



BRIAN HEAD

ORDINANCE NO. 25-009

AN ORDINANCE AMENDING THE FISCAL YEAR 2026 BUDGET OF FUNDS AND ACCOUNTS ENDING JUNE 30, 2026, FOR THE TOWN OF BRIAN HEAD, UTAH.

WHEREAS, the council determined a budget adjustment was needed in conjunction with the final costs/revenues generated by the Town's 50th Anniversary celebration events, Capital Fund projects, and the Town's surplus; and,

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah Towns, Brian Head Town, Utah, has amended its budget for the fiscal year ending June 30, 2026; and

WHEREAS, in accordance with Utah State law, a public hearing was held on October 28, 2025, on the amended budget and comments received relating thereto, and;

WHEREAS, the Town Council determined an adjustment was needed for the purpose of unforeseen expenditures that have taken place since the adoption of the fiscal year 2026 Town Budget, and;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF BRIAN HEAD, STATE OF UTAH:

ADOPTION: The Fiscal Year 2026 budget hereby be amended, including all funds and accounts as Attachment "A"

PASSED AND ADOPTED BY THE TOWN COUNCIL OF BRIAN HEAD on this 28th day of October 2025.

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Yes
Council Member Larry Freeberg	Yes
Council Member Mitch Ricks	Yes
Council Member Duane Nyen	Yes
Council Member Martin Tidwell	Absent

BRIAN HEAD TOWN

By:

Clayton Calloway, Mayor

ATTEST:



Nancy Leigh, Town Clerk



CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of the Ordinance passed by the Town Council on the 28th day of October 2025 and have posted a complete copy of the ordinance on the Utah Public Meeting Notice Website and the Town's website as per UCA § 63G-30-102.

Nancy Leigh, Town Clerk

Brian Head Town
10 General Fund

	Current YTD	Current Budget	Proposed Adjustment	Proposed Amended Budget	Proposed Adjustment note
Revenue:					
Taxes					
3110 General Property Tax (Current Year)	0	1,043,500		1,043,500	
3120 General Property Tax (Delinquent)	8,313	87,300		87,300	
3130 Sales and Use Taxes	29,202	296,800		296,800	
3135 PAR Tax	5,132	55,500		55,500	
3140 Franchise Tax	0	4,700		4,700	
3145 Telecommunication Tax	854	5,900		5,900	
3151 Resort Tax	81,687	887,800		887,800	
3152 Highway Tax	15,393	166,000		166,000	
3153 Municipal Energy Tax	2,092	156,400		156,400	
3154 Municipal Transient Room Tax	32,018	182,000		182,000	
3170 Fee in Lieu	3,716	9,300		9,300	
3190 Penalties on Delinquent Taxes	400	3,400		3,400	
3200 Personal Property Taxes	4,833	34,600		34,600	
Total Taxes	183,639	2,933,200	0	2,933,200	
 Licenses and permits					
3210.1 Business Licenses - New	394	36,900		36,900	
3212.1 STR Business Licenses - New	3,875	0		0	
3212.2 STR Business Licenses - Renewal	20,984	0		0	
3215 Alcohol Licenses	0	1,100		1,100	
3220 Enhanced Services Business License Fee	70,708	675,000		675,000	
3221.1 Building Permit Fees	25,427	103,200		103,200	
3221.2 Plan Check Fee	15,760	15,900		15,900	
3221.3 Tree and Grading Permit Fee	2,900	6,000		6,000	
3221.4 State Building Permit Fee 1%	270	1,032		1,032	
3222 Land Use Permit Fees	2,200	5,000		5,000	
3223 Disproportionate Service STR Fee	51,824	73,480		73,480	
Total Licenses and permits	194,342	917,612	0	917,612	

Intergovernmental revenue				
3314 Public Safety State Grant	0	0	0	
3341 General gov't state grant	55,100	385,000	385,000	
3356 Class C Road Funds	32,155	100,000	100,000	
3358 State Liquor Fund Allotment	0	3,000	3,000	
3373 County - fire agreements	0	80,000	80,000	
Total Intergovernmental revenue	87,255	568,000	0	568,000
Charges for services				
3419 Administrative Charges	27,533	82,600	82,600	
3422 Retail Fuel	31,356	92,900	92,900	
3426 Fire Department Revenue	3,600	11,400	11,400	
3428 Misc Police Revenue (Police Reports)	0	0	0	
3435 Shop Charges	64,330	192,989	192,989	
3442 Transportation Utility Fee	0	158,825	158,825	
Total Charges for services	126,819	538,714	0	538,714
Fines and forfeitures				
3510 Court Fines	798	1,000	1,000	
3520 Administrative Fines (Code Violations)	0	2,000	2,000	
Total Fines and forfeitures	798	3,000	0	3,000
Interest				
3610 Interest	26,503	100,000	100,000	
Total Interest	26,503	100,000	0	100,000
Special Events				0
3540 Registration Fees	4,520	0	4,520	4,520
3550 Donations	0	0	0	
Total Special Events	4,520	0	4,520	4,520
Miscellaneous revenue				
3650 Sales of materials and supplies	-42	250	250	
3680 Building/Pavilion Rentals	1,125	3,600	3,600	
3691 Health Insurance reimbursement (to be cleared)	0	4,200	4,200	
Total Miscellaneous revenue	1,083	8,050	0	8,050

Contributions				0
3802.2 Public Safety Impact Fee/3059	1,071	1,000		0
Total Contributions	1,071	1,000	0	1,000
 Transfers from other funds				
3825 Transfer from RDA	0	29,500		29,500
3390 Fund Balance Appropriated	0	55,000	38,132	93,132 Fund balance - FY 2025 Surplus & 50th Budget
Total Transfers from other funds	0	84,500	38,132	122,632
 Total Revenue:	626,030	5,154,076	42,652	5,196,728

Expenditures:**General government****Council**

4111.110 Council - Salaries	0	20,600	20,600	
4111.130 Council - Benefits	0	1,576	1,576	
4111.230 Council - Travel, Conferences & Training	194	12,550	12,550	
4111.240 Council - Office Supplies & Expense	675	250	250	
4111.290 Council - Telephone/Data Plans	174	700	700	
4111.450 Council - Expenses	0	150	150	
Total Council	1,043	35,826	0	35,826

Administrative

4140.110 Admin - Salaries & Wages	77,551	242,292	6,500	248,792	FY 2025 Surplus Bonus per Council Policy
4140.111 Admin - Overtime Wages (Administrative)	1,349	0		0	
4140.130 Admin - Employee Benefits	30,892	112,478	1,050	113,528	FY 2025 Surplus Bonus per Council Policy
4140.210 Admin - Books/Subscriptions/Memberships	493	5,290		5,290	
4140.220 Admin - Publishing/Legal Notices	0	600		600	
4140.230 Admin - Meetings, Travel, Conferences & Training	1,502	9,005		9,005	
4140.240 Admin - Office Supplies/Reimb Expenses	1,134	6,000		6,000	
4140.245 Admin - Bank Charges	2,248	3,200		3,200	
4140.250 Admin - Equipment Supplies/Maintenance	2,248	3,400		3,400	
4140.254 Admin - Vehicle Repair & Maintenance	45	1,800		1,800	
4140.255 Admin - Fuel & Oil	254	2,000		2,000	
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	3,481	12,690		12,690	
4140.280 Admin - Utilities	793	6,000		6,000	
4140.290 Admin - Telephone	2,384	6,600		6,600	
4140.310 Admin - Professional & Technical Services	5,408	22,235		22,235	
4140.312 Admin - Audit & Accounting	0	18,000		18,000	
4140.330 Admin - Training & Education	3,000	0		0	
4140.450 Admin - Elections	0	300		300	
4140.470 Admin - Uniforms	0	250		250	
4140.510 Admin - Insurance Expense	76,683	77,450		77,450	
4140.540 Admin - Promotions/Incentives	1,534	16,190		16,190	
4140.610 Admin - Miscellaneous Expense	0	250		250	
Total Administrative	211,000	546,030	7,550	553,580	

Legal

4145.310 Legal - Professional & Technical Services	400	7,000		7,000
Total Legal	400	7,000	0	7,000

Planning and zoning					
4180.110 P&Z - Salaries & Wages	30,285	104,501	1,090	105,591	FY 2025 Surplus Bonus per Council Policy
4180.111 P&Z - Overtime Wages (P & Z)	214	0		0	
4180.130 P&Z - Employee Benefits	15,832	57,894	175	58,069	FY 2025 Surplus Bonus per Council Policy
4180.210 Admin - Books/Subscriptions/Memberships	367	850		850	
4180.220 Planning & Bldg - State Bldg Permit Fee	0	900		900	
4180.230 P&Z - Travel, Conferences & Training	827	6,380		6,380	
4180.240 P&Z - Office Supplies & Expense	109	2,500		2,500	
4180.290 P&Z - Telephone	487	1,600		1,600	
4180.310 P&Z - Professional & Technical Services	2,582	11,540		11,540	
Total Planning and zoning	50,701	186,165	1,265	187,430	
Marketing & Events					
4660.250 Marketing & Events - Equip Supplies/Maint	804	2,000		2,000	
4660.310 Marketing & Events - Prof & Techincal Services	7,500	7,500		7,500	
4660.610 Marketing & Events - Miscellaneous Expense	25,454	0	14,947	14,947	Carry forward 50th Anniversary Budget
4660.612 Marketing & Events - Advertising/Marketing	50,550	363,250		363,250	
4660.615 Marketing & Events - Entertainment	131,385	128,300		128,300	
Total Marketing & Events	215,692	501,050	14,947	515,997	
Retail Fuel					
4640.245 Retail Fuel - Bank Charges	1,492	5,620		5,620	
4640.250 Retail Fuel - Supplies & Maintenance	0	1,500		1,500	
4640.260 Retail Fuel - Retail Fuel (Town Pump)	28,481	72,600		72,600	
4640.310 Retail Fuel - Professional & Technical Services	1,324	725		725	
4640.510 Retail Fuel - Insurance Expense	0	560		560	
Total Retail Fuel	31,296	81,005	0	81,005	
Transit					
4650.250 Transit - Supplies & Maintenance	0	1,000		1,000	
4650.310 Transit - Professional & Technical Services	0	11,000		11,000	
4650.485 Transit - Transporation Service	0	152,700		152,700	
Total Transit	0	164,700		164,700	
Total General government	510,132	1,521,776	23,762	1,545,538	

Public safety**Police**

					FY 2025 Surplus Bonus per Council Policy
4210.110	Police - Salaries & Wages	156,997	519,336	3,790	523,126
4210.111	Police - Overtime Wages (Police)	14,196	32,400		32,400
4210.120	Police - Part-time Officers	10,019	27,456		27,456
4210.130	Police - Employee Benefits	106,094	363,304		363,304
4210.210	Police - Books/Subscriptions/Memberships	121	810		810
4210.230	Police - Travel, Conferences & Training	3,520	10,810		10,810
4210.240	Police - Office Supplies & Expense	21	650		650
4210.250	Police - Equipment Supplies & Maintenance	8,407	14,200		14,200
4210.254	Police - Vehicle Repair & Maintenance	4,717	6,680		6,680
4210.255	Police - Fuel	6,001	22,900		22,900
4210.270	Police - Bldg/Grounds Supplies & Maintenance	1,393	5,900		5,900
4210.275	Police - Public Safety Building Payment (MBA)	0	60,335		60,335
4210.280	Police - Utilities	565	6,000		6,000
4210.290.1	Police - Telephone	1,838	5,820		5,820
4210.290.2	Police - Communications	30,436	39,550		39,550
4210.310	Police - Professional & Technical Services	383	10,600		10,600
4210.450	Police - Uniforms	866	3,500		3,500
4210.451	Police - EMT Supplies	5	1,750		1,750
4210.452	Police - EMT Training & Travel	445	6,750		6,750
4210.453	Police - Search & Rescue	0	500		500
4210.610	Police - Miscellaneous Expense	400	500		500
Total Police		346,425	1,139,751	3,790	1,143,541

Fire

					FY 2025 Surplus Bonus per Council Policy
4220.110 Fire - Salaries & Wages	54,114	182,055	3,790	185,845	
4220.111 Fire - Overtime Wages (Fire)	4,820	10,800		10,800	
4220.120 Fire - Part Time Wages	0	4,500		4,500	
4220.130 Fire - Employee Benefits	34,837	138,308		138,308	
4220.210 Fire - Books/Subscriptions/Memberships	0	310		310	
4220.230 Fire - Travel, Conferences & Training	176	1,575		1,575	
4220.240 Fire - Office Supplies & Expense	0	200		200	
4220.250 Fire - Equipment - Supplies & Maintenance	1,167	4,400		4,400	
4220.254 Fire - Vehicle Repair & Maintenance	3,448	10,200		10,200	
4220.255 Fire - Fuel	1,299	2,500		2,500	
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	1,359	5,700		5,700	
4220.275 Fire - Public Safety Building Payment (MBA)	0	60,335		60,335	
4220.280 Fire - Utilities	392	6,000		6,000	
4220.290 Fire - Telephone	1,511	5,820		5,820	
4220.310 Fire - Professional & Technical Services	0	11,100		11,100	
4220.330 Fire - Training & Education	0	250		250	
4220.450 Fire - Uniforms	144	750		750	
4220.610 Fire - Miscellaneous Expense	400	2,100		2,100	
4220.810 Fire - Debt service principal	173	0		0	
Total Fire	103,839	446,903	3,790	450,693	
Total Public safety	450,264	1,586,654	7,580	1,594,234	

Highways and public improvements**Highways**

4410.110 Streets - Salaries & Wages	94,264	339,494	9,750	349,244	FY 2025 Surplus Bonus per Council Policy
4410.111 Streets - Overtime Wages (Streets)	11,857	16,500	1,560	18,060	FY 2025 Surplus Bonus per Council Policy
4410.130 Streets - Employee Benefits	52,935	221,014		221,014	
4410.230 Streets - Travel, Conferences & Training	5,539	10,471		10,471	
4410.240 Streets - Office Supplies & Expense	0	0		0	
4410.250 Streets - Equipment - Supplies & Maintenance	76	1,200		1,200	
4410.253 Streets - Snow Removal	47,379	90,000		90,000	
4410.269 Streets - Equipment Rental	0	8,750		8,750	
4410.280 Streets - Utilities (Area Lights)	3,685	12,000		12,000	
4410.310 Streets - Professional & Technical Services	1,108	2,090		2,090	
4410.411 Streets - Street Signs & Signals	305	5,500		5,500	
4410.415 Streets - Skier bridge O&M	0	2,600		2,600	
4410.420 Streets - Road Maintenance/Improvements	14,770	56,080		56,080	
Total Highways	231,918	765,699	11,310	777,009	

Shop & garage

4440.230 Shop - Travel, Conferences & Training	0	2,000		2,000
4440.240 Shop - Office Supplies & Expenses	101	1,500		1,500
4440.250 Shop - Equipment - Supplies & Maintenance	1,738	11,150		11,150
4440.252 Shop - Heavy Equipment Maintenance	8,571	47,500		47,500
4440.254 Shop - Vehicle Repair & Maintenance	8,331	15,000		15,000
4440.255 Shop - Fuel	18,208	95,000		95,000
4440.261 Shop - Equipment Lease (operating)	41,869	119,800		119,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	1,308	5,150		5,150
4440.280 Shop - Utilities	815	12,000		12,000
4440.290 Shop - Telephone	2,112	9,600		9,600
4440.310 Shop - Professional & Techincal Services	591	2,100		2,100
4440.450 Shop - Uniforms	5,391	13,400		13,400
Total Shop & garage	89,035	334,200	0	334,200
				0
Total Highways and public improvements	320,953	1,099,899	11,310	1,111,209

Parks, recreation, and public property**Recreation**

4560.110 Recreation - Salaries & Wages	18,514	48,150	48,150
4560.111 Recreation - Overtime Wages (Recreation)	140	0	0
4560.130 Recreation - Employee Benefits	6,609	23,217	23,217
4560.230 Recreation - Travel, Conferences & Training	103	1,200	1,200
4560.240 Recreation - Office Supplies & Expense	0	0	0
4560.250 Recreation - Supplies & Maintenance	487	1,000	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	948	900	900
4560.270 Recreation - Blds/Grounds - Supplies & Maint	489	2,800	2,800
4560.310 Recreation - Professional & Technical Services	0	90	90
4560.450 Recreation - Uniforms	0	200	200
4560.621 Recreation - Beautification	3,797	6,000	6,000
4560.631 Recreation - Walking Trails	44	100	100
4560.633 Recreation - ATV/Snowmobile Trails	46	7,500	7,500
4560.634 Recreation - Trail Signs	687	750	750
Total Recreation	31,863	91,907	0
Total Parks, recreation, and public property	31,863	91,907	0

Miscellaneous

4900 Operating Contingency	0	43,900	43,900
Total Miscellaneous	0	43,900	0

Transfers

4846 Transfer to Capital Projects	0	433,825	433,825
4847 Transfer to Asset Replacement	0	354,000	354,000
4851 Transfer to Water Fund	0	0	0
4890 Budgeted Increase in Fund Balance	0	22,115	22,115
Total Transfers	0	809,940	0

Total Expenditures: **1,313,212** **5,154,076** **42,652** **5,196,728****Total Change In Net Position** **-687,182** **0** **0** **0**

**Brian Head Town
46 Capital Fund**

	Current YTD	Current Budget	Proposed Adjustment	Proposed Amended Budget	Proposed Adjustment note
Revenue:					
Intergovernmental revenue					
3341 General Gov't State Grant	0	12,500		12,500	
Total Intergovernmental revenue	0	12,500	0	12,500	
Interest					
3610 Interest revenue	22,536	0		0	
3610.3 Interest revenue 2025 GO Bond	18,368	0		0	
Total Interest	40,905	0	0	0	
Miscellaneous revenue					
3690 Sundry/Miscellaneous	0	0		0	
Total Miscellaneous revenue	0	0	0	0	
Transfers from other funds					
3810 Transfers from General Fund	0	433,825		433,825	
3890 Fund Balance Appropriated	0	12,500	4,059,062	4,071,562	Fund Balance Carry Forward
Total Transfers from other funds	0	446,325	4,059,062	4,505,387	
Total Revenue:	40,905	458,825	4,059,062	4,517,887	

Expenditures:**General government****Administrative**

4100.720 Town Hall	0	0	54,600	54,600	Project budget carry forward
4100.742 Public Art	0	0	3,949	3,949	Project budget carry forward
Total Administrative	0	0	58,549	58,549	

Beautification

4120.710 Beautification - Shuttle Stops/Crosswalks	59,565	0	563,346	563,346	Project budget carry forward
4120.720 Beautification - Street Lights	210,459	0	499,568	499,568	Project budget carry forward
4120.721 Beautification - Trail Lights	0	0	15,149	15,149	Project budget carry forward
4120.730 Beautification - Street Signs	37,960	0	22,040	22,040	Project budget carry forward
4120.740 Beautification - Town Hall	0	0	145,800	145,800	Project budget carry forward
4120.750 Beautification - Other Beautification Projects	0	0	709,750	709,750	Project budget carry forward

Total Beautification

307,984 0 1,955,653 1,955,653

Total General government 307,984 0 2,014,202 2,014,202**Public safety****Police**

4210.730 Capital Project - PD Bldg Aspen Meadows	0	0	270,000	270,000	Project budget carry forward
Total Police	0	0	270,000	270,000	

Fire

4220.730 Capital Project - Fire Equipment	0	0	38,739	38,739	Project budget carry forward
Total Fire	0	0	38,739	38,739	

Total Public safety 0 0 308,739 308,739

Highways and public improvements**Highways**

4410.700 Capital project Streets	0	408,825	905,022	1,313,847	Project budget carry forward
4410.710 Capital Project - StreetLighting	0	0	88,606	88,606	Project budget carry forward
4410.715 Capital Project - Hwy 143 Corridor	0	0	192,467	192,467	Project budget carry forward
Total Highways	0	408,825	1,186,095	1,594,920	

Shop & garage

4440.720 Public Works Facility - Aspen Meadows	0	0	250,000	250,000	Project budget carry forward
4440.721 Public Works Facility	0	0	154,590	154,590	Project budget carry forward
Total Shop & garage	0	0	404,590	404,590	

Total Highways and public improvements

0 408,825 1,590,685 1,999,510

Parks, recreation, and public property**Recreation**

4560.700 Capital project - Recreation	101,552	50,000	145,436	195,436	Project budget carry forward
Total Recreation	101,552	50,000	145,436	195,436	

Total Parks, recreation, and public property

101,552 50,000 145,436 195,436

Transfers

4815 Transfer to SnowShoe & Toboggan SAA Fund	0	0	0	0	
4851 Transfer to Water Utility Fund	0	0	0	0	
Total Transfers	0	0	0	0	

Total Expenditures:

409,537 458,825 4,059,062 4,517,887

Total Change In Net Position

-368,632 0 0 0