The Regular Meeting of the

Brian Head Town Council Acting as the Governing Body for
Brian Head Community Development Agency (RDA),
Brian Head Special Service District, & Brian Head Municipal Building Authority

Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719
www.Zoom.us (Click Here)
Via Zoom Meeting ID# 848 5564 9072

TUESDAY, MAY 27, 2025 @ 1:00 PM

AGENDA

A. **CALL TO ORDER**

B. **PLEDGE ALLEGIANCE**

C. **DISCLOSURES**

D. **APPROVAL OF THE MINUTES:** May 13, Town Council Meeting Minutes

E. **REPORTS / PUBLIC INPUT ON NON-AGENDA ITEMS.** Public input is limited to three (3) minutes on non-agenda items.

F. **AGENDA ITEMS**

1. **PUBLIC HEARING FOR THE FISCAL YEAR 2026 BUDGETS (TOWN, RDA, SSD, AND MBA)** Shane Williamson, Town Treasurer, will give a brief introduction to the public hearing. The Council acting as the governing body for the RDA, SSD, and MBA will hold a public hearing to receive comments on the Fiscal Year 2026 Budgets ending June 30, 2026. Comments are limited to 3 minutes and written comments may be submitted to the Town Clerk at nleigh@bhtown.utah.gov no later than May 27, 2025, by 9AM.

2. **PUBLIC HEARING FOR PUBLIC OFFICIALS' COMPENSATION INCREASES.** The Council will hold a public hearing to receive comments on the proposed compensation increases for public officials. Comments are limited to three minutes and written comments may be submitted to the Town Clerk at nleigh@bhtown.utah.gov no later than May 27, 2025, by 9AM.

3. **RANGER COURT SPECIAL ASSESSMENT AREA DISCUSSION.** Shane Williamson, Town Treasurer. The Council will hold a discussion on the Ranger Court SAA Status.

4. **NIGHTLY RENTAL CODE AMENDMENT.** Nancy Leigh, Town Clerk. The Council will consider an ordinance amending the Nightly Rental Code.

5. **FUTURE AGENDA ITEMS.** Discussion on potential items for future Council agendas.

G. **ADJOURNMENT**

Date: May 23, 2025

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 at the following 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

BRIAN HEAD

Code Enforcement Update

November 2024 - April 2025

The months of November through April have been steady with parking violations. Listed below are the stats for the months of November through April.

Warnings Issued: Total: 162

- Attractive Nuisances: 0
- Accessory Structure violations (Connex boxes): 0
- Illegal Fences: 0
- Temporary Signs: 0
- Operating without a license: 59
- Excavating/Grading without permit: 0
- Modification of CUP: 0
- Camping: 0
- Construction without a permit: 0
- Minor Alterations: 0
- Parking: 103
- Parking strike against STR: 0

Citations Issued: 2

- Operating without a License (STR): 2
- Temporary Sign: 0
- Accessory Structure: 0

Resolved Warnings & Citations: Total:

- Operating without a license: 48
- Illegal Fence: 0
- Attractive Nuisance: 0
- Temp Sign: 0
- Tree Removal: 0
- Accessory Structure Violations: 0
- Excavating/Grading without permit: 0
- Modification of CUP: 0
- Camping: 0
- Temporary Signs: 0
- Minor Alterations: 0
- Parking: 103
- Parking Strike against STR:

Code Enforcement is currently working with contractors and property owners with dumpsters, and construction sites throughout the town. Most people have been cooperative in working with the town to resolve the violation.

If you have any questions on what's happening in Code Enforcement, please do not hesitate to contact me.

Amanda Hunter
Code Enforcement

STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: PUBLIC HEARING ON THE FISCAL YEAR 2026 BUDGET(S)

AUTHOR:	Shane Williamson
DEPARTMENT:	Administration
DATE:	May 27, 2025
TYPE OF ITEM:	Discussion

SUMMARY:

The Town Council acting as the governing body for the Community Development Agency (RDA), Special Service District, and Municipal Building Authority will hear public comments on the proposed FY 2026 budget(s).

BACKGROUND:

The Town Council approved the tentative FY 2026 budget at its meeting on May 13, 2025. Per State Code, a public hearing is required to be held before the adoption of the final budget. Brian Head Town is scheduled to adopt the final FY 2026 budget at its meeting on June 10, 2025.

ANALYSIS:

No action is required; however, once the public hearing closes, the Council can give staff further directions regarding the budget, if they feel it is prudent. Since the approval of the FY 2026 Tentative Budget, no adjustments have been made.

FINANCIAL IMPLICATIONS:

The FY 2026 budget sets up the Town's finances for the period from July 1, 2025, to June 30, 2026.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Public Hearing only.

PROPOSED MOTION:

Public Hearing only.

ATTACHMENTS:

A – FY 2026 Tentative Budget Reports

STRATEGIC BUDGET SUMMARY REPORT

Fiscal Year 2026 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Administrative Strategies				
Public Information				
PI01 - Hold regular open meetings and solicit public engagement	1,540	$121,882	$0	$121,882
PI02 - Communicate significant information to the public in proactive manner	360	24,578	0	24,578
PI03 - Keep Town Hall open and staffed with knowledgeable and personable personnel	1,060	36,998	0	36,998
PI04 - Maintain clear and accessible records for the public	1,350	90,297	0	90,297
PI05 - Plan and carry out community events geared toward building Town unity	80	8,654	0	8,654
PI06 - Celebrate Brian Head Town's 50 years	50	3,516	0	3,516
Public Information Strategies Subtotal	4,440	$285,925	$0	$285,925
Community Development				
CD01 - Maintain land management policies that reflect the Community Vision and General Plan	300	$14,319	$0	$14,319
CD02 - Provide clear, timely, customer-friendly planning/building reviews	1,230	105,944	0	105,944
CD03 - Conduct timely, equitable and professional building inspections	900	$62,907	0	$62,907
CD04 - Ensure adherence to policies through consistent code enforcement	900	51,583	0	51,583
CD05 - Implement workforce housing plan	130	$11,838	0	$11,838
Community Development Strategies Subtotal	3,460	$246,592	$0	$246,592
Economic Development				
ED01 - Support special events and initiatives which draw visitors to the community	60	$135,170	$110,000	$25,170
ED02 - General area marketing	60	368,533	330,000	38,533
ED03 - Build needed public infrastructure for resort commerce	80	254,180	173,770	80,410
ED04 - License businesses to ensure health, safety and welfare	560	33,923	0	33,923
ED05 - Facilitate mobility and decrease traffic through public transit	40	168,385	0	168,385
ED06 - Provide core goods and services which are not provided by private businesses	40	132,765	92,900	39,865
ED07 - Encourage resort-commercial development at commercial nodes	70	12,201	0	12,201
ED08 - Operate Visitor Center	1,120	63,415	0	63,415
ED09 - Beautify Brian Head	50	88,837	0	88,837
ED10 - Better Connect Town with Businesses	30	10,610	0	10,610
ED11 - Preserve Dark Skies	60	6,300	0	6,300
ED12 - Enhance/Maintain Holiday Lighting	80	15,724	0	15,724
Economic Development Strategies Subtotal	2,250	$1,290,044	$706,670	$583,374
Strategic Planning				
SP01 - Foster strategic thinking and action throughout the organization	120	$22,712	$0	$22,712
SP02 - Gather data to help shape policy and strategy	40	4,303	0	4,303
SP03 - Align resources with objectives in short and long term	920	91,929	0	91,929
SP04 - Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded mandates	70	9,201	0	9,201
Strategic Planning Strategies Subtotal	1,150	$128,145	$0	$128,145
Financial Management				
FM01 - Receive and invest funds for greatest return at very low risk	100	$8,385	$0	$8,385
FM02 - Maximize grant revenue to offset tax burden on residents and local businesses	160	17,882	0	17,882
FM03 - Minimize the risk of losing resources to injury or lawsuit	180	100,333	0	100,333
FM04 - Maximize efficiency through sound purchasing practices	1,080	79,086	0	79,086
FM05 - Prepare and share clear and accurate financial information	760	90,764	0	90,764
FM06 - Set fee levels that cover costs but don't deter investment in the community	40	3,603	0	3,603
Financial Management Strategies Subtotal	2,320	$300,052	$0	$300,052
Personnel Management				
PM01 - Encourage employee physical, mental and emotional wellness	430	$25,914	$0	$25,914
PM02 - Establish a friendly and cohesive work environment	40	6,382	0	6,382
PM03 - Recognize and reward staff capable of providing "Resort Town Quality" service	140	16,717	0	16,717
PM04 - Help employees progress toward their ideal through comprehensive goal setting	70	7,195	0	7,195
Personnel Management Strategies Subtotal	680	$56,209	$0	$56,209
Administrative Strategies Total	**14,300**	**$2,306,967**	**$706,670**	**$1,600,297**

Strategic Budget Summary Report

Fiscal Year 2026 Proposed Budget

Strategy	Man Hours	Total Budget	Revenue Offsets	Net Budget
Public Safety Strategies				
General Public Safety				
PS01 - Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP)	430	$28,855	$0	$28,855
PS02 - Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer	370	27,324	0	27,324
PS03 - Improve community image and visibility	800	56,007	0	56,007
PS04 - Respond to public safety emergencies as they arise	3,430	313,356	0	313,356
PS05 - Proactively provide emergency medical treatment for residents and visitors	310	32,752	0	32,752
General Public Safety Strategies Subtotal	5,340	$458,294	$0	$458,294
Marshals Office				
MA01 - Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night	7,020	$647,323	$0	$647,323
MA02 - Train Deputies and give tools necessary to maintain a true public safety response	740	67,406	0	67,406
MA03 - Provide heightened police coverage during peak times	580	112,144	0	112,144
MA04 - Keep Brian Head a multi-recreational community through OHV education and enforcement	320	25,245	0	25,245
Marshals Office Strategies Subtotal	8,660	$852,118	$0	$852,118
Fire Department				
FD01 - Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head	480	$55,645	$10,000	$45,645
FD02 - Retain and recruit wildland fire division personnel that can respond to fires outside of our community	280	35,183	100,000	-64,817
FD03 - Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations	900	55,121	0	55,121
FD04 - Keep our commercial properties safe from fire hazards	1,250	64,901	0	64,901
FD05 - Work to improve Brian Head Insurance Service Office (ISO) rating	310	19,114	0	19,114
FD06 - Expand fuels reduction projects in and around Brian Head	3,150	121,194	0	121,194
FD07 - Work with Special Assessment Areas to improve fire protection through expanded infrastructure	200	1,758,376	240,551	1,517,825
Fire Department Strategies Subtotal	6,570	$2,109,533	$350,551	$1,758,982
Public Safety Strategies Total	20,570	$3,419,945	$350,551	$3,069,394
Public Works Strategies				
Streets				
ST01 - Maintain and improve gravel roads	1,180	$132,863	$0	$132,863
ST02 - Maintain paved roads	1,470	499,315	0	499,315
ST03 - Implement Streets Master Plan	950	58,774	0	58,774
ST04 - Train staff to provide highest quality maintenance in safest manner possible	1,260	84,805	0	84,805
ST05 - Snow Removal	5,050	409,453	0	409,453
ST06 - Street Lights & Signs	700	60,468	0	60,468
ST07 - Improve multi-modal transportation options	1,040	94,378	0	94,378
Streets Strategies Subtotal	11,650	$1,340,056	$0	$1,340,056
Parks & Recreation				
PK01 - Maintain recreation infrastructure at high quality	2,740	$171,190	$0	$171,190
PK02 - Expand/Enhance Open Space & Recreation Opportunities	1,990	253,717	0	253,717
PK03 - Enhance trails system consistent with Trails Master Plan	980	134,071	37,500	96,571
Parks & Recreation Strategies Subtotal	5,710	$558,978	$37,500	$521,478
Asset Management				
AM01 - Administer Depreciable Asset Replacement Program	60	$583,777	$72,000	$511,777
AM02 - Maintain Public Facilities	480	123,021	0	123,021
AM03 - Refine GIS Program	20	1,931	0	1,931
Asset Management Strategies Subtotal	560	$708,730	$72,000	$636,730
Water System				
WA01 - Meet State DEQ water quality standards	1,530	$230,074	$0	$230,074
WA02 - Ensure sufficient water supply	790	215,819	0	215,819
WA03 - Maintain & Improve Water Storage & Distribution System	1,920	982,504	0	982,504
Water System Strategies Subtotal	4,240	$1,428,398	$0	$1,428,398
Sewer System				
SE01 - Maintain & Improve Wastewater Collection System to DEQ Standards	1,670	$283,213	$0	$283,213
SE02 - Treat wastewater consistent with DEQ standards	610	315,221	0	315,221
Sewer System Strategies Subtotal	2,280	$598,435	$0	$598,435
Solid Waste				
SW01 - Collect solid waste regularly consistent with State regulations	2,890	$321,070	$0	$321,070
Solid Waste Strategies Subtotal	2,890	$321,070	$0	$321,070
Public Works Strategies Total	27,330	$4,955,666	$109,500	$4,846,166
Grand Total for All Strategies	62,200	$10,682,579	$1,166,721	$9,515,858

GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	$ 865,012	$ 876,729	$ 1,006,078	$ 1,038,391	$ 989,800	$ 989,800	$ 1,043,500
3120 General Property Tax (Delinquent)	$ 61,944	$ 91,101	$ 79,421	$ 89,724	$ 104,200	$ 104,200	$ 87,300
3130 Sales and Use Taxes	$ 269,757	$ 302,001	$ 298,965	$ 136,160	$ 290,619	$ 290,619	$ 296,800
3135 PAR Tax	$ 48,764	$ 54,752	$ 54,902	$ 24,117	$ 54,328	$ 54,328	$ 55,500
3140 Franchise Tax	$ 2,748	$ 2,668	$ 912	$ -	$ 4,697	$ 4,697	$ 4,700
3145 Telecommunication Tax	$ 3,697	$ 4,306	$ 3,860	$ 2,741	$ 5,872	$ 5,872	$ 5,900
3151 Resort Tax	$ 776,239	$ 869,243	$ 876,613	$ 385,629	$ 869,243	$ 869,243	$ 887,800
3152 Highway Tax	$ 146,280	$ 164,201	$ 164,687	$ 72,345	$ 162,983	$ 162,983	$ 166,000
3153 Municipal Energy Tax	$ 134,985	$ 159,485	$ 161,174	$ 73,218	$ 156,432	$ 156,432	$ 156,400
3154 Municipal Transient Room Tax	$ 182,137	$ 181,255	$ 186,688	$ 93,287	$ 174,000	$ 174,000	$ 182,000
3170 Fee in Lieu	$ 9,090	$ 9,504	$ 10,759	$ 9,677	$ 8,300	$ 8,300	$ 9,300
3190 Penalties on Delinquent Taxes	$ 1,478	$ 1,731	$ 1,552	$ 2,143	$ 4,100	$ 4,100	$ 3,400
3200 Personal Property Taxes	$ 52,947	$ 32,389	$ 47,133	$ (1,608)	$ 32,300	$ 32,300	$ 34,600
Total Taxes	**$ 2,555,078**	**$ 2,749,365**	**$ 2,892,744**	**$ 1,925,824**	**$ 2,856,874**	**$ 2,856,874**	**$ 2,933,200**
Licenses and Permits							
3210.1 Business Licenses - New	$ 36,801	$ 29,649	$ 43,778	$ 43,782	$ 35,119	$ 35,119	$ 36,900
3210.2 Business Licenses - Renewal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3212.1 STR Business Licenses - New	$ -	$ -	$ -	$ 453	$ -	$ -	$ -
3212.2 STR Business Licenses - Renewal	$ -	$ -	$ -	$ 488	$ -	$ -	$ -
3215 Alcohol Licenses	$ 250	$ -	$ 600	$ 400	$ 1,081	$ 1,081	$ 1,100
3220 Enhanced Services Business License Fee	$ 579,223	$ 649,917	$ 622,557	$ 283,119	$ 661,025	$ 661,025	$ 675,000
3221.1 Building Permit Fees	$ 25,493	$ 42,158	$ 122,176	$ 51,604	$ 103,200	$ 103,200	$ 103,200
3221.2 Plan Check Fee	$ -	$ 19,809	$ 75,169	$ 33,355	$ 15,900	$ 15,900	$ 15,900
3221.3 Other Building Fee	$ 15,648	$ 7,315	$ 17,314	$ 6,350	$ 6,000	$ 6,000	$ 6,000
3221.4 State Bldg Permit Fee 1%	$ -	$ 313	$ 1,221	$ 525	$ 1,032	$ 1,032	$ 1,032
3222 Land Use Permit Fees	$ 10,291	$ 3,445	$ 7,756	$ 3,900	$ 5,000	$ 5,000	$ 5,000
3223 Enhanced Service STR Fee	$ 42,480	$ 40,428	$ 67,935	$ 55,068	$ 68,370	$ 68,370	$ 73,480
3230 Other Permits	$ 8	$ 140	$ -	$ -	$ -	$ -	$ -
Total Licenses and Permits	**$ 710,194**	**$ 793,174**	**$ 958,506**	**$ 479,044**	**$ 896,727**	**$ 896,727**	**$ 917,612**
Intergovernmental Revenue							
3314 Public Safety State Grant	$ 9,963	$ 6,283	$ 39,958	$ 10,360	$ -	$ -	$ -
3341 General gov't state grant	$ 38,616	$ 80,328	$ 256,633	$ 266,460	$ 369,000	$ 369,000	$ 385,000
3356 Class C Road Funds	$ 72,869	$ 77,061	$ 110,159	$ 75,040	$ 85,000	$ 85,000	$ 100,000
3358 State Liquor Fund Allotment	$ 3,179	$ 3,168	$ 3,546	$ 4,628	$ 3,000	$ 3,000	$ 3,000
3373 County - fire agreements	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 80,000
Total Intergovernmental Revenue	**$ 164,627**	**$ 206,840**	**$ 450,296**	**$ 396,488**	**$ 497,000**	**$ 497,000**	**$ 568,000**

GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Charges for Services							
3419 Administrative Charges	$ 61,138	$ 66,400	$ 71,000	$ 60,000	$ 80,000	$ 80,000	$ 82,600
3422 Retail Fuel	$ 104,995	$ 96,388	$ 87,993	$ 60,027	$ 100,000	$ 100,000	$ 92,900
3426 Fire Department Revenue	$ 6,511	$ 4,190	$ 12,355	$ 4,980	$ 10,800	$ 10,800	$ 11,400
3427 Volunteer Fire Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3428 Misc Police Revenue (Police Reports)	$ 20	$ 45	$ 45	$ 60	$ -	$ -	$ -
3429 - GRAMMA Requests	$ -	$ 490	$ -	$ 5	$ -	$ -	$ -
3435 Shop Charges	$ 112,301	$ 120,800	$ 155,000	$ 142,079	$ 189,438	$ 189,438	$ 192,989
3442 Transportation Utility Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ 158,825
Total Charges for Services	**$ 284,965**	**$ 288,313**	**$ 326,393**	**$ 267,151**	**$ 380,238**	**$ 380,238**	**$ 538,714**
Fines and Forfeitures							
3510 Court Fines	$ 315	$ 12,288	$ 3,271	$ 1,058	$ 1,000	$ 1,000	$ 1,000
3520 Administrative Fines (Code Violations)	$ 4,900	$ 4,450	$ 400	$ 1,200	$ 2,000	$ 2,000	$ 2,000
Total Fines and Forfeitures	**$ 5,215**	**$ 16,738**	**$ 3,671**	**$ 2,258**	**$ 3,000**	**$ 3,000**	**$ 3,000**
Interest							
3610 Interest	$ 11,474	$ 83,645	$ 126,903	$ 90,009	$ 60,000	$ 60,000	$ 100,000
Total Interest	**$ 11,474**	**$ 83,645**	**$ 126,903**	**$ 90,009**	**$ 60,000**	**$ 60,000**	**$ 100,000**
Marketing & Events							
3540 Registration Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3550 Donations	$ -	$ -	$ 1,000	$ 4,025	$ -	$ -	$ -
3560 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3570 Other Revenue	$ 6	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ 6**	**$ -**	**$ 1,000**	**$ 4,025**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3650 Sales of materials and supplies	$ 346	$ -	$ -	$ -	$ 250	$ 250	$ 250
3660 Sale of Real Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Bond Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3680 Building/Pavilion Rentals	$ 4,965	$ 3,845	$ 5,902	$ 1,565	$ 3,600	$ 3,600	$ 3,600
3685 Annexation Cost Reimbursement	$ -	$ -	$ 44,425	$ -	$ -	$ -	$ -
3690 Sundry (Miscellaneous)	$ 16	$ -	$ 251	$ -	$ -	$ -	$ -
3691 Health Insurance reimbursement	$ 4,202	$ 3,687	$ 6,586	$ 4,242	$ 3,200	$ 3,200	$ 4,200
Total Miscellaneous Revenue	**$ 9,529**	**$ 7,532**	**$ 57,164**	**$ 5,807**	**$ 7,050**	**$ 7,050**	**$ 8,050**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Contributions							
3801 Contribution from Private Sources	$ 153	$ -	$ -	$ -	$ -	$ -	$ -
3802.2 Public Safety Impact Fee/3059	$ 7,035	$ 1,224	$ 4,590	$ 1,989	$ 1,000	$ 1,000	$ 1,000
Total Contributions	**$ 7,188**	**$ 1,224**	**$ 4,590**	**$ 1,989**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA	$ 8,667	$ 8,667	$ 23,500	$ 35,258	$ 35,258	$ 35,258	$ 29,500
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
3860 Transfer From SEM SID Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ 494,350	$ 55,000
Total Transfers from other funds	**$ 8,667**	**$ 8,667**	**$ 23,500**	**$ 1,115,258**	**$ 35,258**	**$ 1,529,608**	**$ 84,500**
Total Revenue:	**$ 3,756,943**	**$ 4,155,498**	**$ 4,844,767**	**$ 4,287,853**	**$ 4,737,147**	**$ 6,231,497**	**$ 5,154,076**
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	$ 14,962	$ 16,225	$ 20,230	$ 10,048	$ 19,250	$ 19,250	$ 20,600
4111.130 Council - Benefits	$ 1,466	$ 1,546	$ 1,981	$ 962	$ 1,473	$ 1,473	$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4111.230 Council - Travel, Conferences & Training	$ 1,846	$ 8,686	$ 1,938	$ 2,750	$ 14,500	$ 14,500	$ 12,550
4111.240 Council - Office Supplies & Expense	$ 345	$ 2,030	$ 242	$ 42	$ 250	$ 250	$ 250
4111.290 Council - Telephone/Data Plans	$ 452	$ 562	$ 813	$ 489	$ 700	$ 700	$ 700
4111.330 Council - Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4111.450 Council - Expenses	$ -	$ 55	$ -	$ -	$ 250	$ 250	$ 150
4111.610 Council - Miscellaneous Expense	$ 140	$ 54	$ 258	$ -	$ 250	$ 250	$ -
Total Council	**$ 19,211**	**$ 29,158**	**$ 25,462**	**$ 14,291**	**$ 36,673**	**$ 36,673**	**$ 35,826**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Administrative							
4140.110 Admin - Salaries & Wages	$ 110,584	$ 130,049	$ 154,031	$ 177,508	$ 223,076	$ 231,226	$ 242,292
4140.111 Admin - Overtime Wages (Administrative)	$ 1,028	$ 794	$ 924	$ 1,273	$ -	$ -	$ -
4140.121 Admin - Part-Time Salaries/Code Enforceme	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.130 Admin - Employee Benefits	$ 53,391	$ 57,039	$ 59,170	$ 78,310	$ 105,088	$ 107,088	$ 112,478
4140.140 Admin - Unemployment Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.210 Admin - Books/Subscriptions/Memberships	$ 28,598	$ 2,978	$ 4,359	$ 3,977	$ 3,230	$ 3,230	$ 5,290
4140.220 Admin - Publishing/Legal Notices	$ 2,041	$ 611	$ 267	$ 131	$ 1,200	$ 1,200	$ 600
4140.230 Admin - Travel, Conferences & Training	$ 3,712	$ 2,962	$ 5,265	$ 5,121	$ 3,265	$ 3,265	$ 9,005
4140.240 Admin - Office Supplies/Reimb Expenses	$ 7,292	$ 6,105	$ 8,808	$ 4,995	$ 6,000	$ 6,000	$ 6,000
4140.245 Admin - Bank Charges	$ 1,671	$ 2,069	$ 2,419	$ 3,114	$ 1,800	$ 1,800	$ 3,200
4140.250 Admin - Equipment Supplies/Maintenance	$ 4,595	$ 3,434	$ 4,919	$ 4,834	$ 4,400	$ 4,400	$ 3,400
4140.254 Admin - Vehicle Repair & Maintenance	$ 2,891	$ 764	$ 2,782	$ 276	$ 1,800	$ 1,800	$ 1,800
4140.255 Admin - Fuel & Oil	$ 2,167	$ 2,629	$ 2,103	$ 1,565	$ 2,000	$ 2,000	$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	$ 11,253	$ 11,623	$ 12,043	$ 7,371	$ 10,910	$ 10,910	$ 12,690
4140.275 Admin - Lease Expense (MBA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.280 Admin - Utilities	$ 4,948	$ 6,118	$ 6,344	$ 3,704	$ 6,000	$ 6,000	$ 6,000
4140.290 Admin - Telephone	$ 5,738	$ 8,252	$ 6,282	$ 5,521	$ 5,900	$ 5,900	$ 6,600
4140.310 Admin - Professional & Technical Services	$ 9,852	$ 19,494	$ 23,576	$ 17,365	$ 22,015	$ 22,015	$ 22,235
4140.312 Admin - Audit & Accounting	$ 15,500	$ 15,500	$ 17,700	$ 18,300	$ 16,500	$ 16,500	$ 18,000
4140.450 Admin - Elections	$ 321	$ -	$ 305	$ -	$ -	$ -	$ 300
4140.470 Admin - Uniforms	$ 312	$ 180	$ 344	$ 138	$ 250	$ 250	$ 250
4140.485 Admin - Transportation Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.510 Admin - Insurance Expense	$ 12,052	$ 53,290	$ 58,589	$ 64,375	$ 70,910	$ 70,910	$ 70,490
4140.540 Admin - Promotions/Incentives	$ 3,794	$ 3,933	$ 4,838	$ 8,353	$ 15,570	$ 15,570	$ 16,190
4140.610 Admin - Miscellaneous Expense	$ 405	$ 333	$ 365	$ 60	$ 250	$ 250	$ 250
Total Administrative	**$ 282,145**	**$ 328,157**	**$ 375,433**	**$ 406,291**	**$ 500,164**	**$ 510,314**	**$ 539,070**
Legal							
4145.310 Legal - Books/Subscrip/Dues	$ 5,192	$ 3,375	$ 5,068	$ 2,240	$ 7,000	$ 7,000	$ 7,000
Total Legal	**$ 5,192**	**$ 3,375**	**$ 5,068**	**$ 2,240**	**$ 7,000**	**$ 7,000**	**$ 7,000**
Building Department							
4160.110 BldgDept - Salaries & Wages	$ 24,360	$ -	$ -	$ -	$ -	$ -	$ -
4160.111 BldgDept - Overtime Wages (Building)	$ 191	$ -	$ -	$ -	$ -	$ -	$ -
4160.130 BldgDept - Employee Benefits	$ 17,395	$ -	$ -	$ -	$ -	$ -	$ -
4160.240 BldgDept - Office Supplies & Expenses	$ 251	$ -	$ -	$ -	$ -	$ -	$ -
4160.310 BldgDept - Professional & Tech	$ -	$ -	$ 250	$ -	$ -	$ -	$ -
Total Building Department	**$ 42,197**	**$ -**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**

General Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	$ 40,344	$ 76,839	$ 127,559	$ 72,989	$ 102,634	$ 102,634	$ 104,501
4180.111 P&Z - Overtime Wages (P & Z)	$ 121	$ 816	$ 150	$ 1,020	$ -	$ -	$ -
4180.130 P&Z - Employee Benefits	$ 29,836	$ 43,456	$ 49,168	$ 41,106	$ 60,310	$ 60,310	$ 57,894
4180.210 P&Z - Books/Subscriptions/Memberships	$ -	$ 348	$ 561	$ 633	$ 350	$ 350	$ 850
4180.220 P&Z - State Bldg Permit Fee	$ -	$ -	$ 1,304	$ 446	$ 900	$ 900	$ 900
4180.230 P&Z - Travel, Conferences & Training	$ 1,475	$ -	$ 1,488	$ 8,019	$ 4,160	$ 4,160	$ 6,380
4180.240 P&Z - Office Supplies & Expense	$ 1,468	$ 1,293	$ 1,071	$ 871	$ 2,500	$ 2,500	$ 2,500
4180.290 P&Z - Telephone	$ 224	$ 392	$ 924	$ 874	$ 1,600	$ 1,600	$ 1,600
4180.310 P&Z - Professional & Technical Services	$ 18,884	$ 34,417	$ 33,871	$ 34,240	$ 10,940	$ 10,940	$ 11,540
Total Planning and Zoning	**$ 92,352**	**$ 157,561**	**$ 216,096**	**$ 160,198**	**$ 183,394**	**$ 183,394**	**$ 186,165**
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	$ 5,456	$ 4,668	$ 4,629	$ 2,920	$ 5,520	$ 5,520	$ 5,620
4640.250 Retail Fuel - Equip Supplies/Maint	$ -	$ 1,481	$ 120	$ -	$ 1,500	$ 1,500	$ 1,500
4640.260 Retail Fuel - Retail Fuel	$ 91,696	$ 71,081	$ 81,335	$ 55,271	$ 81,700	$ 81,700	$ 72,600
4640.310 Retail Fuel - Prof & Tech Services	$ 2,452	$ 2,426	$ 2,086	$ 2,007	$ 1,460	$ 1,460	$ 725
4640.510 Retail Fuel - Insurance Exp	$ -	$ -	$ -	$ -	$ 560	$ 560	$ 560
Total Retail Fuel	**$ 99,604**	**$ 79,656**	**$ 88,170**	**$ 60,198**	**$ 90,740**	**$ 90,740**	**$ 81,005**
Transit							
4650.250 Transit - Equip Supplies/Maint	$ 1,123	$ 447	$ 1,769	$ 15	$ 1,000	$ 1,000	$ 1,000
4650.310 Transit - Prof & Tech Services	$ 5,500	$ 15,500	$ 15,450	$ 5,775	$ 11,000	$ 11,000	$ 11,000
4650.485 Transit - Transportation Services	$ 129,379	$ 138,000	$ 145,000	$ 128,000	$ 150,100	$ 150,100	$ 152,700
Total Transit	**$ 136,002**	**$ 153,947**	**$ 162,219**	**$ 133,790**	**$ 162,100**	**$ 162,100**	**$ 164,700**
Marketing & Events							
4660.230 Marketing & Events - Travel andTraining	$ 63	$ 63	$ -	$ -	$ -	$ -	$ -
4660.250 Marketing & Events - Equip Supplies/Maint	$ 2,585	$ 2,625	$ 4,568	$ 1,425	$ 3,300	$ 3,300	$ 2,000
4660.310 Marketing & Events - Prof & Techincal Servic	$ 415	$ 16,809	$ 562	$ 7,500	$ 7,750	$ 7,750	$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	$ -	$ 1,723	$ -	$ 53,936	$ -	$ 85,000	$ -
4660.611 Marketing & Events - Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4660.612 Marketing & Events - Advertising/Marketing	$ 147,000	$ 122,943	$ 426,898	$ 330,512	$ 402,150	$ 402,150	$ 363,250
4660.615 Marketing & Events - Entertainment	$ 5,425	$ 9,958	$ 17,900	$ 7,385	$ 18,050	$ 18,050	$ 128,300
4660.616 Marketing & Events - Food	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Marketing & Events	**$ 155,488**	**$ 154,121**	**$ 449,928**	**$ 400,758**	**$ 431,250**	**$ 516,250**	**$ 501,050**
Total General government	**$ 832,191**	**$ 905,975**	**$ 1,322,626**	**$ 1,177,766**	**$ 1,411,321**	**$ 1,506,471**	**$ 1,514,816**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public safety							
Police							
4210.110 Police - Salaries & Wages	$ 333,443	$ 379,884	$ 414,351	$ 341,575	$ 456,248	$ 464,398	$ 519,336
4210.111 Police - Overtime Wages (Police)	$ 29,435	$ 24,803	$ 35,200	$ 27,975	$ 31,230	$ 31,230	$ 32,400
4210.120 Police - Part-time Officers	$ 22,685	$ 24,046	$ 16,541	$ 15,896	$ 25,659	$ 25,659	$ 27,456
4210.130 Police - Employee Benefits	$ 268,737	$ 292,549	$ 294,136	$ 246,256	$ 318,905	$ 319,805	$ 363,304
4210.210 Police - Books/Subscriptions/Memberships	$ 835	$ 644	$ 668	$ 1,061	$ 690	$ 690	$ 810
4210.230 Police - Travel, Conferences & Training	$ 880	$ 4,008	$ 4,615	$ 2,467	$ 11,290	$ 11,290	$ 10,810
4210.240 Police - Office Supplies & Expense	$ 1,120	$ 727	$ 553	$ 257	$ 650	$ 650	$ 650
4210.250 Police - Equipment Supplies & Maintenance	$ 40,907	$ 24,221	$ 12,507	$ 5,260	$ 12,200	$ 12,200	$ 14,200
4210.254 Police - Vehicle Repair & Maintenance	$ 7,134	$ 5,991	$ 5,337	$ 6,895	$ 6,580	$ 6,580	$ 6,680
4210.255 Police - Fuel	$ 24,123	$ 27,216	$ 22,462	$ 15,229	$ 21,800	$ 21,800	$ 22,900
4210.270 Police - Bldg/Grounds Supplies & Maintenan	$ 5,838	$ 7,116	$ 5,977	$ 3,685	$ 6,455	$ 6,455	$ 5,900
4210.275 Police - Public Safety Building Payment (MBA	$ 60,623	$ 60,612	$ 60,260	$ 60,310	$ 60,310	$ 60,310	$ 60,335
4210.280 Police - Utilities	$ 4,376	$ 5,495	$ 5,803	$ 3,331	$ 6,000	$ 6,000	$ 6,000
4210.290.1 Police - Telephone	$ 5,723	$ 10,194	$ 5,408	$ 4,494	$ 5,920	$ 5,920	$ 5,820
4210.290.2 Police - Communications	$ 33,235	$ 30,158	$ 43,597	$ 37,475	$ 39,125	$ 39,125	$ 39,550
4210.310 Police - Professional & Technical Services	$ 1,122	$ 8,145	$ 11,190	$ 1,151	$ 10,400	$ 10,400	$ 10,600
4210.450 Police - Uniforms	$ 1,454	$ 2,827	$ 2,204	$ 1,132	$ 2,800	$ 2,800	$ 3,500
4210.451 Police - EMT Supplies	$ 1,880	$ 1,582	$ 4,561	$ 1,524	$ 1,750	$ 1,750	$ 1,750
4210.452 Police - EMT Training & Travel	$ 2,368	$ 4,627	$ 4,245	$ 5,901	$ 4,550	$ 4,550	$ 6,750
4210.453 Police - Search & Rescue	$ -	$ -	$ -	$ -	$ 500	$ 500	$ 500
4210.610 Police - Miscellaneous Expense	$ 585	$ 430	$ 885	$ 54	$ 500	$ 500	$ 500
Total Police	**$ 846,503**	**$ 915,275**	**$ 950,500**	**$ 781,928**	**$ 1,023,562**	**$ 1,032,612**	**$ 1,139,751**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Fire							
4220.110 Fire - Salaries & Wages	$ 108,851	$ 120,621	$ 147,263	$ 106,229	$ 144,239	$ 144,239	$ 182,055
4220.111 Fire - Overtime Wages (Fire)	$ 9,811	$ 8,253	$ 11,716	$ 9,312	$ 10,409	$ 10,409	$ 10,800
4220.120 Fire - Part Time Wages	$ 3,519	$ 792	$ 2,556	$ 1,804	$ 4,500	$ 4,500	$ 4,500
4220.130 Fire - Employee Benefits	$ 89,200	$ 95,535	$ 96,167	$ 79,844	$ 106,913	$ 106,913	$ 138,308
4220.210 Fire - Books/Subscriptions/Memberships	$ 570	$ 899	$ 671	$ 163	$ 310	$ 310	$ 310
4220.230 Fire - Travel, Conferences & Training	$ 1,168	$ 430	$ 689	$ 440	$ 1,575	$ 1,575	$ 1,575
4220.240 Fire - Office Supplies & Expense	$ 986	$ 358	$ 130	$ 211	$ 200	$ 200	$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	$ 10,534	$ 15,392	$ 7,439	$ 89,145	$ 9,600	$ 9,600	$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	$ 6,045	$ 8,014	$ 3,971	$ 5,109	$ 9,130	$ 9,130	$ 10,200
4220.255 Fire - Fuel	$ 3,470	$ 1,446	$ 2,795	$ 1,709	$ 2,000	$ 2,000	$ 2,500
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenan	$ 5,782	$ 6,562	$ 6,020	$ 3,625	$ 6,235	$ 6,235	$ 5,700
4220.275 Fire - Public Safety Building Payment (MBA)	$ 60,598	$ 60,185	$ 60,260	$ 60,310	$ 60,310	$ 60,310	$ 60,335
4220.280 Fire - Utilities	$ 4,054	$ 5,495	$ 5,803	$ 3,331	$ 6,000	$ 6,000	$ 6,000
4220.290 Fire - Telephone	$ 4,949	$ 5,376	$ 4,943	$ 4,246	$ 5,850	$ 5,850	$ 5,820
4220.310 Fire - Professional & Technical Services	$ 7,560	$ 11,114	$ 10,654	$ 7,655	$ 11,300	$ 11,300	$ 11,100
4220.450 Fire - Uniforms	$ -	$ -	$ -	$ 251	$ 750	$ 750	$ 750
4220.330 Fire - Fire Mitigation	$ -	$ -	$ -	$ -	$ -	$ -	$ 250
4220.453 Fire - State Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.610 Fire - Miscellaneous Expense	$ 577	$ 450	$ 351	$ 54	$ 2,100	$ 2,100	$ 2,100
Total Fire	**$ 317,674**	**$ 340,922**	**$ 361,428**	**$ 373,438**	**$ 381,421**	**$ 381,421**	**$ 446,903**
Total Public Safety	**$ 1,164,177**	**$ 1,256,197**	**$ 1,311,928**	**$ 1,155,366**	**$ 1,404,983**	**$ 1,414,033**	**$ 1,586,655**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	$ 92,966	$ 171,653	$ 262,605	$ 244,404	$ 346,735	$ 354,885	$ 339,494
4410.111 Streets - Overtime Wages (Streets)	$ 5,166	$ 8,466	$ 32,318	$ 19,829	$ 16,500	$ 16,500	$ 16,500
4410.130 Streets - Employee Benefits	$ 63,171	$ 110,586	$ 167,426	$ 149,094	$ 235,213	$ 237,213	$ 221,014
4410.230 Streets - Travel, Conferences & Training	$ 4,420	$ 4,562	$ 4,933	$ 2,522	$ 10,630	$ 10,630	$ 10,470
4410.240 Streets - Office Supplies & Expense	$ 132	$ 132	$ 120	$ 22	$ -	$ -	$ -
4410.250 Streets - Equipment - Supplies & Maintenanc	$ 1,391	$ 1,952	$ 1,242	$ 247	$ 1,200	$ 1,200	$ 1,200
4410.254 Streets - Vehicle Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4410.253 Streets - Snow Removal	$ 36,374	$ 101,948	$ 119,554	$ 92,431	$ 90,300	$ 90,300	$ 90,000
4410.261 Streets - Equipment Lease	$ -	$ 4,026	$ -	$ -	$ -	$ -	$ -
4410.269 Streets - Equipment Rental	$ 22,680	$ 14,182	$ 7,995	$ 2,500	$ 8,500	$ 8,500	$ 8,750
4410.270 Streets - Bldgs/Grounds	$ -	$ -	$ 89	$ -	$ -	$ -	$ -
4410.280 Streets - Utilities (Area Lights)	$ 13,046	$ 11,262	$ 14,630	$ 8,597	$ 15,000	$ 15,000	$ 12,000
4410.310 Streets - Professional & Technical Services	$ 2,670	$ 9,054	$ 2,769	$ 392	$ 3,690	$ 3,690	$ 2,090
4410.411 Streets - Street Signs & Signals	$ 5,423	$ 1,406	$ 2,422	$ 1,990	$ 8,500	$ 8,500	$ 5,500
4410.415 Streets - Skier bridge O&M	$ -	$ -	$ 2,600	$ -	$ 1,800	$ 1,800	$ 2,600
4410.420 Streets - Road Maintenance/Improvements	$ 46,831	$ 60,548	$ 43,318	$ 2,590	$ 68,080	$ 68,080	$ 56,080
Total Highways	**$ 294,270**	**$ 499,777**	**$ 662,021**	**$ 524,618**	**$ 806,148**	**$ 816,298**	**$ 765,698**
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	$ 1,354	$ 383	$ 2,164	$ -	$ 3,200	$ 3,200	$ 2,000
4440.240 Shop - Office Supplies & Expenses	$ 493	$ 548	$ 1,468	$ 1,263	$ 1,000	$ 1,000	$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	$ 10,083	$ 15,594	$ 28,657	$ 14,845	$ 17,150	$ 17,150	$ 11,150
4440.252 Shop - Heavy Equipment Maintenance	$ 22,928	$ 42,942	$ 67,119	$ 19,538	$ 40,000	$ 40,000	$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	$ 14,512	$ 20,765	$ 16,671	$ 10,152	$ 15,000	$ 15,000	$ 15,000
4440.255 Shop - Fuel	$ 96,916	$ 155,377	$ 144,027	$ 58,726	$ 95,000	$ 95,000	$ 95,000
4440.261 Shop - Equipment Lease (operating)	$ 96,087	$ 103,904	$ 120,968	$ 82,903	$ 160,800	$ 160,800	$ 119,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	$ 4,904	$ 2,465	$ 3,228	$ 3,992	$ 3,816	$ 3,816	$ 5,150
4440.280 Shop - Utilities	$ 10,551	$ 13,330	$ 15,180	$ 8,318	$ 12,000	$ 12,000	$ 12,000
4440.290 Shop - Telephone	$ 5,588	$ 5,416	$ 6,513	$ 7,194	$ 9,200	$ 9,200	$ 9,600
4440.310 Shop - Professional & Techincal Services	$ 1,201	$ 1,364	$ 2,638	$ 2,830	$ 1,800	$ 1,800	$ 2,100
4440.330 Shop - Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4440.450 Shop - Uniforms	$ 7,733	$ 6,485	$ 10,084	$ 9,268	$ 13,400	$ 13,400	$ 13,400
4440.610 Shop - Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 272,350**	**$ 368,573**	**$ 418,717**	**$ 219,029**	**$ 372,366**	**$ 372,366**	**$ 334,200**

GENERAL FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Recreation							
4560.110 Recreation - Salaries & Wages	$ 9,871	$ 32,604	$ 36,385	$ 24,905	$ 46,208	$ 46,208	$ 48,150
4560.111 Recreation - Overtime Wages (Recreation)	$ 278	$ 864	$ 1,483	$ 122	$ -	$ -	$ -
4560.130 Recreation - Employee Benefits	$ 3,575	$ 19,187	$ 18,022	$ 13,868	$ 22,126	$ 22,126	$ 23,217
4560.230 Recreation - Travel, Conferences & Training	$ -	$ 38	$ 129	$ -	$ 1,360	$ 1,360	$ 1,200
4560.240 Recreation - Office Supplies & Expense	$ 171	$ 132	$ 99	$ 55	$ -	$ -	$ -
4560.250 Recreation - Supplies & Maintenance	$ 1,066	$ 1,149	$ 2,429	$ 382	$ 1,000	$ 1,000	$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	$ 333	$ 141	$ 1,329	$ 1,970	$ 900	$ 900	$ 900
4560.265 Recreation - Fuel	$ -	$ -	$ -	$ 56	$ -	$ -	$ -
4560.269 Recreation - Equipment Rental	$ 1,008	$ 1,844	$ 7,903	$ -	$ -	$ -	$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	$ 2,336	$ 1,246	$ 6,609	$ 2,163	$ 2,300	$ 2,300	$ 2,800
4560.310 Recreation - Professional & Technical Service	$ -	$ 633	$ 39	$ 92	$ 90	$ 90	$ 90
4560.450 Recreation - Uniforms	$ 50	$ -	$ 35	$ -	$ 200	$ 200	$ 200
4560.621 Recreation - Beautification	$ 2,439	$ 3,496	$ 5,945	$ 3,835	$ 6,750	$ 6,750	$ 6,000
4560.631 Recreation - Waling Trails	$ 482	$ 425	$ 7,554	$ 1,041	$ -	$ -	$ 100
4560.633 Recreation - ATV/Snowmobile Trails	$ 6,735	$ 8,327	$ 8,683	$ 69	$ 7,500	$ 7,500	$ 7,500
4560.634 Recreation - Trail Signs	$ 301	$ 99	$ 874	$ -	$ 750	$ 750	$ 750
Total Recreation	**$ 28,645**	**$ 70,185**	**$ 97,518**	**$ 48,558**	**$ 89,184**	**$ 89,184**	**$ 91,907**
Total Public Works	**$ 595,265**	**$ 938,535**	**$ 1,178,256**	**$ 792,205**	**$ 1,267,698**	**$ 1,277,848**	**$ 1,191,805**
Transfers							
4818 Transfer to Steam Eng Meadows SID	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4819 Transfer to Bristlecone SID	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4828 Transfer to MBA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4830 Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4846 Transfer to Capital Projects	$ 719,000	$ 1,196,100	$ 820,000	$ -	$ 275,000	$ 625,000	$ 433,825
4847 Transfer to Asset Replacement	$ 150,000	$ 156,000	$ 320,000	$ -	$ 305,000	$ 335,000	$ 354,000
4851 Transfer to Water Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 31,245	$ 31,245	$ 29,076
Total Transfers	**$ 869,000**	**$ 1,352,100**	**$ 1,140,000**	**$ 1,080,000**	**$ 611,245**	**$ 1,991,245**	**$ 816,901**
Operating Contingency							
4900 Operating Contingency	$ 19,501	$ 20,386	$ 14,999	$ 8,132	$ 41,900	$ 41,900	$ 43,900
Total Operating Contingency	**$ 19,501**	**$ 20,386**	**$ 14,999**	**$ 8,132**	**$ 41,900**	**$ 41,900**	**$ 43,900**
Total Expenditures:	**$ 3,480,134**	**$ 4,473,193**	**$ 4,967,809**	**$ 4,213,469**	**$ 4,737,147**	**$ 6,231,497**	**$ 5,154,076**
Total Change In Net Position	**$ 276,809**	**$ (317,695)**	**$ (123,042)**	**$ 74,384**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for Services							
3341 Grant	$ -	$ -	$ -	$ 530,386	$ -	$ -	$ -
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ 530,386**	**$ -**	**$ -**	**$ -**
Charges for Services							
3685 SAA Assessment Revenue	$ -	$ -	$ -	$ 121,493	$ -	$ 73,000	$ 70,163
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ 121,493**	**$ -**	**$ 73,000**	**$ 70,163**
Interest							
3610 Interest Revenue	$ -	$ -	$ -	$ 6,395	$ -	$ -	$ -
Total Interest	**$ -**	**$ -**	**$ -**	**$ 6,395**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3670 SAA Bond Proceeds	$ -	$ -	$ -	$ 50,000	$ -	$ 1,411,804	$ -
3690 Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 1,411,804**	**$ -**
Contributions							
3846 Transfer from Capital Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 375,000	$ -	$ 375,000	$ -
3890 Fund Blance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ 986,412
Total Contributions	**$ -**	**$ -**	**$ -**	**$ 870,762**	**$ -**	**$ 870,762**	**$ 986,412**
Total Revenue:	**$ -**	**$ -**	**$ -**	**$ 1,579,036**	**$ -**	**$ 2,355,566**	**$ 1,056,575**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ -	$ -	$ -	$ 777,347	$ -	$ 1,766,804	$ 989,457
4400.421 Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ -**	**$ -**	**$ -**	**$ 777,347**	**$ -**	**$ 1,766,804**	**$ 989,457**
Total Highway & Public Improvements	**$ -**	**$ -**	**$ -**	**$ 777,347**	**$ -**	**$ 1,766,804**	**$ 989,457**
Debt Service							
4400.810 Bond Payment - Principal	$ -	$ -	$ -	$ -	$ -	$ 73,000	$ 67,118
4400.820 Bond Payment - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.830 Trustee Fees/Bank Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ -	$ 10,907	$ -	$ 20,000	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -

(2024 YTD Column as of 03/29/2025)

4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ -**	**$ -**	**$ 506,669**	**$ -**	**$ 588,762**	**$ 67,118**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ 1,284,016**	**$ -**	**$ 2,355,566**	**$ 1,056,575**
Total Change In Net Position	**$ -**	**$ -**	**$ -**	**$ 295,020**	**$ -**	**$ -**	**$ -**

CBME SAA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	$ 210,589	$ 213,284	$ 171,048	$ 259,412	$ 169,689	$ 169,689	$ 170,138
Total Charges for Services	**$ 210,589**	**$ 213,284**	**$ 171,048**	**$ 259,412**	**$ 169,689**	**$ 169,689**	**$ 170,138**
Interest							
3610 Interest Revenue	$ -	$ 748	$ 330	$ 192	$ 250	$ 250	$ 250
Total Interest	**$ -**	**$ 748**	**$ 330**	**$ 192**	**$ 250**	**$ 250**	**$ 250**
Miscellaneous revenue							
3670 SAA Bond Proceeds	$ -	$ 1,372,000	$ -	$ -	$ -	$ -	$ -
3690 Miscellaneous	$ -	$ -	$ 20	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ 1,372,000**	**$ 20**	**$ -**	**$ -**	**$ -**	**$ -**
Contributions							
3852 Transfer from Sewer Fund	$ -	$ 203,496	$ -	$ -	$ -	$ -	$ -
3890 Fund Blance Appropriated	$ -	$ -	$ -	$ -	$ 512,356	$ 512,356	$ 512,356
Total Contributions	**$ -**	**$ 203,496**	**$ -**	**$ -**	**$ 512,356**	**$ 512,356**	**$ 512,356**
Total Revenue:	**$ 210,589**	**$ 1,789,528**	**$ 171,398**	**$ 259,604**	**$ 682,295**	**$ 682,295**	**$ 682,744**
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	$ 58	$ -	$ -	$ 2,500	$ -	$ -	$ -
4400.310 Professional & Technical Services	$ 88,676	$ 28,987	$ 8,278	$ -	$ -	$ -	$ -
4400.420 Public Improvements	$ 385,720	$ 959,943	$ 20,780	$ -	$ 512,606	$ 512,606	$ 512,606
4400.421 Road Construction	$ -	$ 423	$ 20,935	$ -	$ -	$ -	$ -
Total Administrative	**$ 474,454**	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 512,606**	**$ 512,606**	**$ 512,606**
Total Highway & Public Improvements	**$ 474,454**	**$ 989,353**	**$ 49,993**	**$ 2,500**	**$ 512,606**	**$ 512,606**	**$ 512,606**
Debt Service							
4400.810 Bond Payment - Principal	$ -	$ 121,000	$ 119,000	$ -	$ 123,000	$ 123,000	$ 128,000
4400.820 Bond Payment - Interest	$ -	$ 49,308	$ 50,854	$ -	$ 46,689	$ 46,689	$ 42,138
4400.830 Trustee Fees/Bank Charges	$ -	$ 25	$ 25	$ -	$ -	$ -	$ -
4400.850 Debt Issue Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budget Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ 170,333**	**$ 169,879**	**$ -**	**$ 169,689**	**$ 169,689**	**$ 170,138**
Total Expenditures:	**$ 474,454**	**$ 1,159,686**	**$ 219,872**	**$ 2,500**	**$ 682,295**	**$ 682,295**	**$ 682,744**
Total Change In Net Position	**$ (263,865)**	**$ 629,842**	**$ (48,474)**	**$ 257,104**	**$ -**	**$ -**	**$ -**

Wildland Fire Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	$ -	$ -	$ -	$ 8,788	$ 10,000	$ 10,000	$ 10,000
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ 8,788**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Charges for services							
3425 Wildland Fire Revenue	$ 3,144	$ -	$ 1,105	$ -	$ 100,000	$ 100,000	$ 100,000
Total Charges for services	**$ 3,144**	**$ -**	**$ 1,105**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Interest							
3610 Interest Revenue	$ 948	$ 7,306	$ 10,748	$ 6,328	$ -	$ -	$ -
Total Interest	**$ 948**	**$ 7,306**	**$ 10,748**	**$ 6,328**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 4,092**	**$ 7,306**	**$ 11,853**	**$ 15,116**	**$ 110,000**	**$ 110,000**	**$ 110,000**
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	$ -	$ -	$ 12,278	$ -	$ 61,160	$ 61,160	$ 61,160
4220.130 Wildland Fire - Benefits	$ -	$ -	$ 1,227	$ -	$ 6,326	$ 6,326	$ 6,066
4220.230 Wildland Fire - Travel, Conferences	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
4220.240 Wildland Fire - Office Supplies & Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.250 Wildland Fire - Materials and Suppli	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
4220.254 Wildland Fire - Vehicle Repair & Ma	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
4220.255 Wildland Fire - Fuel	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
4220.450 Wildland Fire - Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.453 Wildland Fire - State Grants	$ 5,124	$ -	$ -	$ 9,860	$ 10,000	$ 10,000	$ 10,000
Total Fire	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 90,986**	**$ 90,986**	**$ 90,726**
Total Public Safety	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 90,986**	**$ 90,986**	**$ 90,726**
Transfers							
4846 Transfer to Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund balance	$ -	$ -	$ -	$ -	$ 19,014	$ 19,014	$ 19,274
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,014**	**$ 19,014**	**$ 19,274**
Total Expenditures:	**$ 5,124**	**$ -**	**$ 13,505**	**$ 9,860**	**$ 110,000**	**$ 110,000**	**$ 110,000**
Total Change In Net Position	**$ (1,032)**	**$ 7,306**	**$ (1,652)**	**$ 5,256**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Charges for services							
3668 Water Lease	$ 35,421	$ 35,421	$ 44,077	$ -	$ 30,421	$ 30,421	$ 35,000
Total Charges for services	**$ 35,421**	**$ 35,421**	**$ 44,077**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Miscellaneous revenue							
3610 - Interest revenue	$ 16	$ 394	$ 850	$ 905	$ -	$ -	$ -
3670 - Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 16**	**$ 394**	**$ 850**	**$ 905**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 35,437**	**$ 35,815**	**$ 44,927**	**$ 905**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.311 - Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.312 - Engineering Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.740 - Water Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers							
4851 - Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 30,421	$ 30,421	$ 35,000
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Total Expenditures:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,421**	**$ 30,421**	**$ 35,000**
Total Change In Net Position	**$ 35,437**	**$ 35,815**	**$ 44,927**	**$ 905**	**$ -**	**$ -**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	$ 188,264	$ 378,881	$ 477,269	$ 409,603	$ 480,000	$ 480,000	$ 400,000
3120 Prior Years' Tax Increment - Delinq	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Taxes	**$ 188,264**	**$ 378,881**	**$ 477,269**	**$ 409,603**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Intergovernmental revenue							
3310 Loans/Grants from Local Units	$ 20,000	$ 51,125	$ 45,000	$ (8,615)	$ -	$ -	$ -
Total Intergovernmental revenue	**$ 20,000**	**$ 51,125**	**$ 45,000**	**$ (8,615)**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3550 Donations	$ -	$ -	$ -	$ 3,590	$ -	$ -	$ -
3610 Interest Earnings	$ 1,604	$ 18,883	$ 18,015	$ 17,161	$ -	$ -	$ -
3640 Sale of Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3645 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 1,604**	**$ 18,883**	**$ 18,015**	**$ 20,751**	**$ -**	**$ -**	**$ -**
Contributions							
3810 Contributions from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Contributions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 209,868**	**$ 448,889**	**$ 540,284**	**$ 421,739**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.310 Legal Fees	$ 14,223	$ -	$ 1,800	$ 1,350	$ 50,000	$ 50,000	$ 42,500
4140.311 Professional Services	$ 66,873	$ 2,486	$ -	$ -	$ -	$ -	$ -
4140.312 Publishing / Legal Notices	$ -	$ 50	$ -	$ -	$ -	$ -	$ -
4140.630 Shared excess distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.640 2010 Street Lighting Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4140.610 Redevelopment Activities	$ 19,418	$ 286,804	$ 194,488	$ 87,113	$ 240,911	$ 265,911	$ 258,000
4140.740 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Administrative	**$ 100,514**	**$ 289,340**	**$ 196,288**	**$ 88,463**	**$ 290,911**	**$ 315,911**	**$ 300,500**
Total General government	**$ 100,514**	**$ 289,340**	**$ 196,288**	**$ 88,463**	**$ 290,911**	**$ 315,911**	**$ 300,500**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Transfers							
4810 Transfer to General Fund	$ 8,667	$ 8,667	$ 23,500	$ 35,258	$ 35,258	$ 35,258	$ 29,500
4846 Transfer to Capital Projects	$ -	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -
4851 Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ 153,831	$ 128,831	$ 70,000
Total Transfers	**$ 8,667**	**$ 273,667**	**$ 152,680**	**$ 35,258**	**$ 189,089**	**$ 164,089**	**$ 99,500**
Total Expenditures:	**$ 109,181**	**$ 563,007**	**$ 348,968**	**$ 123,721**	**$ 480,000**	**$ 480,000**	**$ 400,000**
Total Change In Net Position	**$ 100,687**	**$ (114,118)**	**$ 191,316**	**$ 298,018**	**$ -**	**$ -**	**$ -**

MBA Fund Budget

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Intergovernmental revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Interest							
3610 Interest income MBA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Interest	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous revenue							
3620 Lease revenue	$ 121,195	$ 120,370	$ 120,520	$ 120,620	$ 120,620	$ 120,620	$ 120,670
3670 Proceeds of bond sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3690 Miscellaneous revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous revenue	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Transfers from other funds							
3810 Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3817 Transfer from Wild Lands Fire Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers from other funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4160.270 Bldg. Grounds / Maint.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Fire	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Public safety	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt service							
4160.810 MBA Bond Principal	$ 73,000	$ 74,000	$ 76,000	$ 78,000	$ 78,000	$ 78,000	$ 80,000
4160.820 MBA Interest on long term debt	$ 48,195	$ 46,370	$ 44,520	$ 42,620	$ 42,620	$ 42,620	$ 40,670
Total Debt service	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Total Expenditures:	**$ 121,195**	**$ 120,370**	**$ 120,520**	**$ 120,620**	**$ 120,620**	**$ 120,620**	**$ 120,670**
Total Change In Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Debt Service Fund

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	$ 200,757	$ 240,722	$ 208,739	$ -	$ -	$ -	$ 173,770
3120 General Property Taxes (Delinquent)	$ 20,327	$ 19,116	$ 16,478	$ 1,172	$ -	$ -	$ -
3170 Fee-in-Lieu/Fee Based Personal Property	$ 2,110	$ 1,972	$ 2,232	$ -	$ -	$ -	$ -
3190 Penalty/Interest on Deliquent Taxes	$ 511	$ 378	$ 322	$ 58	$ -	$ -	$ -
3200 Personal Property	$ 11,190	$ 6,698	$ 10,010	$ -	$ -	$ -	$ -
Total Taxes	**$ 234,895**	**$ 268,886**	**$ 237,781**	**$ 1,230**	**$ -**	**$ -**	**$ 173,770**
Interest							
3610 Interest Revenue	$ 1,979	$ 8,732	$ 15,993	$ 8,809	$ 250	$ 250	$ 250
Total Interest	**$ 1,979**	**$ 8,732**	**$ 15,993**	**$ 8,809**	**$ 250**	**$ 250**	**$ 250**
Transfers from other funds							
3810 Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers from other funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue:	**$ 236,874**	**$ 277,618**	**$ 253,774**	**$ 10,039**	**$ 250**	**$ 250**	**$ 174,020**
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt service							
4100.810 Debt Service - Principal	$ 185,000	$ 190,000	$ 200,000	$ -	$ -	$ -	$ 70,000
4100.820 Debt Service - Interest	$ 22,713	$ 15,405	$ 7,900	$ -	$ -	$ -	$ 103,720
4100.830 Trustee Fees	$ 500	$ 550	$ 550	$ -	$ -	$ -	$ 50
Total Debt service	**$ 208,213**	**$ 205,955**	**$ 208,450**	**$ -**	**$ -**	**$ -**	**$ 173,770**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4851 Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4852 Transfer to Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4855 Transfer to Snowmaking Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Balance	$ -	$ -	$ -	$ -	$ 250	$ 250	$ 250
Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250**	**$ 250**	**$ 250**
Total Expenditures:	**$ 208,213**	**$ 205,955**	**$ 208,450**	**$ -**	**$ 250**	**$ 250**	**$ 174,020**
Total Change In Net Position	**$ 28,661**	**$ 71,663**	**$ 45,324**	**$ 10,039**	**$ -**	**$ -**	**$ -**

Capital Project Fund

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3341 General Gov't State Grant	$ 150,000	$ 174,077	$ 432,721	$ 150,000	$ 125,000	$ 625,000	$ 12,500
Total Intergovernmental Revenue	**$ 150,000**	**$ 174,077**	**$ 432,721**	**$ 150,000**	**$ 125,000**	**$ 625,000**	**$ 12,500**
Interest							
3610 Interest revenue	$ 2,256	$ 30,879	$ 35,851	$ 17,999	$ 10,000	$ 10,000	$ -
3610.1 Interest revenue - fire capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3610.2 Interest revenue Skier bridge	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Interest	**$ 2,256**	**$ 30,879**	**$ 35,851**	**$ 17,999**	**$ 10,000**	**$ 10,000**	**$ -**
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670 Proceeds from bonds issued	$ -	$ -	$ -	$ 1,800,000	$ -	$ 1,800,000	$ -
3690 Sundry/Miscellaneous	$ 150,000	$ -	$ 292,500	$ 94,000	$ 125,000	$ 219,000	$ -
Total Miscellaneous Revenue	**$ 150,000**	**$ -**	**$ 292,500**	**$ 1,894,000**	**$ 125,000**	**$ 2,019,000**	**$ -**
Transfers from Other Funds							
3810 Transfers from General Fund	$ 719,000	$ 1,196,100	$ 820,000	$ -	$ 275,000	$ 625,000	$ 433,825
3815 Transfers from General Fund	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -
3817 Transfer from Snow Shoe SAA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3825 Transfer from RDA Fund	$ -	$ 265,000	$ 129,180	$ -	$ -	$ -	$ -
3828 Transfer from Municipal Building Authori	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3847 Transfer from Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3853 Transfer from Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -	$ 1,556,473	$ 12,500
Total Transfers from other funds	**$ 719,000**	**$ 1,461,100**	**$ 949,180**	**$ 1,150,000**	**$ 275,000**	**$ 3,331,473**	**$ 446,325**
Total Revenue:	**$ 1,021,256**	**$ 1,666,056**	**$ 1,710,252**	**$ 3,211,999**	**$ 535,000**	**$ 5,985,473**	**$ 458,825**

CAPITAL PROJECT FUND

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	$ 12,379	$ -	$ -	$ -	$ -	$ -	$ -
4100.710 CP - Land Purchase	$ 210,076	$ 522,401	$ 20	$ 42,305	$ -	$ 5,480	$ -
4100.720 Capital Project - Town Hall	$ -	$ 15,353	$ -	$ -	$ -	$ 54,600	$ -
4100.730 Capital Project - Asset Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.740 Capital Project - Wayfinding Signs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4100.742 Capital Project - Public Art	$ 50,000	$ 187	$ 45,864	$ -	$ -	$ 3,949	$ -
Total Administrative	**$ 272,455**	**$ 537,941**	**$ 45,884**	**$ 42,305**	**$ -**	**$ 64,029**	**$ -**
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	$ -	$ -	$ -	$ 600	$ -	$ 600,250	$ -
4120.720 Beautification - Street Lights	$ -	$ -	$ -	$ 50,432	$ -	$ 550,000	$ -
4120.721 Beautification - Trail Lights	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -
4120.730 Beautification - Street Signs	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ -
4120.740 Beautification - Town Hall	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ -
4120.750 Beautification - Other Beautification	$ -	$ -	$ -	$ -	$ -	$ 709,750	$ -
4120.850 Beautification -Debt Issue Costs	$ -	$ -	$ -	$ 16,500	$ -	$ -	$ -
Total Beautification	**$ -**	**$ -**	**$ -**	**$ 67,532**	**$ -**	**$ 2,150,000**	**$ -**
Total General Government	**$ 272,455**	**$ 537,941**	**$ 45,884**	**$ 109,837**	**$ -**	**$ 2,214,029**	**$ -**
Public Safety							
Police							
4210.250 Police Non-Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4210.700 Capital project - Police Public Safety	$ 53,965	$ 74,065	$ -	$ -	$ -	$ -	$ -
4210.720 Capital project -PS Bldg	$ 115,535	$ 36,103	$ 19,240	$ -	$ -	$ -	$ -
4210.721 Capital project -PS Bldg Aspen Mea	$ -	$ -	$ -	$ -	$ -	$ 270,000	$ -
4210.730 Capital Project - Police Equipment	$ -	$ -	$ -	$ 243,990	$ -	$ 244,000	$ -
Total Police	**$ 169,500**	**$ 110,168**	**$ 19,240**	**$ 243,990**	**$ -**	**$ 514,000**	**$ -**
Fire							
4220.700 Capital project - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.710 Capital project - Fire Type 4 Fire Engi	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.720 Proj Const - Public Safety Bldg	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4220.730 Capital Project - Fire Equipment	$ -	$ 180,000	$ 5,442	$ 819	$ -	$ 39,558	$ -
Total Fire	**$ -**	**$ 180,000**	**$ 5,442**	**$ 819**	**$ -**	**$ 39,558**	**$ -**
Total Public Safety	**$ 169,500**	**$ 290,168**	**$ 24,682**	**$ 244,809**	**$ -**	**$ 553,558**	**$ -**
Highways and Public Improvements							
4410.250 Street Non-Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4410.700 Capital project Streets	$ 202,764	$ 149,709	$ 169,523	$ 23,560	$ 260,000	$ 928,582	$ 408,825
4410.710 Capital project Street Lights	$ -	$ 1,441	$ -	$ 9,952	$ -	$ 98,558	$ -
4410.715 Capital project Hwy 143 Cooridor	$ -	$ -	$ 2,633	$ -	$ -	$ 192,467	$ -

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
4410.720 Capital Project - Pedestrian Improveme	$ (3,668)	$ 25,090	$ 520,651	$ 1,322	$ -	$ 23,279	$ -
4410.740 Capital Project - Pedestrian Improveme	$ -	$ 48,272	$ -	$ -	$ -	$ -	$ -
Total Highways	**$ 199,096**	**$ 224,512**	**$ 692,807**	**$ 34,834**	**$ 260,000**	**$ 1,242,886**	**$ 408,825**
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -
4440.721 Capital Projects - PW Facility	$ -	$ -	$ -	$ 141,751	$ -	$ 300,000	$ -
4440.730 Capital Projects - Shop Equipment	$ 78,332	$ 38,280	$ 101,662	$ -	$ -	$ -	$ -
4440.750 Cold Storage Building Repairs	$ -	$ 4,430	$ 5,298	$ -	$ -	$ -	$ -
Total Shop & Garage	**$ 78,332**	**$ 42,710**	**$ 106,960**	**$ 141,751**	**$ -**	**$ 550,000**	**$ -**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Total Highways and Public Improvements	**$ 277,428**	**$ 267,222**	**$ 799,767**	**$ 176,585**	**$ 260,000**	**$ 1,792,886**	**$ 408,825**
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	$ 63,175	$ 105,889	$ 159,456	$ 123,733	$ 275,000	$ 275,000	$ 50,000
4560.710 Capital project - Mountain Bike Trails	$ 8,500	$ 25,977	$ -	$ -	$ -	$ -	$ -
4560.751 Project construction - Chair 1 Parking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4560.752 Project construction - Chair 1 Restrooms	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Recreation	**$ 71,675**	**$ 131,866**	**$ 159,456**	**$ 123,733**	**$ 275,000**	**$ 275,000**	**$ 50,000**
Total Parks, Recreation, and Public Property	**$ 71,675**	**$ 131,866**	**$ 159,456**	**$ 123,733**	**$ 275,000**	**$ 275,000**	**$ 50,000**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4815 Transfer to Snow Shoe SAA	$ -	$ -	$ -	$ 495,762	$ -	$ 495,762	$ -
4821 Transfer to Wildlands fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4830 Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4851 Transfer to Water Utility Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
4855 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers	**$ -**	**$ -**	**$ -**	**$ 1,150,000**	**$ -**	**$ 1,150,000**	**$ -**
Total Expenditures:	**$ 791,058**	**$ 1,227,197**	**$ 1,029,789**	**$ 1,804,964**	**$ 535,000**	**$ 5,985,473**	**$ 458,825**
Total Change In Net Position	**$ 230,198**	**$ 438,859**	**$ 680,463**	**$ 1,407,035**	**$ -**	**$ -**	**$ -**

ASSET REPLACEMENT FUND

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3314 Public Safety State Grant	$ -	$ -	$ -	$ 42,929	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ -**	**$ -**	**$ -**	**$ 42,929**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue							
3640 Sale of Assets	$ -	$ 30,000	$ 47,500	$ 54,920	$ 33,500	$ 33,500	$ 72,000
3670 Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3690 Insurance proceeds	$ -	$ -	$ -	$ -	$ -	$ -	
Total Miscellaneous Revenue	**$ -**	**$ 30,000**	**$ 47,500**	**$ 54,920**	**$ 33,500**	**$ 33,500**	**$ 72,000**
Transfers from other funds							
3810 Transfer from General Fund	$ 150,000	$ 156,000	$ 320,000	$ -	$ 305,000	$ 335,000	$ 354,000
3846 Transfer from Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3852 Transfer from Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3890 Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ 155,205	$ 155,205	$ 290,950
Total Transfers from other funds	**$ 150,000**	**$ 156,000**	**$ 320,000**	**$ -**	**$ 460,205**	**$ 490,205**	**$ 644,950**
Total Revenue:	**$ 150,000**	**$ 186,000**	**$ 367,500**	**$ 97,849**	**$ 493,705**	**$ 523,705**	**$ 716,950**
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	$ 5,004	$ 5,004	$ 5,004	$ 4,628	$ 5,000	$ 5,000	$ 49,060
4100.721 Admin - FF&E Replacement/Renewa	$ 740	$ 356	$ 1,300	$ 22,820	$ 11,300	$ 11,300	$ 41,300
4100.741 Admin - Vehicle Replacement	$ -	$ -	$ 11,100	$ 16,000	$ -	$ -	$ 20,000
4100.742 Admin - Computer/Electronic Re	$ 3,026	$ 21,032	$ 2,985	$ 2,291	$ 12,678	$ 12,678	$ 4,290
Total Administrative	**$ 8,770**	**$ 26,392**	**$ 20,389**	**$ 45,739**	**$ 28,978**	**$ 28,978**	**$ 114,650**
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	$ 220	$ -	$ 5,090	$ 3,320	$ 38,320	$ 38,320	$ 44,520
4200.740 Public Safety - Equipment Replacem	$ 65,945	$ 4,318	$ 66,438	$ 29,892	$ 52,455	$ 52,455	$ 29,250
4200.741 Public Safety - Vehicle Replacement	$ -	$ 74,723	$ 112,700	$ 58,382	$ 63,600	$ 63,600	$ 131,000
4200.742 Public Safety - Computer/Electronic	$ 2,566	$ 3,512	$ 3,473	$ 2,645	$ 3,766	$ 3,766	$ 7,500
Total Public Safety	**$ 68,731**	**$ 82,553**	**$ 187,701**	**$ 94,239**	**$ 158,141**	**$ 158,141**	**$ 212,270**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Public Works							
4400.721 Streets - FF&E Replacement/Renew	$ -	$ 418	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
4400.740 Streets - Equipment Replacement	$ -	$ -	$ 34,217	$ 77,000	$ 295,300	$ 295,300	$ 380,850
4400.741 Streets - Vehicle Replacement	$ -	$ 110,173	$ 102,379	$ -	$ -	$ -	$ -
4400.742 Streets - Computer/Electronics Repl	$ 3,949	$ 891	$ 400	$ 2,469	$ 6,286	$ 6,286	$ 4,180
Total Public Works	**$ 3,949**	**$ 111,482**	**$ 136,996**	**$ 84,469**	**$ 306,586**	**$ 306,586**	**$ 390,030**
Transfers							
4810 Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4846 Transfers To Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4890 Budgeted Increase in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -
Total Transfers:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ -**
Total Expenditures:	**$ 81,450**	**$ 220,427**	**$ 345,086**	**$ 224,447**	**$ 493,705**	**$ 523,705**	**$ 716,950**
Total Change In Net Position	**$ 68,550**	**$ (34,427)**	**$ 22,414**	**$ (126,598)**	**$ -**	**$ -**	**$ -**

WATER FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	$ 45,159	$ 31,271	$ 31,160	$ 24,096	$ 34,000	$ 34,000	$ 34,000
3718 Water Lease Revenue	$ 1,360,353	$ 1,341,572	$ 1,479,892	$ 1,010,839	$ 1,449,000	$ 1,449,000	$ 1,480,000
3719 Penalties	$ 9,815	$ 11,371	$ 8,091	$ 5,154	$ 6,000	$ 6,000	$ 6,000
3720 Water Connection Fees	$ 49,150	$ 32,734	$ 15,170	$ 26,010	$ 14,400	$ 14,400	$ 14,500
3725 Miscellaneous operating income	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ -
3749 Resort - Water Pumping Fee	$ 74,017	$ 35,985	$ 127,479	$ 37,616	$ 54,000	$ 54,000	$ 59,000
Total Operating income	**$ 1,538,494**	**$ 1,454,433**	**$ 1,661,792**	**$ 1,103,715**	**$ 1,557,400**	**$ 1,557,400**	**$ 1,593,500**
Operating Expense							
4751.110 Salaries & Wages	$ 244,304	$ 285,358	$ 317,513	$ 255,977	$ 362,682	$ 362,682	$ 374,340
4751.111 Overtime Wages - Utilities	$ 9,040	$ 13,069	$ 23,430	$ 16,170	$ 9,900	$ 9,900	$ 9,900
4751.130 Employee Benefits	$ 93,096	$ 150,249	$ 163,206	$ 143,585	$ 220,963	$ 220,963	$ 216,157
4751.210 Books/Subscriptions/Memberships	$ 423	$ 187	$ 350	$ 361	$ 650	$ 650	$ 650
4751.230 Travel, Conferences & Training	$ 4,439	$ 6,066	$ 10,601	$ 10,004	$ 18,260	$ 18,260	$ 17,000
4751.240 Office Supplies/Reimbursement Ex	$ 926	$ 1,382	$ 1,089	$ 624	$ 1,200	$ 1,200	$ 1,200
4751.245 Bank Charges - Utilities	$ 6,278	$ 5,486	$ 8,471	$ 6,104	$ 7,500	$ 7,500	$ 9,000
4751.250 Equipment Supplies & Maintenance	$ 18,766	$ 16,146	$ 23,940	$ 4,738	$ 25,200	$ 25,200	$ 49,700
4751.255 Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.256 Shop Charges	$ 56,151	$ 60,400	$ 77,500	$ 71,039	$ 94,719	$ 94,719	$ 96,494
4751.261 Equipment Lease (Water)	$ 565	$ -	$ -	$ 307	$ -	$ -	$ -
4751.265 System Repairs	$ 75,829	$ 134,922	$ 93,911	$ 45,406	$ 129,400	$ 129,400	$ 129,400
4751.268 Leases - Water	$ 33,255	$ 34,219	$ 59,896	$ 107,873	$ 38,725	$ 38,725	$ 43,725
4751.268.1 Prepaid Water Leases	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	$ 7,254	$ 7,952	$ 8,365	$ 19,471	$ 28,000	$ 28,000	$ 45,000
4751.280 Utilities	$ 126,545	$ 109,393	$ 147,023	$ 95,377	$ 130,000	$ 130,000	$ 142,000
4751.290 Telephone	$ 2,282	$ 2,447	$ 1,957	$ 1,884	$ 2,000	$ 2,000	$ 2,400
4751.310 Professional & Technical Services	$ 20,645	$ 20,468	$ 47,801	$ 26,406	$ 29,340	$ 29,340	$ 34,110
4751.311 Legal Services	$ -	$ -	$ 230	$ -	$ 2,500	$ 2,500	$ 2,500
4751.550 Administrative Charges	$ 32,762	$ 38,200	$ 40,900	$ 33,975	$ 45,300	$ 45,300	$ 47,500
4751.610 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4751.620 Bad debt expense	$ (3,891)	$ (3,891)	$ 7,383	$ -	$ -	$ -	$ -
4751.690 Depreciation	$ 372,408	$ 379,243	$ 384,507	$ 255,928	$ 383,892	$ 383,892	$ 383,892
Total Operating Expense	**$ 1,101,077**	**$ 1,261,296**	**$ 1,418,073**	**$ 1,095,229**	**$ 1,530,231**	**$ 1,530,231**	**$ 1,635,468**
Total Income From Operations:	**$ 437,417**	**$ 193,137**	**$ 243,719**	**$ 8,486**	**$ 27,169**	**$ 27,169**	**$ (41,968)**

WATER FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ -	$ 50,000	$ -	$ 2,653,066	$ 7,946,804	$ 7,946,804	$ -
3793 USDA Water Bond Interest	$ 52	$ 399	$ 602	$ 384	$ -	$ -	$ -
3794 Interest Earnings	$ 4,644	$ 42,451	$ 68,287	$ 24,917	$ 4,200	$ 4,200	$ 6,300
3795 Water Impact Fees	$ 236,288	$ 23,255	$ 152,276	$ 63,011	$ -	$ -	$ -
3810 Transfer from General Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3846 Transfer from Capital Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
Total Non-Operating Income	**$ 240,984**	**$ 116,105**	**$ 221,165**	**$ 4,475,616**	**$ 7,951,004**	**$ 9,605,242**	**$ 6,300**
Non-Operating Expense							
4751.691 Amortization of bonding costs	$ (10,425)	$ (10,425)	$ (10,425)	$ -	$ -	$ -	$ -
4751.820 Debt Payment - Interest	$ 149,414	$ 150,518	$ 115,199	$ 102,548	$ 130,310	$ 130,310	$ 124,925
4751.830 Administrative Fees	$ 1,250	$ 1,250	$ 1,250	$ -	$ 500	$ 500	$ 500
4810 Transfer to General Fund	$ -	$ -	$ -	$ 1,080,000	$ -	$ 1,000,000	$ -
4815 Transfer to SAA Fund	$ -	$ -	$ -	$ 375,000	$ -	$ 375,000	$ -
4846 Transfer to Capital Fund	$ -	$ -	$ -	$ 654,238	$ -	$ 654,238	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4895 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ 140,239**	**$ 141,343**	**$ 106,024**	**$ 2,211,786**	**$ 130,810**	**$ 2,160,048**	**$ 125,425**
Total Non-Operating Items:	**$ 100,745**	**$ (25,238)**	**$ 115,141**	**$ 2,263,830**	**$ 7,820,194**	**$ 7,445,194**	**$ (119,125)**
Total Income or Expense	**$ 538,162**	**$ 167,899**	**$ 358,860**	**$ 2,272,316**	**$ 7,847,363**	**$ 7,472,363**	**$ (161,093)**

SEWER FUND BUDGET

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating Income							
3731 Sewer Fees	$ 643,247	$ 691,258	$ 625,314	$ 495,823	$ 760,000	$ 760,000	$ 798,000
3732 Stand by Fees - Sewer	$ -	$ 350	$ -	$ -	$ -	$ -	$ -
3733 Sewer Connection Fees	$ 8,050	$ 3,979	$ 6,650	$ 3,500	$ 3,400	$ 3,400	$ 3,400
3749 Uncollectible revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Income	**$ 651,297**	**$ 695,587**	**$ 631,964**	**$ 499,323**	**$ 763,400**	**$ 763,400**	**$ 801,400**
Operating Expense							
4752.110 Salaries & Wages	$ 125,367	$ 127,212	$ 126,681	$ 91,344	$ 126,628	$ 126,628	$ 133,959
4752.111 Overtime Wages - Utilities	$ 4,491	$ 6,355	$ 6,750	$ 5,040	$ 2,100	$ 2,100	$ 2,100
4752.130 Employee Benefits	$ 48,879	$ 66,026	$ 59,895	$ 48,688	$ 70,875	$ 70,875	$ 71,066
4752.230 Travel, Conferences & Training	$ 2,939	$ 466	$ 100	$ 1,035	$ 1,360	$ 1,360	$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	$ 840	$ 734	$ 783	$ 661	$ 750	$ 750	$ 750
4752.245 Bank Charges - Utilities	$ 2,771	$ 2,375	$ 3,767	$ 3,162	$ 3,200	$ 3,200	$ 4,500
4752.250 Equipment - Supplies & Maintenance	$ 1,524	$ 1,206	$ 18,352	$ 584	$ 24,400	$ 24,400	$ 19,400
4752.254 Vehicle Repair & Maintenance	$ 2,013	$ 2,039	$ 6,769	$ 1,442	$ 2,500	$ 2,500	$ 2,500
4752.256 Shop Charges	$ 42,113	$ 45,300	$ 58,100	$ 53,279	$ 71,039	$ 71,039	$ 72,371
4752.265 System Repairs	$ 5,046	$ 378	$ 7,540	$ 4,338	$ 15,400	$ 15,400	$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	$ 89,712	$ 77,346	$ 77,060	$ -	$ 119,600	$ 119,600	$ 135,680
4752.269 Sewer Bond Payment (to Parowan Ci	$ 99,122	$ 99,122	$ 99,122	$ -	$ 100,000	$ 100,000	$ 100,000
4752.280 Utilities	$ 930	$ 975	$ 1,044	$ 606	$ 1,000	$ 1,000	$ 1,000
4752.290 Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4752.310 Professional & Technical Services	$ 46,263	$ 27,093	$ 36,721	$ 20,126	$ 71,340	$ 71,340	$ 71,840
4752.550 Administrative Charges	$ 19,902	$ 19,900	$ 20,700	$ 17,700	$ 23,600	$ 23,600	$ 23,700
4752.620 Bad debt expense	$ (5,073)	$ (3,949)	$ -	$ -	$ -	$ -	$ -
4752.690 Depreciation	$ 69,995	$ 84,681	$ 84,681	$ 56,454	$ 84,684	$ 84,684	$ 84,684
Total Operating Expense	**$ 556,834**	**$ 557,259**	**$ 608,065**	**$ 304,459**	**$ 718,476**	**$ 718,476**	**$ 734,750**
Total Income From Operations:	**$ 94,463**	**$ 138,328**	**$ 23,899**	**$ 194,864**	**$ 44,924**	**$ 44,924**	**$ 66,650**
Non-Operating Items:							
Non-Operating Income							
3730 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3794 Interest Earnings	$ 4,923	$ 33,017	$ 31,671	$ 19,022	$ 500	$ 500	$ 1,600
3795 Sewer Impact Fees	$ 39,489	$ 9,872	$ 29,617	$ 13,163	$ -	$ -	$ -
3796.1 Grants - Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3796.2 Bond Proceeds - Capital	$ -	$ -	$ -	$ 75,000	$ 1,900,000	$ 1,900,000	$ -
3797 Gain/Loss on Sale of Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3830 Transfer from Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3851 Transfer from Water Utility	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Income	**$ 44,412**	**$ 42,889**	**$ 61,288**	**$ 107,185**	**$ 1,900,500**	**$ 1,900,500**	**$ 1,600**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
4752.820 Bond Payment - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,989
4830 Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4816 Transfer to CBME SAA	$ -	$ 203,496	$ -	$ -	$ -	$ -	$ -
4845 Transfer to Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4847 Transfer to Asset Replacement Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4851 Transfer to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4855 Transfer to Snowmaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4872 Transfer to Sewer Impact Fee Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ -**	**$ 203,496**	**$ -**	**$ -**	**$ -**	**$ -**	$ 90,989
							$ -
Total Non-Operating Items:	**$ 44,412**	**$ (160,607)**	**$ 61,288**	**$ 107,185**	**$ 1,900,500**	**$ 1,900,500**	**$ (89,389)**
Total Income or Expense	**$ 138,875**	**$ (22,279)**	**$ 85,187**	**$ 302,049**	**$ 1,945,424**	**$ 1,945,424**	**$ (22,739)**

Solid Waste Fund

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Income From Operations:							
Operating income							
3443 Sanitation Fees	$ 255,580	$ 265,526	$ 261,645	$ 180,319	$ 260,000	$ 260,000	$ 305,000
3444 Landfill Fees (County)	$ 5,664	$ 2,448	$ 8,116	$ 4,848	$ 8,100	$ 8,100	$ 8,100
3445 Recycling Fees (Brian Head)	$ -	$ -	$ (53)	$ -	$ -	$ -	$ -
3446 Recycling Fees (from other entities	$ -	$ -	$ (2)	$ -	$ -	$ -	$ -
3690 New recycle bins	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3749 Uncollectible revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Income	**$ 261,244**	**$ 267,974**	**$ 269,706**	**$ 185,167**	**$ 268,100**	**$ 268,100**	**$ 313,100**
Operating Expense							
4753.110 Salaries & Wages	$ 73,547	$ 74,677	$ 83,645	$ 68,488	$ 96,415	$ 96,415	$ 102,651
4753.111 Overtime Wages (Sanitation)	$ 3,143	$ 5,554	$ 6,542	$ 3,753	$ 1,500	$ 1,500	$ 1,500
4753.130 Employee Benefits	$ 30,712	$ 34,927	$ 52,439	$ 43,373	$ 64,325	$ 64,325	$ 65,875
4753.240 Office Supplies/Reimburseme	$ 499	$ 285	$ 446	$ 260	$ 500	$ 500	$ 500
4753.245 Bank Charges - Utilities	$ 1,109	$ 950	$ 1,480	$ 791	$ 1,800	$ 1,800	$ 1,800
4753.250 Equipment - Supplies & Maint	$ 21,492	$ 23,319	$ 19,030	$ 660	$ 30,500	$ 30,500	$ 35,500
4753.254 Vehicle Repair & Maintenance	$ 16,803	$ 8,855	$ 18,547	$ 9,681	$ 22,000	$ 22,000	$ 22,000
4753.256 Shop Charges	$ 14,037	$ 15,100	$ 19,400	$ 17,760	$ 23,680	$ 23,680	$ 24,124
4753.480 Contract Services/Landfill Fees	$ 30,795	$ 36,785	$ 35,775	$ 23,449	$ 37,150	$ 37,150	$ 37,150
4753.550 Administrative Charges	$ 8,474	$ 8,300	$ 9,400	$ 8,325	$ 11,100	$ 11,100	$ 11,400
4753.620 Bad debt expense	$ (2,791)	$ (3,066)	$ 797	$ -	$ -	$ -	$ -
4753.690 Depreciation	$ -	$ 24,561	$ 32,130	$ 12,435	$ 18,652	$ 18,652	$ 18,652
Total Operating Expense	**$ 197,820**	**$ 230,247**	**$ 279,631**	**$ 188,975**	**$ 307,622**	**$ 307,622**	**$ 321,152**
Total Income From Operations:	**$ 63,424**	**$ 37,727**	**$ (9,925)**	**$ (3,808)**	**$ (39,522)**	**$ (39,522)**	**$ (8,052)**

(2024 YTD Column as of 03/29/2025)

Account	2022 Actual	2023 Actual	2024Actual	2025 YTD	2025 Original Budget	2025 Revised Budget	2026 Proposed Budget
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	$ 1,900	$ 4,350	$ 594	$ 1,200	$ -	$ -	$ -
3630 Profit/loss on retirement of assets	$ -	$ 70,100	$ -	$ -	$ -	$ -	$ -
3794 Interest income	$ 2,010	$ 6,200	$ 13,080	$ 8,817	$ -	$ -	$ 700
Total Non-Operating Income	**$ 3,910**	**$ 80,650**	**$ 13,674**	**$ 10,017**	**$ -**	**$ -**	**$ 700**
Non-Operating Expense							
4753.820 Debt service interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4845 Transfer to Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Non-Operating Items:	**$ 3,910**	**$ 80,650**	**$ 13,674**	**$ 10,017**	**$ -**	**$ -**	**$ 700**
Total Income or Expense	**$ 67,334**	**$ 118,377**	**$ 3,749**	**$ 6,209**	**$ (39,522)**	**$ (39,522)**	**$ (7,352)**

ITEM: PUBLIC HEARING ON PUBLIC OFFICIAL COMPENSATION INCREASES

AUTHOR:	Shane Williamson
DEPARTMENT:	Administration
DATE:	May 27, 2025
TYPE OF ITEM:	Discussion

SUMMARY:
The Town Council will hear public comments on the proposed FY 2026 public official compensation increases.

BACKGROUND:
Effective May 1, 2024, State Statute requires municipalities to hold a public hearing each budget year to allow the public to comment on public official compensation increases prior to budget adoption. The public hearing must be distinct and specific from other budget public hearings. State Code Title 10, Chapter 3, Part 8, Section 818.

ANALYSIS:
The State Code defines public official compensation as one of the following: salary, bonuses, incentive pay, vehicle allowance, and deferred salary. The definition for a "compensation increase' per state code is an increase to any of the above-mentioned items defined as compensation. Public officials are defined as those "Executive municipal officers" who are elective or statutory. The state law defines executive municipal officers as:

- the city or town manager or chief administrative officer.
- the assistant city or town manager or assistant city or town chief administrative officer.
- the city or town attorney.
- an individual who is the head or chief of a city or town department or division; or
- an individual who is the chief assistant or deputy of an individual described

In the FY 2026 budget, it is proposed that the Town Manager, Public Works Director, Administrative Services Director, and Public Safety Director are those positions within Brian Head Town that meet the "Executive municipal officer: definition. For FY 2026, a proposed seven percent (7%) salary increase for the Public Works Director, Administrative Services Director, and Public Safety Director, and a five percent (5%) salary increase for the Town Manager are included.

FINANCIAL IMPLICATIONS:
The proposed salary increases for the four executive municipal officers combined add $29,853 to the FY 2026 budget above the FY 2025 budget.

STAFF RECOMMENDATION:
Public Hearing only.

PROPOSED MOTION:
Public Hearing only.

Staff Report to the Town Council

Brian Head

Item: Ranger Court SAA Discussion

Author: Shane Williamson
Department: Administration
Date: May 27, 2025
Type of Item: Discussion

Summary:

The Town Council will hold a discussion regarding the future of the proposed Ranger Court Special Assessment Area (SAA), based on updated financial estimates and statutory requirements.

Background:

The Ranger Court SAA proposal includes 18 parcels. The Town Council previously accepted a petition to form the SAA, held a public hearing, adopted a notice of intent, and completed the 60-day protest period. During this process, staff and the Council requested an updated engineering cost estimate, as the previous estimate was over two years old.

Analysis:

The updated engineer's estimate for infrastructure improvements is \$752,347. An additional \$30,000 is projected for issuance costs, bringing the total amount subject to assessment to \$782,347.

Appraisals of the undeveloped land (assuming the completion of proposed water improvements) place the total value at \$2,248,000. This results in a coverage ratio of 2.87:1 (appraised value to assessment cost).

However, both state law and Town policy impose minimum coverage ratio requirements:

- Utah State Law: Minimum 3:1 ratio
- Town Policy (Zone B Fire Priority Area): Minimum 4:1 ratio

Because the project does not meet either of these required thresholds, it is not eligible to proceed under current conditions.

Options for Consideration

1. **Discontinue the SAA Process**
   Abandon the current proposal due to non-compliance with both state and local coverage ratio requirements. If future project estimates decrease or appraised values increase, the process may be restarted with a new petition from a project sponsor.

2. **Town Subsidization (Not Recommended)**
   The Town could theoretically fund a portion of the project to meet the coverage ratio requirement. However, this is not recommended due to limited financial capacity and long-term capital planning constraints.

3. **Pause and Reassess**
   The Town may choose to delay action and monitor costs on related projects. If those changes result in improved ratios for this area, a new petition process could be initiated.

Financial Implications:
No immediate financial impact will occur from today's discussion. However, future action on the SAA could require bond issuance or use of Town reserves if subsidization were considered.

Board/Commission Recommendation:
N/A

Staff Recommendation:
Staff recommend discontinuing the current SAA proposal due to the failure to meet statutory and Town coverage ratio thresholds. However, interested sponsors should be informed that they may resubmit a petition if project economics become more favorable.

Proposed Motion:
No formal motion is required at this time. Staff requests discussion and direction from the Council.

Attachments:
A – Engineer Estimate
B – Appraisal

Ranger Court SAA
Brian Head, Utah
Preliminary Engineer's Opinion of Probable Construction Costs
May 1, 2024

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE Dollars & Cents	ITEM PRICE Dollars & Cents
1	Mobilization	1	L.S.	$120,000.00	$120,000
2	Tie-in to Existing Water	3	Each	$8,500.00	$25,500
3	Furnish and Install 8" Ductile Iron Culinary Water Pipe	2,050	L.F.	$160.00	$328,000
4	Furnish and Install 8" x 8" Flange Ductile Iron Tee	1	Each	$2,000.00	$2,000
5	Furnish and Install 8" MJ Ductile Iron Bend with Restraining Glands	2	Each	$1,800.00	$3,600
6	Furnish and Install Fire Hydrant	7	Each	$2,600.00	$18,200
7	Furnish and Install 8" MJ Cap with Restraining Glands	0	Each	$1,000.00	$0
8	Furnish and Install 8" Flange x MJ Gate Valve	3	Each	$7,000.00	$21,000
9	Furnish and Install Air/Vacuum Valve Assembly	1	Each	$13,000.00	$13,000
10	Pressure Test and Disinfect Culinary Waterline	1	L.S.	$8,000.00	$8,000
11	6" Roadbase (10 feet)	20,440	S.F.	$1.50	$30,660
				SUBTOTAL	$569,960
				20% CONTINGENCY	$113,992
				12% ENGINEERING & CONSTRUCTION MANAGEMENT	$68,395
				TOTAL	$752,347

Chapter 3 Sales Comparison Approach to Value 'As Complete' – Ranger Court SAA (18 Lots)

The 18 'as complete' residential building lots in the Ranger Court SAA are valued using the direct sales comparison approach. In an effort to reduce redundancy within this appraisal report, information, explanations, and descriptions that have been provided in a previous chapter of this appraisal report will not be restated in this section.

As the 18 lots in the Ranger Court SAA have similar site sizes, physical features, zoning, access, and utilities as the lots in the prior chapter of this appraisal report, the same comparable data and conclusions are used as were used in Chapter 1. Each lot within the Ranger Court SAA is adjusted at a rate of $3.00/sf for their differences in site size. Further, each of the lots within the Ranger Court SAA have a similar good, wooded mountain view with no view adjustment required. No other adjustment is required to any of the subject sites 'as complete'. Summing the prospective retail values of the individual subject sites 'as if' unimproved indicates the aggregate of the prospective retail values 'as complete' for the Ranger Court SAA as of October 1, 2025 'as if' unimproved is **$2,248,000**, or **$124,889** per lot, which is summarized in the table below.

Ranger Court Parcels						
Lot #	**Acres**	**SF**	**Block Placement**	**Shape**	**View**	**Lot Value**
A-1143-0001-0016	0.53 ac	23,087 sf	Interior	Trapezoid	Wooded	$127,000
A-1143-0001-0011	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0010	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0014	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0013	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0010-01	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0015	0.47 ac	20,473 sf	Interior	Rectangular	Wooded	$120,000
A-1143-0001-0021-01	0.48 ac	20,909 sf	Corner	Trapezoid	Wooded	$121,000
A-1143-0001-0007	0.55 ac	23,958 sf	Interior	Rectangular	Wooded	$130,000
A-1143-0001-0026	0.55 ac	23,958 sf	Interior	Rectangular	Wooded	$130,000
A-1143-0001-0001	0.55 ac	23,958 sf	Interior	Rectangular	Wooded	$130,000
A-1143-0001-0031	0.55 ac	23,958 sf	Interior	Trapezoid	Wooded	$130,000
A-1143-0001-0017-01	0.39 ac	16,988 sf	Corner	Trapezoid	Wooded	$109,000
A-1143-0001-0020-05	0.40 ac	17,424 sf	Interior	Triangle	Wooded	$110,000
A-1143-0001-0008	0.66 ac	28,750 sf	Interior	Trapezoid	Wooded	$144,000
A-1143-0001-0027	0.55 ac	23,958 sf	Interior	Irregular	Wooded	$130,000
A-1143-0001-0020-01	0.51 ac	22,216 sf	Corner	Irregular	Wooded	$125,000
A-1143-0001-0004	0.64 ac	27,878 sf	Interior	Rectangular	Wooded	$142,000
Aggregate of the Prospective Retail Values						**$2,248,000**

Aggregate is the sum of all the observations within a population and does not necessarily equal market value.

STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: **NIGHTLY RENTAL CODE AMENDMENT DISCUSSION**

AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: May 27, 2025
TYPE OF ITEM: Legislative Action

SUMMARY:

The council will consider an ordinance to amend the Business License Code for nightly rentals as it relates to changing to a bedroom-based occupancy; multiple and fractional ownership and posting requirements.

BACKGROUND:

In 2008, the Nightly Rental Code was originally adopted when Brian Head first began to see an increase in individual nightly rentals. Since 2008, the Council has amended the Nightly Rental Code several times to keep pace with the increasing nightly rental businesses. Some of the changes included regulating noise/disturbance; parking/occupancy requirements for R1 zones, and the Good Neighbor Policy implementation.

During the April 22, 2025, council meeting, the council reviewed the proposed amendments and made the following recommendations:

1. Exception for large cabins for additional occupancy
2. Clarification on the definition for multiple ownership as it relates to joint trusts.

ANALYSIS:

Staff sent out the updated proposed amendments to the nightly rental businesses for their input as well. There were suggestions from the businesses that were constructive, and we included some of those changes as well. The proposed amendments are as follows:

- Defining Nightly Rental Management Companies, bedroom, living space, .
- Requirement of posting the business license number and other information on short-term rental advertising platforms.
- Fractional/Multiple Ownership with an exception for joint trusts where one of the spouses may sign the Owner Affidavit on behalf of the other spouse.
- Occupancy calculation from a square footage to a bedroom-based occupancy with an exception for larger square footage homes for additional persons.

Nightly Rental Management Companies:

The definition of a Nightly Rental Management Company is defined as a company that handles the day-to-day business of a nightly rental property on behalf of an owner. It also identifies that there must be a minimum of six (6) units in order to qualify as a rental management company. A Rental Management Company could own up to 33% of the rental pool but requires that 66% must be owned by other individuals.

Fees: Staff are proposing to eliminate the reduced fees for additional units and that all nightly rentals pay either a new application or renewal fee whether it is for an additional unit or not. Staff are experiencing the same amount of time processing an additional unit as it would be for the initial application. The proposed fees would be identified in the Consolidated Fee Schedule which will be presented to Council for consideration in June. Fire inspection fees would also increase as follows: $30 for the first fire inspection. $60 for a re-inspection and the fee would increase an additional $30 each time a unit needs a re-inspection. We expect the owners and rental management companies to have their units ready for a fire inspection when they request one and we are experiencing many units that fail over and over again. We hope that this will make the owner/rental management company more aware of their units when requesting a fire inspection. In

Business License Number Requirement on Advertising Platforms:
The 2025 Legislative Session passed House Bill 256 which allows municipalities who regulate nightly rentals by requiring a nightly rental to post their business license number and other information on their advertising websites. The new legislation also provides that a municipality may request a website to remove a listing or offering that violates business licensing and/or zoning requirements. This bill went into effect May 5, 2025.

The proposed amendment would require nightly rental businesses to post their business license number, maximum occupancy and parking spaces on their advertising platform website as part of their requirement to hold a valid business license with Brian Head Town.

Fractional Ownership/Multiple Owners:
We are working to be proactive in addressing fractional ownership and nightly rentals in Brian Head. Fractional ownership is where there are multiple owners of a single unit, some have up to eight (8) owners of a unit. This could cause some potential issues when licensing a nightly rental for the Town, in which one owner could apply for a nightly rental business license, but the other owners may not be aware their unit is used as a nightly rental.

The proposed amendment would require the approval of all owners of a unit to sign off for a nightly rental. We do this by requiring all owners of the unit to sign the Town's Owner Affidavit form which acknowledges they are aware of the Town’s requirements for nightly rentals and their responsibility as owners. If the unit receives a strike against the license, all owners would be notified of the strike. We believe this would allow for transparency for all owners involved in a fractional/multiple ownership. We have also identified an exception for joint trusts, where one of the trustees may sign the Owner Affidavit on behalf of both.

Bedroom-Based Occupancy:
Currently the Town applies the Fire Code for occupancy, which is one (1) person per 200 square feet of living space. In order to verify the square footage, staff utilize the County’s Eagle program to determine the square footage of a unit. The proposed amendment would change to a bedroom-based occupancy in which the base number for occupancy would be four (4) people, regardless if the unit is a studio or cabin. Occupancy would then increase by two (2) people per bedroom. A provision was identified for larger units for additional occupancy above the bedroom numbers based on their square footage.

Some potential benefits of a bedroom-based occupancy are as follows:

1. A simplified system to accurately identify the maximum occupancy for owners and guests. Occupancy limits are also identified on the business license issued by the Town.
2. The smaller properties that currently are unable to allow more than 2-3 people per unit.

3. During a fire inspection, the Marshals can easily verify the number of bedrooms for accuracy and report it in the system. The fire inspection would be updated to reflect the number of bedrooms.

Parking is the number one violation for nightly rentals in the R1 zone. One suggestion that was mentioned at the April 22nd meeting, to resolve the parking issue within R1 zones was to prohibit parking on town roads for all nightly rentals. This would be a discussion by the Council and is not identified in the proposed changes.

Below are examples of nightly rental units in Brian Head with both the square footage calculation and bedroom-based occupancy along with the additional occupancy for large square footage homes:

Cabin: 2,500 square feet – 4 bedrooms (average: 4 beds – 2,700 sq. ft.) based on average:
Square Footage calculation: 14 persons max occupancy
Bedroom-Based calculation: 12 persons max occupancy + 2 additional persons = 14 persons max occupancy.

Cabin: 3,000 square feet - 5 bedrooms (average: 5 beds – 3,400 sq. ft.) based on average:
Square Footage calculation: 17 persons max occupancy
Bedroom-Based calculation: 14 persons max occupancy + 3 additional persons = 17 persons max occupancy.

Cabin: 4,000 square feet – 6 bedrooms: (average: 6 beds – 4,200 sq. ft.) based on average:
Square Footage calculation: 21 persons max occupancy
Bedroom-Based calculation: 16 persons max occupancy + 6 additional persons = 22 persons max occupancy

Cabin: 5,000 square feet – 5 bedrooms: (average: 5 beds – 5,400 sq. ft.)
Square Footage calculation: 27 persons max occupancy
Bedroom-Based calculation: 14 persons max occupancy + 9 additional persons = 23 persons max occupancy

Cabin: 6,000 square feet – 9 bedrooms: (average: 9 beds – 6,700 sq. ft.)
Square Footage calculation: 34 persons max occupancy
Bedroom-Based calculation: 22 persons max occupancy + 12 additional persons = 34 persons max occupancy

Unplugged Tiny homes: 400 square feet – no bedrooms
Square Footage calculation: 2 persons max occupancy
Bedroom-Base calculation: 4 persons max occupancy

Condo: 475 Square Feet – Studio
Square Footage calculation: 3 persons max occupancy
Bedroom-Base calculation: 4 persons max occupancy

Condo: 1,000 square feet – 2 bedrooms
Square Footage calculation: 5 persons max occupancy
Bedroom-Based calculation: 8 persons max occupancy

Currently, there are 49 out of 87 cabins and 13 condos that could have additional occupancy based on their larger square footage. The calculation was based on an increase of two (2) additional persons for 2,500 to 2,999 square foot units; three (3) additional persons for 3,000 to 3,999 square foot units; six (6) additional persons for 4,000 to 4,999 square foot units; nine (9) additional persons for 5,000 to 5,999 sq. ft. units and twelve (12) additional persons for units 6,000+. Our records indicate that there are no condo units over 4,000 square feet.

It is noted that currently the Town currently does not regulate occupancy or parking in HOA's, but we are aware that the majority of condos have well exceeded the maximum occupancy in their units and staff regularly receive complaints regarding the excessive occupancy. Staff isn't looking to regulate occupancy or parking for a condominium complex but believe this may help some Homeowners Associations and condo owners who try to stay within the Fire Code regulations for occupancy. We also believe that it is more of a realistic occupancy number for the smaller units.

FINANCIAL IMPLICATIONS:

N/A

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommend that the council adopt the ordinance amending both chapters of the business license code as presented.

PROPOSED MOTION:

The council may adopt as presented, adopt with modifications, deny, or table the ordinance for additional information.

Recommended motion: I move to adopt ordinance No. 25-004 amending the Business License Code as presented. (if modifications are identified, please list the modification(s) in the motion).

ATTACHMENTS:

A – Ordinance Amending Nightly Rental Code Chapter 1 Definitions – Chapter 2A-12 Renewal of Certificate and Chapter 2A-21-3 Nightly Rental Code.

ORDINANCE NO. 25-___

AN ORDINANCE AMENDING BRIAN HEAD TOWN CODE, TITLE 3, BUSINESS LICENSE REGULATIONS, CHAPTER 1 DEFINITIONS, CHAPTER 2A-12 RENEWAL OF LICENSE CERTIFICATE, AND 2A.21.3 NIGHTLY RENTALS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Brian Head Town identified a need to amend the Brian Head Business License in order to regulate businesses within the Town limits of Brian Head, Utah; and,

WHEREAS, the Council determined that an amendment to the nightly rental code to include clarification language and changing the occupancy calculation to a bedroom-based occupancy would be desirable; and

WHEREAS, it is in the best interests of Brian Head Town and the health, safety, and general welfare of its citizens to adopt this ordinance:

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF BRIAN HEAD, UTAH, COUNTY OF IRON, STATE OF UTAH, AS FOLLOWS:

Section 1. The Brian Head Business License Code, Chapter 1 Definitions, Chapter 2A-12 Renewal of License Certificate and Chapter 2A-21-3 Nightly Rentals of the Brian Head Town Code, known as Attachment "A" of this ordinance be incorporated and all businesses within the Town of Brian Head shall comply with the Brian Head Business License Code; and

Section 2. **Effective Date.** This ordinance shall take effect upon its passage by a majority vote of the Brian Head Town Council. Upon this Ordinance being adopted by the Brian Head Town Council, all provisions of this ordinance shall be incorporated into Title 3 of the Brian Head Town Code.

Section 3. **Conflict.** To the extent of any conflict between other Town, County, State, or Federal laws, ordinances or regulations and this Ordinance, the State Code shall supersede.

Section 4. **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 5. **Repealer.** All provisions of the Brian Head Town Code that are inconsistent with the expressed terms of this Ordinance and all prior Business License Codes previously adopted shall be repealed.

PASSED AND ADOPTED BY THE BRIAN HEAD TOWN COUNCIL this ___ day of May 2025 with the following vote.

Town Council Vote:

Mayor Clayton Calloway	Yes____	No____
Council Member Martin Tidwell	Yes____	No____
Council Member Larry Freeberg	Yes____	No____
Council Member Kelly Marshall	Yes____	No____
Council Member Mitch Ricks	Yes____	No____

BRIAN HEAD TOWN COUNCIL

By: ______________________________
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 ____ May 2025, and have posted a ordinance summary within the Town of Brian Head, to-wit: Town Hall and have posted a copy on the Public Meeting Notice Website and on the Town website: brianheadtown.utah.gov as required by UCA 63-30-102.

____
Nancy Leigh, Town Clerk

Attachment A

Title 3
BUSINESS AND LICENSE REGULATIONS

Chapter 1

DEFINITIONS

3-1-1: DEFINITIONS:

3-1-1: DEFINITIONS:

All words and phrases used in this title shall have the following meanings, unless a different meaning clearly appears from the context:

AGENT: Means any legally authorized entity acting on behalf of a property owner, including but not limited to a rental management company, property manager, an executor of the owner's estate, or other legal fiduciary. (Ord. 19-009, 7-8-2019)

BEDROOM: A room that provides the necessary separation and privacy for sleeping and meets the following criteria in accordance with the International Residential Code (IRC) for bedrooms:

1. A minimum ceiling height of seven feet, six inches (7'6").
2. A minimum of seventy (70') square feet for a single occupant and must have a dimension of seven-feet (7') in one direction. For each additional occupant, an additional fifty (50') square feet is required.
3. Must have a means of egress through a window or door to the outside in case of fire. If the egress is a window, the opening of the window must be no more than forty-four (44") inches from the floor and the opening must be net clear opening of at least twenty (20") inches wide and at least twenty-four (24") high, with a net clear area of at least five-feet seven-inches (5'7") (approximately two feet by three feet (2'x3')).
4. A smoke detector on the ceiling of the room and on the ceiling in the hallway outside of the room.

BUSINESS: A distinct and separate "person" or entity "engaging in business", as those terms are defined in this section. A "business" may be distinguished from another business by separate state sales tax numbers, federal tax identification numbers (employer identification number), and/or separate ownership.

BUSINESS AND SPECIAL EVENTS NUISANCE: Any licensed premises where persons are permitted to use profanity, indecent, immoral, loud or boisterous language, or immoral, unruly, disorderly, lewd, obscene conduct is permitted, or carried on; or persons under the age of twenty one (21) are permitted to purchase or drink beer, alcoholic beverages or liquor; or city, county, state or federal laws or ordinances are violated by the licensee or his agents or patrons with the consent or knowledge, actual or constructive, of the licensee which tend to affect the public health, safety, peace or morals; or patrons are throwing litter or other objects within the licensed premises or from the licensed premises in a manner which tends to affect the public safety or health.

CHARITABLE ORGANIZATION: Any organization recognized by the internal revenue service (IRS) as a 501(c)(3) charitable organization, such as, but not limited, to a religious organization, or any social or welfare organization recognized and dedicated to the relief of the poor, care of the sick or elderly, or aid to victims of disaster, catastrophe or personal tragedy.

COMMERCIAL VEHICLES AND TRAILERS: Motor vehicles that are utilized in the normal course of business, including, but not limited to, delivery trucking, commercial hauling, snow removal services, transportation of goods or other cargo rental vehicles, concrete trucks and dump trucks. "Commercial vehicles and trailers" do not include those that transport people to, from and within Brian Head Town for a fee.

CONDUCTING BUSINESS: Includes the sale or offering for sale of any goods or merchandise, or the offering or performing of any service for valuable consideration of any kind.

CORPORATE SPONSOR: Any business or combination of businesses which provide funding for any special event for a substantial amount of the funds necessary to promote the event or account for substantial amount of the event's operating expenditure budget.

DESIGNEE: A Brian Head Town staff member authorized by the town Licensing Officer to process liquor related and business license applications and renewals.

ENGAGING IN BUSINESS: Includes all activities engaged in within the corporate limits of Brian Head Town carried on for the purpose of gain or economic profit, except that the acts of employees rendering service to employers shall not be included in the term business unless otherwise specifically prescribed. "Engaging in business" includes, but is not limited to, the sale or rental of tangible personal or real property at retail or wholesale, the manufacturing of goods or property and the rendering of services for others for a consideration, except the rendering of services by an employee to his employer under any contract of employment.

FIREWORKS PERMIT: A permit issued by the town fire marshal for aerial or concession fireworks, pursuant to current fire codes.

FOOD CART: A cart that is not motorized and that a vendor, standing outside the frame of the cart, uses to prepare, sell, or serve food or beverages for immediate human consumption. (22-012, 11-8-22)

FOOD TRUCK: A fully encased food service establishment on a motor vehicle or on a trailer that a motor vehicle pulls to transport, and from which a vendor standing within the frame of the vehicle, prepares, cooks, sells, or serves food or beverages for immediate human consumption; or a food cart, or an ice cream truck. (ord. 22-012, 11-8-22)

FOOD TRUCK BUSINESS: A person who operates a food truck or, under the same businesses, multiple food trucks. (ord. 22-012, 11-8-22)

FRACTIONAL OWNERSHIP: Where more than one unrelated parties have ownership of a real estate asset that is divided into shares, allowing multiple individuals to own a fraction of the property.

HEARING OFFICER: The Town Manager of Brian Head Town is designated as the hearing officer for Brian Head Town.

ICE CREAM TRUCK: A fully encased food service establishment:

A. On a motor vehicle or on a trailer that a motor vehicle pulls to transport;

B. From which a vendor, from within the frame of the vehicle, serves ice cream;

C. That attracts patrons by traveling through a residential area and signaling the truck's presence in the area, including by playing music; and

D. That may stop to serve ice cream at the signal of a patron.

(ord. 22-012, 11-8-2023)

LICENSE FEE: Includes the administrative fee as defined by the Consolidated Fee Schedule.

LICENSED PREMISES: Any room, building, structure or place, whether permanent or temporary, occupied by any person licensed to conduct business within the town boundaries.

LICENSEE: Person to whom a license has been issued pursuant to the provisions of this Title, including individual person, partnership, joint ventures, associations, clubs, trusts, corporations or any other entities qualified by law to carry on any business referred to herein. The term Licensee as used herein shall include all of the above and shall be either the applicant or licensee. (amd. Ord. 19-009, 7-8-2019)

LICENSING OFFICER: The Town Clerk, or his or her designee, responsible for receiving from an applicant the completed application and either granting, suspending, or denying the application.

LIVING SPACE: As defined in the IRC as a space within a dwelling unit utilized for living, sleeping, eating, cooking, bathing, washing, and sanitation purposes.

MOBILE VENDOR: Any business which sells food, flowers, agricultural products, ice cream, candy, popcorn or other goods or merchandise from tents/canopies, push carts, mobile wagons, trailers, or motor vehicles. Includes Food Trucks. (ord. 22-012, 11-8-22)

NIGHTLY RENTAL MANAGEMENT COMPANY: A business that handles the day-to-day operations of a nightly rental property, like a vacation rental on behalf of the property owner. Rental Management Companies must have a minimum of six (6) units to be considered a Nightly Rental Management Company. The Nightly Rental Management Company may own up to 33% of their rental properties with 66% of the rental properties owned by other individuals

NIGHTLY RENTAL UNIT ~~FACILITY~~: Also called “short-term rental”. Any place providing temporary sleeping accommodations to the public for a period less than thirty (30) days, including, without limitation, ~~a hotel, motel,~~ lodge, condominium project, single-family residence, bed and breakfast, boarding house, inn, resort, rooming house, recreational lodging unit, private campground, or timeshare project. amd. Ord. 19-009, 7-8-2019

NIGHTLY RENTAL ADVERTISING WEBSITE: A website or other digital platform that: 1) allows a person to offer a nightly rental to one or more prospective renters; and 2) facilitates the renting of, and payment for a nightly rental. Examples include, but are not limited to Airbnb, Vrbo, Travelocity, or self-managed online advertising platforms.

NONPROFIT CORPORATION: A corporation or company which is not conducted or maintained for the purpose of making a profit and/or no part of the income of which is distributable to its members, trustees or officers, or a nonprofit cooperative association.

PERMIT: Permits may be issued by the Licensing Officer, or his or her designee, to any business, individual or special events that are identified in subsection 3-2A-5B of this title, as a permit holder in lieu of a license. Permits are considered temporary in nature unless otherwise identified.

PERSON: Any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, partnership, joint venture, club, company, business trust, corporation, association, organization, society, or other group of individuals acting as a unit, whether mutual, cooperative, fraternal, for profit, nonprofit, or otherwise.

PLACE OF BUSINESS: Each separate location maintained or operated by the licensee within Brian Head Town from which business activity is conducted or transacted. A location shall be identified by street address or by building name if a street address has not been assigned. "Place of business" means cafes, restaurants, public dining rooms, cafeterias, taverns, cabarets, and any other place where the general public is invited or admitted for business purposes, including any patios, balconies, decks or similar areas, and also means private clubs, corporations and associations operating under charter or otherwise wherein only the members, guest members and their visitors are invited. Occupied hotel, motel rooms, condominiums and cabins that are not open to the public shall not be "places of business" as herein defined.

RESTAURANT: A place of business where a variety of food is prepared and/or cooked and complete meals are served to the general public and is engaged primarily in serving meals to the general public.

ROUTE DELIVERY: Any delivery made to customers of a business which makes repeated door to door deliveries to the same households along designated routes with an established time interval in between delivery visits. The majority of such deliveries must be to fulfill orders previously made by the customer. Such businesses will include, but not be limited to, dairies and sellers of bulk meats or produce.

SALE/SELL OR TO SELL: Any transaction, exchange or barter whereby, for any consideration, or by any means or any pretext promised or obtained, whether done by a person as a principal, proprietor, or as an agent, servant or employee, unless otherwise defined in this title.

SEASONAL BUSINESS: A business engaging in business for more than thirty (30) days in a given year, but not exceeding more than six (6) months in the same year.

SEXUALLY ORIENTED BUSINESS: A "business" as defined in chapter 5 of this title, "Sexually Oriented Businesses".

SOLICITED DELIVERY: A delivery of previously ordered goods or services or the United States mail. "Solicited delivery" includes, but is not limited to, the delivery of newspapers or publications pursuant to a subscription, the United States mail, parcel delivery services, businesses engaging in route delivery or persons delivering previously ordered goods or services on behalf of an established retailer of those goods or services.

SPECIAL EVENT: Any event, public or private, with either public or private venues, requiring town licensing beyond the scope of normal business and/or liquor regulations, as defined by this code; or any event held on public or private property in which the general public is invited, with or without charge, and which creates significant public impacts through any of the following:

A. The attraction of large crowds;

B. Necessity for street closures on any arterial street necessary for the safe and efficient flow of traffic in Brian Head Town;

C. Use of public property;

D. Use of town transportation services;

E. Use of off-site parking facility;

F. Use of amplified music in or adjacent to a residential neighborhood;

G. Use of Town personnel;

H. Impacts via disturbance to adjacent residents;

I. Disruption of the normal routine of the community or affected neighborhood; or

J. Necessitates special event temporary beer or liquor licensing in conjunction with the public impacts.

SPONSOR: A person, group or business which has contracted to provide financial or logistical support to any special event or festival. Such agreement may provide for advertising rights, product promotion, logo promotion, exclusivity of rights, products or logos.

STREET CLOSURE: The deliberate blockage of any public street or town owned parking facility to prohibit the flow of traffic or access of vehicles. Any non-construction street closure shall require a special event license.

~~**UNIT:** Any separately rented portion of a hotel, motel, condominium, single-family residence, duplex, triplex or other residential dwelling without limitation.~~

UNSOLICITED DELIVERY: Delivery that is not a solicited delivery, including the delivery of any unsolicited newspaper or publication, sample product or advertising material. Unsolicited newspapers or publications, sample products or advertising material shall include, but not be limited to, handbills describing or offering goods or services for sale, any goods or products that were not previously ordered by the homeowner or occupant, any newspaper or publication delivered without a subscription by the owner or occupant, and any coupons or rebate offers for goods and services.

VENDOR: Any person, group or business that transacts business within the town limits on a temporary basis, such as special events. (amd. ord. 22-012, 11-8-22)

VENUE: The location or locations upon which a special event or festival is held, as well as the ingress and egress route when included in the special event license. (Ord. 08-017, 8-26-2008)

TITLE 3, CHAPTER 2A – LICENSING IN GENERAL

3-2A-12: RENEWAL OF LICENSE CERTIFICATE:

Upon receipt of the license fee, the Town shall issue a license certificate valid through September 30 of the next year for nightly rental businesses and all other businesses shall have a license certificate valid for the calendar year ending December 31 of that year. (Ord. 08-017, 8-26-2008)

3-2A-21-3: NIGHTLY RENTALS ~~FACILITIES~~:

No person shall operate or engage in any nightly rental activity within the town without first obtaining and maintaining a valid business license as required by this chapter. (amd. Ord. 19-009, 7-8-2019)

A. License Issuance: The business license for nightly lodging facilities will be issued by the Town upon payment of necessary fees and upon a finding by the Licensing Officer or designee that the review criteria established below have been satisfied.

B. Licensee: The applicant and licensee for nightly lodging facilities under this section shall be the owner of the property which will be used as a nightly rental or the operator of the nightly rental (such as a rental management company) with the written consent of the property owner. (amd. Ord. 19-009, 7-8-2019).

C. Application Procedure: In addition to the information required by section 3-2A-4 of this article, all new and renewal license applications for nightly rental facilities must contain the name of the property owner and the property rental manager, if any, a sales tax collection number, the physical address of each nightly rental unit being operated by the licensee, the address and telephone number of the owner and/or property rental manager who is available by telephone, the number of on-site parking spaces at each nightly rental unit, and all other information requested on the application forms. It is the licensee's duty to promptly supplement all forms as information changes or as units change from one owner or manager to another. (amd. Ord. 19-009, 7-8-2019).

D. Multiple Ownership or Fractional Ownership: In instances where multiple parties hold ownership of a unit, all owners must sign the Town's Nightly Rental Owner Affidavit acknowledging that the unit is intended to be used as a nightly rental unit. Exception to is provision are joint trusts owned by legally married persons, where one spouse may sign on behalf of the other spouse.

~~D~~E. Minimum Standards For Licensing: The minimum standards required to obtain and maintain a nightly rental business license with the Town: (amd. Ord. 19-009, 7-8-2019)

1. All nightly rentals must meet all applicable building, health, fire codes and town ordinances for the intended use. (Ord. 19-009, 7-8-2019)

2. Maximum overnight occupancy is a bedroom-based occupancy based on the number of designated bedrooms. The base occupancy for all units is four (4) persons per unit. A limit of two occupants per bedroom. Designated bedrooms must meet all Town. Building, and safety code standards.
    a. Units that are 2,500 to 2,999 square feet of living space: two (2) additional persons may be added to the occupancy limitations
    b. Units that are 3,000 to 3,999 square feet of living space: three (3) additional persons may be added to the occupancy limitations.
    c. Units 4,000 to 4,999 square feet of living space: six (6) additional persons may be added to the occupancy limitations.
    d. Units 5,000 to 5,999 square feet of living space: nine (9) additional persons may be added to the occupancy limitations.
    e. Units that are over 6,000 square feet of living space: twelve (12) additional persons may be added to the occupancy limitations.

3. Maximum occupancy ~~as allowed by fire code~~ shall be posted in plain view near the main entry of all single family residential nightly rentals. (Ord. 19-009, 7-8-2019)

4. Advertising: All advertising in the control of the owner or Rental Management Company for the nightly rental of a unit shall include the Brian Head Town business license number, maximum occupancy limits, parking spaces (if applicable).

5. Snow Removal For Access: Snow removal during winter months to a level that allows safe access to the nightly rental ~~facility~~ unit over the normal pedestrian access to the unit. (amd. Ord. 19-009, 7-8-2019)

6. Off Street Parking Maintenance: Snow removal service to and from off-street parking facilities associated with the nightly rental ~~facility~~ unit must be maintained so that off street parking is at all times available for the use of the occupants. (amd. Ord. 19-009, 7-8-2019)

7. Parking: Parking must be in compliance with the Town's parking ordinance including limitations on on-street parking and other state laws and regulations. Nightly rentals shall be limited to the maximum number of vehicles parked on-site based on the total available developed off-street parking spaces on premises. Single family residential nightly rental shall post the maximum on-site parking in plain view near the main entry along with a declaration prohibiting on-street parking between November 1^{st} and April 30^{th} as well as a map of available overflow public parking (amd. Ord. 19-009, 7-8-2019)

8. Structural Maintenance: Structural maintenance to sure building, health, safety, and fire code compliance.

9. Yard Maintenance: Summer yard maintenance, including landscaping, to a level that is consistent with the level of landscaping and maintenance on adjoining and nearby properties.

10. Inspections: Each unit will be inspected for safety issues such as fire extinguishers, smoke detectors, maximum occupancy limits, appropriate egress, etc. Units will be inspected at the time the license is granted and will be re-inspected ~~at least~~ biennially (once every two (2) years). Inspection and re-inspections will be at the cost of the licensee. (amd. Ord. 19-009, 7-8-2019).

11. Good Neighbor Policy: Licensees are required to distribute a copy of a town-approved Good Neighbor Policy to all guests/renters at the licensee's expense and to keep a copy of the Good Neighbor Policy in a conspicuous place within the unit. (Ord. 19-009, 7-8-2019)

12. Response to Complaints: Failure of the licensee to respond in a timely manner to Town complaints or concerns may result in a violation and possible fines to the owner and/or the rental management company or revocation of the business license. (Ord. 19-009, 7-8-2019).

13. Insurance: Property and casualty insurance must be maintained on the nightly rental ~~facility~~ unit at all times. Licensee must provide proof of such insurance at the time of application and upon annual renewal of the unit ~~request by the Town~~. (Ord. 19-009, 7-8-2019)

14. Commercial Uses Prohibited: Nightly rental facilities may not be used for commercial uses not otherwise permitted in the zone. Nightly rental facilities may not be converted to corporate sponsor or business houses which are used primarily to distribute retail products or personal services to invitees for marketing or similar purposes, regardless of whether such products or services are charged for. (amd. Ord. 19-009,7-8-2019)

15. Collection of Applicable Taxes and Fees: Failure of the licensee to collect and deposit sales tax or the Brian Head Enhanced Service Business License Fee is a violation of the license and grounds for revocation. (Ord. 19-009, 7-8-2019)

E. Noise, Nuisance, and Occupancy Control: (amd. Ord. 20-008, 8-11-2020)

1. The licensee of any rental unit located in a single-family residential zone (R-1) is responsible for regulating the occupancy of the unit and noise and nuisance created by the occupants of the unit. Violation of the Town Nuisance Ordinance (§4.4), violation of maximum occupancies, failure to use designated off-street parking, criminal conduct, or any other abuse which violates any law regarding use or occupancy of the premises, is grounds for revocation under §3-2B-1 of this Title. (Ord. 20-008, 8-11-2020)

2. Licensees of rental units located in multi-family residential zones (R-3) or commercial zones, in concert with any existing owner's association, shall use their best efforts to

reduce/limit noise and nuisance created by the occupants of the units. (Ord. 20-008, 8-11-2020)

F. Review Criteria: In determining whether or not a business license for a nightly rental ~~facility~~ unit shall be issued, the application shall be reviewed to see if, in addition to the minimum standards for nightly rentals set forth in 3-2A-21-3(D) and the standards and conditions applicable to issuance of all business licenses, the following conditions and standards are met: (amd. Ord. 19-009, 7-8-2019)

1. The unit is located within a zone designated as allowing rentals or nightly rental facilities for the period for which the license is applied. (amd. Ord. 19-009, 2019)

2. The Building Department and Public Safety Department have reviewed the business license application for compliance with all building, health, and fire codes. Inspection of the unit shall be required under section 3-2A-7 of this article. The applicant shall bear the cost of any such inspection and any re-inspection which may be required. The cost shall be determined by the Town's Consolidated Fee Schedule. ~~prevailing hourly rate of the building department and/or public safety department~~. (amd. Ord. 19-009, 7-8-2019)

3. The application must bear a sales tax collection and accounting number for the nightly rental ~~facility~~ unit. This number may be the sales tax accounting number used by the ~~property~~ rental management company or owner responsible for that unit, or may be specific to the unit, but no license will be effective until the sales tax number is provided. (Ord. 08-017, 8-26-2008) (amd. Ord. 19-009, 7-8-2019)