



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 Amount	Proposed Amended Budget	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

3540 Registration Fees	4,520	0	4,520	4,520	Revenue made from 50th Celebration
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

				0	
				0	
Contributions					
3802.2 Public Safety Impact Fee/3059	1,071	1,000		1,000	
Total Contributions	1,071	1,000	0	1,000	
Transfers from other funds					
3825 Transfer from RDA	0	29,500		29,500	
3890 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 & Technical 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 - Transportation 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**

4210.110 Police - Salaries & Wages	156,997	519,336	3,790	523,126	FY 2025 Surplus Bonus per Council Policy
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

4220.110 Fire - Salaries & Wages	54,114	182,055	3,790	185,845	FY 2025 Surplus Bonus per Council Policy
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 & Technical 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	

Total Highways and public improvements

320,953	1,099,899	11,310	1,111,209
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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	91,907

Total Parks, recreation, and public property	31,863	91,907	0	91,907
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Miscellaneous

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

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	809,940

Total Expenditures:	1,313,212	5,154,076	42,652	5,196,728
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Total Change In Net Position	-687,182	0	0	0
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**Brian Head Town
46 Capital Fund**

	Current YTD	Current Budget	Proposed Adjustment Amount	Proposed Amended Budget	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	
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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	
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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 Cooridor	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	
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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	
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Transfers

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

Total Expenditures:	409,537	458,825	4,059,062	4,517,887	
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Total Change In Net Position	-368,632	0	0	0	
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