
A NOTARY PUBLIC COMMISSIONED IN THE STATE OF _____

SURVEYOR'S CERTIFICATE:

I, Robert A. Reid, Professional Land Surveyor Number 189106, hold a License in accordance with Title 58, Chapter 22, Professional Engineers and Land Surveyors Licensing Act and have completed a survey of the property described hereon in accordance with Section 17-23-17 and hereby certify all measurements and descriptions are correct. Monuments will be set as represented on this plat I further certify that by authority of the hereon Owners, I have made a survey of the tract of land shown on this plat and have subdivided the same tract into a lot, and easements to be hereinafter known as:

STEAM ENGINE MEADOWS PHASE I AMENDED PARTIAL AMENDMENT & EXTENSION 'A'

That the same has been correctly surveyed and points established on the ground in accordance with the hereon legal description.



12/14/23
Date: _____
Robert A. Reid
Certificate No. 189106

LEGAL DESCRIPTION:

Beginning at the Southwest corner of Lot 55, Steam Engine Meadows Phase 1, said point being located South 88°42'20" West along the Section line 1196.49 feet and South 1035.01 feet from the NE Corner of Section 1, Township 36 South, Range 9 West, Salt Lake Base and Meridian, and running:
thence North 53°35'01" West 400.01 feet Northwesterly along the Southwesterly line of said Lot 55;
thence North 36°38'26" East 200.00 feet;
thence South 53°35'00" East 399.23 feet to the Northwesterly line of Highland Drive, as found on file with the Iron County Recorder's Office;
thence South 36°25'03" West 33.64 feet along said Northwesterly line of Highland Drive;
thence South 53°34'57" East 25.00 feet to the centerline of said Highland Drive;
thence South 36°25'03" West 65.12 feet along said centerline Highland Drive;
thence Southerly 123.94 feet along an arc of a 50.00 foot radius non-tangent curve to the right (center bears South 36°25'03" West, long chord bears South 17°25'40" West 94.56 feet with a central angle of 142°01'12");
thence Southwesterly 13.62 feet along an arc of a 15.00 foot radius curve to the left (center bears South 01°33'51" East, long chord bears South 62°25'40" West 13.16 feet with a central angle of 52°01'12") to the Southeastern line said Highland Drive;
thence North 53°35'00" West 50.00 feet to the Point of Beginning.
Containing 88,104 square feet or 2.02 acres.

OWNER'S DEDICATION:

KNOW ALL MEN BY THESE PRESENTS that the undersigned owners of all the above described tract of land having caused the same to be subdivided to amended, to be hereafter known as:

STEAM ENGINE MEADOWS PHASE I AMENDED PARTIAL AMENDMENT & EXTENSION 'A'

for good and valuable consideration received, do hereby dedicate and convey to Iron County for perpetual use of the public all parcels of land shown on this plat as easements. All lots, and easements are as noted or shown. The owners do hereby warrant and assign to Iron County and its successors, title to all property dedicated and conveyed to public use herein against the claims of all persons.

In witness whereof we have hereunto set our hands this _____ day of _____, 20____.
John H. Reedy and Mabel L. Reedy, Husband and Wife as joint tenants

John H. Reedy
Mabel L. Reedy

Brian Head Town

Manager

Plumb Investment L.C.

Manager

AMENDMENT NOTE:

This amendment and extension plat was completed at the request of Brian Head Town in order to terminate what was once planned as a through road to be a cul-de-sac.

Brian Head Town will vacate a portion of Highland drive that will be divided between Steam Engine Meadows Phase 1 Lot 55 and the adjoining property owners.

A portion of Steam Engine Meadows Phase 1 Lot 55 and the property shown will be dedicated to Brian Head Town in order to terminate Highland Drive in a cul-de-sac.

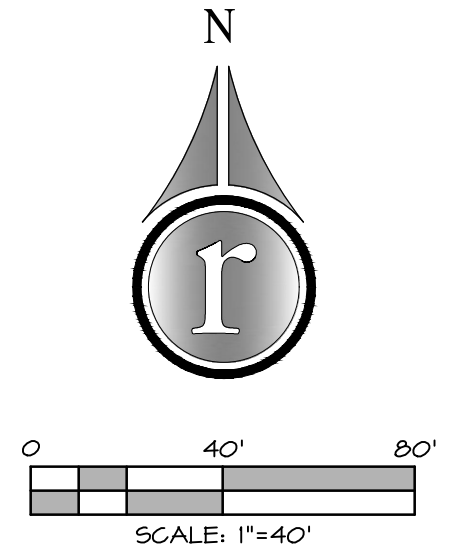
The temporary 50.0' turnaround easement shown on the Steam Engine Meadows Phase 1 Amended Plat will be vacated with this partial amendment and extension plat.

The 35.0' wide snow removal easement will be relocated as shown on this partial amendment and extension plat.

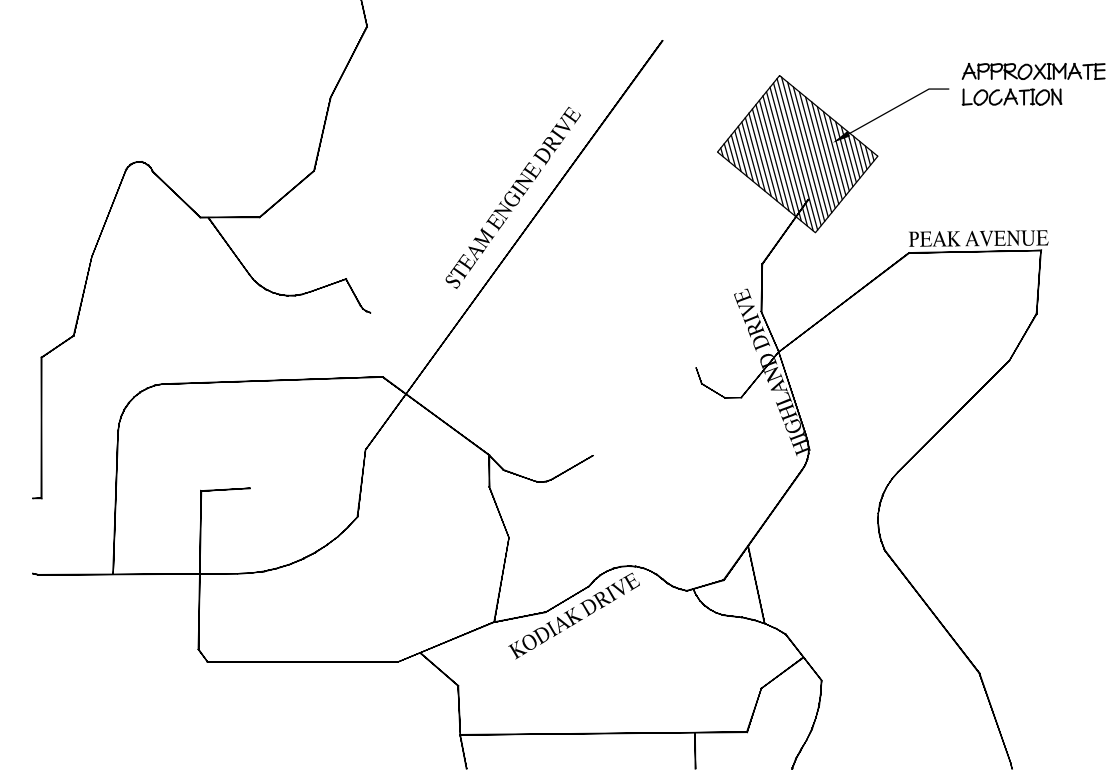
STEAM ENGINE MEADOWS PHASE I AMENDED PARTIAL AMENDMENT & EXTENSION 'A'

(AMENDING PHASE 1 LOT 55 & ADJOINING PROPERTY)

LOCATED IN THE N.E. & N.W. 1/4 OF SECTION 1
T.36S., R.9W., S.L.B.&M.
IRON COUNTY, UTAH.



VICINITY MAP:



ROSENBERG ASSOCIATES
CIVIL ENGINEERS • LAND SURVEYORS
352 East Riverside Drive, Suite A-250, George, Utah 84790
Ph (435) 673-8586 Fx (435) 673-8397 - www.RACIVIL.COM

SURVEY-PLAT-AMD FILE NUMBER:	12/14/23 DATE:	C.G.A. DRAWN:
2324-22-015 JOB NUMBER:	1" = 40' SCALE:	R.A.R. CHECKED:

PLANNING COMMISSION
I HEREBY VERIFY THAT THIS COMMISSION EXAMINED THIS FINAL SUBDIVISION PLAT AND HEREBY RECOMMENDS APPROVAL ON THIS _____ DAY OF _____, 20____.

PLANNING COMMISSION CHAIR
TOWN OF BRIAN HEAD

TOWN SURVEYOR APPROVAL
I HEREBY VERIFY THAT THIS OFFICE EXAMINED THIS FINAL SUBDIVISION PLAT AND HEREBY RECOMMENDS APPROVAL ON THIS _____ DAY OF _____, 20____.

TOWN SURVEYOR
TOWN OF BRIAN HEAD

TOWN ATTORNEY APPROVAL
APPROVED AS TO FORM, THIS THE _____ DAY OF _____, 20____.

TOWN ATTORNEY
TOWN OF BRIAN HEAD

ATTEST:
TOWN CLERK

TOWN MANAGER APPROVAL
I HEREBY VERIFY THAT THE TOWN MANAGER REVIEWED THIS FINAL SUBDIVISION PLAT AND APPROVED IT ON THIS THE _____ DAY OF _____, 20____ WITH ALL COMMITMENTS AND OBLIGATIONS PERTAINING THERETO.

TOWN MANAGER
TOWN OF BRIAN HEAD

RECORDED NUMBER

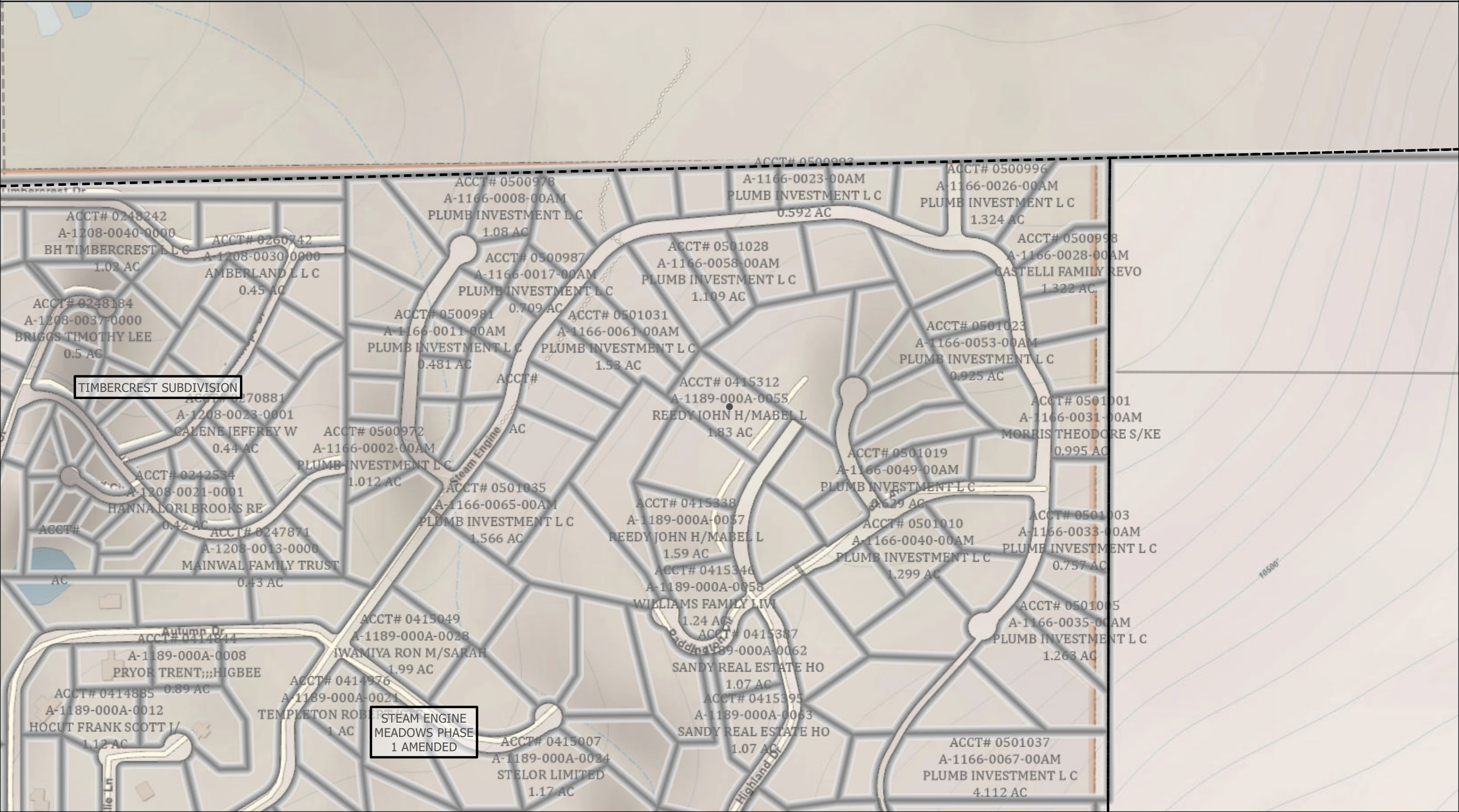
Iron County Recorder

IRON COUNTY PLAT MAP

For taxing
purposes only

SEC 06 T36S R8W | SEC 36 T35S R9W | SEC 35 T35S R9W | SEC 01 T36S R9W | SEC 07 T36S R8W

Lots 50 & 51, Steam Engine Meadows, Phase 1 Amended | STEAM ENGINE MEADOWS PHASE 1 AMENDED | TIMBERCREST SUBDIVISION | Aspen Meadows Southeast Neighborhood Amended-1



January 4, 2024

Dear Property Owner:

Brian Head Town will be vacating part of Highland Drive and amending the plat for Steam Engine Meadows Phase 1 Lot 55 creating a Cul-de-sac. This may or may not affect your property. Brian Head Town is sending out this notice as per Utah Code Annotated Title 10, Chapter 9a, Part 2 and the Brian Head Land Management Code 9-1-8.

- A. Anyone wishing to review the information on the proposed Plat Amendment and Road Vacation may do so at the Brian Head Town Hall during normal business hours of 9:00 a.m. to 4:30 p.m. Monday through Friday.
- B. Anyon wishing to make comments to Planning Commission on the proposed Plat Amendment and Road Vacation may submit written comments to the Brian Head Town Clerk at nleigh@bhtown.utah.gov or by mail to PO Box 190068, Brian Head, UT 84719 no later than January 12, 2024, by 4:30 p.m. All comments submitted to the Planning Commission will automatically be forwarded to Town Council.
- C. The Brian Head Planning Commission will hold a Public Hearing at the BRIAN HEAD TOWN HALL COUNCIL CHAMBERS located at 56 North Highway 143, Brian Head, UT 84719 on January 16, 2024, during their regular meeting scheduled to begin at 1:00 p.m. or shortly thereafter.
- D. Anyon wishing to make comments to Town Council on the proposed Road Vacation may submit written comments to the Brian Head Town Clerk at nleigh@bhtown.utah.gov or by mail to PO Box 190068, Brian Head, UT 84719 no later than February 9, 2024, by 4:30 p.m.
- E. The Brian Head Town Council will hold a Public Hearing for the Road Vacation at the BRIAN HEAD TOWN HALL COUNCIL CHAMBERS located at 56 North Highway 143, Brian Head, UT 84719 on February 13, 2024, during their regular meeting scheduled to begin at 1:00 p.m. or shortly thereafter.

If you have any questions or should need additional information, please do not hesitate to contact our offices during normal business hours.

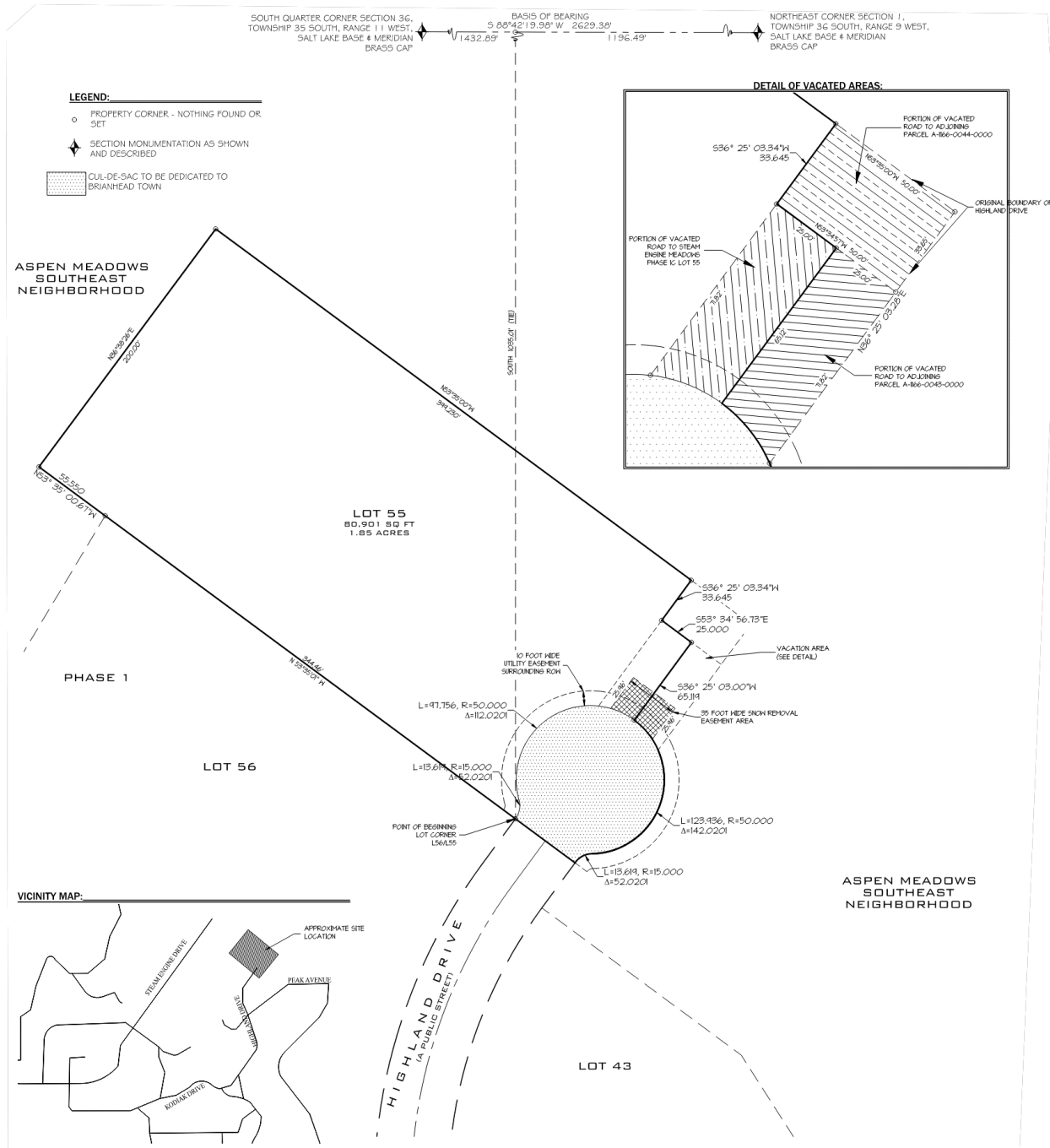
Respectfully,
Brian Head Town

Lester Ross
Building and Planning Official

 BRIAN HEAD

Enclosure

Steam Engine Meadows Phase 1 Amended Partial amendment and extension 'A'





ORDINANCE NO. 24-___

AN ORDINANCE VACATING ONE HUNDRED FIVE FEET (105') OF THE NORTH END OF HIGHLAND DRIVE AND THE TEMPORARY FIFTY-FOOT (50') TURNAROUND EASEMENT TO CREATE A CUL-DE-SAC LOCATED IN THE STEAM ENGINE MEADOWS, PHASE 1 AMENDED SUBDIVISION, LOT 55, AND OTHER ADJACENT PROPERTIES LOCATED IN THE ASPEN MEADOWS SOUTHEAST NEIGHBORHOOD.

WHEREAS, the Town has initiated a petition to vacate the North end of Highland Drive located in the Steam Engine Meadows, Phase 1 Subdivision, affecting lot 55 and adjacent lots located in the Aspen Meadows Southeast Neighborhood Subdivision to create a cul-de-sac for the Aspen Meadows Southeast Neighborhood Subdivision; and

WHEREAS, the Town Council may vacate a portion of a public road in a subdivision by ordinance and recording the ordinance with the County Recorder as per State Code 10-9a-609(3)(a); and

WHEREAS, the Planning Commission held a public hearing on January 16, 2024 to receive public input on the Highland Drive Road Vacation and hereby forwards a recommendation of approval for the Road Vacation. The Planning Commission approved an Amended Plat for Steam Engine Meadows Phase 1 Amended for lot 55 and adjacent properties during their regular meeting held of January 16, 2024; and,

WHEREAS, the Town Council held a public hearing on February 13, 2024, to receive public comment on Highland Drive Road Vacation during their regular meeting; and

WHEREAS, in making its review the Town Council finds that it is in the best interests of the health, safety, and welfare of the Town and its citizens to vacate one-hundred-five feet (105') of the North end of Highland Drive and the temporary fifty-foot (50') turnaround to create a cul-de-sac in the Steam Engine Meadows Phase 1 Amended Subdivision lot 55 and adjacent properties that are located in the Aspen Meadows Southeast Neighborhood Subdivision.

NOW, THEREFORE, BE IT ORDINANED BY THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH.

SECTION I: One-hundred-five feet (105') of the north end of Highland Drive and the temporary turnaround located in the Steam Engine Meadows Phase 1 Amended Subdivision, are to be vacated as Attachment "A"

SECTION II. Conflict. To the extent of any conflict between other Town, County, State, or Federal laws, ordinances, or regulations and this Ordinance, the more restrictive is deemed to be controlling.

SECTION III: Severability Clause. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portions shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION IV: Repealer. All provisions of the Brian Head Town Code that are inconsistent with the expressed terms of this Ordinance and all prior Land Management Codes previously adopted shall be repealed.

SECTION V: Effective Date. The ordinance shall go into effect immediately upon final passage as noted below.

PASSED AND ADOPTED by the Town Council of the Town of Brian Head, Utah this ____ day of February 2024

Roll Call Vote of the Town Council:

Mayor Calloway	Aye___	Nay___
Council Member Freeberg	Aye___	Nay___
Council Member Tidwell	Aye___	Nay___
Council Member Marshall	Aye___	Nay___
Council Member Ricks	Aye___	Nay___

BRIAN HEAD TOWN

Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)

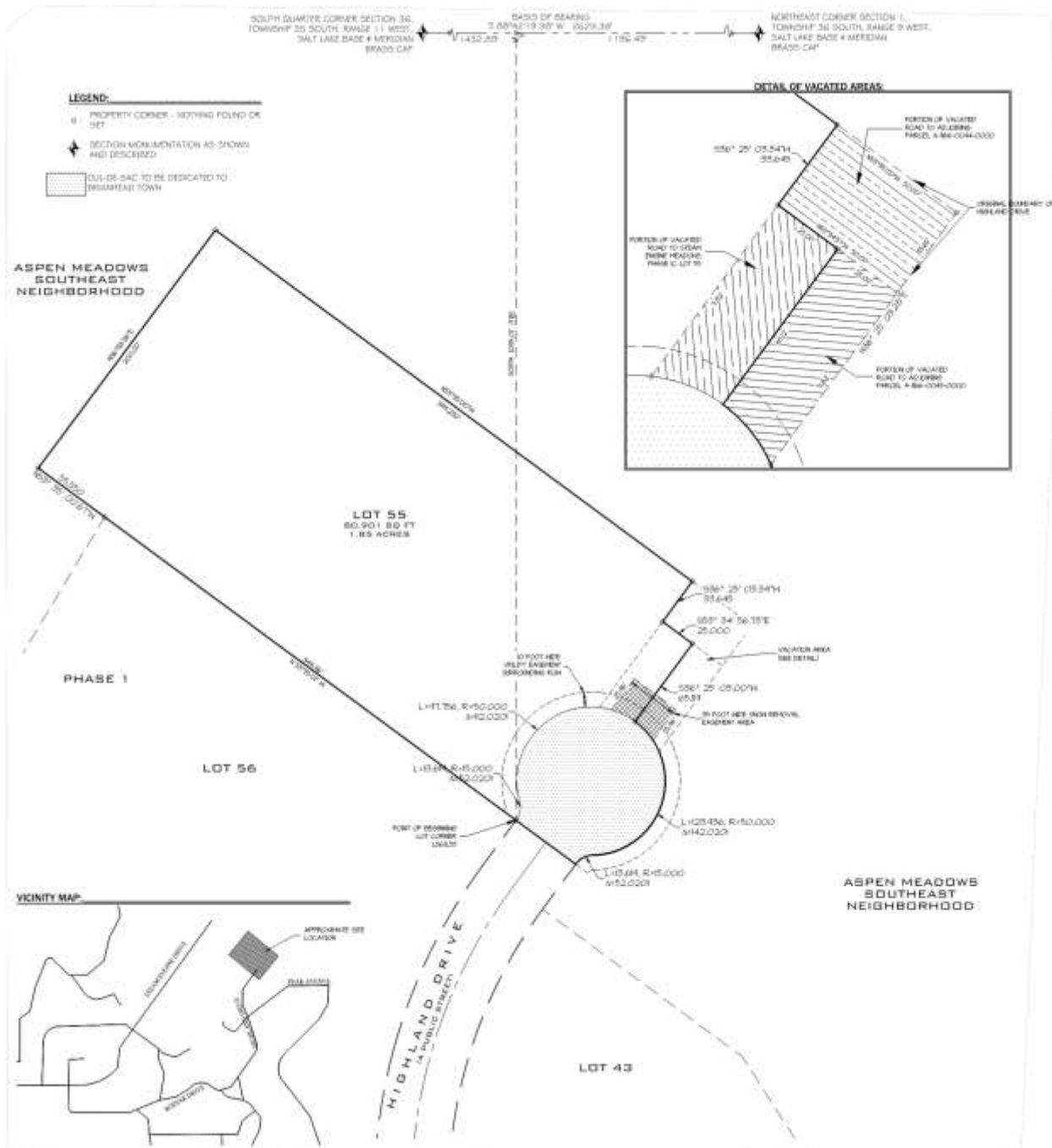
CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above ordinance is a true and accurate copy, including all attachments, of the ordinance passed by the Town Council on the ____ day of February 2024 and have posted a summary of the ordinance within a conspicuous location to-wit: Town Hall, and have posted it on the Utah Meeting Notice Website and on the Brian Head Town website, brianheadtown.utah.gov as per UCA§63-30-102.

Nancy Leigh, Town Clerk.

ATTACHMENT "A"
 Highland Drive Road Vacation

Steam Engine Meadows Phase 1
 Amended Partial amendment and extension 'A'





STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: RANGER COURT SPECIAL ASSESSMENT AREA DISCUSSION

AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: February 27, 2024
TYPE OF ITEM: Discussion

SUMMARY:

The Council will hold a discussion on whether to move forward with Special Assessment Area (SAA) project requests which entail water infrastructure without accompanying sewer. This would be a policy question for the Council and will also address the two pending SAAs that initiated the process but were put on hold until the Septic Density Study was completed.

BACKGROUND:

The Town began seeing multiple Special Assessment Area (SAA) project petitions in 2022 with four SAAs; Trail Road, Falcon Court, and Scenic Drive. Out of the three SAAs the Trail Road SAA was the only one that included sewer as part of their SAA but needed the Town to assist with some of the funding for sewer specifically in order for the SAA to remain within the parameters set by the state of the 1/3 value in which the cost of improvements must be within 1/3 to the value of the property.

In July 2022, the Town received an SAA petition for Ranger Court, which the Council accepted the petition, but during the August 9, 2022 Council meeting, the Council denied the Notice of Intent and directed the sponsor for Ranger Court, Ryan Ricks, to include three additional lots (lot #1, 2, & 3 of Block B, Unit B) that were located on Meadow Drive in an effort to ensure the waterline would be looped. At the time, a private lot owner was bringing the waterline to his lot located on Meadow Drive and with the three additional lots included in the SAA, the waterline would be looped.

On September 13, 2022, the Notice of Intent was once again presented to Council with the inclusion of the three additional lots for the Ranger Court SAA and the Notice of Intent was adopted. On October 25, 2022 the public hearing was held and during the public hearing, there were property owners who objected to the SAA without the inclusion of the sewer and requested the Council require sewer for this area.

During the December 13, 2022 Council meeting the Council reviewed the preliminary information from the Septic Density Study. The study held a recommendation from Trevor Schlossnagle, Geologist with Utah Division of Natural Resources, who was conducting a Septic Density Study for Iron County at the time. Mr. Schlossnagle recommended density limits that range between 1:3 and 1:5 (tanks:acres). Mr. Schlossnagle also recommended that the Town limit the area calculation to the Annex Area and noted that our soils types would likely put us on the more restrictive end (less dense) of the range of limits (possibly 1:5). The Council determined that until the Septic Density Study was completed, all SAAs would be put on a pause which included the Ranger Court SAA.

During the FY2025 Strategic Planning Retreat, staff presented the Septic Density Study to Council. The Council determined that a maximum number of 150 septic tanks permits could be issued which included the 107 septic tank permits that were already issued leaving a total of 43 available septic tank permits.

ANALYSIS:

With the Septic Density Study complete, the Council will now need to address those SAA petitions that were submitted and decide whether to require sewer as part of all SAAs that entail water infrastructure.

Currently, there are two SAAs; Ranger Court and Elk Drive that identified water infrastructure only.

Ranger Court SAA Status:

Petition accepted, Notice of Intent Resolution adopted, and the public hearing was held on October 25, 2022, with the pause on the SAA in December 2022.

Council will need to decide whether to require sewer infrastructure as part of this SAA and if so, the SAA process would need to start the process over.

Elk Drive SAA Status:

A petition for Elk Drive was presented on October 25, 2022 and included 26 lots with 13 property owners (Oct. 2022) who signed the petition at an estimated cost for \$640,405 for water infrastructure and road improvements. This totaled an assessment of \$25,208 to each lot owner at the time. The Council tabled the petition during the October 25, 2022 meeting until the Septic Density Study was completed.

Council will need to decide whether to require this SAA to begin the process again if sewer is a requirement for this SAA.

If it is determined that all SAAs moving forward will need to include sewer improvements, then staff will work with the sponsors of the two SAAs on implementing sewer infrastructure. .

Staff is seeking direction/input from the Council on the following:

- If all SAA project requests which entail water infrastructure will need to have the accompanying sewer and road improvements as a requirement for SAAs.
- If the Ranger Court SAA will need to include sewer infrastructure.
- The Elk Drive SAA petition should continue to move forward with the inclusion of sewer.

FINANCIAL IMPLICATIONS:

With the inclusion of sewer infrastructure, the SAA costs will dramatically increase as we have seen with the Trail Road SAA and the current Snowshoe/Toboggan SAA. The Council can also discuss whether the Town should assist the SAA with sewer costs which could be on a case by case decision.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff will allow the Council to hold their discussion on this topic and direct staff. Bret will lead the conversation and will give a recommendation for the Council.

PROPOSED MOTION:

No action is needed this is a discussion item only.

ATTACHMENTS:

A - Town SAA Policy - Adopted



SPECIAL ASSESSMENT & PUBLIC IMPROVEMENT DISTRICT POLICY

Date Approved: August 8, 2022
Resolution No.: 22-523

Brian Head Town (the “Town”) will consider the use of Special Assessment Areas (SAA) and/or Public Improvement Districts (PID) as provided for by Utah Code Annotated as Amended §11-42 where consistent with the dictates of this of this policy. Notwithstanding the ensuing policy, the Town Council retains the privilege of denying any SAA or PID for which the Town receives a petition, as allowed under State Statute, where the Council finds that approval would result in undue risk or damage to the Town as a whole.

General Benefit of Proposed Development

The Town recognizes that in assisting individual property owners (or a group of individual property owners) with infrastructure development through public financing, all property owners in the Town are asked to share in a small fraction of the risk that would otherwise be incumbent upon that individual (or group of individuals). Therefore, the Town will only consider public financing (such as SAA or PID bonds) for development projects that entail broad public benefit. Examples of such include, but are not limited to, roadways which improve traffic circulation, water lines which provide needed firefighting capacity to areas which pose a wildfire risk to the Town, and sewer lines in areas which will protect health and sanitation for the community’s watersheds.

Petitions for SAAs or PIDs shall stipulate the proposed general community benefit entailed in the proposed development project which justifies the public assumption of risk. Exhibit A provides a map of fire protection priority areas as designated by the Town Marshal to assist the Town Council in determining the general public benefit of any proposed water lines. Proposed line extensions within these priority areas in excess of 1,000 linear feet, or which create looping/redundancy within the water delivery system, should be given consideration.

Petition Requirements

Property owners can petition the Town for the installation or reconstruction of public way improvements through a SAA or PID. Those signing the petition must be the owners of the properties adjacent to the requested public way improvements, not residents that are renting or leasing the property. Once the sponsor has acquired the required signatures that meet the majority of the property owners who are in favor of a SAA, the petition is to be submitted to the Town Clerk for verification of signatures and legal property owners. Apparent support of the project, as indicated by those signing the petition, must represent greater than 51% of the total properties/lots of the proposed public way improvements for the Town Council to approve or deny a petition and consider the creation of a Special Assessment Area.

Timeline for SAA Creation

The following gives a rough outline of a typical SAA creation and project implementation timeline:

- 1) Petition is submitted to Town
 - a) Signed by owners representing 51% of parcels,
 - b) Includes map, description of improvements, and list of parcel numbers
- 2) Staff review meeting
 - a) Communicate any issues with petition to applicant

- b) Allow applicant to correct anything before going to Council
- 3) Council receives petition in open meeting, accepts or denies the petition by motion
 - a) The SAA may be identified by priority based on the location on the Fire Protection Area Map:
 - i. High Priority: Area "A"
 - ii. Medium Priority: Area "B"
 - iii. Lower Priority: Area "C"
- 4) Council considers resolution - Notice of Intent to Create SAA
 - a) Determination whether to proceed with SAA based on general public benefit and the Fire Protection Area Map.
 - b) Resolution sets date for public hearing
 - c) Advertise public hearing for four weeks
- 5) Public hearing held in open meeting, 60 day contest period begins
 - a) Contest period can be bypassed if 100% of property owners sign a waiver and consent form
 - b) If 40% or more of property owners protest the creation of the SAA during contest period, it automatically fails
- 6) Staff obtains preliminary project cost estimate and property appraisals
- 7) Council may create SAA by resolution
- 8) Council creates Board of Equalization by resolution
 - a) Sets BOE hearing dates (35 day notice)
 - b) Use preliminary estimates plus large contingency or the maximum assessment
- 9) Town begins process of issuing bonds
- 10) Town proceeds with engineering and bidding for project
- 11) Town awards project bid and sets SAA assessment by ordinance
 - a) Property owners have 25 days to prepay their assessments before the lien is filed and interest takes effect
- 12) Bonds are issued, project may proceed

The entire process to put an SAA into place is expected to take six to eight months. As such, petitions must be received by the Town by June 30 of year one in order to proceed with the improvements in year two.

PID timelines have yet to be defined by the Town.

Assessments

Assessments will typically be distributed among property owners in a manner commensurate with the benefit received by each property. In the case of water or sewer line extension, for example, it is assumed that the benefit received by each lot is equal, regardless of size or valuation of the lot, so a flat assessment would be applied to each lot. Assessments will be included on the Iron County property tax bill and collected along with general property taxes. The Town may require that assessments be retired when a property is sold.

Financing Considerations

State Statute requires a 3:1 coverage ratio of property value to assessment for SAAs. The Town prefers a 4:1 or 5:1 coverage ratio to mitigate the risk to the public of financing a SAA project. However, Council may choose to identify the following ratios based on the Fire Protection Area Map as follows: Area "A": 3:1 coverage area. Area "B": 4:1 coverage ratio. Area "C": 5:1 coverage ratio.

SAA bonds will not exceed a ten-year term or 7.5% true interest cost. Bonds will be structured with an annual call provision to allow property owners to retire the entire outstanding assessment at any time but are required pay the interest up until the call date regardless of when the assessment is paid. Each bond issuance will have a 10% debt service reserve funded by the

proceeds of the bonds. The Town will only consider backstopping SAA or PID bonds with sales tax revenue or other Town guarantee under extraordinary circumstances where significant public interest is involved.

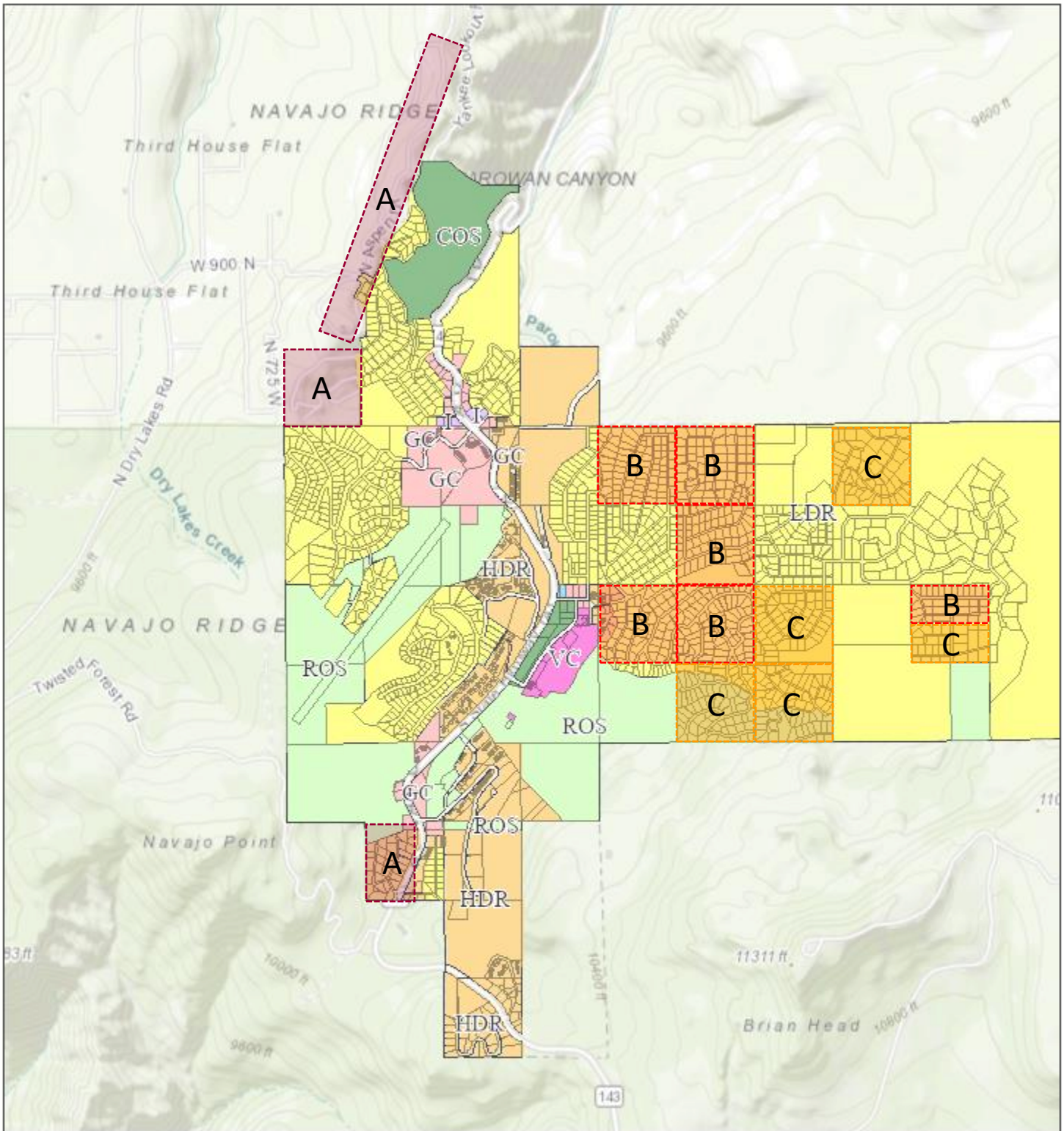
At no time will the Town carry more than five-million dollars in outstanding SAA debt

Exhibit A – Map of Fire Protection Priority Areas

Exhibit B – Special Assessment Area Frequently Asked Questions

Exhibit A

Fire Protection Priority Areas



July 29, 2022

Priority Levels

- A Critical for Fire Protection
- B Potentially Substantial for Fire Protection
- C Some Benefit for Fire Protection

These prioritizations assume the completion of all 2022 SAA water lines and the Toboggan water line in 2023

Bureau of Land Management, Utah AGRC, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, METI/NASA, EPA, USDA



Brian Head Town

Special Assessment Areas Frequently Asked Questions

What is a Special Assessment Area?

A Special Assessment Area (SAA) is an area legally defined through ordinance by the Town Council for the installation of public way improvements. Public way improvements may involve the installation of curb and gutter, sidewalks, and drive approaches where such improvements have not previously existed. Improvements may also include roadway and drainage improvements, accessibility ramp construction, and installation of culinary water and sanitary sewer systems. All SAA improvements must extend from existing similar Town owned and approved facilities. SAA projects upgrade the community through the elimination of drainage problems, pedestrian safety concerns, year-round access, fire protection and unsightly conditions in the public way.

What does it Cost?

Actual costs may vary based on specific construction needs and bids received from contractors when the Special Assessment Area is created. The sponsor of the SAA will work with the Town on preliminary engineering estimates for improvements.

At the completion of the project when actual costs are determined, a special tax assessment is placed on all abutting properties according to the proportional benefit received from the public way improvements. Property owners can pay the assessment in one lump sum or through equal annual installments. The installment plan for Water, Sewer and Street Extension SAA's are generally spread over ten years. Interest charges are accrued on the unpaid balance at a rate established by the Town Treasurer. This interest rate is set when the Town obtains a municipal bond for the project. Favorable interest rates have always been obtained because of the excellent bond rating held by Brian Head Town. Property owners who pay the entire assessment within fifteen days of the initial notification avoid any interest charges.

How do I get an SAA in my neighborhood?

Property owners can petition the Town for the installation or reconstruction of public way improvements through a Special Assessment Area. Those signing the petition must be the owners of the properties adjacent to the requested public way improvements, not residents that are renting or leasing the property. A petition form is provided at the end of this information sheet for your use in collecting signatures and determining support of the proposed project. Apparent support of the project, as indicated by those signing the petition, must represent greater than 51% of the total properties/lots of the proposed public way improvements for the Town Council to accept a petition and consider the creation of a Special Assessment Area.

Once the sponsor has acquired the required signatures that meet the majority of the property owners who are in favor of a SAA, the petition is to be submitted to the Town Clerk for

verification of signatures and legal property owners. Once confirmed, the Town Clerk will present the petition to the Town Council for approval.

How long does it take?

SAA petitions are given immediate attention. The time frame from receipt of a petition to construction is approximately 18 months (or sooner), pending the availability of capital improvement funding. Activities that occur during this time frame include public meetings to address property owner concerns, defining the project scope, designing the project, preparing cost estimates, determining the availability of funding, and complying with all SAA bonding requirements.

Please contact the Town offices to obtain more information and/or assistance.

Phone: 435-677-2029

Petition on following page must be completed and signed by the legal owner of the property.

Special Assessment Area Petition

Public Way Improvements

PETITIONERS' SPOKESPERSON:

_____ PHONE: _____

MAILING ADDRESS: _____

PHYSICAL ADDRESS OF PROPERTY: SUBDIVISION: _____

UNIT: _____ BLOCK: _____ LOT# _____

LOCATION OF PROPOSED DISTRICT:

SPECIFIC IMPROVEMENTS REQUESTED:

- Sidewalk
- Curb and Gutter
- Drive Approaches
- Total Street Reconstruction
- Water System
- Sewer System
- Gravel Road Construction
- Paved Road Construction
- Other: _____

ADDITIONAL COMMENTS OR REQUESTS:

Special Assessment Area Petitioners

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____