



The Regular Meeting of the
**Brian Head Town Council Acting as the Governing
Board for the Brian Head Special Service District**

Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719

[www.Zoom.us \(Click Here\)](https://www.Zoom.us/Join/9175542861)

Via Zoom Meeting ID# 861 6423 4681

TUESDAY, MAY 12, 2026 @ 1:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**
- D. APPROVAL OF THE MINUTES:** April 28, 2026, Town Council Meeting
- E. REPORTS / PUBLIC INPUT ON NON-AGENDA ITEMS.** Public input is limited to three (3) minutes on non-agenda items.
- F. AGENDA ITEMS**
 - 1. THE BUDGET OFFICER INTENDS TO STATE THAT A PROPOSED PROPERTY TAX INCREASE IS INCLUDED IN THE FY2027 TENTATIVE BUDGET.** Shane Williamson, Town Treasurer, will give a statement of intent that a proposed property tax increase is included in the FY2027 Tentative Budget.
 - 2. STATEMENT OF THE BUDGET OFFICER THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE.** Shane Williamson, Town Treasurer, will give a statement that a proposed property tax increase is included in the FY2027 Tentative Budget.
 - 3. PRESENTATION OF THE PROPERTY TAX IMPACT SCHEDULE.** Shane Williamson, Town Treasurer, will present and make available the Property Tax Impact Schedule related to the proposed property increase included in the Fiscal Year 2027 Tentative Budget.
 - 4. PRESENTATION OF AND RESOLUTION ADOPTING THE FISCAL YEAR 2027 TENTATIVE BUDGET AND TENTATIVE PROPERTY TAX IMPACT SCHEDULE AND CALLING FOR A PUBLIC HEARING AND RELATED MATTERS.** The Council will consider a resolution adopting the FY2027 Tentative Budget and Property Tax Impact Schedule and calling for a public hearing.
 - 5. RESOLUTION ACKNOWLEDGING THE STATEMENT OF INTENT FROM THE BUDGET OFFICER REGARDING THE FY 2027 TENTATIVE BUDGET, PROPOSED PROPERTY TAX INCREASE, AND PROPOSED PROPERTY TAX IMPACT SCHEDULE AND RELATED MATTERS.** Shane Williamson, Town Treasurer. The Council will consider a resolution acknowledging the Budget Officers' statement of intent for a proposed property tax increase and the proposed property tax impact schedule.
 - 6. RESOLUTION OF INTENT TO INCREASE PROPERTY TAX REVENUE AND CALLING A PUBLIC HEARING FOR TRUTH IN TAXATION AND RELATED MATTERS.** Shane Williamson, Town Treasurer. The Council will consider a resolution to increase property taxes and calling for a Truth in Taxation public hearing to be scheduled in August 2026. .

7. **RESOLUTION ADOPTING THE TRANSPORTATION UTILITY FEE (TUF) AND CALLING FOR A PUBLIC HEARING AND OTHER RELATED MATTERS.** Shane Williamson, Town Treasurer. The Council will consider a resolution noticing the intent to adopt a TUF fee and setting a public hearing date. .
8. **RESOLUTION ADOPTING THE FISCAL YEAR 2027 STRATEGIC PLAN.** Bret Howser, Town Manager. The Council will consider a resolution adopting the FY2027 Strategic Plan
9. **ORDINANCE AMENDING THE PUBLIC WORK STANDARDS.** Jared Tubbs, Public Works Director. The Council will consider an ordinance amending the Public Works Standards for Brian Head Town.
10. **BRIAN HEAD 2026 STREETS PROJECT BID AWARD.** Bret Howser, Town Manager. The Council will consider awarding a contract for the 2026 Streets Project for the Woodbridge Subdivision.
11. **SPECIAL ASSESSMENT AREAS; BRIAN HEAD UNIT 3 AND ELK DRIVE IMPACT FEE WAIVER REQUEST.** Bret Howser, Town Manager. The Council will consider whether to waive the water impact fees for the Brian Head Unit 3 and Elk Drive Special Assessment Areas.
12. **MEMORIAL PLAZA DESIGN INPUT.** Bret Howser, Town Manager. The Council will give its input on a design for the proposed Memorial Plaza.

SPECIAL SERVICE DISTRICT

13. **2026 SPECIAL SERVICE DISTRICT WATER RIGHTS LEASE AGREEMENT AND RESOLUTION.** Nancy Leigh, Town Clerk. The Council acting as the governing board for the SSD will consider a resolution authorizing the 2026 water lease agreement for 243.08-acre feet of water for the 2026 irrigation season.
14. **FUTURE AGENDA ITEMS.** Discussion on potential items for future Council agendas.

G. ADJOURNMENT

Date: May 8, 2026

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 on the Brian Head Town website, Utah Public Meeting website, and at the Town Hall according to Utah Code Annotated §63A-20-102 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

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

PLANNING AND BUILDING DEPARTMENT REPORT

Author: Greg Sant

Date: May 12, 2026

Department: Planning and Building

Type of Item: Informational

Building Report:**2025 Building Permits Summary:****March & April****2026****YTD 2025**

Issued Permits by Category -

Single Family Dwellings

2

3

Townhomes (in Dwellings)

Additions/Remodels/Accessory Unit

1

1

1

Minor Alterations

1

1

Tree Removal

4

5

Commercial

1

2

Utilities (Electric and Gas)

1

1

1

Total

10

13

2

2025 Land Use Permits Summary:

Issued Permits by Category –

Winter R.O.W. Permit

Grading/Excavation Subdivision

1

1

Trenching/Encroachment

1

Total

1

1

1

2025 Land Use Submitted Applications:

By Category –

Conditional Use Permits

Lot Line Adjustment/Minor Plat Amendments

2

6

Preliminary Plat

1

Final/ Amended Plat

1

1

1

Vacating ROW/Easement

1

1

Zone Amendment

1

1

Total

5

10

1

2025 Summary of Fees Collected:**March & April****YTD 2025**

By Category -

Building Permit Fees

\$5,573.06

11,104.71

Plan Check Fees

\$3,553.24

6,592.53

Encroachment Permits

Winter R.O.W. Permit

Tree and Grading Permit Fees

\$6,051.00

6,501.00

Land Use Permit Fees

\$6,500.00

6,500.00

Sub-Total

\$21,677.30

30,698.24

2025 Summary of Impact Fees Collected:	March & April	YTD 2025
<u>Impact Fees Collected</u>		
Water Connection and Impact Fees	\$7,080.49	8,630.49
Sewer Connection and Impact Fees	\$2,185.89	8,212.22
Total Fees Collected	\$9,266.38	16,842.71

2025 Inspections Summary:	March & April	2026	YTD 2025
Inspections by Permit Type –			
Single Family Homes and Cabins	32	57	58
Multi-Family (Townhomes)	26	62	33
Additions/Remodels/Minor Alterations	6	7	4
Commercial	0	2	
Utilities	1	1	3
Fire Mitigation			2
Grading			0
Total	65	129	100



Public Works Department - Monthly Update

May 2026

The public works department has been busy this spring! So far, we have hauled over 1,500 tons of road base and gravel up on the mountain. Dump trucks have been busy hauling from Panguitch and dry canyon. We have been bringing up fill dirt from Dry Canyon to shoulder some roads with ditches that have gotten too deep through the years and then we will cap it with road base or gravel. Also with the roads we have had the grader out almost everyday it has been dry. It is staying busy and we are trying to do our best to get things smoothed out.

The water and sewer crew has been busy down in Dry Canyon making sure the springs are catching as much water as we can. They have been fixing spots in the pipe that have been broken for a while and cleaning all the roots out. With the mild winter we have had we will need as much water as we can collect. Along with fixing Dry Canyon they have been busy fixing small leaks in our pump houses and cleaning them up from the winter months.

Parks and trails have been busy with aerating and fertilizing the park and getting it ready for summer. They have also opened the Manzanita trail bathrooms and have them ready for people to use when they visit. With it still being a little slow in the parks and trails our guys have been a huge help in jumping in a dump truck to help haul when they have time.

Our sanitation department has also been busy this spring, with light garbage days he has been able to get back to the shop and do some long overdue cleaning. Along with cleaning the shop he has also made his way outside and dug out all the old dumpsters and lined them up so we can get them up for sale and out of our yard.

Brian Head Public Works will be celebrating National Public Works Week this year, May 18-22. This is a weeklong event to show our wonderful team how much they mean to everyone. We will be cleaning and organizing the shop, yard and all the pump houses this week and a few fun things to show our appreciation for their hard work. I would like to invite all the council and mayor to stop by or reach out to see what we have planned and be apart of the week of appreciation.

Respectfully,

Jared Tubbs

Public Works Director



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

THE BUDGET OFFICER INTENDS TO STATE THAT A PROPOSED PROPERTY TAX INCREASE IS INCLUDED IN THE FY2027 TENTATIVE BUDGET

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Informational

SUMMARY:

Notification to the Public that the Budget Officer intends to state to the Town Council that the fiscal year 2027 tentative budget includes a proposed property tax increase.

BACKGROUND:

In March 2026, the Town Council held a series of public forums to discuss funding options for increased levels of services and road maintenance funding. A property tax increase was an avenue discussed, and the public had the opportunity to discuss and provide feedback to the Town Council. Subsequently, during the budget workshop at the first regular Council meeting in April 2026, the Town Council directed staff to include a \$150,000 increase in property tax revenue to support road maintenance efforts.

ANALYSIS:

The agenda item is set to inform the public that a proposed property tax increase is included in the fiscal year 2027 Brian Head Town General Fund budget in the amount of \$150,000.

FINANCIAL IMPLICATIONS:

Should the proposed property tax increase go through the budget and Truth in Taxation process, it would increase General Fund Revenues by \$150,000 to help with road maintenance efforts.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Informational Only

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

STATEMENT OF THE BUDGET OFFICER THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE.

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Informational

SUMMARY:

The Budget Officer will state to the Town Council that the fiscal year 2027 tentative budget includes a proposed property tax increase.

BACKGROUND:

In March 2026, the Town Council held a series of public forums to discuss funding options for increased levels of services and road maintenance funding. A property tax increase was an avenue discussed, and the public had the opportunity to discuss and provide feedback to the Town Council. Subsequently, during the budget workshop at the first regular Council meeting in April 2026, the Town Council directed staff to include a \$150,000 increase in property tax revenue to support road maintenance efforts.

ANALYSIS:

The Budget Officer for Brian Head Town makes the following statement of record: that the fiscal year 2027 tentative budget includes a proposed property tax increase:

The fiscal year 2027 Brian Head Town tentative budget includes a proposed property tax increase. The approximate dollar amount of the proposed property tax increase is \$150,000. The approximate percentage increase of the proposed property tax increase is 12.85%. The purpose of the increase is to fund additional road maintenance as set forth in the proposed property tax impact schedule.

FINANCIAL IMPLICATIONS:

Should the proposed property tax increase go through the budget and Truth in Taxation process, it would increase General Fund Revenues by \$150,000 to help with road maintenance efforts.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Informational Only

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:



STAFF REPORT TO THE TOWN COUNCIL

ITEM: PRESENTATION OF THE PROPERTY TAX IMPACT SCHEDULE

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Budget Officer will present and make available the Property Tax Impact Schedule related to the proposed property increase included in the Fiscal Year 2027 Tentative Budget.

BACKGROUND:

In March 2026, the Town Council held a series of public forums to discuss funding options for increased levels of services and road maintenance funding. A property tax increase was an avenue discussed, and the public had the opportunity to discuss and provide feedback to the Town Council. Subsequently, during the budget workshop at the first regular Council meeting in April 2026, the Town Council directed staff to include a \$150,000 increase in property tax revenue to support road maintenance efforts.

ANALYSIS:

As defined in Section 59-2-924 of the Utah Code, the proposed property tax impact scheduled is as follows, and is included in its official form as Attachment A to this report:

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional \$150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	\$1,167,364
Proposed Revenue with Tax Change	\$1,317,364
New Property Tax Revenue to Brian Head Town	\$150,000

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%
--	--------

Estimated Increase to a primary residence valued at \$500,000	\$82.27
Estimated Increase to a business or 2 nd home valued at \$500,000	\$149.57

<u>Affected</u>	<u>Proposed</u>	<u>Budget without</u>	<u>Budget</u>
<u>Department</u>	<u>Budget</u>	<u>Tax Change</u>	<u>Change</u>
Transfer to Capital for Road Maintenance	\$500,000	\$350,000	\$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by \$150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.

FINANCIAL IMPLICATIONS:

Should the proposed property tax increase go through the budget and Truth in Taxation process, it would increase General Fund Revenues by \$150,000 to help with road maintenance efforts.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Informational Only

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:

A: Property Tax Impact Schedule

PROPOSED 2026 PROPERTY TAX INCREASE IMPACT SCHEDULE

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional \$150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	\$1,167,364
Proposed Revenue with Tax Change	\$1,317,364
New Property Tax Revenue to Brian Head Town	\$150,000

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%
--	--------

Estimated Increase to a primary residence valued at \$500,000	\$82.27
Estimated Increase to a business or 2 nd home valued at \$500,000	\$149.57

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without</u> <u>Tax Change</u>	<u>Budget</u> <u>Change</u>
Transfer to Capital for Road Maintenance	\$500,000	\$350,000	\$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by \$150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.



STAFF REPORT TO THE TOWN COUNCIL

ITEM: APPROVAL OF TENTATIVE FY 2027 BUDGET

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council held a FY 2027 budget work session on April 14, 2026. At this budget work session, the Town Council reviewed and commented on the proposed Tentative FY 2027 budget.

BACKGROUND:

The budget process began with the Town's annual Strategic Retreat, which took place on January 27- 28, 2026. At this retreat, the strategies for FY 2027 were decided. Subsequently, the proposed FY budget for 2027 was prepared based on these strategies and was reviewed by the Council during the budget work session.

ANALYSIS:

During the budget work session, Council directed staff to propose a property tax increase in the tentative budget. Therefore, the presented fiscal year 2027 Tentative Budget includes a proposed property tax increase of \$150,000. At the May 26, 2026, Council meeting, the Council will hold a public hearing for the FY 2027 Budget, and a public hearing for the elected officials' compensation in the FY 2027 budget at 1:00 P.M. MDT. Subsequently, the Town Council will consider adopting the final FY 2027 budget(s) during the June 9, 2026, Council meeting.

The proposed fiscal year 2027 tentative budget tracks the revenue and expenses of the proposed property tax increase in distinct line items as follows:

General Fund – 10:

Revenue
10.3111: \$150,000

Expense
10.4856.1: \$150,000

Capital Fund – 46:

Revenue
46.3810.1: \$150,000

Expense
46.4410.701: \$150,000

Along with considering a resolution to adopt the fiscal year 2027 tentative budget, the council will consider the same resolution to adopt the property tax impact schedule as discussed in the prior agenda item in today's meeting and included as Attachment B to this report.

FINANCIAL IMPLICATIONS:

The FY 2027 final budget will be adopted by the Town Council in June 2026. This budget will control the Town's finances for the FY 2027 budget year, running from July 1, 2026, to June 30, 2027.

STAFF RECOMMENDATION:

It is the recommendation of staff that the tentative budget and the property tax impact schedule for FY 2027 be approved as presented.

PROPOSED MOTION:

I move to adopt Resolution No. 26-569-A, adopting the tentative FY 2027 budget as presented, adopting the property tax impact schedule, and setting the date for the FY 2027 budget public hearings for May 26, 2026, at 1:00 P.M. MDT.

ATTACHMENTS:

- A - FY 2027 Tentative Line-Item Budget Reports
- B - Property Tax Impact Schedule
- C - Resolution

TOWN OF BRIAN HEAD
May 12, 2026

Resolution No. 26-569-A

**RESOLUTION ADOPTING THE TENTATIVE BUDGET AND TENTATIVE
PROPERTY TAX IMPACT SCHEDULE AND CALLING A PUBLIC
HEARING AND RELATED MATTERS.**

WHEREAS, pursuant to Section 10-5-111 of the Utah Code the Budget Officer prepared and presented a tentative budget herewith for fiscal year from July 1, 2026 through June 30, 2027; and

WHEREAS, the tentative budget presented by the Budget Officer includes, as a separate item, a proposed property tax rate increase, along with a proposed property tax impact schedule; and

WHEREAS, the Town is required to call and hold a public hearing and desires to do so:

NOW, THEREFORE, be it resolved by the Town Council of the Town of Brian Head, Utah as follows:

1. The Budget Officer presented a tentative budget for the fiscal year from July 1, 2026, through June 30, 2027 as attached hereto as Exhibit A. The tentative budget was filed with the Town by the Budget Officer and the Town Clerk, subject to further review and consideration by the Town Council. The Council directs the Budget Officer and Town Clerk to make the tentative budget available to the public at the Town Hall and on the Town website until June 30, 2026.
2. In the public meeting, as part of the presentation, the Budget Officer stated as a separate item from the budget that the tentative budget includes a proposed property tax increase and the Budget Officer further presented a property tax impact schedule as defined in Section 59-2-924 of the Utah Code, which impact schedule is attached hereto as Exhibit B.
3. The Town Council hereby adopts the tentative budget in substantial the form as presented to the Council, with the proposed property tax increase and revenues to be held in a separate account.
4. The Town Council hereby adopts the proposed property tax impact schedule in substantially the form presented to the Council, which was a separate item on the agenda and a separate time from the tentative budget. The Council directs the Budget Officer and Town Clerk to make available the proposed property tax increase and the proposed property tax impact schedule available to the public as separate documents at the Town Hall and on the Town website until September 1, 2026

5. The Town Council hereby calls a public hearing on the tentative budget, on the proposed property tax increase as approved by Resolution 2026-05-13A, and the proposed property tax impact schedule to be held on May 26, 2026 at the Town Hall. The public hearing on the tentative budget shall be held at 1:00 p.m. or as soon thereafter as is feasible. All members of the public are invited to attend and participate by oral or written comment.
6. The Town Council hereby directs the Budget Officer to have the property tax impact schedule available to the public and to include the proposed property tax increase and proposed property tax impact schedule as separate items on the agenda for all hearings on such matters between now and June 30, 2026, that discuss the proposed tentative budget for the fiscal year July 1, 2026 through June 30, 2027.
7. The Town Council directs the Town Clerk to post and publish the notice of public hearing for the tentative budget at least 10 days before the public hearing in the following locations, (A) Utah Public Notice Website, (B) Town website, (C) at Town Hall, and (D) electronically on the Utah Legals Website maintained by the newspapers of the State of Utah. The Town Clerk is direct to retain evidence of each posting and publication of this notice.
8. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.
9. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED this May 12, 2026

Motion by Council Member _____ and Seconded by Council Member _____.

TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH VOTING:

Mayor Clayton Calloway	Yes	___	No	___
Councilmember Larry Freeberg	Yes	___	No	___
Councilmember Logan Cruz	Yes	___	No	___
Councilmember Duane Nyen	Yes	___	No	___
Councilmember Martin Tidwell	Yes	___	No	___

Mayor Clayton Calloway

(TOWN SEAL)

ATTEST:

Town Clerk, Nancy Leigh

EXHIBIT A

(ATTACH 2026-2027 TENTATIVE BUDGET BUDGET)

EXHIBIT B

(ATTACH PROPERTY TAX IMPACT SCHEDULE)

EXHIBIT C

NOTICE OF PUBLIC HEARING ON TENTATIVE BUDGET

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Brian Head, Utah adopted a resolution on May 12, 2026, adopting the tentative budget for the fiscal year from July 1, 2026, through June 30, 2027, and called a public hearing to be held on May 26, 2026 at 1:00 p.m. or as soon thereafter is feasible at the Town Hall at 56 North Hwy 143 Brian Head, UT 84719 to be held before the final budget for the 2026-2027 budget is finalized and approved. All members of the public are invited to attend and participate by oral or written comment. A copy of the tentative budget is available to the public at the Town Hall and on the Town Website until after the public hearing is concluded.

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	\$ 876,729	\$ 1,006,078	\$ 1,038,391	\$ 1,017,056	\$ 1,043,500	\$ 1,043,500	\$ 1,090,220
3111 General Property Tax (Current Year) Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3120 General Property Tax (Delinquent)	\$ 91,101	\$ 79,421	\$ 107,771	\$ 58,224	\$ 87,300	\$ 87,300	\$ 89,128
3130 Sales and Use Taxes	\$ 302,001	\$ 298,965	\$ 288,434	\$ 214,525	\$ 296,800	\$ 296,800	\$ 308,303
3135 PAR Tax	\$ 54,752	\$ 54,902	\$ 52,350	\$ 38,701	\$ 55,500	\$ 55,500	\$ 57,634
3140 Franchise Tax	\$ 2,668	\$ 912	\$ -	\$ -	\$ 4,700	\$ 4,700	\$ 4,800
3145 Telecommunication Tax	\$ 4,306	\$ 3,860	\$ 3,932	\$ 2,856	\$ 5,900	\$ 5,900	\$ 6,200
3151 Resort Tax	\$ 869,243	\$ 876,613	\$ 837,226	\$ 618,313	\$ 887,800	\$ 887,800	\$ 922,138
3152 Highway Tax	\$ 164,201	\$ 164,687	\$ 157,028	\$ 116,094	\$ 166,000	\$ 166,000	\$ 172,900
3153 Municipal Energy Tax	\$ 159,485	\$ 161,174	\$ 159,234	\$ 62,178	\$ 156,400	\$ 156,400	\$ 157,000
3154 Municipal Transient Room Tax	\$ 181,255	\$ 186,688	\$ 184,225	\$ 160,434	\$ 182,000	\$ 182,000	\$ 189,000
3170 Fee in Lieu	\$ 9,504	\$ 10,759	\$ 13,937	\$ 7,446	\$ 9,300	\$ 9,300	\$ 10,231
3190 Penalties on Delinquent Taxes	\$ 1,731	\$ 1,552	\$ 2,712	\$ 1,359	\$ 3,400	\$ 3,400	\$ 3,300
3200 Personal Property Taxes	\$ 32,389	\$ 47,133	\$ 36,334	\$ 5,599	\$ 34,600	\$ 34,600	\$ 35,870
Total Taxes	\$ 2,749,365	\$ 2,892,744	\$ 2,881,574	\$ 2,302,785	\$ 2,933,200	\$ 2,933,200	\$ 3,196,724
Licenses and Permits							
3210.1 Business Licenses - New	\$ 29,649	\$ 43,778	\$ 43,933	\$ 1,150	\$ 36,900	\$ 36,900	\$ 1,296
3210.2 Business Licenses - Renewal	\$ -	\$ -	\$ 2,170	\$ 4,385	\$ -	\$ -	\$ 3,224
3212.1 STR Business Licenses - New	\$ -	\$ -	\$ 3,921	\$ 13,388	\$ -	\$ -	\$ 11,778
3212.2 STR Business Licenses - Renewal	\$ -	\$ -	\$ 2,658	\$ 49,973	\$ -	\$ -	\$ 36,478
3215 Alcohol Licenses	\$ -	\$ 600	\$ 400	\$ 550	\$ 1,100	\$ 1,100	\$ 400
3220 Enhanced Services Business License Fee	\$ 649,917	\$ 622,557	\$ 623,621	\$ 257,743	\$ 675,000	\$ 675,000	\$ 701,000
3221.1 Building Permit Fees	\$ 42,158	\$ 122,176	\$ 82,348	\$ 44,246	\$ 103,200	\$ 103,200	\$ 108,200
3221.2 Plan Check Fee	\$ 19,809	\$ 75,169	\$ 53,685	\$ 26,670	\$ 15,900	\$ 15,900	\$ 18,900
3221.3 Other Building Fee	\$ 7,315	\$ 17,314	\$ 8,675	\$ 4,050	\$ 6,000	\$ 6,000	\$ 7,000
3221.4 State Bldg Permit Fee 1%	\$ 313	\$ 1,221	\$ 822	\$ 443	\$ 1,032	\$ 1,032	\$ 1,032
3222 Land Use Permit Fees	\$ 3,445	\$ 7,756	\$ 3,223	\$ 6,250	\$ 5,000	\$ 5,000	\$ 6,000
3223 Enhanced Service STR Fee	\$ 40,428	\$ 67,935	\$ 68,412	\$ 119,909	\$ 73,480	\$ 73,480	\$ 119,900
3230 Other Permits	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses and Permits	\$ 793,174	\$ 958,506	\$ 893,868	\$ 528,757	\$ 917,612	\$ 917,612	\$ 1,015,208
Intergovernmental Revenue							
3314 Public Safety State Grant	\$ 6,283	\$ 39,958	\$ 120,295	\$ -	\$ -	\$ -	\$ -
3341 General gov't state grant	\$ 80,328	\$ 256,633	\$ 451,460	\$ 99,088	\$ 385,000	\$ 385,000	\$ 367,500
3356 Class C Road Funds	\$ 77,061	\$ 110,159	\$ 107,778	\$ 81,431	\$ 100,000	\$ 100,000	\$ 110,000
3358 State Liquor Fund Allotment	\$ 3,168	\$ 3,546	\$ 4,628	\$ 4,699	\$ 3,000	\$ 3,000	\$ 3,000
3373 County - fire agreements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 80,000	\$ 80,000
Total Intergovernmental Revenue	\$ 206,840	\$ 450,296	\$ 724,161	\$ 225,218	\$ 568,000	\$ 568,000	\$ 560,000

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Charges for Services							
3419 Administrative Charges	\$ 66,400	\$ 71,000	\$ 80,000	\$ 61,950	\$ 82,600	\$ 82,600	\$ 82,700
3422 Retail Fuel	\$ 96,388	\$ 87,993	\$ 78,377	\$ 53,678	\$ 92,900	\$ 92,900	\$ 97,300
3426 Fire Department Revenue	\$ 4,190	\$ 12,355	\$ 6,630	\$ 9,380	\$ 11,400	\$ 11,400	\$ 16,600
3427 Volunteer Fire Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3428 Misc Police Revenue (Police Reports)	\$ 45	\$ 45	\$ 60	\$ 20	\$ -	\$ -	\$ -
3429 - GRAMMA Requests	\$ 490	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
3435 Shop Charges	\$ 120,800	\$ 155,000	\$ 189,438	\$ 144,742	\$ 192,989	\$ 192,989	\$ 190,206
3442 Transportation Utility Fee	\$ -	\$ -	\$ -	\$ -	\$ 158,825	\$ 158,825	\$ -
Total Charges for Services	\$ 288,313	\$ 326,393	\$ 354,510	\$ 269,770	\$ 538,714	\$ 538,714	\$ 386,806
Fines and Forfeitures							
3510 Court Fines	\$ 12,288	\$ 3,271	\$ 2,743	\$ 1,380	\$ 1,000	\$ 1,000	\$ 500
3520 Administrative Fines (Code Violations)	\$ 4,450	\$ 400	\$ 1,300	\$ 7,100	\$ 2,000	\$ 2,000	\$ 2,000
Total Fines and Forfeitures	\$ 16,738	\$ 3,671	\$ 4,043	\$ 8,480	\$ 3,000	\$ 3,000	\$ 2,500
Interest							
3610 Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Total Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Marketing & Events							
3540 Registration Fees	\$ -	\$ -	\$ 420	\$ 4,520	\$ -	\$ 4,520	\$ -
3550 Donations	\$ -	\$ 1,000	\$ 4,025	\$ -	\$ -	\$ -	\$ -
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ -	\$ 1,000	\$ 4,445	\$ 4,520	\$ -	\$ 4,520	\$ -
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3650 Sales of materials and supplies	\$ -	\$ -	\$ -	\$ (32)	\$ 250	\$ 250	\$ 250
3660 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680 Building/Pavilion Rentals	\$ 3,845	\$ 5,902	\$ 2,495	\$ 3,230	\$ 3,600	\$ 3,600	\$ 3,600
3685 Annexation Cost Reimbursement	\$ -	\$ 44,425	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Sundry (Miscellaneous)	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
3691 Health Insurance reimbursement	\$ 3,687	\$ 6,586	\$ 8,510	\$ -	\$ 4,200	\$ 4,200	\$ 4,200
Total Miscellaneous Revenue	\$ 7,532	\$ 57,164	\$ 11,005	\$ 3,198	\$ 8,050	\$ 8,050	\$ 8,050

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Contributions							
3801 Contribution from Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3802.2 Public Safety Impact Fee/3059	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Total Contributions	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3860 Transfer From SEM SID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 93,132	\$ 55,000
Total Transfers from other funds	\$ 8,667	\$ 23,500	\$ 1,115,258	\$ 29,500	\$ 84,500	\$ 122,632	\$ 68,900
Total Revenue:	\$ 4,155,498	\$ 4,844,767	\$ 6,118,716	\$ 3,449,519	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	\$ 16,225	\$ 20,230	\$ 19,676	\$ 10,300	\$ 20,600	\$ 20,600	\$ 20,600
4111.130 Council - Benefits	\$ 1,546	\$ 1,981	\$ 1,923	\$ 1,054	\$ 1,576	\$ 1,576	\$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.230 Council - Travel, Conferences & Training	\$ 8,686	\$ 1,938	\$ 3,505	\$ 1,961	\$ 12,550	\$ 12,550	\$ 13,350
4111.240 Council - Office Supplies & Expense	\$ 2,030	\$ 242	\$ 42	\$ 396	\$ 250	\$ 250	\$ 250
4111.290 Council - Telephone/Data Plans	\$ 562	\$ 813	\$ 733	\$ 498	\$ 700	\$ 700	\$ 700
4111.330 Council - Training & Education	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
4111.450 Council - Expenses	\$ 55	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
4111.610 Council - Miscellaneous Expense	\$ 54	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -
Total Council	\$ 29,158	\$ 25,462	\$ 25,956	\$ 14,209	\$ 35,826	\$ 35,826	\$ 36,626



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Administrative							
4140.110 Admin - Salaries & Wages	\$ 130,049	\$ 154,031	\$ 238,050	\$ 198,728	\$ 242,292	\$ 248,792	\$ 260,579
4140.111 Admin - Overtime Wages (Administrative)	\$ 794	\$ 924	\$ 1,723	\$ 1,510	\$ -	\$ -	\$ -
4140.121 Admin - Part-Time Salaries/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.130 Admin - Employee Benefits	\$ 57,039	\$ 59,170	\$ 99,413	\$ 85,109	\$ 112,478	\$ 113,528	\$ 106,041
4140.140 Admin - Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.210 Admin - Books/Subscriptions/Memberships	\$ 2,978	\$ 4,359	\$ 4,886	\$ 4,684	\$ 5,290	\$ 5,290	\$ 5,785
4140.220 Admin - Publishing/Legal Notices	\$ 611	\$ 267	\$ 131	\$ 58	\$ 600	\$ 600	\$ 600
4140.230 Admin - Travel, Conferences & Training	\$ 2,962	\$ 5,265	\$ 7,165	\$ 5,403	\$ 9,005	\$ 9,005	\$ 9,930
4140.240 Admin - Office Supplies/Reimb Expenses	\$ 6,105	\$ 8,808	\$ 7,381	\$ 4,557	\$ 6,000	\$ 6,000	\$ 6,200
4140.245 Admin - Bank Charges	\$ 2,069	\$ 2,419	\$ 4,103	\$ 5,384	\$ 3,200	\$ 3,200	\$ 5,000
4140.250 Admin - Equipment Supplies/Maintenance	\$ 3,434	\$ 4,919	\$ 4,241	\$ 3,552	\$ 3,400	\$ 3,400	\$ 4,150
4140.254 Admin - Vehicle Repair & Maintenance	\$ 764	\$ 2,782	\$ 1,134	\$ 1,205	\$ 1,800	\$ 1,800	\$ 1,800
4140.255 Admin - Fuel & Oil	\$ 2,629	\$ 2,103	\$ 1,943	\$ 833	\$ 2,000	\$ 2,000	\$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	\$ 11,623	\$ 12,043	\$ 10,564	\$ 8,044	\$ 12,690	\$ 12,690	\$ 12,550
4140.275 Admin - Lease Expense (MBA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.280 Admin - Utilities	\$ 6,118	\$ 6,344	\$ 5,017	\$ 2,357	\$ 6,000	\$ 6,000	\$ 6,000
4140.290 Admin - Telephone	\$ 8,252	\$ 6,282	\$ 6,881	\$ 4,707	\$ 6,600	\$ 6,600	\$ 5,700
4140.310 Admin - Professional & Technical Services	\$ 19,494	\$ 23,576	\$ 22,347	\$ 21,817	\$ 22,235	\$ 22,235	\$ 21,035
4140.312 Admin - Audit & Accounting	\$ 15,500	\$ 17,700	\$ 18,300	\$ 19,900	\$ 18,000	\$ 18,000	\$ 20,000
4140.450 Admin - Elections	\$ -	\$ 305	\$ -	\$ 350	\$ 300	\$ 300	\$ -
4140.470 Admin - Uniforms	\$ 180	\$ 344	\$ 138	\$ -	\$ 250	\$ 250	\$ 250
4140.485 Admin - Transportation Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.510 Admin - Insurance Expense	\$ 53,290	\$ 58,589	\$ 64,390	\$ 76,683	\$ 77,450	\$ 77,450	\$ 82,990
4140.540 Admin - Promotions/Incentives	\$ 3,933	\$ 4,838	\$ 8,467	\$ 5,583	\$ 16,190	\$ 16,190	\$ 18,540
4140.610 Admin - Miscellaneous Expense	\$ 333	\$ 365	\$ 150	\$ -	\$ 250	\$ 250	\$ 340
Total Administrative	\$ 328,157	\$ 375,433	\$ 506,424	\$ 450,464	\$ 546,030	\$ 553,580	\$ 569,490
Legal							
4145.310 Legal - Books/Subscrip/Dues	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Total Legal	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Building Department							
4160.110 BldgDept - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.111 BldgDept - Overtime Wages (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.130 BldgDept - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.240 BldgDept - Office Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.310 BldgDept - Professional & Tech	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building Department	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	\$ 76,839	\$ 127,559	\$ 101,547	\$ 80,103	\$ 104,501	\$ 105,591	\$ 111,331
4180.111 P&Z - Overtime Wages (P & Z)	\$ 816	\$ 150	\$ 1,020	\$ 583	\$ -	\$ -	\$ -
4180.130 P&Z - Employee Benefits	\$ 43,456	\$ 49,168	\$ 55,234	\$ 46,718	\$ 57,894	\$ 58,069	\$ 58,721
4180.210 P&Z - Books/Subscriptions/Memberships	\$ 348	\$ 561	\$ 633	\$ 367	\$ 850	\$ 850	\$ 1,640
4180.220 P&Z - State Bldg Permit Fee	\$ -	\$ 1,304	\$ 699	\$ 286	\$ 900	\$ 900	\$ 900
4180.230 P&Z - Travel, Conferences & Training	\$ -	\$ 1,488	\$ 9,528	\$ 2,119	\$ 6,380	\$ 6,380	\$ 3,435
4180.240 P&Z - Office Supplies & Expense	\$ 1,293	\$ 1,071	\$ 906	\$ 937	\$ 2,500	\$ 2,500	\$ 2,500
4180.290 P&Z - Telephone	\$ 392	\$ 924	\$ 1,548	\$ 1,201	\$ 1,600	\$ 1,600	\$ 1,400
4180.310 P&Z - Professional & Technical Services	\$ 34,417	\$ 33,699	\$ 9,843	\$ 8,296	\$ 11,540	\$ 11,540	\$ 11,740
Total Planning and Zoning	\$ 157,561	\$ 215,924	\$ 180,958	\$ 140,610	\$ 186,165	\$ 187,430	\$ 191,667
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	\$ 4,668	\$ 4,629	\$ 3,868	\$ 3,176	\$ 5,620	\$ 5,620	\$ 5,740
4640.250 Retail Fuel - Equip Supplies/Maint	\$ 1,481	\$ 120	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
4640.260 Retail Fuel - Retail Fuel	\$ 71,081	\$ 81,335	\$ 67,093	\$ 51,338	\$ 72,600	\$ 72,600	\$ 77,100
4640.310 Retail Fuel - Prof & Tech Services	\$ 2,426	\$ 2,086	\$ 2,794	\$ 1,178	\$ 725	\$ 725	\$ 825
4640.510 Retail Fuel - Insurance Exp	\$ -	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ 560
Total Retail Fuel	\$ 79,656	\$ 88,170	\$ 73,755	\$ 55,692	\$ 81,005	\$ 81,005	\$ 85,725
Transit							
4650.250 Transit - Equip Supplies/Maint	\$ 447	\$ 1,769	\$ 15	\$ 56	\$ 1,000	\$ 1,000	\$ 500
4650.310 Transit - Prof & Tech Services	\$ 15,500	\$ 15,450	\$ 15,675	\$ 4,600	\$ 11,000	\$ 11,000	\$ 11,500
4650.485 Transit - Transportation Services	\$ 138,000	\$ 145,000	\$ 149,000	\$ 129,000	\$ 152,700	\$ 152,700	\$ 167,075
Total Transit	\$ 153,947	\$ 162,219	\$ 164,690	\$ 133,656	\$ 164,700	\$ 164,700	\$ 179,075
Marketing & Events							
4660.230 Marketing & Events - Travel and Training	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.250 Marketing & Events - Equip Supplies/Maint	\$ 2,625	\$ 4,568	\$ 1,441	\$ 913	\$ 2,000	\$ 2,000	\$ 2,250
4660.310 Marketing & Events - Prof & Technical Services	\$ 16,809	\$ 562	\$ 7,800	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	\$ 1,723	\$ -	\$ 70,473	\$ 24,630	\$ -	\$ 14,947	\$ -
4660.611 Marketing & Events - Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.612 Marketing & Events - Advertising/Marketing	\$ 122,943	\$ 426,898	\$ 363,902	\$ 316,469	\$ 363,250	\$ 363,250	\$ 343,250
4660.615 Marketing & Events - Entertainment	\$ 9,958	\$ 17,900	\$ 7,385	\$ 137,528	\$ 128,300	\$ 128,300	\$ 146,450
4660.616 Marketing & Events - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 154,121	\$ 449,928	\$ 451,001	\$ 487,040	\$ 501,050	\$ 515,997	\$ 499,450
Total General government	\$ 905,975	\$ 1,322,454	\$ 1,406,464	\$ 1,286,151	\$ 1,521,776	\$ 1,545,538	\$ 1,569,033

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public safety							
Police							
4210.110 Police - Salaries & Wages	\$ 379,884	\$ 414,351	\$ 463,696	\$ 391,682	\$ 519,336	\$ 523,126	\$ 574,599
4210.111 Police - Overtime Wages (Police)	\$ 24,803	\$ 35,200	\$ 32,582	\$ 43,157	\$ 32,400	\$ 32,400	\$ 32,400
4210.120 Police - Part-time Officers	\$ 24,046	\$ 16,541	\$ 22,683	\$ 20,661	\$ 27,456	\$ 27,456	\$ 29,382
4210.130 Police - Employee Benefits	\$ 292,549	\$ 294,136	\$ 338,113	\$ 290,953	\$ 363,304	\$ 363,304	\$ 426,814
4210.210 Police - Books/Subscriptions/Memberships	\$ 644	\$ 668	\$ 1,061	\$ 1,180	\$ 810	\$ 810	\$ 830
4210.230 Police - Travel, Conferences & Training	\$ 4,008	\$ 4,615	\$ 3,743	\$ 4,593	\$ 10,810	\$ 10,810	\$ 13,785
4210.240 Police - Office Supplies & Expense	\$ 727	\$ 553	\$ 280	\$ 214	\$ 650	\$ 650	\$ 650
4210.250 Police - Equipment Supplies & Maintenance	\$ 24,221	\$ 12,507	\$ 3,863	\$ 30,689	\$ 14,200	\$ 14,200	\$ 27,700
4210.254 Police - Vehicle Repair & Maintenance	\$ 5,991	\$ 5,337	\$ 8,362	\$ 7,281	\$ 6,680	\$ 6,680	\$ 7,600
4210.255 Police - Fuel	\$ 27,216	\$ 22,462	\$ 22,033	\$ 15,071	\$ 22,900	\$ 22,900	\$ 24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	\$ 7,116	\$ 5,977	\$ 6,160	\$ 4,502	\$ 5,900	\$ 5,900	\$ 6,500
4210.275 Police - Public Safety Building Payment (MBA)	\$ 60,612	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4210.280 Police - Utilities	\$ 5,495	\$ 5,803	\$ 4,298	\$ 3,087	\$ 6,000	\$ 6,000	\$ 6,000
4210.290.1 Police - Telephone	\$ 10,194	\$ 5,408	\$ 5,964	\$ 4,404	\$ 5,820	\$ 5,820	\$ 6,306
4210.290.2 Police - Communications	\$ 30,158	\$ 43,597	\$ 37,475	\$ 38,466	\$ 39,550	\$ 39,550	\$ 41,550
4210.310 Police - Professional & Technical Services	\$ 8,145	\$ 11,190	\$ 9,232	\$ 8,916	\$ 10,600	\$ 10,600	\$ 14,500
4210.450 Police - Uniforms	\$ 2,827	\$ 2,204	\$ 1,693	\$ 2,859	\$ 3,500	\$ 3,500	\$ 4,000
4210.451 Police - EMT Supplies	\$ 1,582	\$ 4,561	\$ 3,324	\$ 1,861	\$ 1,750	\$ 1,750	\$ 1,750
4210.452 Police - EMT Training & Travel	\$ 4,627	\$ 4,245	\$ 6,051	\$ 2,250	\$ 6,750	\$ 6,750	\$ 6,750
4210.453 Police - Search & Rescue	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4210.610 Police - Miscellaneous Expense	\$ 430	\$ 885	\$ 54	\$ 400	\$ 500	\$ 500	\$ 550
Total Police	\$ 915,275	\$ 950,500	\$ 1,030,977	\$ 932,561	\$ 1,139,751	\$ 1,143,541	\$ 1,286,501

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Fire							
4220.110 Fire - Salaries & Wages	\$ 120,621	\$ 147,263	\$ 145,803	\$ 132,610	\$ 182,055	\$ 185,845	\$ 176,570
4220.111 Fire - Overtime Wages (Fire)	\$ 8,253	\$ 11,716	\$ 10,848	\$ 15,024	\$ 10,800	\$ 10,800	\$ 10,800
4220.120 Fire - Part Time Wages	\$ 792	\$ 2,556	\$ 2,760	\$ 1,876	\$ 4,500	\$ 4,500	\$ 4,500
4220.130 Fire - Employee Benefits	\$ 95,535	\$ 96,167	\$ 106,777	\$ 96,558	\$ 138,308	\$ 138,308	\$ 130,116
4220.210 Fire - Books/Subscriptions/Memberships	\$ 899	\$ 671	\$ 227	\$ 360	\$ 310	\$ 310	\$ 310
4220.230 Fire - Travel, Conferences & Training	\$ 430	\$ 689	\$ 641	\$ 270	\$ 1,575	\$ 1,575	\$ 1,600
4220.240 Fire - Office Supplies & Expense	\$ 358	\$ 130	\$ 393	\$ 17	\$ 200	\$ 200	\$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	\$ 15,392	\$ 7,439	\$ 141,902	\$ 73,295	\$ 4,400	\$ 4,400	\$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	\$ 8,014	\$ 3,971	\$ 9,460	\$ 4,548	\$ 10,200	\$ 10,200	\$ 10,200
4220.255 Fire - Fuel	\$ 1,446	\$ 2,795	\$ 2,778	\$ 2,220	\$ 2,500	\$ 2,500	\$ 2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	\$ 6,562	\$ 6,020	\$ 6,091	\$ 5,765	\$ 5,700	\$ 5,700	\$ 6,300
4220.275 Fire - Public Safety Building Payment (MBA)	\$ 60,185	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4220.280 Fire - Utilities	\$ 5,495	\$ 5,803	\$ 4,282	\$ 2,914	\$ 6,000	\$ 6,000	\$ 6,000
4220.290 Fire - Telephone	\$ 5,376	\$ 4,943	\$ 5,495	\$ 3,866	\$ 5,820	\$ 5,820	\$ 6,276
4220.310 Fire - Professional & Technical Services	\$ 11,114	\$ 10,654	\$ 9,888	\$ 7,700	\$ 11,100	\$ 11,100	\$ 11,300
4220.450 Fire - Uniforms	\$ -	\$ -	\$ 470	\$ 483	\$ 750	\$ 750	\$ 2,750
4220.330 Fire - Fire Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
4220.453 Fire - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.610 Fire - Miscellaneous Expense	\$ 450	\$ 351	\$ 254	\$ 600	\$ 2,100	\$ 2,100	\$ 2,150
Total Fire	\$ 340,922	\$ 361,428	\$ 508,379	\$ 408,441	\$ 446,903	\$ 450,693	\$ 436,657
Total Public Safety	\$ 1,256,197	\$ 1,311,928	\$ 1,539,356	\$ 1,341,002	\$ 1,586,654	\$ 1,594,234	\$ 1,723,158

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	\$ 171,653	\$ 262,605	\$ 333,886	\$ 227,014	\$ 339,494	\$ 349,244	\$ 371,229
4410.111 Streets - Overtime Wages (Streets)	\$ 8,466	\$ 32,318	\$ 21,712	\$ 26,132	\$ 16,500	\$ 16,500	\$ 16,500
4410.130 Streets - Employee Benefits	\$ 110,586	\$ 167,426	\$ 196,157	\$ 136,913	\$ 221,014	\$ 222,574	\$ 224,486
4410.230 Streets - Travel, Conferences & Training	\$ 4,562	\$ 4,933	\$ 6,520	\$ 7,977	\$ 10,471	\$ 10,471	\$ 10,850
4410.240 Streets - Office Supplies & Expense	\$ 132	\$ 120	\$ 22	\$ -	\$ -	\$ -	\$ -
4410.250 Streets - Equipment - Supplies & Maintenance	\$ 1,952	\$ 1,242	\$ 579	\$ 242	\$ 1,200	\$ 1,200	\$ 1,200
4410.254 Streets - Vehicle Repair	\$ -	\$ -	\$ -	\$ 1,642	\$ -	\$ -	\$ -
4410.253 Streets - Snow Removal	\$ 101,948	\$ 119,554	\$ 66,102	\$ 65,281	\$ 90,000	\$ 90,000	\$ 91,800
4410.261 Streets - Equipment Lease	\$ 4,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410.269 Streets - Equipment Rental	\$ 14,182	\$ 7,995	\$ 2,500	\$ -	\$ 8,750	\$ 8,750	\$ -
4410.270 Streets - Bldgs/Grounds	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
4410.280 Streets - Utilities (Area Lights)	\$ 11,262	\$ 14,630	\$ 12,134	\$ 4,723	\$ 12,000	\$ 12,000	\$ 12,000
4410.310 Streets - Professional & Technical Services	\$ 9,054	\$ 2,769	\$ 871	\$ 3,014	\$ 2,090	\$ 2,090	\$ 2,090
4410.411 Streets - Street Signs & Signals	\$ 1,406	\$ 2,422	\$ 2,357	\$ 1,739	\$ 5,500	\$ 5,500	\$ 5,500
4410.415 Streets - Skier bridge O&M	\$ -	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 2,600	\$ 2,600
4410.420 Streets - Road Maintenance/Improvements	\$ 60,548	\$ 43,318	\$ 22,391	\$ 23,221	\$ 56,080	\$ 56,080	\$ 13,080
Total Highways	\$ 499,777	\$ 662,021	\$ 665,231	\$ 497,898	\$ 765,699	\$ 777,009	\$ 751,335
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	\$ 383	\$ 2,164	\$ 1,186	\$ 579	\$ 2,000	\$ 2,000	\$ 2,500
4440.240 Shop - Office Supplies & Expenses	\$ 548	\$ 1,468	\$ 1,333	\$ 790	\$ 1,500	\$ 1,500	\$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	\$ 15,594	\$ 28,657	\$ 19,759	\$ 8,232	\$ 11,150	\$ 11,150	\$ 12,980
4440.252 Shop - Heavy Equipment Maintenance	\$ 42,942	\$ 67,119	\$ 30,436	\$ 26,945	\$ 47,500	\$ 47,500	\$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	\$ 20,765	\$ 16,671	\$ 12,383	\$ 14,413	\$ 15,000	\$ 15,000	\$ 15,000
4440.255 Shop - Fuel	\$ 155,377	\$ 144,027	\$ 91,298	\$ 65,572	\$ 95,000	\$ 95,000	\$ 95,000
4440.261 Shop - Equipment Lease (operating)	\$ 103,904	\$ 120,968	\$ 159,798	\$ 94,134	\$ 119,800	\$ 119,800	\$ 109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	\$ 2,465	\$ 3,228	\$ 4,520	\$ 5,011	\$ 5,150	\$ 5,150	\$ 5,650
4440.280 Shop - Utilities	\$ 13,330	\$ 15,180	\$ 11,802	\$ 7,288	\$ 12,000	\$ 12,000	\$ 12,000
4440.290 Shop - Telephone	\$ 5,416	\$ 6,513	\$ 9,527	\$ 5,201	\$ 9,600	\$ 9,600	\$ 9,100
4440.310 Shop - Professional & Technical Services	\$ 1,364	\$ 2,638	\$ 3,637	\$ 1,693	\$ 2,100	\$ 2,100	\$ 2,200
4440.330 Shop - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4440.450 Shop - Uniforms	\$ 6,485	\$ 10,084	\$ 13,050	\$ 10,699	\$ 13,400	\$ 13,400	\$ 13,400
4440.610 Shop - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 368,573	\$ 418,717	\$ 358,729	\$ 240,557	\$ 334,200	\$ 334,200	\$ 325,830



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Recreation							
4560.110 Recreation - Salaries & Wages	\$ 32,604	\$ 36,385	\$ 34,415	\$ 32,338	\$ 48,150	\$ 48,150	\$ 50,226
4560.111 Recreation - Overtime Wages (Recreation)	\$ 864	\$ 1,483	\$ 162	\$ 140	\$ -	\$ -	\$ -
4560.130 Recreation - Employee Benefits	\$ 19,187	\$ 18,022	\$ 18,344	\$ 16,280	\$ 23,217	\$ 23,217	\$ 20,214
4560.230 Recreation - Travel, Conferences & Training	\$ 38	\$ 129	\$ 268	\$ 876	\$ 1,200	\$ 1,200	\$ 1,200
4560.240 Recreation - Office Supplies & Expense	\$ 132	\$ 99	\$ 162	\$ -	\$ -	\$ -	\$ -
4560.250 Recreation - Supplies & Maintenance	\$ 1,149	\$ 2,429	\$ 382	\$ 688	\$ 1,000	\$ 1,000	\$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	\$ 141	\$ 1,329	\$ 1,970	\$ 948	\$ 900	\$ 900	\$ 900
4560.265 Recreation - Fuel	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -
4560.269 Recreation - Equipment Rental	\$ 1,844	\$ 7,903	\$ -	\$ -	\$ -	\$ -	\$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	\$ 1,246	\$ 6,609	\$ 3,229	\$ 649	\$ 2,800	\$ 2,800	\$ 2,800
4560.310 Recreation - Professional & Technical Service	\$ 633	\$ 39	\$ 184	\$ -	\$ 90	\$ 90	\$ 90
4560.450 Recreation - Uniforms	\$ -	\$ 35	\$ -	\$ -	\$ 200	\$ 200	\$ 200
4560.621 Recreation - Beautification	\$ 3,496	\$ 5,945	\$ 7,954	\$ 4,909	\$ 6,000	\$ 6,000	\$ 6,000
4560.631 Recreation - Waling Trails	\$ 425	\$ 7,554	\$ 1,474	\$ 347	\$ 100	\$ 100	\$ 100
4560.633 Recreation - ATV/Snowmobile Trails	\$ 8,327	\$ 8,683	\$ 3,546	\$ 2,283	\$ 7,500	\$ 7,500	\$ 7,000
4560.634 Recreation - Trail Signs	\$ 99	\$ 874	\$ 226	\$ 760	\$ 750	\$ 750	\$ 1,000
Total Recreation	\$ 70,185	\$ 97,518	\$ 72,372	\$ 60,218	\$ 91,907	\$ 91,907	\$ 90,730
Total Public Works	\$ 938,535	\$ 1,178,256	\$ 1,096,332	\$ 798,673	\$ 1,191,806	\$ 1,203,116	\$ 1,167,895
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	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
4846.1 Transfer to Capital Projects -Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4847 Transfer to Asset Replacement	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 354,000
4851 Transfer to Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,115	\$ 22,115	\$ 1,552
Total Transfers	\$ 1,352,100	\$ 1,140,000	\$ 2,040,000	\$ 787,825	\$ 809,940	\$ 809,940	\$ 832,302
Operating Contingency							
4900 Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Expenditures:	\$ 4,473,193	\$ 4,967,637	\$ 6,123,449	\$ 4,226,597	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Total Change In Net Position	\$ (317,695)	\$ (122,870)	\$ (4,733)	\$ (777,078)	\$ -	\$ -	\$ -

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3341 Grant	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Charges for Services							
3685 SAA Assessment Revenue	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Total Charges for Services	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Interest							
3610 Interest Revenue	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Miscellaneous revenue							
3670 SAA Bond Proceeds	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
3690 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
Contributions							
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Contributions	\$ -	\$ -	\$ 809,243	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Revenue:	\$ -	\$ -	\$ 991,998	\$ 873,863	\$ 1,056,575	\$ 1,056,575	\$ 169,213
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ -	\$ -	\$ 5,210	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ -	\$ -	\$ 794,092	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
4400.421 Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
Total Highway & Public Improvements	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Debt Service								
4400.810 Bond Payment - Principal	\$ -	\$ -	\$ -	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
4400.820 Bond Payment - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.830 Trustee Fees/Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.850 Debt Issue Costs	\$ -	\$ -	\$ 10,907	\$ -	\$ -	\$ -	\$ -	
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -	
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers	\$ -	\$ -	\$ 506,669	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
Total Expenditures:	\$ -	\$ -	\$ 1,305,971	\$ 940,408	\$ 1,056,575	\$ 1,056,575	\$ 169,213	
Total Change In Net Position	\$ -	\$ -	\$ (313,973)	\$ (66,545)	\$ -	\$ -	\$ -	

CBME SAA Fund Budget

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Total Charges for Services	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Interest							
3610 Interest Revenue	\$ 748	\$ 330	\$ 286	\$ 165	\$ 250	\$ 250	\$ 250
Total Interest	\$ 748	\$ 330	\$ 286	\$ 165	\$ 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 Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Contributions	\$ 203,496	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Revenue:	\$ 1,789,528	\$ 171,398	\$ 294,539	\$ 184,195	\$ 682,744	\$ 682,744	\$ 170,524
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ 28,987	\$ 8,278	\$ -	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ 959,943	\$ 20,780	\$ -	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
4400.421 Road Construction	\$ 423	\$ 20,935	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Total Highway & Public Improvements	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Debt Service							
4400.810 Bond Payment - Principal	\$ 121,000	\$ 119,000	\$ 123,000	\$ -	\$ 128,000	\$ 128,000	\$ 133,000
4400.820 Bond Payment - Interest	\$ 49,308	\$ 50,854	\$ 46,689	\$ -	\$ 42,138	\$ 42,138	\$ 37,274
4400.830 Trustee Fees/Bank Charges	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
4400.850 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Total Transfers	\$ 170,333	\$ 169,879	\$ 169,689	\$ -	\$ 170,138	\$ 170,138	\$ 170,524
Total Expenditures:	\$ 1,159,686	\$ 219,872	\$ 172,189	\$ 11,500	\$ 682,744	\$ 682,744	\$ 170,524
Total Change In Net Position	\$ 629,842	\$ (48,474)	\$ 122,350	\$ 172,695	\$ -	\$ -	\$ -

WILDLAND FIRE FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Intergovernmental Revenue	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Charges for services							
3425 Wildland Fire Revenue	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Total Charges for services	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Interest							
3610 Interest Revenue	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Interest	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Revenue:	\$ 7,306	\$ 11,853	\$ 18,120	\$ 48,662	\$ 110,000	\$ 110,000	#REF!
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ -	\$ 12,278	\$ -	\$ -	\$ 61,160	\$ 61,160	#REF!
4220.130 Wildland Fire - Benefits	\$ -	\$ 1,227	\$ -	\$ -	\$ 6,066	\$ 6,066	#REF!
4220.230 Wildland Fire - Travel, Conferences	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	#REF!
4220.240 Wildland Fire - Office Supplies & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.250 Wildland Fire - Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	#REF!
4220.254 Wildland Fire - Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.255 Wildland Fire - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.450 Wildland Fire - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.453 Wildland Fire - State Grants	\$ -	\$ -	\$ 9,860	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Fire	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Total Public Safety	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Expenditures:	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 110,000	\$ 110,000	#REF!
Total Change In Net Position	\$ 7,306	\$ (1,652)	\$ 8,260	\$ 48,662	\$ -	\$ -	#REF!

SSD FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for services							
3668 Water Lease	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Charges for services	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Miscellaneous revenue							
3610 - Interest revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
Total Revenue:	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ 35,000	\$ 35,000	#REF!
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Change In Net Position	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ -	\$ -	#REF!

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	\$ 200,000
3120 Prior Years' Tax Increment - Delinq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Taxes	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	#REF!
Intergovernmental revenue							
3310 Loans/Grants from Local Units	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Total Intergovernmental revenue	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Miscellaneous revenue							
3550 Donations	\$ -	\$ -	\$ 3,590	\$ 4,926	\$ -	\$ -	\$ -
3610 Interest Earnings	\$ 18,883	\$ 18,015	\$ 28,549	\$ 20,270	\$ -	\$ -	\$ -
3640 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3645 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 18,883	\$ 18,015	\$ 32,139	\$ 25,196	\$ -	\$ -	\$ -
Contributions							
3810 Contributions from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Revenue:	\$ 448,889	\$ 540,284	\$ 459,596	\$ 526,118	\$ 400,000	\$ 400,000	#REF!
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.310 Legal Fees	\$ -	\$ 1,800	\$ 2,250	\$ 11,229	\$ 42,500	\$ 42,500	\$ 125,000
4140.311 Professional Services	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.312 Publishing / Legal Notices	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.630 Shared excess distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.640 2010 Street Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.610 Redevelopment Activities	\$ 286,804	\$ 194,488	\$ 200,747	\$ 51,579	\$ 258,000	\$ 258,000	\$ 424,500
4140.740 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500
Total General government	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
4846 Transfer to Capital Projects	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
Total Transfers	\$ 273,667	\$ 152,680	\$ 35,258	\$ 29,500	\$ 99,500	\$ 99,500	\$ 13,900
Total Expenditures:	\$ 563,007	\$ 348,968	\$ 238,255	\$ 92,308	\$ 400,000	\$ 400,000	\$ 563,400
Total Change In Net Position	\$ (114,118)	\$ 191,316	\$ 221,341	\$ 433,810	\$ -	\$ -	#REF!

MBA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Interest							
3610 Interest income MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Miscellaneous revenue							
3620 Lease revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Revenue:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4160.270 Bldg. Grounds / Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Debt service							
4160.810 MBA Bond Principal	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ 80,000	#REF!
4160.820 MBA Interest on long term debt	\$ 46,370	\$ 44,520	\$ 42,620	\$ 40,670	\$ 40,670	\$ 40,670	#REF!
Total Debt service	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Expenditures:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!

DEBT SERVICE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	\$ 240,722	\$ 208,739	\$ -	\$ 201,827	\$ 173,770	\$ 173,770	\$ 174,170
3120 General Property Taxes (Delinquent)	\$ 19,116	\$ 16,478	\$ 1,172	\$ 6,093	\$ -	\$ -	\$ -
3170 Fee-in-Lieu/Fee Based Personal Property	\$ 1,972	\$ 2,232	\$ -	\$ 252	\$ -	\$ -	\$ -
3190 Penalty/Interest on Delinquent Taxes	\$ 378	\$ 322	\$ 58	\$ 74	\$ -	\$ -	\$ -
3200 Personal Property	\$ 6,698	\$ 10,010	\$ -	\$ 2,060	\$ -	\$ -	\$ -
Total Taxes	\$ 268,886	\$ 237,781	\$ 1,230	\$ 210,306	\$ 173,770	\$ 173,770	\$ 174,170
Interest							
3610 Interest Revenue	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Total Interest	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 277,618	\$ 253,774	\$ 14,273	\$ 218,548	\$ 174,020	\$ 174,020	\$ 174,420
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4100.810 Debt Service - Principal	\$ 190,000	\$ 200,000	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 94,000
4100.820 Debt Service - Interest	\$ 15,405	\$ 7,900	\$ -	\$ 62,048	\$ 103,720	\$ 103,720	\$ 80,120
4100.830 Trustee Fees	\$ 550	\$ 550	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Total Debt service	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 173,770	\$ 173,770	\$ 174,170
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:	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 174,020	\$ 174,020	\$ 174,420
Total Change In Net Position	\$ 71,663	\$ 45,324	\$ 14,273	\$ 156,500	\$ -	\$ -	\$ -



CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3341 General Gov't State Grant	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Total Intergovernmental Revenue	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Interest							
3610 Interest revenue	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
3610.1 Interest revenue - fire capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610.2 Interest revenue Skier bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Proceeds from bonds issued	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
3690 Sundry/Miscellaneous	\$ -	\$ 292,500	\$ 94,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Total Miscellaneous Revenue	\$ -	\$ 292,500	\$ 1,894,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Transfers from Other Funds							
3810 Transfers from General Fund	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
3810.1 Transfers from General Fund - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3815 Transfers from General Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Snow Shoe SAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA Fund	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
3828 Transfer from Municipal Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3847 Transfer from Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3853 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 4,071,562	\$ 113,350
Total Transfers from other funds	\$ 1,461,100	\$ 949,180	\$ 1,775,000	\$ 433,825	\$ 446,325	\$ 4,505,387	\$ 590,100
Total Revenue:	\$ 1,666,056	\$ 1,710,252	\$ 3,861,839	\$ 699,364	\$ 458,825	\$ 4,517,887	\$ 610,100

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.710 CP - Land Purchase	\$ 522,401	\$ 20	\$ 47,602	\$ 3,573	\$ -	\$ -	\$ -
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	\$ 187	\$ 45,864	\$ -	\$ -	\$ -	\$ 3,949	\$ -
Total Administrative	\$ 537,941	\$ 45,884	\$ 47,602	\$ 3,573	\$ -	\$ 58,549	\$ -
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	\$ -	\$ -	\$ 36,904	\$ 62,565	\$ -	\$ 563,346	\$ -
4120.720 Beautification - Street Lights	\$ -	\$ -	\$ 50,432	\$ 551,849	\$ -	\$ 499,568	\$ -
4120.721 Beautification - Trail Lights	\$ -	\$ -	\$ 14,851	\$ -	\$ -	\$ 15,149	\$ -
4120.730 Beautification - Street Signs	\$ -	\$ -	\$ 37,960	\$ 37,960	\$ -	\$ 22,040	\$ -
4120.740 Beautification - Town Hall	\$ -	\$ -	\$ 54,200	\$ 5,438	\$ -	\$ 145,800	\$ -
4120.750 Beautification - Other Beautification	\$ -	\$ -	\$ -	\$ 2,736	\$ -	\$ 709,750	\$ -
4120.850 Beautification -Debt Issue Costs	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	\$ -
Total Beautification	\$ -	\$ -	\$ 221,847	\$ 660,548	\$ -	\$ 1,955,653	\$ -
Total General Government	\$ 537,941	\$ 45,884	\$ 269,449	\$ 664,121	\$ -	\$ 2,014,202	\$ -
Public Safety							
Police							
4210.250 Police Non-Capital	\$ -	\$ -	\$ -	\$ 4,249	\$ -	\$ -	\$ 30,000
4210.700 Capital project - Police Public Safety	\$ 74,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210.720 Capital project -PS Bldg	\$ 36,103	\$ 19,240	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4210.721 Capital project -PS Bldg Aspen Mea	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ -
4210.730 Capital Project - Police Equipment	\$ -	\$ -	\$ 243,990	\$ 226	\$ -	\$ -	\$ 6,300
Total Police	\$ 110,168	\$ 19,240	\$ 243,990	\$ 4,475	\$ -	\$ 270,000	\$ 56,300
Fire							
4220.700 Capital project - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.710 Capital project - Fire Type 4 Fire Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.720 Proj Const - Public Safety Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4220.730 Capital Project - Fire Equipment	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 17,050
Total Fire	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 37,050
Total Public Safety	\$ 290,168	\$ 24,682	\$ 244,809	\$ 4,475	\$ -	\$ 308,739	\$ 93,350

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Highways and Public Improvements							
4410.250 Street Non-Capital	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
4410.700 Capital project Streets	\$ 149,709	\$ 169,523	\$ 23,560	\$ -	\$ 408,825	\$ 1,313,847	\$ 290,000
4410.701 Capital project Streets - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4410.705 Capital project Gravel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,750
4410.710 Capital project Street Lights	\$ 1,441	\$ -	\$ 9,952	\$ -	\$ -	\$ 88,606	\$ -
4410.715 Capital project Hwy 143 Corridor	\$ -	\$ 2,633	\$ -	\$ -	\$ -	\$ 192,467	\$ -
4410.720 Capital Project - Pedestrian Improve	\$ 25,090	\$ 520,651	\$ 1,322	\$ -	\$ -	\$ -	\$ -
4410.740 Capital Project - Pedestrian Improve	\$ 48,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Highways	\$ 224,512	\$ 692,807	\$ 42,334	\$ -	\$ 408,825	\$ 1,594,920	\$ 491,750
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
4440.721 Capital Projects - PW Facility	\$ -	\$ -	\$ 145,410	\$ -	\$ -	\$ 154,590	\$ -
4440.730 Capital Projects - Shop Equipment	\$ 38,280	\$ 101,662	\$ -	\$ -	\$ -	\$ -	\$ -
4440.750 Cold Storage Building Repairs	\$ 4,430	\$ 5,298	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 42,710	\$ 106,960	\$ 145,410	\$ -	\$ -	\$ 404,590	\$ -
Total Highways and Public Improvements	\$ 267,222	\$ 799,767	\$ 187,744	\$ -	\$ 408,825	\$ 1,999,510	\$ 491,750
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	\$ 105,889	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
4560.710 Capital project - Mountain Bike Trails	\$ 25,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.751 Project construction - Chair 1 Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.752 Project construction - Chair 1 Restrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
Total Parks, Recreation, and Public Property	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4815 Transfer to Snow Shoe SAA	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,227,197	\$ 1,029,789	\$ 2,004,845	\$ 783,039	\$ 458,825	\$ 4,517,887	\$ 610,100
Total Change In Net Position	\$ 438,859	\$ 680,463	\$ 1,856,994	\$ (83,675)	\$ -	\$ -	\$ -

ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
3670 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Insurance proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ 30,000	\$ 47,500	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
Transfers from other funds							
3810 Transfer from General Fund	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 361,000
3846 Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 290,950	\$ 290,950	\$ -
Total Transfers from other funds	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 644,950	\$ 644,950	\$ 361,000
Total Revenue:	\$ 186,000	\$ 367,500	\$ 465,749	\$ 389,560	\$ 716,950	\$ 716,950	\$ 499,000
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	\$ 5,004	\$ 5,004	\$ 5,879	\$ 4,587	\$ 49,060	\$ 49,060	\$ 5,000
4100.721 Admin - FF&E Replacement/Renew	\$ 356	\$ 1,300	\$ 16,354	\$ 4,838	\$ 41,300	\$ 41,300	\$ 41,300
4100.741 Admin - Vehicle Replacement	\$ -	\$ 11,100	\$ 16,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
4100.742 Admin - Computer/Electronic Re	\$ 21,032	\$ 2,985	\$ 9,337	\$ 2,389	\$ 4,290	\$ 4,290	\$ 3,714
Total Administrative	\$ 26,392	\$ 20,389	\$ 47,570	\$ 11,814	\$ 114,650	\$ 114,650	\$ 70,014
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	\$ -	\$ 5,090	\$ 14,570	\$ 11,398	\$ 44,520	\$ 44,520	\$ 18,320
4200.740 Public Safety - Equipment Replacem	\$ 4,318	\$ 66,438	\$ 33,231	\$ 16,997	\$ 29,250	\$ 29,250	\$ 42,280
4200.741 Public Safety - Vehicle Replacement	\$ 74,723	\$ 112,700	\$ 65,058	\$ 83,695	\$ 131,000	\$ 131,000	\$ 134,900
4200.742 Public Safety - Computer/Electronic	\$ 3,512	\$ 3,473	\$ 2,645	\$ 7,516	\$ 7,500	\$ 7,500	\$ 23,523
Total Public Safety	\$ 82,553	\$ 187,701	\$ 115,504	\$ 119,606	\$ 212,270	\$ 212,270	\$ 219,023



ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 92,000	\$ 339,126	\$ 380,850	\$ 380,850	\$ 54,100
4400.741 Streets - Vehicle Replacement	\$ 110,173	\$ 102,379	\$ -	\$ -	\$ -	\$ -	\$ 113,300
4400.742 Streets - Computer/Electronics Rep	\$ 891	\$ 400	\$ 2,469	\$ 2,008	\$ 4,180	\$ 4,180	\$ 1,970
Total Public Works	\$ 111,482	\$ 136,996	\$ 99,469	\$ 341,134	\$ 390,030	\$ 390,030	\$ 174,370
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfers To Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Expenditures:	\$ 220,427	\$ 345,086	\$ 262,543	\$ 472,554	\$ 716,950	\$ 716,950	\$ 499,000
Total Change In Net Position	\$ (34,427)	\$ 22,414	\$ 203,206	\$ (82,994)	\$ -	\$ -	\$ -



TUF FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3430 Transportation Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Miscellaneous Revenue							
3610 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Transfers from other funds							
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Expenditures:							
Public Works							
4410.450 Streets -Pavement Preservation Pla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4410.451 Streets - Gravel Road Plan Impleme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Transfers							
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	\$ 31,271	\$ 31,160	\$ 33,075	\$ 28,963	\$ 34,000	\$ 34,000	\$ 34,000
3718 Water Lease Revenue	\$ 1,341,572	\$ 1,479,892	\$ 1,512,821	\$ 1,169,089	\$ 1,480,000	\$ 1,480,000	\$ 1,492,000
3719 Penalties	\$ 11,371	\$ 8,091	\$ 7,265	\$ 8,706	\$ 6,000	\$ 6,000	\$ 6,000
3720 Water Connection Fees	\$ 32,734	\$ 15,170	\$ 28,410	\$ 14,700	\$ 14,500	\$ 14,500	\$ 15,200
3725 Miscellaneous operating income	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749 Resort - Water Pumping Fee	\$ 35,985	\$ 127,479	\$ 43,825	\$ 53,969	\$ 59,000	\$ 59,000	\$ 58,000
Total Operating income	\$ 1,454,433	\$ 1,661,792	\$ 1,625,396	\$ 1,275,427	\$ 1,593,500	\$ 1,593,500	\$ 1,605,200
Operating Expense							
4751.110 Salaries & Wages	\$ 285,358	\$ 317,513	\$ 354,193	\$ 264,666	\$ 374,340	\$ 374,340	\$ 406,462
4751.111 Overtime Wages - Utilities	\$ 13,069	\$ 23,430	\$ 17,450	\$ 18,413	\$ 9,900	\$ 9,900	\$ 9,900
4751.130 Employee Benefits	\$ 150,249	\$ 163,206	\$ 211,635	\$ 143,618	\$ 216,157	\$ 216,157	\$ 216,901
4751.210 Books/Subscriptions/Memberships	\$ 187	\$ 350	\$ 361	\$ -	\$ 650	\$ 650	\$ 660
4751.230 Travel, Conferences & Training	\$ 6,066	\$ 10,601	\$ 19,429	\$ 9,561	\$ 17,000	\$ 17,000	\$ 17,600
4751.240 Office Supplies/Reimbursement Ex	\$ 1,382	\$ 1,089	\$ 750	\$ 885	\$ 1,200	\$ 1,200	\$ 1,200
4751.245 Bank Charges - Utilities	\$ 5,486	\$ 8,471	\$ 8,916	\$ 5,718	\$ 9,000	\$ 9,000	\$ 9,000
4751.250 Equipment Supplies & Maintenan	\$ 16,146	\$ 23,940	\$ 6,281	\$ 33,731	\$ 49,700	\$ 49,700	\$ 15,500
4751.255 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.256 Shop Charges	\$ 60,400	\$ 77,500	\$ 95,432	\$ 72,371	\$ 96,494	\$ 96,494	\$ 95,103
4751.261 Equipment Lease (Water)	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ -	\$ -
4751.265 System Repairs	\$ 134,922	\$ 93,911	\$ 54,523	\$ 29,545	\$ 129,400	\$ 129,400	\$ 144,800
4751.268 Leases - Water	\$ 34,219	\$ 59,896	\$ 138,419	\$ 4,411	\$ 43,725	\$ 43,725	\$ 43,725
4751.268.1 Prepaid Water Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	\$ 7,952	\$ 8,365	\$ 20,205	\$ 614	\$ 45,000	\$ 45,000	\$ 9,500
4751.280 Utilities	\$ 109,393	\$ 147,023	\$ 124,076	\$ 100,657	\$ 142,000	\$ 142,000	\$ 142,000
4751.290 Telephone	\$ 2,447	\$ 1,957	\$ 2,777	\$ 1,802	\$ 2,400	\$ 2,400	\$ 2,700
4751.310 Professional & Technical Services	\$ 20,468	\$ 47,801	\$ 32,412	\$ 23,124	\$ 34,110	\$ 34,110	\$ 53,410
4751.311 Legal Services	\$ -	\$ 230	\$ -	\$ 781	\$ 2,500	\$ 2,500	\$ 2,500
4751.550 Administrative Charges	\$ 38,200	\$ 40,900	\$ 45,300	\$ 35,625	\$ 47,500	\$ 47,500	\$ 47,100
4751.610 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.620 Bad debt expense	\$ (3,891)	\$ 7,383	\$ (15,119)	\$ -	\$ -	\$ -	\$ -
4751.690 Depreciation	\$ 379,243	\$ 384,507	\$ 383,892	\$ 287,919	\$ 383,892	\$ 383,892	\$ 383,892
Total Operating Expense	\$ 1,261,296	\$ 1,418,073	\$ 1,501,239	\$ 1,033,441	\$ 1,604,968	\$ 1,604,968	\$ 1,632,453
Total Income From Operations:	\$ 193,137	\$ 243,719	\$ 124,157	\$ 241,986	\$ (11,468)	\$ (11,468)	\$ (27,253)

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ 50,000	\$ -	\$ 14,022	\$ 987,628	\$ -	\$ -	\$ -
3793 USDA Water Bond Interest	\$ 399	\$ 602	\$ 562	\$ 337	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 42,451	\$ 68,287	\$ 43,432	\$ 7,040	\$ 6,300	\$ 6,300	\$ 10,800
3795 Water Impact Fees	\$ 23,255	\$ 152,276	\$ 112,505	\$ 44,244	\$ -	\$ -	\$ -
3810 Transfer from General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 116,105	\$ 221,165	\$ 1,904,759	\$ 1,039,249	\$ 6,300	\$ 6,300	\$ 10,800
Non-Operating Expense							
4751.691 Amortization of bonding costs	\$ (10,425)	\$ (10,425)	\$ (10,425)	\$ -	\$ -	\$ -	\$ -
4751.820 Debt Payment - Interest	\$ 150,518	\$ 115,199	\$ 127,964	\$ 89,425	\$ 124,925	\$ 124,925	\$ 120,550
4751.830 Administrative Fees	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,650	\$ 500	\$ 500	\$ 500
4810 Transfer to General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4815 Transfer to SAA Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4895 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 141,343	\$ 106,024	\$ 2,166,508	\$ 91,075	\$ 125,425	\$ 125,425	\$ 121,050
Total Non-Operating Items:	\$ (25,238)	\$ 115,141	\$ (261,749)	\$ 948,174	\$ (119,125)	\$ (119,125)	\$ (110,250)
Total Income or Expense	\$ 167,899	\$ 358,860	\$ (137,592)	\$ 1,190,160	\$ (130,593)	\$ (130,593)	\$ (137,503)

SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating Income							
3731 Sewer Fees	\$ 691,258	\$ 625,314	\$ 740,867	\$ 592,766	\$ 798,000	\$ 798,000	\$ 794,000
3732 Stand by Fees - Sewer	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3733 Sewer Connection Fees	\$ 3,979	\$ 6,650	\$ 4,550	\$ 2,250	\$ 3,400	\$ 3,400	\$ 3,600
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 695,587	\$ 631,964	\$ 745,417	\$ 595,016	\$ 801,400	\$ 801,400	\$ 797,600
Operating Expense							
4752.110 Salaries & Wages	\$ 127,212	\$ 126,681	\$ 126,724	\$ 99,212	\$ 133,959	\$ 133,959	\$ 145,092
4752.111 Overtime Wages - Utilities	\$ 6,355	\$ 6,750	\$ 5,359	\$ 4,391	\$ 2,100	\$ 2,100	\$ 2,100
4752.130 Employee Benefits	\$ 66,026	\$ 59,895	\$ 75,148	\$ 50,338	\$ 71,066	\$ 71,066	\$ 71,510
4752.230 Travel, Conferences & Training	\$ 216	\$ 100	\$ 2,481	\$ 1,448	\$ 1,200	\$ 1,200	\$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	\$ 734	\$ 783	\$ 773	\$ 719	\$ 750	\$ 750	\$ 750
4752.245 Bank Charges - Utilities	\$ 2,375	\$ 3,767	\$ 4,615	\$ 2,967	\$ 4,500	\$ 4,500	\$ 4,500
4752.250 Equipment - Supplies & Maintenance	\$ 1,206	\$ 18,352	\$ 7,824	\$ 1,316	\$ 19,400	\$ 19,400	\$ 5,000
4752.254 Vehicle Repair & Maintenance	\$ 2,039	\$ 6,769	\$ 944	\$ 131	\$ 2,500	\$ 2,500	\$ 2,500
4752.256 Shop Charges	\$ 45,300	\$ 58,100	\$ 71,039	\$ 54,278	\$ 72,371	\$ 72,371	\$ 71,327
4752.265 System Repairs	\$ 378	\$ 7,540	\$ 8,165	\$ 25,231	\$ 10,000	\$ 10,000	\$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	\$ 77,346	\$ 77,060	\$ 122,668	\$ 100,154	\$ 135,680	\$ 135,680	\$ 115,680
4752.269 Sewer Bond Payment (to Parowan Co	\$ 99,122	\$ 99,122	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
4752.280 Utilities	\$ 975	\$ 1,044	\$ 907	\$ 741	\$ 1,000	\$ 1,000	\$ 1,100
4752.290 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4752.310 Professional & Technical Services	\$ 27,093	\$ 36,721	\$ 20,400	\$ 28,099	\$ 71,840	\$ 71,840	\$ 96,340
4752.550 Administrative Charges	\$ 19,900	\$ 20,700	\$ 23,600	\$ 17,775	\$ 23,700	\$ 23,700	\$ 24,300
4752.620 Bad debt expense	\$ (3,949)	\$ -	\$ (5,281)	\$ -	\$ -	\$ -	\$ -
4752.690 Depreciation	\$ 84,681	\$ 84,681	\$ 84,681	\$ 63,510	\$ 84,684	\$ 84,684	\$ 84,684
Total Operating Expense	\$ 557,009	\$ 608,065	\$ 550,047	\$ 450,310	\$ 734,750	\$ 734,750	\$ 736,083
Total Income From Operations:	\$ 138,578	\$ 23,899	\$ 195,370	\$ 144,706	\$ 66,650	\$ 66,650	\$ 61,517



SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 33,017	\$ 31,671	\$ 31,224	\$ 8,744	\$ 1,600	\$ 1,600	\$ 1,900
3795 Sewer Impact Fees	\$ 9,872	\$ 29,617	\$ 28,747	\$ 20,138	\$ -	\$ -	\$ -
3796.1 Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3796.2 Bond Proceeds - Capital	\$ -	\$ -	\$ -	\$ 1,825,000	\$ -	\$ -	\$ -
3797 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 42,889	\$ 61,288	\$ 59,971	\$ 1,853,882	\$ 1,600	\$ 1,600	\$ 1,900
4752.820 Bond Payment - Interest	\$ -	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
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	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
							\$ -
Total Non-Operating Items:	\$ (160,607)	\$ 61,288	\$ (5,685)	\$ 1,850,282	\$ (89,389)	\$ (89,389)	\$ (74,100)
Total Income or Expense	\$ (22,029)	\$ 85,187	\$ 189,685	\$ 1,994,988	\$ (22,739)	\$ (22,739)	\$ (12,583)



SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3443 Sanitation Fees	\$ 265,526	\$ 261,645	\$ 265,963	\$ 255,233	\$ 305,000	\$ 305,000	\$ 318,000
3444 Landfill Fees (County)	\$ 2,448	\$ 8,116	\$ 8,112	\$ 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	\$ 267,974	\$ 269,706	\$ 274,075	\$ 260,081	\$ 313,100	\$ 313,100	\$ 326,100
Operating Expense							
4753.110 Salaries & Wages	\$ 74,677	\$ 83,645	\$ 93,270	\$ 63,278	\$ 102,651	\$ 102,651	\$ 107,696
4753.111 Overtime Wages (Sanitation)	\$ 5,554	\$ 6,542	\$ 4,042	\$ 13,921	\$ 1,500	\$ 1,500	\$ 1,500
4753.130 Employee Benefits	\$ 34,927	\$ 52,439	\$ 64,968	\$ 39,368	\$ 65,875	\$ 65,875	\$ 53,057
4753.240 Office Supplies/Reimburseme	\$ 285	\$ 446	\$ 372	\$ 508	\$ 500	\$ 500	\$ 500
4753.245 Bank Charges - Utilities	\$ 950	\$ 1,480	\$ 1,154	\$ 742	\$ 1,800	\$ 1,800	\$ 1,800
4753.250 Equipment - Supplies & Maint	\$ 23,319	\$ 19,030	\$ 9,292	\$ 23,125	\$ 35,500	\$ 35,500	\$ 36,500
4753.254 Vehicle Repair & Maintenance	\$ 8,855	\$ 18,547	\$ 26,314	\$ 34,312	\$ 22,000	\$ 22,000	\$ 27,000
4753.256 Shop Charges	\$ 15,100	\$ 19,400	\$ 23,680	\$ 18,093	\$ 24,124	\$ 24,124	\$ 23,776
4753.480 Contract Services/Landfill Fee	\$ 36,785	\$ 35,775	\$ 33,106	\$ 18,967	\$ 37,150	\$ 37,150	\$ 36,950
4753.550 Administrative Charges	\$ 8,300	\$ 9,400	\$ 11,100	\$ 8,550	\$ 11,400	\$ 11,400	\$ 11,300
4753.620 Bad debt expense	\$ (3,066)	\$ 797	\$ (1,818)	\$ -	\$ -	\$ -	\$ -
4753.690 Depreciation	\$ 24,561	\$ 32,130	\$ 18,652	\$ 13,989	\$ 18,652	\$ 18,652	\$ 18,652
Total Operating Expense	\$ 230,247	\$ 279,631	\$ 284,132	\$ 234,853	\$ 321,152	\$ 321,152	\$ 318,731
Total Income From Operations:	\$ 37,727	\$ (9,925)	\$ (10,057)	\$ 25,228	\$ (8,052)	\$ (8,052)	\$ 7,369



SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	\$ 4,350	\$ 594	\$ 1,300	\$ 2,500	\$ -	\$ -	\$ -
3630 Profit/loss on retirement of assets	\$ 70,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest income	\$ 6,200	\$ 13,080	\$ 13,101	\$ 7,835	\$ 700	\$ 700	\$ 600
Total Non-Operating Income	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Non-Operating Expense							
4753.820 Debt service interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items:	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Total Income or Expense	\$ 118,377	\$ 3,749	\$ 4,344	\$ 35,563	\$ (7,352)	\$ (7,352)	\$ 7,969



PROPOSED 2026 PROPERTY TAX INCREASE IMPACT SCHEDULE

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional \$150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	\$1,167,364
Proposed Revenue with Tax Change	\$1,317,364
New Property Tax Revenue to Brian Head Town	\$150,000

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%
--	--------

Estimated Increase to a primary residence valued at \$500,000	\$82.27
Estimated Increase to a business or 2 nd home valued at \$500,000	\$149.57

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without</u> <u>Tax Change</u>	<u>Budget</u> <u>Change</u>
Transfer to Capital for Road Maintenance	\$500,000	\$350,000	\$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by \$150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

RESOLUTION ACKNOWLEDGING THE STATEMENT OF INTENT FROM THE BUDGET OFFICER REGARDING THE FY 2027 TENTATIVE BUDGET, PROPOSED PROPERTY TAX INCREASE, AND PROPOSED PROPERTY TAX IMPACT SCHEDULE AND RELATED MATTERS

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a resolution acknowledging that, as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, acknowledging that the Budget Officer presented to the Town Council, as a separate item on the agenda, in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Section 59-2-924 of the Utah Code, and directing that the property tax impact schedule shall be available for public inspection and will be included as a separate agenda item at each public hearing prior to June 30 at which the Town Council discusses the proposed general fund budget for fiscal year 2027.

BACKGROUND:

During today's public meeting, May 12, 2026, in item 1 on the agenda, the budget offers notified the public of the intent to make a statement that the tentative budget includes a proposed property tax increase. In item 2 of the agenda, the Budget Officer made the statement that the tentative budget includes a proposed property tax increase. In item 3 on the agenda, the Budget Officer presented to the Town Council the property tax impact schedule and stated that it will be made available for public inspection and will be put on the agenda as a separate item anytime the Town Council discusses the FY 2027 budget.

ANALYSIS:

The attached resolution allows the Town Council to acknowledge that as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, acknowledging that the Budget Officer presented to the Town Council, as a separate item on the agenda, in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Section 59-2-924 of the Utah Code, and directing that the property tax impact schedule shall be available for public inspection and will be included as a separate agenda item at each public hearing prior to June 30 at which the Town Council discusses the proposed general fund budget for fiscal year 2027.

FINANCIAL IMPLICATIONS:

Should the proposed property tax increase go through the budget and Truth in Taxation process, it would increase General Fund Revenues by \$150,000 to help with road maintenance efforts.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommend adopting the resolution as presented.

PROPOSED MOTION:

I move to adopt Resolution No. 26-570-B, acknowledging that, as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, acknowledging that the Budget Officer presented to the Town Council, as a separate item on the agenda, in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Section 59-2-924 of the Utah Code, and directing that the property tax impact schedule shall be available for public inspection and will be included as a separate agenda item at each public hearing prior to June 30 at which the Town Council discusses the proposed general fund budget for fiscal year 2027.

ATTACHMENTS:

A: Resolution

TOWN OF BRIAN HEAD
May 12, 2026

Resolution No. 26-570-B

**RESOLUTION RECEIVING STATEMENT OF INTENT FROM THE
BUDGET OFFICER REGARDING THE TENTATIVE BUDGET, PROPOSED
PROPERTY TAX INCREASE, AND PROPOSED PROPERTY TAX IMPACT
SCHEDULE AND RELATED MATTERS.**

WHEREAS, pursuant to Section 10-5-111 of the Utah Code the Budget Officer prepared and presented a tentative budget herewith for fiscal year from July 1, 2026, through June 30, 2027; and

WHEREAS, the tentative budget presented by the Budget Officer includes a proposed property tax rate increase; and

WHEREAS, the Budget Officer is required to state that the tentative budget includes a proposed property tax increase;

NOW, THEREFORE, be it resolved by the Town Council of the Town of Brian Head, Utah as follows:

1. The Budget Officer presented a tentative budget for the fiscal year from July 1, 2026, through June 30, 2027 as attached hereto as Exhibit A.
2. The Town Council acknowledges that, as a separate agenda item on May 12, 2026, the public was informed that the Budget Officer intends to state that the Tentative Budget for Fiscal Year 2027 includes a property tax increase;
3. In the public meeting, as part of the presentation, the Budget Officer stated as a separate item from the budget that the tentative budget includes a proposed property tax increase in the approximate dollar amount of \$150,000, which is the approximate percentage increase of 12.85%. The purpose of the proposed property tax increase is to fund additional road maintenance as set forth in the proposed property tax impact schedule. The Budget Officer read the foregoing into the record and further presented a property tax impact schedule as defined in Section 59-2-924 of the Utah Code, which impact schedule is attached hereto as Exhibit B.
4. The Town Council finds that the presentation of the proposed property tax increase and property tax impact schedule by the Budget Officer satisfies the requirements of Section 59-2-919(4) of the Utah Code related to a separate statement of proposed property tax increase.
5. The Town Council hereby directs the Budget Officer to ensure that the proposed property tax increase and the proposed property tax impact schedule shall be available to the public until September 1, 2026 at the Town Hall and to post the same on the Town Website until September 1, 2026.

6. The Town Council further directs that the proposed property tax increase and the proposed property tax impact schedule shall be included on all future agendas as separate agenda items at all public hearing prior to June 30, 2026, at which the Town Council discusses the proposed general fund budget for fiscal year 2026-2027.
7. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.
8. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED this May 12, 2026

Motion by Council Member _____ and Seconded by Council Member _____.

TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH VOTING:

Mayor Clayton Calloway	Yes ___ No ___
Councilmember Larry Freeberg	Yes ___ No ___
Councilmember Logan Cruz	Yes ___ No ___
Councilmember Duane Nyen	Yes ___ No ___
Councilmember Mitch Ricks	Yes ___ No ___

Mayor Clayton Calloway

(TOWN SEAL)

ATTEST:

Town Clerk, Nancy Leigh

EXHIBIT A

(ATTACH 2026-2027 TENTATIVE BUDGET BUDGET)

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	\$ 876,729	\$ 1,006,078	\$ 1,038,391	\$ 1,017,056	\$ 1,043,500	\$ 1,043,500	\$ 1,090,220
3111 General Property Tax (Current Year) Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3120 General Property Tax (Delinquent)	\$ 91,101	\$ 79,421	\$ 107,771	\$ 58,224	\$ 87,300	\$ 87,300	\$ 89,128
3130 Sales and Use Taxes	\$ 302,001	\$ 298,965	\$ 288,434	\$ 214,525	\$ 296,800	\$ 296,800	\$ 308,303
3135 PAR Tax	\$ 54,752	\$ 54,902	\$ 52,350	\$ 38,701	\$ 55,500	\$ 55,500	\$ 57,634
3140 Franchise Tax	\$ 2,668	\$ 912	\$ -	\$ -	\$ 4,700	\$ 4,700	\$ 4,800
3145 Telecommunication Tax	\$ 4,306	\$ 3,860	\$ 3,932	\$ 2,856	\$ 5,900	\$ 5,900	\$ 6,200
3151 Resort Tax	\$ 869,243	\$ 876,613	\$ 837,226	\$ 618,313	\$ 887,800	\$ 887,800	\$ 922,138
3152 Highway Tax	\$ 164,201	\$ 164,687	\$ 157,028	\$ 116,094	\$ 166,000	\$ 166,000	\$ 172,900
3153 Municipal Energy Tax	\$ 159,485	\$ 161,174	\$ 159,234	\$ 62,178	\$ 156,400	\$ 156,400	\$ 157,000
3154 Municipal Transient Room Tax	\$ 181,255	\$ 186,688	\$ 184,225	\$ 160,434	\$ 182,000	\$ 182,000	\$ 189,000
3170 Fee in Lieu	\$ 9,504	\$ 10,759	\$ 13,937	\$ 7,446	\$ 9,300	\$ 9,300	\$ 10,231
3190 Penalties on Delinquent Taxes	\$ 1,731	\$ 1,552	\$ 2,712	\$ 1,359	\$ 3,400	\$ 3,400	\$ 3,300
3200 Personal Property Taxes	\$ 32,389	\$ 47,133	\$ 36,334	\$ 5,599	\$ 34,600	\$ 34,600	\$ 35,870
Total Taxes	\$ 2,749,365	\$ 2,892,744	\$ 2,881,574	\$ 2,302,785	\$ 2,933,200	\$ 2,933,200	\$ 3,196,724
Licenses and Permits							
3210.1 Business Licenses - New	\$ 29,649	\$ 43,778	\$ 43,933	\$ 1,150	\$ 36,900	\$ 36,900	\$ 1,296
3210.2 Business Licenses - Renewal	\$ -	\$ -	\$ 2,170	\$ 4,385	\$ -	\$ -	\$ 3,224
3212.1 STR Business Licenses - New	\$ -	\$ -	\$ 3,921	\$ 13,388	\$ -	\$ -	\$ 11,778
3212.2 STR Business Licenses - Renewal	\$ -	\$ -	\$ 2,658	\$ 49,973	\$ -	\$ -	\$ 36,478
3215 Alcohol Licenses	\$ -	\$ 600	\$ 400	\$ 550	\$ 1,100	\$ 1,100	\$ 400
3220 Enhanced Services Business License Fee	\$ 649,917	\$ 622,557	\$ 623,621	\$ 257,743	\$ 675,000	\$ 675,000	\$ 701,000
3221.1 Building Permit Fees	\$ 42,158	\$ 122,176	\$ 82,348	\$ 44,246	\$ 103,200	\$ 103,200	\$ 108,200
3221.2 Plan Check Fee	\$ 19,809	\$ 75,169	\$ 53,685	\$ 26,670	\$ 15,900	\$ 15,900	\$ 18,900
3221.3 Other Building Fee	\$ 7,315	\$ 17,314	\$ 8,675	\$ 4,050	\$ 6,000	\$ 6,000	\$ 7,000
3221.4 State Bldg Permit Fee 1%	\$ 313	\$ 1,221	\$ 822	\$ 443	\$ 1,032	\$ 1,032	\$ 1,032
3222 Land Use Permit Fees	\$ 3,445	\$ 7,756	\$ 3,223	\$ 6,250	\$ 5,000	\$ 5,000	\$ 6,000
3223 Enhanced Service STR Fee	\$ 40,428	\$ 67,935	\$ 68,412	\$ 119,909	\$ 73,480	\$ 73,480	\$ 119,900
3230 Other Permits	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses and Permits	\$ 793,174	\$ 958,506	\$ 893,868	\$ 528,757	\$ 917,612	\$ 917,612	\$ 1,015,208
Intergovernmental Revenue							
3314 Public Safety State Grant	\$ 6,283	\$ 39,958	\$ 120,295	\$ -	\$ -	\$ -	\$ -
3341 General gov't state grant	\$ 80,328	\$ 256,633	\$ 451,460	\$ 99,088	\$ 385,000	\$ 385,000	\$ 367,500
3356 Class C Road Funds	\$ 77,061	\$ 110,159	\$ 107,778	\$ 81,431	\$ 100,000	\$ 100,000	\$ 110,000
3358 State Liquor Fund Allotment	\$ 3,168	\$ 3,546	\$ 4,628	\$ 4,699	\$ 3,000	\$ 3,000	\$ 3,000
3373 County - fire agreements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 80,000	\$ 80,000
Total Intergovernmental Revenue	\$ 206,840	\$ 450,296	\$ 724,161	\$ 225,218	\$ 568,000	\$ 568,000	\$ 560,000

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Charges for Services							
3419 Administrative Charges	\$ 66,400	\$ 71,000	\$ 80,000	\$ 61,950	\$ 82,600	\$ 82,600	\$ 82,700
3422 Retail Fuel	\$ 96,388	\$ 87,993	\$ 78,377	\$ 53,678	\$ 92,900	\$ 92,900	\$ 97,300
3426 Fire Department Revenue	\$ 4,190	\$ 12,355	\$ 6,630	\$ 9,380	\$ 11,400	\$ 11,400	\$ 16,600
3427 Volunteer Fire Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3428 Misc Police Revenue (Police Reports)	\$ 45	\$ 45	\$ 60	\$ 20	\$ -	\$ -	\$ -
3429 - GRAMMA Requests	\$ 490	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
3435 Shop Charges	\$ 120,800	\$ 155,000	\$ 189,438	\$ 144,742	\$ 192,989	\$ 192,989	\$ 190,206
3442 Transportation Utility Fee	\$ -	\$ -	\$ -	\$ -	\$ 158,825	\$ 158,825	\$ -
Total Charges for Services	\$ 288,313	\$ 326,393	\$ 354,510	\$ 269,770	\$ 538,714	\$ 538,714	\$ 386,806
Fines and Forfeitures							
3510 Court Fines	\$ 12,288	\$ 3,271	\$ 2,743	\$ 1,380	\$ 1,000	\$ 1,000	\$ 500
3520 Administrative Fines (Code Violations)	\$ 4,450	\$ 400	\$ 1,300	\$ 7,100	\$ 2,000	\$ 2,000	\$ 2,000
Total Fines and Forfeitures	\$ 16,738	\$ 3,671	\$ 4,043	\$ 8,480	\$ 3,000	\$ 3,000	\$ 2,500
Interest							
3610 Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Total Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Marketing & Events							
3540 Registration Fees	\$ -	\$ -	\$ 420	\$ 4,520	\$ -	\$ 4,520	\$ -
3550 Donations	\$ -	\$ 1,000	\$ 4,025	\$ -	\$ -	\$ -	\$ -
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ -	\$ 1,000	\$ 4,445	\$ 4,520	\$ -	\$ 4,520	\$ -
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3650 Sales of materials and supplies	\$ -	\$ -	\$ -	\$ (32)	\$ 250	\$ 250	\$ 250
3660 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680 Building/Pavilion Rentals	\$ 3,845	\$ 5,902	\$ 2,495	\$ 3,230	\$ 3,600	\$ 3,600	\$ 3,600
3685 Annexation Cost Reimbursement	\$ -	\$ 44,425	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Sundry (Miscellaneous)	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
3691 Health Insurance reimbursement	\$ 3,687	\$ 6,586	\$ 8,510	\$ -	\$ 4,200	\$ 4,200	\$ 4,200
Total Miscellaneous Revenue	\$ 7,532	\$ 57,164	\$ 11,005	\$ 3,198	\$ 8,050	\$ 8,050	\$ 8,050

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Contributions							
3801 Contribution from Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3802.2 Public Safety Impact Fee/3059	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Total Contributions	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3860 Transfer From SEM SID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 93,132	\$ 55,000
Total Transfers from other funds	\$ 8,667	\$ 23,500	\$ 1,115,258	\$ 29,500	\$ 84,500	\$ 122,632	\$ 68,900
Total Revenue:	\$ 4,155,498	\$ 4,844,767	\$ 6,118,716	\$ 3,449,519	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	\$ 16,225	\$ 20,230	\$ 19,676	\$ 10,300	\$ 20,600	\$ 20,600	\$ 20,600
4111.130 Council - Benefits	\$ 1,546	\$ 1,981	\$ 1,923	\$ 1,054	\$ 1,576	\$ 1,576	\$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.230 Council - Travel, Conferences & Training	\$ 8,686	\$ 1,938	\$ 3,505	\$ 1,961	\$ 12,550	\$ 12,550	\$ 13,350
4111.240 Council - Office Supplies & Expense	\$ 2,030	\$ 242	\$ 42	\$ 396	\$ 250	\$ 250	\$ 250
4111.290 Council - Telephone/Data Plans	\$ 562	\$ 813	\$ 733	\$ 498	\$ 700	\$ 700	\$ 700
4111.330 Council - Training & Education	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
4111.450 Council - Expenses	\$ 55	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
4111.610 Council - Miscellaneous Expense	\$ 54	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -
Total Council	\$ 29,158	\$ 25,462	\$ 25,956	\$ 14,209	\$ 35,826	\$ 35,826	\$ 36,626



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Administrative							
4140.110 Admin - Salaries & Wages	\$ 130,049	\$ 154,031	\$ 238,050	\$ 198,728	\$ 242,292	\$ 248,792	\$ 260,579
4140.111 Admin - Overtime Wages (Administrative)	\$ 794	\$ 924	\$ 1,723	\$ 1,510	\$ -	\$ -	\$ -
4140.121 Admin - Part-Time Salaries/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.130 Admin - Employee Benefits	\$ 57,039	\$ 59,170	\$ 99,413	\$ 85,109	\$ 112,478	\$ 113,528	\$ 106,041
4140.140 Admin - Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.210 Admin - Books/Subscriptions/Memberships	\$ 2,978	\$ 4,359	\$ 4,886	\$ 4,684	\$ 5,290	\$ 5,290	\$ 5,785
4140.220 Admin - Publishing/Legal Notices	\$ 611	\$ 267	\$ 131	\$ 58	\$ 600	\$ 600	\$ 600
4140.230 Admin - Travel, Conferences & Training	\$ 2,962	\$ 5,265	\$ 7,165	\$ 5,403	\$ 9,005	\$ 9,005	\$ 9,930
4140.240 Admin - Office Supplies/Reimb Expenses	\$ 6,105	\$ 8,808	\$ 7,381	\$ 4,557	\$ 6,000	\$ 6,000	\$ 6,200
4140.245 Admin - Bank Charges	\$ 2,069	\$ 2,419	\$ 4,103	\$ 5,384	\$ 3,200	\$ 3,200	\$ 5,000
4140.250 Admin - Equipment Supplies/Maintenance	\$ 3,434	\$ 4,919	\$ 4,241	\$ 3,552	\$ 3,400	\$ 3,400	\$ 4,150
4140.254 Admin - Vehicle Repair & Maintenance	\$ 764	\$ 2,782	\$ 1,134	\$ 1,205	\$ 1,800	\$ 1,800	\$ 1,800
4140.255 Admin - Fuel & Oil	\$ 2,629	\$ 2,103	\$ 1,943	\$ 833	\$ 2,000	\$ 2,000	\$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	\$ 11,623	\$ 12,043	\$ 10,564	\$ 8,044	\$ 12,690	\$ 12,690	\$ 12,550
4140.275 Admin - Lease Expense (MBA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.280 Admin - Utilities	\$ 6,118	\$ 6,344	\$ 5,017	\$ 2,357	\$ 6,000	\$ 6,000	\$ 6,000
4140.290 Admin - Telephone	\$ 8,252	\$ 6,282	\$ 6,881	\$ 4,707	\$ 6,600	\$ 6,600	\$ 5,700
4140.310 Admin - Professional & Technical Services	\$ 19,494	\$ 23,576	\$ 22,347	\$ 21,817	\$ 22,235	\$ 22,235	\$ 21,035
4140.312 Admin - Audit & Accounting	\$ 15,500	\$ 17,700	\$ 18,300	\$ 19,900	\$ 18,000	\$ 18,000	\$ 20,000
4140.450 Admin - Elections	\$ -	\$ 305	\$ -	\$ 350	\$ 300	\$ 300	\$ -
4140.470 Admin - Uniforms	\$ 180	\$ 344	\$ 138	\$ -	\$ 250	\$ 250	\$ 250
4140.485 Admin - Transportation Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.510 Admin - Insurance Expense	\$ 53,290	\$ 58,589	\$ 64,390	\$ 76,683	\$ 77,450	\$ 77,450	\$ 82,990
4140.540 Admin - Promotions/Incentives	\$ 3,933	\$ 4,838	\$ 8,467	\$ 5,583	\$ 16,190	\$ 16,190	\$ 18,540
4140.610 Admin - Miscellaneous Expense	\$ 333	\$ 365	\$ 150	\$ -	\$ 250	\$ 250	\$ 340
Total Administrative	\$ 328,157	\$ 375,433	\$ 506,424	\$ 450,464	\$ 546,030	\$ 553,580	\$ 569,490
Legal							
4145.310 Legal - Books/Subscrip/Dues	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Total Legal	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Building Department							
4160.110 BldgDept - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.111 BldgDept - Overtime Wages (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.130 BldgDept - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.240 BldgDept - Office Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.310 BldgDept - Professional & Tech	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building Department	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	\$ 76,839	\$ 127,559	\$ 101,547	\$ 80,103	\$ 104,501	\$ 105,591	\$ 111,331
4180.111 P&Z - Overtime Wages (P & Z)	\$ 816	\$ 150	\$ 1,020	\$ 583	\$ -	\$ -	\$ -
4180.130 P&Z - Employee Benefits	\$ 43,456	\$ 49,168	\$ 55,234	\$ 46,718	\$ 57,894	\$ 58,069	\$ 58,721
4180.210 P&Z - Books/Subscriptions/Memberships	\$ 348	\$ 561	\$ 633	\$ 367	\$ 850	\$ 850	\$ 1,640
4180.220 P&Z - State Bldg Permit Fee	\$ -	\$ 1,304	\$ 699	\$ 286	\$ 900	\$ 900	\$ 900
4180.230 P&Z - Travel, Conferences & Training	\$ -	\$ 1,488	\$ 9,528	\$ 2,119	\$ 6,380	\$ 6,380	\$ 3,435
4180.240 P&Z - Office Supplies & Expense	\$ 1,293	\$ 1,071	\$ 906	\$ 937	\$ 2,500	\$ 2,500	\$ 2,500
4180.290 P&Z - Telephone	\$ 392	\$ 924	\$ 1,548	\$ 1,201	\$ 1,600	\$ 1,600	\$ 1,400
4180.310 P&Z - Professional & Technical Services	\$ 34,417	\$ 33,699	\$ 9,843	\$ 8,296	\$ 11,540	\$ 11,540	\$ 11,740
Total Planning and Zoning	\$ 157,561	\$ 215,924	\$ 180,958	\$ 140,610	\$ 186,165	\$ 187,430	\$ 191,667
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	\$ 4,668	\$ 4,629	\$ 3,868	\$ 3,176	\$ 5,620	\$ 5,620	\$ 5,740
4640.250 Retail Fuel - Equip Supplies/Maint	\$ 1,481	\$ 120	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
4640.260 Retail Fuel - Retail Fuel	\$ 71,081	\$ 81,335	\$ 67,093	\$ 51,338	\$ 72,600	\$ 72,600	\$ 77,100
4640.310 Retail Fuel - Prof & Tech Services	\$ 2,426	\$ 2,086	\$ 2,794	\$ 1,178	\$ 725	\$ 725	\$ 825
4640.510 Retail Fuel - Insurance Exp	\$ -	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ 560
Total Retail Fuel	\$ 79,656	\$ 88,170	\$ 73,755	\$ 55,692	\$ 81,005	\$ 81,005	\$ 85,725
Transit							
4650.250 Transit - Equip Supplies/Maint	\$ 447	\$ 1,769	\$ 15	\$ 56	\$ 1,000	\$ 1,000	\$ 500
4650.310 Transit - Prof & Tech Services	\$ 15,500	\$ 15,450	\$ 15,675	\$ 4,600	\$ 11,000	\$ 11,000	\$ 11,500
4650.485 Transit - Transportation Services	\$ 138,000	\$ 145,000	\$ 149,000	\$ 129,000	\$ 152,700	\$ 152,700	\$ 167,075
Total Transit	\$ 153,947	\$ 162,219	\$ 164,690	\$ 133,656	\$ 164,700	\$ 164,700	\$ 179,075
Marketing & Events							
4660.230 Marketing & Events - Travel and Training	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.250 Marketing & Events - Equip Supplies/Maint	\$ 2,625	\$ 4,568	\$ 1,441	\$ 913	\$ 2,000	\$ 2,000	\$ 2,250
4660.310 Marketing & Events - Prof & Technical Services	\$ 16,809	\$ 562	\$ 7,800	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	\$ 1,723	\$ -	\$ 70,473	\$ 24,630	\$ -	\$ 14,947	\$ -
4660.611 Marketing & Events - Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.612 Marketing & Events - Advertising/Marketing	\$ 122,943	\$ 426,898	\$ 363,902	\$ 316,469	\$ 363,250	\$ 363,250	\$ 343,250
4660.615 Marketing & Events - Entertainment	\$ 9,958	\$ 17,900	\$ 7,385	\$ 137,528	\$ 128,300	\$ 128,300	\$ 146,450
4660.616 Marketing & Events - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 154,121	\$ 449,928	\$ 451,001	\$ 487,040	\$ 501,050	\$ 515,997	\$ 499,450
Total General government	\$ 905,975	\$ 1,322,454	\$ 1,406,464	\$ 1,286,151	\$ 1,521,776	\$ 1,545,538	\$ 1,569,033

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public safety							
Police							
4210.110 Police - Salaries & Wages	\$ 379,884	\$ 414,351	\$ 463,696	\$ 391,682	\$ 519,336	\$ 523,126	\$ 574,599
4210.111 Police - Overtime Wages (Police)	\$ 24,803	\$ 35,200	\$ 32,582	\$ 43,157	\$ 32,400	\$ 32,400	\$ 32,400
4210.120 Police - Part-time Officers	\$ 24,046	\$ 16,541	\$ 22,683	\$ 20,661	\$ 27,456	\$ 27,456	\$ 29,382
4210.130 Police - Employee Benefits	\$ 292,549	\$ 294,136	\$ 338,113	\$ 290,953	\$ 363,304	\$ 363,304	\$ 426,814
4210.210 Police - Books/Subscriptions/Memberships	\$ 644	\$ 668	\$ 1,061	\$ 1,180	\$ 810	\$ 810	\$ 830
4210.230 Police - Travel, Conferences & Training	\$ 4,008	\$ 4,615	\$ 3,743	\$ 4,593	\$ 10,810	\$ 10,810	\$ 13,785
4210.240 Police - Office Supplies & Expense	\$ 727	\$ 553	\$ 280	\$ 214	\$ 650	\$ 650	\$ 650
4210.250 Police - Equipment Supplies & Maintenance	\$ 24,221	\$ 12,507	\$ 3,863	\$ 30,689	\$ 14,200	\$ 14,200	\$ 27,700
4210.254 Police - Vehicle Repair & Maintenance	\$ 5,991	\$ 5,337	\$ 8,362	\$ 7,281	\$ 6,680	\$ 6,680	\$ 7,600
4210.255 Police - Fuel	\$ 27,216	\$ 22,462	\$ 22,033	\$ 15,071	\$ 22,900	\$ 22,900	\$ 24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	\$ 7,116	\$ 5,977	\$ 6,160	\$ 4,502	\$ 5,900	\$ 5,900	\$ 6,500
4210.275 Police - Public Safety Building Payment (MBA)	\$ 60,612	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4210.280 Police - Utilities	\$ 5,495	\$ 5,803	\$ 4,298	\$ 3,087	\$ 6,000	\$ 6,000	\$ 6,000
4210.290.1 Police - Telephone	\$ 10,194	\$ 5,408	\$ 5,964	\$ 4,404	\$ 5,820	\$ 5,820	\$ 6,306
4210.290.2 Police - Communications	\$ 30,158	\$ 43,597	\$ 37,475	\$ 38,466	\$ 39,550	\$ 39,550	\$ 41,550
4210.310 Police - Professional & Technical Services	\$ 8,145	\$ 11,190	\$ 9,232	\$ 8,916	\$ 10,600	\$ 10,600	\$ 14,500
4210.450 Police - Uniforms	\$ 2,827	\$ 2,204	\$ 1,693	\$ 2,859	\$ 3,500	\$ 3,500	\$ 4,000
4210.451 Police - EMT Supplies	\$ 1,582	\$ 4,561	\$ 3,324	\$ 1,861	\$ 1,750	\$ 1,750	\$ 1,750
4210.452 Police - EMT Training & Travel	\$ 4,627	\$ 4,245	\$ 6,051	\$ 2,250	\$ 6,750	\$ 6,750	\$ 6,750
4210.453 Police - Search & Rescue	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4210.610 Police - Miscellaneous Expense	\$ 430	\$ 885	\$ 54	\$ 400	\$ 500	\$ 500	\$ 550
Total Police	\$ 915,275	\$ 950,500	\$ 1,030,977	\$ 932,561	\$ 1,139,751	\$ 1,143,541	\$ 1,286,501

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Fire							
4220.110 Fire - Salaries & Wages	\$ 120,621	\$ 147,263	\$ 145,803	\$ 132,610	\$ 182,055	\$ 185,845	\$ 176,570
4220.111 Fire - Overtime Wages (Fire)	\$ 8,253	\$ 11,716	\$ 10,848	\$ 15,024	\$ 10,800	\$ 10,800	\$ 10,800
4220.120 Fire - Part Time Wages	\$ 792	\$ 2,556	\$ 2,760	\$ 1,876	\$ 4,500	\$ 4,500	\$ 4,500
4220.130 Fire - Employee Benefits	\$ 95,535	\$ 96,167	\$ 106,777	\$ 96,558	\$ 138,308	\$ 138,308	\$ 130,116
4220.210 Fire - Books/Subscriptions/Memberships	\$ 899	\$ 671	\$ 227	\$ 360	\$ 310	\$ 310	\$ 310
4220.230 Fire - Travel, Conferences & Training	\$ 430	\$ 689	\$ 641	\$ 270	\$ 1,575	\$ 1,575	\$ 1,600
4220.240 Fire - Office Supplies & Expense	\$ 358	\$ 130	\$ 393	\$ 17	\$ 200	\$ 200	\$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	\$ 15,392	\$ 7,439	\$ 141,902	\$ 73,295	\$ 4,400	\$ 4,400	\$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	\$ 8,014	\$ 3,971	\$ 9,460	\$ 4,548	\$ 10,200	\$ 10,200	\$ 10,200
4220.255 Fire - Fuel	\$ 1,446	\$ 2,795	\$ 2,778	\$ 2,220	\$ 2,500	\$ 2,500	\$ 2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	\$ 6,562	\$ 6,020	\$ 6,091	\$ 5,765	\$ 5,700	\$ 5,700	\$ 6,300
4220.275 Fire - Public Safety Building Payment (MBA)	\$ 60,185	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4220.280 Fire - Utilities	\$ 5,495	\$ 5,803	\$ 4,282	\$ 2,914	\$ 6,000	\$ 6,000	\$ 6,000
4220.290 Fire - Telephone	\$ 5,376	\$ 4,943	\$ 5,495	\$ 3,866	\$ 5,820	\$ 5,820	\$ 6,276
4220.310 Fire - Professional & Technical Services	\$ 11,114	\$ 10,654	\$ 9,888	\$ 7,700	\$ 11,100	\$ 11,100	\$ 11,300
4220.450 Fire - Uniforms	\$ -	\$ -	\$ 470	\$ 483	\$ 750	\$ 750	\$ 2,750
4220.330 Fire - Fire Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
4220.453 Fire - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.610 Fire - Miscellaneous Expense	\$ 450	\$ 351	\$ 254	\$ 600	\$ 2,100	\$ 2,100	\$ 2,150
Total Fire	\$ 340,922	\$ 361,428	\$ 508,379	\$ 408,441	\$ 446,903	\$ 450,693	\$ 436,657
Total Public Safety	\$ 1,256,197	\$ 1,311,928	\$ 1,539,356	\$ 1,341,002	\$ 1,586,654	\$ 1,594,234	\$ 1,723,158



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	\$ 171,653	\$ 262,605	\$ 333,886	\$ 227,014	\$ 339,494	\$ 349,244	\$ 371,229
4410.111 Streets - Overtime Wages (Streets)	\$ 8,466	\$ 32,318	\$ 21,712	\$ 26,132	\$ 16,500	\$ 16,500	\$ 16,500
4410.130 Streets - Employee Benefits	\$ 110,586	\$ 167,426	\$ 196,157	\$ 136,913	\$ 221,014	\$ 222,574	\$ 224,486
4410.230 Streets - Travel, Conferences & Training	\$ 4,562	\$ 4,933	\$ 6,520	\$ 7,977	\$ 10,471	\$ 10,471	\$ 10,850
4410.240 Streets - Office Supplies & Expense	\$ 132	\$ 120	\$ 22	\$ -	\$ -	\$ -	\$ -
4410.250 Streets - Equipment - Supplies & Maintenance	\$ 1,952	\$ 1,242	\$ 579	\$ 242	\$ 1,200	\$ 1,200	\$ 1,200
4410.254 Streets - Vehicle Repair	\$ -	\$ -	\$ -	\$ 1,642	\$ -	\$ -	\$ -
4410.253 Streets - Snow Removal	\$ 101,948	\$ 119,554	\$ 66,102	\$ 65,281	\$ 90,000	\$ 90,000	\$ 91,800
4410.261 Streets - Equipment Lease	\$ 4,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410.269 Streets - Equipment Rental	\$ 14,182	\$ 7,995	\$ 2,500	\$ -	\$ 8,750	\$ 8,750	\$ -
4410.270 Streets - Bldgs/Grounds	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
4410.280 Streets - Utilities (Area Lights)	\$ 11,262	\$ 14,630	\$ 12,134	\$ 4,723	\$ 12,000	\$ 12,000	\$ 12,000
4410.310 Streets - Professional & Technical Services	\$ 9,054	\$ 2,769	\$ 871	\$ 3,014	\$ 2,090	\$ 2,090	\$ 2,090
4410.411 Streets - Street Signs & Signals	\$ 1,406	\$ 2,422	\$ 2,357	\$ 1,739	\$ 5,500	\$ 5,500	\$ 5,500
4410.415 Streets - Skier bridge O&M	\$ -	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 2,600	\$ 2,600
4410.420 Streets - Road Maintenance/Improvements	\$ 60,548	\$ 43,318	\$ 22,391	\$ 23,221	\$ 56,080	\$ 56,080	\$ 13,080
Total Highways	\$ 499,777	\$ 662,021	\$ 665,231	\$ 497,898	\$ 765,699	\$ 777,009	\$ 751,335
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	\$ 383	\$ 2,164	\$ 1,186	\$ 579	\$ 2,000	\$ 2,000	\$ 2,500
4440.240 Shop - Office Supplies & Expenses	\$ 548	\$ 1,468	\$ 1,333	\$ 790	\$ 1,500	\$ 1,500	\$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	\$ 15,594	\$ 28,657	\$ 19,759	\$ 8,232	\$ 11,150	\$ 11,150	\$ 12,980
4440.252 Shop - Heavy Equipment Maintenance	\$ 42,942	\$ 67,119	\$ 30,436	\$ 26,945	\$ 47,500	\$ 47,500	\$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	\$ 20,765	\$ 16,671	\$ 12,383	\$ 14,413	\$ 15,000	\$ 15,000	\$ 15,000
4440.255 Shop - Fuel	\$ 155,377	\$ 144,027	\$ 91,298	\$ 65,572	\$ 95,000	\$ 95,000	\$ 95,000
4440.261 Shop - Equipment Lease (operating)	\$ 103,904	\$ 120,968	\$ 159,798	\$ 94,134	\$ 119,800	\$ 119,800	\$ 109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	\$ 2,465	\$ 3,228	\$ 4,520	\$ 5,011	\$ 5,150	\$ 5,150	\$ 5,650
4440.280 Shop - Utilities	\$ 13,330	\$ 15,180	\$ 11,802	\$ 7,288	\$ 12,000	\$ 12,000	\$ 12,000
4440.290 Shop - Telephone	\$ 5,416	\$ 6,513	\$ 9,527	\$ 5,201	\$ 9,600	\$ 9,600	\$ 9,100
4440.310 Shop - Professional & Technical Services	\$ 1,364	\$ 2,638	\$ 3,637	\$ 1,693	\$ 2,100	\$ 2,100	\$ 2,200
4440.330 Shop - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4440.450 Shop - Uniforms	\$ 6,485	\$ 10,084	\$ 13,050	\$ 10,699	\$ 13,400	\$ 13,400	\$ 13,400
4440.610 Shop - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 368,573	\$ 418,717	\$ 358,729	\$ 240,557	\$ 334,200	\$ 334,200	\$ 325,830



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Recreation							
4560.110 Recreation - Salaries & Wages	\$ 32,604	\$ 36,385	\$ 34,415	\$ 32,338	\$ 48,150	\$ 48,150	\$ 50,226
4560.111 Recreation - Overtime Wages (Recreation)	\$ 864	\$ 1,483	\$ 162	\$ 140	\$ -	\$ -	\$ -
4560.130 Recreation - Employee Benefits	\$ 19,187	\$ 18,022	\$ 18,344	\$ 16,280	\$ 23,217	\$ 23,217	\$ 20,214
4560.230 Recreation - Travel, Conferences & Training	\$ 38	\$ 129	\$ 268	\$ 876	\$ 1,200	\$ 1,200	\$ 1,200
4560.240 Recreation - Office Supplies & Expense	\$ 132	\$ 99	\$ 162	\$ -	\$ -	\$ -	\$ -
4560.250 Recreation - Supplies & Maintenance	\$ 1,149	\$ 2,429	\$ 382	\$ 688	\$ 1,000	\$ 1,000	\$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	\$ 141	\$ 1,329	\$ 1,970	\$ 948	\$ 900	\$ 900	\$ 900
4560.265 Recreation - Fuel	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -
4560.269 Recreation - Equipment Rental	\$ 1,844	\$ 7,903	\$ -	\$ -	\$ -	\$ -	\$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	\$ 1,246	\$ 6,609	\$ 3,229	\$ 649	\$ 2,800	\$ 2,800	\$ 2,800
4560.310 Recreation - Professional & Technical Service	\$ 633	\$ 39	\$ 184	\$ -	\$ 90	\$ 90	\$ 90
4560.450 Recreation - Uniforms	\$ -	\$ 35	\$ -	\$ -	\$ 200	\$ 200	\$ 200
4560.621 Recreation - Beautification	\$ 3,496	\$ 5,945	\$ 7,954	\$ 4,909	\$ 6,000	\$ 6,000	\$ 6,000
4560.631 Recreation - Waling Trails	\$ 425	\$ 7,554	\$ 1,474	\$ 347	\$ 100	\$ 100	\$ 100
4560.633 Recreation - ATV/Snowmobile Trails	\$ 8,327	\$ 8,683	\$ 3,546	\$ 2,283	\$ 7,500	\$ 7,500	\$ 7,000
4560.634 Recreation - Trail Signs	\$ 99	\$ 874	\$ 226	\$ 760	\$ 750	\$ 750	\$ 1,000
Total Recreation	\$ 70,185	\$ 97,518	\$ 72,372	\$ 60,218	\$ 91,907	\$ 91,907	\$ 90,730
Total Public Works	\$ 938,535	\$ 1,178,256	\$ 1,096,332	\$ 798,673	\$ 1,191,806	\$ 1,203,116	\$ 1,167,895
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	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
4846.1 Transfer to Capital Projects -Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4847 Transfer to Asset Replacement	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 354,000
4851 Transfer to Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,115	\$ 22,115	\$ 1,552
Total Transfers	\$ 1,352,100	\$ 1,140,000	\$ 2,040,000	\$ 787,825	\$ 809,940	\$ 809,940	\$ 832,302
Operating Contingency							
4900 Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Expenditures:	\$ 4,473,193	\$ 4,967,637	\$ 6,123,449	\$ 4,226,597	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Total Change In Net Position	\$ (317,695)	\$ (122,870)	\$ (4,733)	\$ (777,078)	\$ -	\$ -	\$ -

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3341 Grant	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Charges for Services							
3685 SAA Assessment Revenue	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Total Charges for Services	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Interest							
3610 Interest Revenue	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Miscellaneous revenue							
3670 SAA Bond Proceeds	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
3690 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
Contributions							
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Contributions	\$ -	\$ -	\$ 809,243	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Revenue:	\$ -	\$ -	\$ 991,998	\$ 873,863	\$ 1,056,575	\$ 1,056,575	\$ 169,213
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ -	\$ -	\$ 5,210	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ -	\$ -	\$ 794,092	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
4400.421 Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
Total Highway & Public Improvements	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Debt Service								
4400.810 Bond Payment - Principal	\$ -	\$ -	\$ -	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
4400.820 Bond Payment - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.830 Trustee Fees/Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.850 Debt Issue Costs	\$ -	\$ -	\$ 10,907	\$ -	\$ -	\$ -	\$ -	
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -	
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers	\$ -	\$ -	\$ 506,669	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
Total Expenditures:	\$ -	\$ -	\$ 1,305,971	\$ 940,408	\$ 1,056,575	\$ 1,056,575	\$ 169,213	
Total Change In Net Position	\$ -	\$ -	\$ (313,973)	\$ (66,545)	\$ -	\$ -	\$ -	

CBME SAA Fund Budget

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Total Charges for Services	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Interest							
3610 Interest Revenue	\$ 748	\$ 330	\$ 286	\$ 165	\$ 250	\$ 250	\$ 250
Total Interest	\$ 748	\$ 330	\$ 286	\$ 165	\$ 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 Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Contributions	\$ 203,496	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Revenue:	\$ 1,789,528	\$ 171,398	\$ 294,539	\$ 184,195	\$ 682,744	\$ 682,744	\$ 170,524
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ 28,987	\$ 8,278	\$ -	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ 959,943	\$ 20,780	\$ -	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
4400.421 Road Construction	\$ 423	\$ 20,935	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Total Highway & Public Improvements	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Debt Service							
4400.810 Bond Payment - Principal	\$ 121,000	\$ 119,000	\$ 123,000	\$ -	\$ 128,000	\$ 128,000	\$ 133,000
4400.820 Bond Payment - Interest	\$ 49,308	\$ 50,854	\$ 46,689	\$ -	\$ 42,138	\$ 42,138	\$ 37,274
4400.830 Trustee Fees/Bank Charges	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
4400.850 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Total Transfers	\$ 170,333	\$ 169,879	\$ 169,689	\$ -	\$ 170,138	\$ 170,138	\$ 170,524
Total Expenditures:	\$ 1,159,686	\$ 219,872	\$ 172,189	\$ 11,500	\$ 682,744	\$ 682,744	\$ 170,524
Total Change In Net Position	\$ 629,842	\$ (48,474)	\$ 122,350	\$ 172,695	\$ -	\$ -	\$ -

WILDLAND FIRE FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Intergovernmental Revenue	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Charges for services							
3425 Wildland Fire Revenue	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Total Charges for services	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Interest							
3610 Interest Revenue	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Interest	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Revenue:	\$ 7,306	\$ 11,853	\$ 18,120	\$ 48,662	\$ 110,000	\$ 110,000	#REF!
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ -	\$ 12,278	\$ -	\$ -	\$ 61,160	\$ 61,160	#REF!
4220.130 Wildland Fire - Benefits	\$ -	\$ 1,227	\$ -	\$ -	\$ 6,066	\$ 6,066	#REF!
4220.230 Wildland Fire - Travel, Conferences	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	#REF!
4220.240 Wildland Fire - Office Supplies & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.250 Wildland Fire - Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	#REF!
4220.254 Wildland Fire - Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.255 Wildland Fire - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.450 Wildland Fire - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.453 Wildland Fire - State Grants	\$ -	\$ -	\$ 9,860	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Fire	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Total Public Safety	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Expenditures:	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 110,000	\$ 110,000	#REF!
Total Change In Net Position	\$ 7,306	\$ (1,652)	\$ 8,260	\$ 48,662	\$ -	\$ -	#REF!

SSD FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for services							
3668 Water Lease	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Charges for services	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Miscellaneous revenue							
3610 - Interest revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
Total Revenue:	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ 35,000	\$ 35,000	#REF!
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Change In Net Position	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ -	\$ -	#REF!

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	\$ 200,000
3120 Prior Years' Tax Increment - Delinq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Taxes	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	#REF!
Intergovernmental revenue							
3310 Loans/Grants from Local Units	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Total Intergovernmental revenue	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Miscellaneous revenue							
3550 Donations	\$ -	\$ -	\$ 3,590	\$ 4,926	\$ -	\$ -	\$ -
3610 Interest Earnings	\$ 18,883	\$ 18,015	\$ 28,549	\$ 20,270	\$ -	\$ -	\$ -
3640 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3645 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 18,883	\$ 18,015	\$ 32,139	\$ 25,196	\$ -	\$ -	\$ -
Contributions							
3810 Contributions from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Revenue:	\$ 448,889	\$ 540,284	\$ 459,596	\$ 526,118	\$ 400,000	\$ 400,000	#REF!
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.310 Legal Fees	\$ -	\$ 1,800	\$ 2,250	\$ 11,229	\$ 42,500	\$ 42,500	\$ 125,000
4140.311 Professional Services	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.312 Publishing / Legal Notices	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.630 Shared excess distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.640 2010 Street Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.610 Redevelopment Activities	\$ 286,804	\$ 194,488	\$ 200,747	\$ 51,579	\$ 258,000	\$ 258,000	\$ 424,500
4140.740 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500
Total General government	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
4846 Transfer to Capital Projects	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
Total Transfers	\$ 273,667	\$ 152,680	\$ 35,258	\$ 29,500	\$ 99,500	\$ 99,500	\$ 13,900
Total Expenditures:	\$ 563,007	\$ 348,968	\$ 238,255	\$ 92,308	\$ 400,000	\$ 400,000	\$ 563,400
Total Change In Net Position	\$ (114,118)	\$ 191,316	\$ 221,341	\$ 433,810	\$ -	\$ -	#REF!

MBA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Interest							
3610 Interest income MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Miscellaneous revenue							
3620 Lease revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Revenue:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4160.270 Bldg. Grounds / Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Debt service							
4160.810 MBA Bond Principal	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ 80,000	#REF!
4160.820 MBA Interest on long term debt	\$ 46,370	\$ 44,520	\$ 42,620	\$ 40,670	\$ 40,670	\$ 40,670	#REF!
Total Debt service	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Expenditures:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!

DEBT SERVICE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	\$ 240,722	\$ 208,739	\$ -	\$ 201,827	\$ 173,770	\$ 173,770	\$ 174,170
3120 General Property Taxes (Delinquent)	\$ 19,116	\$ 16,478	\$ 1,172	\$ 6,093	\$ -	\$ -	\$ -
3170 Fee-in-Lieu/Fee Based Personal Property	\$ 1,972	\$ 2,232	\$ -	\$ 252	\$ -	\$ -	\$ -
3190 Penalty/Interest on Delinquent Taxes	\$ 378	\$ 322	\$ 58	\$ 74	\$ -	\$ -	\$ -
3200 Personal Property	\$ 6,698	\$ 10,010	\$ -	\$ 2,060	\$ -	\$ -	\$ -
Total Taxes	\$ 268,886	\$ 237,781	\$ 1,230	\$ 210,306	\$ 173,770	\$ 173,770	\$ 174,170
Interest							
3610 Interest Revenue	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Total Interest	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 277,618	\$ 253,774	\$ 14,273	\$ 218,548	\$ 174,020	\$ 174,020	\$ 174,420
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4100.810 Debt Service - Principal	\$ 190,000	\$ 200,000	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 94,000
4100.820 Debt Service - Interest	\$ 15,405	\$ 7,900	\$ -	\$ 62,048	\$ 103,720	\$ 103,720	\$ 80,120
4100.830 Trustee Fees	\$ 550	\$ 550	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Total Debt service	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 173,770	\$ 173,770	\$ 174,170
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:	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 174,020	\$ 174,020	\$ 174,420
Total Change In Net Position	\$ 71,663	\$ 45,324	\$ 14,273	\$ 156,500	\$ -	\$ -	\$ -



CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3341 General Gov't State Grant	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Total Intergovernmental Revenue	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Interest							
3610 Interest revenue	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
3610.1 Interest revenue - fire capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610.2 Interest revenue Skier bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Proceeds from bonds issued	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
3690 Sundry/Miscellaneous	\$ -	\$ 292,500	\$ 94,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Total Miscellaneous Revenue	\$ -	\$ 292,500	\$ 1,894,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Transfers from Other Funds							
3810 Transfers from General Fund	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
3810.1 Transfers from General Fund - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3815 Transfers from General Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Snow Shoe SAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA Fund	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
3828 Transfer from Municipal Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3847 Transfer from Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3853 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 4,071,562	\$ 113,350
Total Transfers from other funds	\$ 1,461,100	\$ 949,180	\$ 1,775,000	\$ 433,825	\$ 446,325	\$ 4,505,387	\$ 590,100
Total Revenue:	\$ 1,666,056	\$ 1,710,252	\$ 3,861,839	\$ 699,364	\$ 458,825	\$ 4,517,887	\$ 610,100

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.710 CP - Land Purchase	\$ 522,401	\$ 20	\$ 47,602	\$ 3,573	\$ -	\$ -	\$ -
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	\$ 187	\$ 45,864	\$ -	\$ -	\$ -	\$ 3,949	\$ -
Total Administrative	\$ 537,941	\$ 45,884	\$ 47,602	\$ 3,573	\$ -	\$ 58,549	\$ -
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	\$ -	\$ -	\$ 36,904	\$ 62,565	\$ -	\$ 563,346	\$ -
4120.720 Beautification - Street Lights	\$ -	\$ -	\$ 50,432	\$ 551,849	\$ -	\$ 499,568	\$ -
4120.721 Beautification - Trail Lights	\$ -	\$ -	\$ 14,851	\$ -	\$ -	\$ 15,149	\$ -
4120.730 Beautification - Street Signs	\$ -	\$ -	\$ 37,960	\$ 37,960	\$ -	\$ 22,040	\$ -
4120.740 Beautification - Town Hall	\$ -	\$ -	\$ 54,200	\$ 5,438	\$ -	\$ 145,800	\$ -
4120.750 Beautification - Other Beautification	\$ -	\$ -	\$ -	\$ 2,736	\$ -	\$ 709,750	\$ -
4120.850 Beautification -Debt Issue Costs	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	\$ -
Total Beautification	\$ -	\$ -	\$ 221,847	\$ 660,548	\$ -	\$ 1,955,653	\$ -
Total General Government	\$ 537,941	\$ 45,884	\$ 269,449	\$ 664,121	\$ -	\$ 2,014,202	\$ -
Public Safety							
Police							
4210.250 Police Non-Capital	\$ -	\$ -	\$ -	\$ 4,249	\$ -	\$ -	\$ 30,000
4210.700 Capital project - Police Public Safety	\$ 74,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210.720 Capital project -PS Bldg	\$ 36,103	\$ 19,240	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4210.721 Capital project -PS Bldg Aspen Mea	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ -
4210.730 Capital Project - Police Equipment	\$ -	\$ -	\$ 243,990	\$ 226	\$ -	\$ -	\$ 6,300
Total Police	\$ 110,168	\$ 19,240	\$ 243,990	\$ 4,475	\$ -	\$ 270,000	\$ 56,300
Fire							
4220.700 Capital project - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.710 Capital project - Fire Type 4 Fire Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.720 Proj Const - Public Safety Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4220.730 Capital Project - Fire Equipment	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 17,050
Total Fire	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 37,050
Total Public Safety	\$ 290,168	\$ 24,682	\$ 244,809	\$ 4,475	\$ -	\$ 308,739	\$ 93,350

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Highways and Public Improvements							
4410.250 Street Non-Capital	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
4410.700 Capital project Streets	\$ 149,709	\$ 169,523	\$ 23,560	\$ -	\$ 408,825	\$ 1,313,847	\$ 290,000
4410.701 Capital project Streets - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4410.705 Capital project Gravel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,750
4410.710 Capital project Street Lights	\$ 1,441	\$ -	\$ 9,952	\$ -	\$ -	\$ 88,606	\$ -
4410.715 Capital project Hwy 143 Corridor	\$ -	\$ 2,633	\$ -	\$ -	\$ -	\$ 192,467	\$ -
4410.720 Capital Project - Pedestrian Improve	\$ 25,090	\$ 520,651	\$ 1,322	\$ -	\$ -	\$ -	\$ -
4410.740 Capital Project - Pedestrian Improve	\$ 48,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Highways	\$ 224,512	\$ 692,807	\$ 42,334	\$ -	\$ 408,825	\$ 1,594,920	\$ 491,750
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
4440.721 Capital Projects - PW Facility	\$ -	\$ -	\$ 145,410	\$ -	\$ -	\$ 154,590	\$ -
4440.730 Capital Projects - Shop Equipment	\$ 38,280	\$ 101,662	\$ -	\$ -	\$ -	\$ -	\$ -
4440.750 Cold Storage Building Repairs	\$ 4,430	\$ 5,298	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 42,710	\$ 106,960	\$ 145,410	\$ -	\$ -	\$ 404,590	\$ -
Total Highways and Public Improvements	\$ 267,222	\$ 799,767	\$ 187,744	\$ -	\$ 408,825	\$ 1,999,510	\$ 491,750
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	\$ 105,889	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
4560.710 Capital project - Mountain Bike Trails	\$ 25,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.751 Project construction - Chair 1 Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.752 Project construction - Chair 1 Restrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
Total Parks, Recreation, and Public Property	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4815 Transfer to Snow Shoe SAA	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,227,197	\$ 1,029,789	\$ 2,004,845	\$ 783,039	\$ 458,825	\$ 4,517,887	\$ 610,100
Total Change In Net Position	\$ 438,859	\$ 680,463	\$ 1,856,994	\$ (83,675)	\$ -	\$ -	\$ -

ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
3670 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Insurance proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ 30,000	\$ 47,500	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
Transfers from other funds							
3810 Transfer from General Fund	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 361,000
3846 Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 290,950	\$ 290,950	\$ -
Total Transfers from other funds	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 644,950	\$ 644,950	\$ 361,000
Total Revenue:	\$ 186,000	\$ 367,500	\$ 465,749	\$ 389,560	\$ 716,950	\$ 716,950	\$ 499,000
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	\$ 5,004	\$ 5,004	\$ 5,879	\$ 4,587	\$ 49,060	\$ 49,060	\$ 5,000
4100.721 Admin - FF&E Replacement/Renew	\$ 356	\$ 1,300	\$ 16,354	\$ 4,838	\$ 41,300	\$ 41,300	\$ 41,300
4100.741 Admin - Vehicle Replacement	\$ -	\$ 11,100	\$ 16,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
4100.742 Admin - Computer/Electronic Re	\$ 21,032	\$ 2,985	\$ 9,337	\$ 2,389	\$ 4,290	\$ 4,290	\$ 3,714
Total Administrative	\$ 26,392	\$ 20,389	\$ 47,570	\$ 11,814	\$ 114,650	\$ 114,650	\$ 70,014
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	\$ -	\$ 5,090	\$ 14,570	\$ 11,398	\$ 44,520	\$ 44,520	\$ 18,320
4200.740 Public Safety - Equipment Replacem	\$ 4,318	\$ 66,438	\$ 33,231	\$ 16,997	\$ 29,250	\$ 29,250	\$ 42,280
4200.741 Public Safety - Vehicle Replacement	\$ 74,723	\$ 112,700	\$ 65,058	\$ 83,695	\$ 131,000	\$ 131,000	\$ 134,900
4200.742 Public Safety - Computer/Electronic	\$ 3,512	\$ 3,473	\$ 2,645	\$ 7,516	\$ 7,500	\$ 7,500	\$ 23,523
Total Public Safety	\$ 82,553	\$ 187,701	\$ 115,504	\$ 119,606	\$ 212,270	\$ 212,270	\$ 219,023



ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 92,000	\$ 339,126	\$ 380,850	\$ 380,850	\$ 54,100
4400.741 Streets - Vehicle Replacement	\$ 110,173	\$ 102,379	\$ -	\$ -	\$ -	\$ -	\$ 113,300
4400.742 Streets - Computer/Electronics Rep	\$ 891	\$ 400	\$ 2,469	\$ 2,008	\$ 4,180	\$ 4,180	\$ 1,970
Total Public Works	\$ 111,482	\$ 136,996	\$ 99,469	\$ 341,134	\$ 390,030	\$ 390,030	\$ 174,370
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfers To Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Expenditures:	\$ 220,427	\$ 345,086	\$ 262,543	\$ 472,554	\$ 716,950	\$ 716,950	\$ 499,000
Total Change In Net Position	\$ (34,427)	\$ 22,414	\$ 203,206	\$ (82,994)	\$ -	\$ -	\$ -



TUF FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3430 Transportation Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Miscellaneous Revenue							
3610 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Transfers from other funds							
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Expenditures:							
Public Works							
4410.450 Streets -Pavement Preservation Pla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4410.451 Streets - Gravel Road Plan Impleme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Transfers							
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	\$ 31,271	\$ 31,160	\$ 33,075	\$ 28,963	\$ 34,000	\$ 34,000	\$ 34,000
3718 Water Lease Revenue	\$ 1,341,572	\$ 1,479,892	\$ 1,512,821	\$ 1,169,089	\$ 1,480,000	\$ 1,480,000	\$ 1,492,000
3719 Penalties	\$ 11,371	\$ 8,091	\$ 7,265	\$ 8,706	\$ 6,000	\$ 6,000	\$ 6,000
3720 Water Connection Fees	\$ 32,734	\$ 15,170	\$ 28,410	\$ 14,700	\$ 14,500	\$ 14,500	\$ 15,200
3725 Miscellaneous operating income	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749 Resort - Water Pumping Fee	\$ 35,985	\$ 127,479	\$ 43,825	\$ 53,969	\$ 59,000	\$ 59,000	\$ 58,000
Total Operating income	\$ 1,454,433	\$ 1,661,792	\$ 1,625,396	\$ 1,275,427	\$ 1,593,500	\$ 1,593,500	\$ 1,605,200
Operating Expense							
4751.110 Salaries & Wages	\$ 285,358	\$ 317,513	\$ 354,193	\$ 264,666	\$ 374,340	\$ 374,340	\$ 406,462
4751.111 Overtime Wages - Utilities	\$ 13,069	\$ 23,430	\$ 17,450	\$ 18,413	\$ 9,900	\$ 9,900	\$ 9,900
4751.130 Employee Benefits	\$ 150,249	\$ 163,206	\$ 211,635	\$ 143,618	\$ 216,157	\$ 216,157	\$ 216,901
4751.210 Books/Subscriptions/Memberships	\$ 187	\$ 350	\$ 361	\$ -	\$ 650	\$ 650	\$ 660
4751.230 Travel, Conferences & Training	\$ 6,066	\$ 10,601	\$ 19,429	\$ 9,561	\$ 17,000	\$ 17,000	\$ 17,600
4751.240 Office Supplies/Reimbursement Ex	\$ 1,382	\$ 1,089	\$ 750	\$ 885	\$ 1,200	\$ 1,200	\$ 1,200
4751.245 Bank Charges - Utilities	\$ 5,486	\$ 8,471	\$ 8,916	\$ 5,718	\$ 9,000	\$ 9,000	\$ 9,000
4751.250 Equipment Supplies & Maintenan	\$ 16,146	\$ 23,940	\$ 6,281	\$ 33,731	\$ 49,700	\$ 49,700	\$ 15,500
4751.255 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.256 Shop Charges	\$ 60,400	\$ 77,500	\$ 95,432	\$ 72,371	\$ 96,494	\$ 96,494	\$ 95,103
4751.261 Equipment Lease (Water)	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ -	\$ -
4751.265 System Repairs	\$ 134,922	\$ 93,911	\$ 54,523	\$ 29,545	\$ 129,400	\$ 129,400	\$ 144,800
4751.268 Leases - Water	\$ 34,219	\$ 59,896	\$ 138,419	\$ 4,411	\$ 43,725	\$ 43,725	\$ 43,725
4751.268.1 Prepaid Water Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	\$ 7,952	\$ 8,365	\$ 20,205	\$ 614	\$ 45,000	\$ 45,000	\$ 9,500
4751.280 Utilities	\$ 109,393	\$ 147,023	\$ 124,076	\$ 100,657	\$ 142,000	\$ 142,000	\$ 142,000
4751.290 Telephone	\$ 2,447	\$ 1,957	\$ 2,777	\$ 1,802	\$ 2,400	\$ 2,400	\$ 2,700
4751.310 Professional & Technical Services	\$ 20,468	\$ 47,801	\$ 32,412	\$ 23,124	\$ 34,110	\$ 34,110	\$ 53,410
4751.311 Legal Services	\$ -	\$ 230	\$ -	\$ 781	\$ 2,500	\$ 2,500	\$ 2,500
4751.550 Administrative Charges	\$ 38,200	\$ 40,900	\$ 45,300	\$ 35,625	\$ 47,500	\$ 47,500	\$ 47,100
4751.610 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.620 Bad debt expense	\$ (3,891)	\$ 7,383	\$ (15,119)	\$ -	\$ -	\$ -	\$ -
4751.690 Depreciation	\$ 379,243	\$ 384,507	\$ 383,892	\$ 287,919	\$ 383,892	\$ 383,892	\$ 383,892
Total Operating Expense	\$ 1,261,296	\$ 1,418,073	\$ 1,501,239	\$ 1,033,441	\$ 1,604,968	\$ 1,604,968	\$ 1,632,453
Total Income From Operations:	\$ 193,137	\$ 243,719	\$ 124,157	\$ 241,986	\$ (11,468)	\$ (11,468)	\$ (27,253)



WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ 50,000	\$ -	\$ 14,022	\$ 987,628	\$ -	\$ -	\$ -
3793 USDA Water Bond Interest	\$ 399	\$ 602	\$ 562	\$ 337	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 42,451	\$ 68,287	\$ 43,432	\$ 7,040	\$ 6,300	\$ 6,300	\$ 10,800
3795 Water Impact Fees	\$ 23,255	\$ 152,276	\$ 112,505	\$ 44,244	\$ -	\$ -	\$ -
3810 Transfer from General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 116,105	\$ 221,165	\$ 1,904,759	\$ 1,039,249	\$ 6,300	\$ 6,300	\$ 10,800
Non-Operating Expense							
4751.691 Amortization of bonding costs	\$ (10,425)	\$ (10,425)	\$ (10,425)	\$ -	\$ -	\$ -	\$ -
4751.820 Debt Payment - Interest	\$ 150,518	\$ 115,199	\$ 127,964	\$ 89,425	\$ 124,925	\$ 124,925	\$ 120,550
4751.830 Administrative Fees	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,650	\$ 500	\$ 500	\$ 500
4810 Transfer to General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4815 Transfer to SAA Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4895 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 141,343	\$ 106,024	\$ 2,166,508	\$ 91,075	\$ 125,425	\$ 125,425	\$ 121,050
Total Non-Operating Items:	\$ (25,238)	\$ 115,141	\$ (261,749)	\$ 948,174	\$ (119,125)	\$ (119,125)	\$ (110,250)
Total Income or Expense	\$ 167,899	\$ 358,860	\$ (137,592)	\$ 1,190,160	\$ (130,593)	\$ (130,593)	\$ (137,503)

SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating Income							
3731 Sewer Fees	\$ 691,258	\$ 625,314	\$ 740,867	\$ 592,766	\$ 798,000	\$ 798,000	\$ 794,000
3732 Stand by Fees - Sewer	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3733 Sewer Connection Fees	\$ 3,979	\$ 6,650	\$ 4,550	\$ 2,250	\$ 3,400	\$ 3,400	\$ 3,600
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 695,587	\$ 631,964	\$ 745,417	\$ 595,016	\$ 801,400	\$ 801,400	\$ 797,600
Operating Expense							
4752.110 Salaries & Wages	\$ 127,212	\$ 126,681	\$ 126,724	\$ 99,212	\$ 133,959	\$ 133,959	\$ 145,092
4752.111 Overtime Wages - Utilities	\$ 6,355	\$ 6,750	\$ 5,359	\$ 4,391	\$ 2,100	\$ 2,100	\$ 2,100
4752.130 Employee Benefits	\$ 66,026	\$ 59,895	\$ 75,148	\$ 50,338	\$ 71,066	\$ 71,066	\$ 71,510
4752.230 Travel, Conferences & Training	\$ 216	\$ 100	\$ 2,481	\$ 1,448	\$ 1,200	\$ 1,200	\$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	\$ 734	\$ 783	\$ 773	\$ 719	\$ 750	\$ 750	\$ 750
4752.245 Bank Charges - Utilities	\$ 2,375	\$ 3,767	\$ 4,615	\$ 2,967	\$ 4,500	\$ 4,500	\$ 4,500
4752.250 Equipment - Supplies & Maintenance	\$ 1,206	\$ 18,352	\$ 7,824	\$ 1,316	\$ 19,400	\$ 19,400	\$ 5,000
4752.254 Vehicle Repair & Maintenance	\$ 2,039	\$ 6,769	\$ 944	\$ 131	\$ 2,500	\$ 2,500	\$ 2,500
4752.256 Shop Charges	\$ 45,300	\$ 58,100	\$ 71,039	\$ 54,278	\$ 72,371	\$ 72,371	\$ 71,327
4752.265 System Repairs	\$ 378	\$ 7,540	\$ 8,165	\$ 25,231	\$ 10,000	\$ 10,000	\$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	\$ 77,346	\$ 77,060	\$ 122,668	\$ 100,154	\$ 135,680	\$ 135,680	\$ 115,680
4752.269 Sewer Bond Payment (to Parowan Co	\$ 99,122	\$ 99,122	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
4752.280 Utilities	\$ 975	\$ 1,044	\$ 907	\$ 741	\$ 1,000	\$ 1,000	\$ 1,100
4752.290 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4752.310 Professional & Technical Services	\$ 27,093	\$ 36,721	\$ 20,400	\$ 28,099	\$ 71,840	\$ 71,840	\$ 96,340
4752.550 Administrative Charges	\$ 19,900	\$ 20,700	\$ 23,600	\$ 17,775	\$ 23,700	\$ 23,700	\$ 24,300
4752.620 Bad debt expense	\$ (3,949)	\$ -	\$ (5,281)	\$ -	\$ -	\$ -	\$ -
4752.690 Depreciation	\$ 84,681	\$ 84,681	\$ 84,681	\$ 63,510	\$ 84,684	\$ 84,684	\$ 84,684
Total Operating Expense	\$ 557,009	\$ 608,065	\$ 550,047	\$ 450,310	\$ 734,750	\$ 734,750	\$ 736,083
Total Income From Operations:	\$ 138,578	\$ 23,899	\$ 195,370	\$ 144,706	\$ 66,650	\$ 66,650	\$ 61,517



SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 33,017	\$ 31,671	\$ 31,224	\$ 8,744	\$ 1,600	\$ 1,600	\$ 1,900
3795 Sewer Impact Fees	\$ 9,872	\$ 29,617	\$ 28,747	\$ 20,138	\$ -	\$ -	\$ -
3796.1 Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3796.2 Bond Proceeds - Capital	\$ -	\$ -	\$ -	\$ 1,825,000	\$ -	\$ -	\$ -
3797 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 42,889	\$ 61,288	\$ 59,971	\$ 1,853,882	\$ 1,600	\$ 1,600	\$ 1,900
4752.820 Bond Payment - Interest	\$ -	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
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	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
							\$ -
Total Non-Operating Items:	\$ (160,607)	\$ 61,288	\$ (5,685)	\$ 1,850,282	\$ (89,389)	\$ (89,389)	\$ (74,100)
Total Income or Expense	\$ (22,029)	\$ 85,187	\$ 189,685	\$ 1,994,988	\$ (22,739)	\$ (22,739)	\$ (12,583)



SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3443 Sanitation Fees	\$ 265,526	\$ 261,645	\$ 265,963	\$ 255,233	\$ 305,000	\$ 305,000	\$ 318,000
3444 Landfill Fees (County)	\$ 2,448	\$ 8,116	\$ 8,112	\$ 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	\$ 267,974	\$ 269,706	\$ 274,075	\$ 260,081	\$ 313,100	\$ 313,100	\$ 326,100
Operating Expense							
4753.110 Salaries & Wages	\$ 74,677	\$ 83,645	\$ 93,270	\$ 63,278	\$ 102,651	\$ 102,651	\$ 107,696
4753.111 Overtime Wages (Sanitation)	\$ 5,554	\$ 6,542	\$ 4,042	\$ 13,921	\$ 1,500	\$ 1,500	\$ 1,500
4753.130 Employee Benefits	\$ 34,927	\$ 52,439	\$ 64,968	\$ 39,368	\$ 65,875	\$ 65,875	\$ 53,057
4753.240 Office Supplies/Reimburseme	\$ 285	\$ 446	\$ 372	\$ 508	\$ 500	\$ 500	\$ 500
4753.245 Bank Charges - Utilities	\$ 950	\$ 1,480	\$ 1,154	\$ 742	\$ 1,800	\$ 1,800	\$ 1,800
4753.250 Equipment - Supplies & Maint	\$ 23,319	\$ 19,030	\$ 9,292	\$ 23,125	\$ 35,500	\$ 35,500	\$ 36,500
4753.254 Vehicle Repair & Maintenance	\$ 8,855	\$ 18,547	\$ 26,314	\$ 34,312	\$ 22,000	\$ 22,000	\$ 27,000
4753.256 Shop Charges	\$ 15,100	\$ 19,400	\$ 23,680	\$ 18,093	\$ 24,124	\$ 24,124	\$ 23,776
4753.480 Contract Services/Landfill Fee	\$ 36,785	\$ 35,775	\$ 33,106	\$ 18,967	\$ 37,150	\$ 37,150	\$ 36,950
4753.550 Administrative Charges	\$ 8,300	\$ 9,400	\$ 11,100	\$ 8,550	\$ 11,400	\$ 11,400	\$ 11,300
4753.620 Bad debt expense	\$ (3,066)	\$ 797	\$ (1,818)	\$ -	\$ -	\$ -	\$ -
4753.690 Depreciation	\$ 24,561	\$ 32,130	\$ 18,652	\$ 13,989	\$ 18,652	\$ 18,652	\$ 18,652
Total Operating Expense	\$ 230,247	\$ 279,631	\$ 284,132	\$ 234,853	\$ 321,152	\$ 321,152	\$ 318,731
Total Income From Operations:	\$ 37,727	\$ (9,925)	\$ (10,057)	\$ 25,228	\$ (8,052)	\$ (8,052)	\$ 7,369

SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	\$ 4,350	\$ 594	\$ 1,300	\$ 2,500	\$ -	\$ -	\$ -
3630 Profit/loss on retirement of assets	\$ 70,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest income	\$ 6,200	\$ 13,080	\$ 13,101	\$ 7,835	\$ 700	\$ 700	\$ 600
Total Non-Operating Income	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Non-Operating Expense							
4753.820 Debt service interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items:	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Total Income or Expense	\$ 118,377	\$ 3,749	\$ 4,344	\$ 35,563	\$ (7,352)	\$ (7,352)	\$ 7,969



EXHIBIT B

(ATTACH PROPERTY TAX IMPACT SCHEDULE)

PROPOSED 2026 PROPERTY TAX INCREASE IMPACT SCHEDULE

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional \$150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	\$1,167,364
Proposed Revenue with Tax Change	\$1,317,364
New Property Tax Revenue to Brian Head Town	\$150,000

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%
--	--------

Estimated Increase to a primary residence valued at \$500,000	\$82.27
Estimated Increase to a business or 2 nd home valued at \$500,000	\$149.57

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without</u> <u>Tax Change</u>	<u>Budget</u> <u>Change</u>
Transfer to Capital for Road Maintenance	\$500,000	\$350,000	\$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by \$150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

RESOLUTION OF INTENT TO INCREASE PROPERTY TAX REVENUE AND CALLING A PUBLIC HEARING FOR TRUTH IN TAXATION AND RELATED MATTERS

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a resolution acknowledging that, as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, setting the date, time, and place of the public hearing on the proposed property tax increase as required by Section 59-2-919 of the Utah Code, and directing the Budget Officer or designee to send a notice before June 1, 2026 to the Utah State Tax Commission ("Tax Commission") and the Iron County Auditor ("County Auditor") stating that the City is considering a property tax increase, and the date, time, and place of the public hearing required by Section 59-2-919 of the Utah Code.

BACKGROUND:

During today's public meeting, May 12, 2026, in item 1 on the agenda, the budget offers notified the public of the intent to make a statement that the tentative budget includes a proposed property tax increase. In item 2 of the agenda, the Budget Officer made the statement that the tentative budget includes a proposed property tax increase. In item 3 on the agenda, the Budget Officer presented to the Town Council the property tax impact schedule and stated that it will be made available for public inspection and will be put on the agenda as a separate item anytime the Town Council discusses the FY 2027 budget.

ANALYSIS:

The attached resolution allows the Town Council to acknowledge that as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, setting the public hearing date as August 18, 2026 at 6:00 P.M. MDT, at Town Hall for the proposed property tax increase as required by Section 59-2-919 of the Utah Code, and directing the Budget Officer or designee to send a notice before June 1, 2026 to the Utah State Tax Commission ("Tax Commission") and the Iron County Auditor ("County Auditor") stating that the City is considering a property tax increase, and the date, time, and place of the public hearing required by Section 59-2-919 of the Utah Code.

FINANCIAL IMPLICATIONS:

Should the proposed property tax increase go through the budget and Truth in Taxation process, it would increase General Fund Revenues by \$150,000 to help with road maintenance efforts.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends adopting the resolution as presented.

PROPOSED MOTION:

I move to adopt Resolution No. 26-570-B, acknowledging that, as a separate item is on the agenda for the public meeting on May 12, 2026 notifying the public that the Budget Officer intends to state to the Town Council that the tentative budget for fiscal year 2027 includes a proposed property tax increase, acknowledging that the Budget Officer made a statement to the Town Council in the May 12, 2026 public meeting that the tentative budget includes a proposed tax rate increase, setting the public hearing date as August 18, 2026 at 6:00 P.M. MDT, at Town Hall for the proposed property tax increase as required by Section 59-2-919 of the Utah Code, and directing the Budget Officer or designee to send a notice before June 1, 2026 to the Utah State Tax Commission ("Tax Commission") and the Iron County Auditor ("County Auditor") stating that the City is considering a property tax increase, and the date, time, and place of the public hearing required by Section 59-2-919 of the Utah Code.

ATTACHMENTS:

A: Resolution

TOWN OF BRIAN HEAD
May 12, 2026

Resolution No. 26-571-C

**RESOLUTION OF INTENT TO INCREASE PROPERTY TAX REVENUE
AND CALLING A PUBLIC HEARING FOR TRUTH IN TAXATION AND
RELATED MATTERS.**

WHEREAS, pursuant to Section 10-5-111 of the Utah Code the Budget Officer prepared and presented a tentative budget on May 13, 2026, for fiscal year from July 1, 2026, through June 30, 2027; and

WHEREAS, the tentative budget presented by the Budget Officer includes, as a separate item, a proposed property tax rate increase, along with a proposed property tax impact schedule; and

WHEREAS, the Town is required to call and hold a public hearing for truth and taxation and desires to do so:

NOW, THEREFORE, be it resolved by the Town Council of the Town of Brian Head, Utah as follows:

1. The Budget Officer presented a tentative budget for the fiscal year from July 1, 2026, through June 30, 2027 as attached hereto as Exhibit A.
2. The Town Council acknowledges that a separate item was included on the agenda for the public meeting on May 12, 2026, notifying the public that the Budget Officer intends to make a statement that the Town is considering levying a tax rate that exceeds the certified tax rate, the approximate dollar amount and percentage increase generated by the proposed tax rate increase, and that the Town will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase, as required by Utah State Code §59-2-919-4(b)
3. The Town Council acknowledges that the Budget Officer made the statement as required by Utah State Code §59-2-919(4).
4. In the public meeting, as part of the presentation, the Budget Officer stated as a separate item from the budget that the tentative budget includes a proposed property tax increase and the Budget Officer further presented a property tax impact schedule as defined in Section 59-2-924 of the Utah Code, which impact schedule is attached hereto as Exhibit B.
5. The Town Council hereby states it intent to increase property tax revenues consistent with the proposed property tax increase and the proposed property tax impact schedule consistent with what was presented to the Council.
6. The approximate dollar amount of the proposed property tax increase is \$150,000. The approximate percentage increase of the proposed property tax

increase is 12.85%. The purpose of the increase is to fund additional road maintenance as set forth in the proposed property tax impact schedule. The foregoing was read into the record by the Budget Officer. Town Council hereby adopts the proposed property tax impact schedule in substantially the form presented to the Council, which was a separate item on the agenda and a separate time from the tentative budget.

7. The Town Council hereby calls a public hearing on the proposed property tax increase as considered by Resolution 2026-05-13A, and the proposed property tax impact schedule to be held on August 18, 2026, at the Town Hall. The public hearing on the proposed property tax increase and the proposed property tax impact schedule shall NOT be held during the public hearing for the tentative budget but shall be held only after the such public hearing has closed. The Town Council estimates that the time for the public hearing will be 6:00 p.m. on August 18, 2026. The date and time of this public hearing may be adjusted as coordinated with the County.
8. The Town Council directs the Town Clerk to post and publish the notice of public hearing and the proposed property tax increase and proposed property tax impact schedule at least 14 days before the public hearing in the following locations, (A) Utah Public Notice Website, (B) Town website, (C) at Town Hall, and (D) electronically on the Utah Legals Website maintained by the newspapers of the State of Utah. The Town Clerk is directed to retain evidence of each posting and publication.
9. The Town Council directs the Budget Officer to send notice to the County Auditor and to the Tax Commission by June 1 regarding the tentative budget, the proposed property tax increase, and the proposed property tax impact schedule
10. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.
11. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED this May 12, 2026

Motion by Council Member _____ and Seconded by Council Member
_____.

TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH VOTING:

Mayor Clayton Calloway	Yes	___	No	___
Councilmember Larry Freeberg	Yes	___	No	___
Councilmember Logan Cruz	Yes	___	No	___
Councilmember Duane Nyen	Yes	___	No	___
Councilmember Mitch Ricks	Yes	___	No	___

Mayor Clayton Calloway

(TOWN SEAL)

ATTEST:

Town Clerk, Nancy Leigh

EXHIBIT A

(ATTACH 2026-2027 TENTATIVE BUDGET BUDGET)

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	\$ 876,729	\$ 1,006,078	\$ 1,038,391	\$ 1,017,056	\$ 1,043,500	\$ 1,043,500	\$ 1,090,220
3111 General Property Tax (Current Year) Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3120 General Property Tax (Delinquent)	\$ 91,101	\$ 79,421	\$ 107,771	\$ 58,224	\$ 87,300	\$ 87,300	\$ 89,128
3130 Sales and Use Taxes	\$ 302,001	\$ 298,965	\$ 288,434	\$ 214,525	\$ 296,800	\$ 296,800	\$ 308,303
3135 PAR Tax	\$ 54,752	\$ 54,902	\$ 52,350	\$ 38,701	\$ 55,500	\$ 55,500	\$ 57,634
3140 Franchise Tax	\$ 2,668	\$ 912	\$ -	\$ -	\$ 4,700	\$ 4,700	\$ 4,800
3145 Telecommunication Tax	\$ 4,306	\$ 3,860	\$ 3,932	\$ 2,856	\$ 5,900	\$ 5,900	\$ 6,200
3151 Resort Tax	\$ 869,243	\$ 876,613	\$ 837,226	\$ 618,313	\$ 887,800	\$ 887,800	\$ 922,138
3152 Highway Tax	\$ 164,201	\$ 164,687	\$ 157,028	\$ 116,094	\$ 166,000	\$ 166,000	\$ 172,900
3153 Municipal Energy Tax	\$ 159,485	\$ 161,174	\$ 159,234	\$ 62,178	\$ 156,400	\$ 156,400	\$ 157,000
3154 Municipal Transient Room Tax	\$ 181,255	\$ 186,688	\$ 184,225	\$ 160,434	\$ 182,000	\$ 182,000	\$ 189,000
3170 Fee in Lieu	\$ 9,504	\$ 10,759	\$ 13,937	\$ 7,446	\$ 9,300	\$ 9,300	\$ 10,231
3190 Penalties on Delinquent Taxes	\$ 1,731	\$ 1,552	\$ 2,712	\$ 1,359	\$ 3,400	\$ 3,400	\$ 3,300
3200 Personal Property Taxes	\$ 32,389	\$ 47,133	\$ 36,334	\$ 5,599	\$ 34,600	\$ 34,600	\$ 35,870
Total Taxes	\$ 2,749,365	\$ 2,892,744	\$ 2,881,574	\$ 2,302,785	\$ 2,933,200	\$ 2,933,200	\$ 3,196,724
Licenses and Permits							
3210.1 Business Licenses - New	\$ 29,649	\$ 43,778	\$ 43,933	\$ 1,150	\$ 36,900	\$ 36,900	\$ 1,296
3210.2 Business Licenses - Renewal	\$ -	\$ -	\$ 2,170	\$ 4,385	\$ -	\$ -	\$ 3,224
3212.1 STR Business Licenses - New	\$ -	\$ -	\$ 3,921	\$ 13,388	\$ -	\$ -	\$ 11,778
3212.2 STR Business Licenses - Renewal	\$ -	\$ -	\$ 2,658	\$ 49,973	\$ -	\$ -	\$ 36,478
3215 Alcohol Licenses	\$ -	\$ 600	\$ 400	\$ 550	\$ 1,100	\$ 1,100	\$ 400
3220 Enhanced Services Business License Fee	\$ 649,917	\$ 622,557	\$ 623,621	\$ 257,743	\$ 675,000	\$ 675,000	\$ 701,000
3221.1 Building Permit Fees	\$ 42,158	\$ 122,176	\$ 82,348	\$ 44,246	\$ 103,200	\$ 103,200	\$ 108,200
3221.2 Plan Check Fee	\$ 19,809	\$ 75,169	\$ 53,685	\$ 26,670	\$ 15,900	\$ 15,900	\$ 18,900
3221.3 Other Building Fee	\$ 7,315	\$ 17,314	\$ 8,675	\$ 4,050	\$ 6,000	\$ 6,000	\$ 7,000
3221.4 State Bldg Permit Fee 1%	\$ 313	\$ 1,221	\$ 822	\$ 443	\$ 1,032	\$ 1,032	\$ 1,032
3222 Land Use Permit Fees	\$ 3,445	\$ 7,756	\$ 3,223	\$ 6,250	\$ 5,000	\$ 5,000	\$ 6,000
3223 Enhanced Service STR Fee	\$ 40,428	\$ 67,935	\$ 68,412	\$ 119,909	\$ 73,480	\$ 73,480	\$ 119,900
3230 Other Permits	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses and Permits	\$ 793,174	\$ 958,506	\$ 893,868	\$ 528,757	\$ 917,612	\$ 917,612	\$ 1,015,208
Intergovernmental Revenue							
3314 Public Safety State Grant	\$ 6,283	\$ 39,958	\$ 120,295	\$ -	\$ -	\$ -	\$ -
3341 General gov't state grant	\$ 80,328	\$ 256,633	\$ 451,460	\$ 99,088	\$ 385,000	\$ 385,000	\$ 367,500
3356 Class C Road Funds	\$ 77,061	\$ 110,159	\$ 107,778	\$ 81,431	\$ 100,000	\$ 100,000	\$ 110,000
3358 State Liquor Fund Allotment	\$ 3,168	\$ 3,546	\$ 4,628	\$ 4,699	\$ 3,000	\$ 3,000	\$ 3,000
3373 County - fire agreements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 80,000	\$ 80,000
Total Intergovernmental Revenue	\$ 206,840	\$ 450,296	\$ 724,161	\$ 225,218	\$ 568,000	\$ 568,000	\$ 560,000

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Charges for Services							
3419 Administrative Charges	\$ 66,400	\$ 71,000	\$ 80,000	\$ 61,950	\$ 82,600	\$ 82,600	\$ 82,700
3422 Retail Fuel	\$ 96,388	\$ 87,993	\$ 78,377	\$ 53,678	\$ 92,900	\$ 92,900	\$ 97,300
3426 Fire Department Revenue	\$ 4,190	\$ 12,355	\$ 6,630	\$ 9,380	\$ 11,400	\$ 11,400	\$ 16,600
3427 Volunteer Fire Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3428 Misc Police Revenue (Police Reports)	\$ 45	\$ 45	\$ 60	\$ 20	\$ -	\$ -	\$ -
3429 - GRAMMA Requests	\$ 490	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
3435 Shop Charges	\$ 120,800	\$ 155,000	\$ 189,438	\$ 144,742	\$ 192,989	\$ 192,989	\$ 190,206
3442 Transportation Utility Fee	\$ -	\$ -	\$ -	\$ -	\$ 158,825	\$ 158,825	\$ -
Total Charges for Services	\$ 288,313	\$ 326,393	\$ 354,510	\$ 269,770	\$ 538,714	\$ 538,714	\$ 386,806
Fines and Forfeitures							
3510 Court Fines	\$ 12,288	\$ 3,271	\$ 2,743	\$ 1,380	\$ 1,000	\$ 1,000	\$ 500
3520 Administrative Fines (Code Violations)	\$ 4,450	\$ 400	\$ 1,300	\$ 7,100	\$ 2,000	\$ 2,000	\$ 2,000
Total Fines and Forfeitures	\$ 16,738	\$ 3,671	\$ 4,043	\$ 8,480	\$ 3,000	\$ 3,000	\$ 2,500
Interest							
3610 Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Total Interest	\$ 83,645	\$ 126,903	\$ 126,333	\$ 75,761	\$ 100,000	\$ 100,000	\$ 97,000
Marketing & Events							
3540 Registration Fees	\$ -	\$ -	\$ 420	\$ 4,520	\$ -	\$ 4,520	\$ -
3550 Donations	\$ -	\$ 1,000	\$ 4,025	\$ -	\$ -	\$ -	\$ -
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ -	\$ 1,000	\$ 4,445	\$ 4,520	\$ -	\$ 4,520	\$ -
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3650 Sales of materials and supplies	\$ -	\$ -	\$ -	\$ (32)	\$ 250	\$ 250	\$ 250
3660 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680 Building/Pavilion Rentals	\$ 3,845	\$ 5,902	\$ 2,495	\$ 3,230	\$ 3,600	\$ 3,600	\$ 3,600
3685 Annexation Cost Reimbursement	\$ -	\$ 44,425	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Sundry (Miscellaneous)	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
3691 Health Insurance reimbursement	\$ 3,687	\$ 6,586	\$ 8,510	\$ -	\$ 4,200	\$ 4,200	\$ 4,200
Total Miscellaneous Revenue	\$ 7,532	\$ 57,164	\$ 11,005	\$ 3,198	\$ 8,050	\$ 8,050	\$ 8,050

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Contributions							
3801 Contribution from Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3802.2 Public Safety Impact Fee/3059	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Total Contributions	\$ 1,224	\$ 4,590	\$ 3,519	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000
Transfers from other funds							
3817 Transfer from Wildland Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3860 Transfer From SEM SID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 93,132	\$ 55,000
Total Transfers from other funds	\$ 8,667	\$ 23,500	\$ 1,115,258	\$ 29,500	\$ 84,500	\$ 122,632	\$ 68,900
Total Revenue:	\$ 4,155,498	\$ 4,844,767	\$ 6,118,716	\$ 3,449,519	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	\$ 16,225	\$ 20,230	\$ 19,676	\$ 10,300	\$ 20,600	\$ 20,600	\$ 20,600
4111.130 Council - Benefits	\$ 1,546	\$ 1,981	\$ 1,923	\$ 1,054	\$ 1,576	\$ 1,576	\$ 1,576
4111.210 Council - Books/Subscriptions/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.230 Council - Travel, Conferences & Training	\$ 8,686	\$ 1,938	\$ 3,505	\$ 1,961	\$ 12,550	\$ 12,550	\$ 13,350
4111.240 Council - Office Supplies & Expense	\$ 2,030	\$ 242	\$ 42	\$ 396	\$ 250	\$ 250	\$ 250
4111.290 Council - Telephone/Data Plans	\$ 562	\$ 813	\$ 733	\$ 498	\$ 700	\$ 700	\$ 700
4111.330 Council - Training & Education	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
4111.450 Council - Expenses	\$ 55	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
4111.610 Council - Miscellaneous Expense	\$ 54	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -
Total Council	\$ 29,158	\$ 25,462	\$ 25,956	\$ 14,209	\$ 35,826	\$ 35,826	\$ 36,626



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Administrative							
4140.110 Admin - Salaries & Wages	\$ 130,049	\$ 154,031	\$ 238,050	\$ 198,728	\$ 242,292	\$ 248,792	\$ 260,579
4140.111 Admin - Overtime Wages (Administrative)	\$ 794	\$ 924	\$ 1,723	\$ 1,510	\$ -	\$ -	\$ -
4140.121 Admin - Part-Time Salaries/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.130 Admin - Employee Benefits	\$ 57,039	\$ 59,170	\$ 99,413	\$ 85,109	\$ 112,478	\$ 113,528	\$ 106,041
4140.140 Admin - Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.210 Admin - Books/Subscriptions/Memberships	\$ 2,978	\$ 4,359	\$ 4,886	\$ 4,684	\$ 5,290	\$ 5,290	\$ 5,785
4140.220 Admin - Publishing/Legal Notices	\$ 611	\$ 267	\$ 131	\$ 58	\$ 600	\$ 600	\$ 600
4140.230 Admin - Travel, Conferences & Training	\$ 2,962	\$ 5,265	\$ 7,165	\$ 5,403	\$ 9,005	\$ 9,005	\$ 9,930
4140.240 Admin - Office Supplies/Reimb Expenses	\$ 6,105	\$ 8,808	\$ 7,381	\$ 4,557	\$ 6,000	\$ 6,000	\$ 6,200
4140.245 Admin - Bank Charges	\$ 2,069	\$ 2,419	\$ 4,103	\$ 5,384	\$ 3,200	\$ 3,200	\$ 5,000
4140.250 Admin - Equipment Supplies/Maintenance	\$ 3,434	\$ 4,919	\$ 4,241	\$ 3,552	\$ 3,400	\$ 3,400	\$ 4,150
4140.254 Admin - Vehicle Repair & Maintenance	\$ 764	\$ 2,782	\$ 1,134	\$ 1,205	\$ 1,800	\$ 1,800	\$ 1,800
4140.255 Admin - Fuel & Oil	\$ 2,629	\$ 2,103	\$ 1,943	\$ 833	\$ 2,000	\$ 2,000	\$ 2,000
4140.260 Admin - Retail Fuel (Town Pump)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	\$ 11,623	\$ 12,043	\$ 10,564	\$ 8,044	\$ 12,690	\$ 12,690	\$ 12,550
4140.275 Admin - Lease Expense (MBA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.280 Admin - Utilities	\$ 6,118	\$ 6,344	\$ 5,017	\$ 2,357	\$ 6,000	\$ 6,000	\$ 6,000
4140.290 Admin - Telephone	\$ 8,252	\$ 6,282	\$ 6,881	\$ 4,707	\$ 6,600	\$ 6,600	\$ 5,700
4140.310 Admin - Professional & Technical Services	\$ 19,494	\$ 23,576	\$ 22,347	\$ 21,817	\$ 22,235	\$ 22,235	\$ 21,035
4140.312 Admin - Audit & Accounting	\$ 15,500	\$ 17,700	\$ 18,300	\$ 19,900	\$ 18,000	\$ 18,000	\$ 20,000
4140.450 Admin - Elections	\$ -	\$ 305	\$ -	\$ 350	\$ 300	\$ 300	\$ -
4140.470 Admin - Uniforms	\$ 180	\$ 344	\$ 138	\$ -	\$ 250	\$ 250	\$ 250
4140.485 Admin - Transportation Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.510 Admin - Insurance Expense	\$ 53,290	\$ 58,589	\$ 64,390	\$ 76,683	\$ 77,450	\$ 77,450	\$ 82,990
4140.540 Admin - Promotions/Incentives	\$ 3,933	\$ 4,838	\$ 8,467	\$ 5,583	\$ 16,190	\$ 16,190	\$ 18,540
4140.610 Admin - Miscellaneous Expense	\$ 333	\$ 365	\$ 150	\$ -	\$ 250	\$ 250	\$ 340
Total Administrative	\$ 328,157	\$ 375,433	\$ 506,424	\$ 450,464	\$ 546,030	\$ 553,580	\$ 569,490
Legal							
4145.310 Legal - Books/Subscrip/Dues	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Total Legal	\$ 3,375	\$ 5,068	\$ 3,680	\$ 4,480	\$ 7,000	\$ 7,000	\$ 7,000
Building Department							
4160.110 BldgDept - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.111 BldgDept - Overtime Wages (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.130 BldgDept - Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.240 BldgDept - Office Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.310 BldgDept - Professional & Tech	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building Department	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	\$ 76,839	\$ 127,559	\$ 101,547	\$ 80,103	\$ 104,501	\$ 105,591	\$ 111,331
4180.111 P&Z - Overtime Wages (P & Z)	\$ 816	\$ 150	\$ 1,020	\$ 583	\$ -	\$ -	\$ -
4180.130 P&Z - Employee Benefits	\$ 43,456	\$ 49,168	\$ 55,234	\$ 46,718	\$ 57,894	\$ 58,069	\$ 58,721
4180.210 P&Z - Books/Subscriptions/Memberships	\$ 348	\$ 561	\$ 633	\$ 367	\$ 850	\$ 850	\$ 1,640
4180.220 P&Z - State Bldg Permit Fee	\$ -	\$ 1,304	\$ 699	\$ 286	\$ 900	\$ 900	\$ 900
4180.230 P&Z - Travel, Conferences & Training	\$ -	\$ 1,488	\$ 9,528	\$ 2,119	\$ 6,380	\$ 6,380	\$ 3,435
4180.240 P&Z - Office Supplies & Expense	\$ 1,293	\$ 1,071	\$ 906	\$ 937	\$ 2,500	\$ 2,500	\$ 2,500
4180.290 P&Z - Telephone	\$ 392	\$ 924	\$ 1,548	\$ 1,201	\$ 1,600	\$ 1,600	\$ 1,400
4180.310 P&Z - Professional & Technical Services	\$ 34,417	\$ 33,699	\$ 9,843	\$ 8,296	\$ 11,540	\$ 11,540	\$ 11,740
Total Planning and Zoning	\$ 157,561	\$ 215,924	\$ 180,958	\$ 140,610	\$ 186,165	\$ 187,430	\$ 191,667
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	\$ 4,668	\$ 4,629	\$ 3,868	\$ 3,176	\$ 5,620	\$ 5,620	\$ 5,740
4640.250 Retail Fuel - Equip Supplies/Maint	\$ 1,481	\$ 120	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
4640.260 Retail Fuel - Retail Fuel	\$ 71,081	\$ 81,335	\$ 67,093	\$ 51,338	\$ 72,600	\$ 72,600	\$ 77,100
4640.310 Retail Fuel - Prof & Tech Services	\$ 2,426	\$ 2,086	\$ 2,794	\$ 1,178	\$ 725	\$ 725	\$ 825
4640.510 Retail Fuel - Insurance Exp	\$ -	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ 560
Total Retail Fuel	\$ 79,656	\$ 88,170	\$ 73,755	\$ 55,692	\$ 81,005	\$ 81,005	\$ 85,725
Transit							
4650.250 Transit - Equip Supplies/Maint	\$ 447	\$ 1,769	\$ 15	\$ 56	\$ 1,000	\$ 1,000	\$ 500
4650.310 Transit - Prof & Tech Services	\$ 15,500	\$ 15,450	\$ 15,675	\$ 4,600	\$ 11,000	\$ 11,000	\$ 11,500
4650.485 Transit - Transportation Services	\$ 138,000	\$ 145,000	\$ 149,000	\$ 129,000	\$ 152,700	\$ 152,700	\$ 167,075
Total Transit	\$ 153,947	\$ 162,219	\$ 164,690	\$ 133,656	\$ 164,700	\$ 164,700	\$ 179,075
Marketing & Events							
4660.230 Marketing & Events - Travel and Training	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.250 Marketing & Events - Equip Supplies/Maint	\$ 2,625	\$ 4,568	\$ 1,441	\$ 913	\$ 2,000	\$ 2,000	\$ 2,250
4660.310 Marketing & Events - Prof & Technical Services	\$ 16,809	\$ 562	\$ 7,800	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
4660.610 Marketing & Events - Miscellaneous Expense	\$ 1,723	\$ -	\$ 70,473	\$ 24,630	\$ -	\$ 14,947	\$ -
4660.611 Marketing & Events - Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.612 Marketing & Events - Advertising/Marketing	\$ 122,943	\$ 426,898	\$ 363,902	\$ 316,469	\$ 363,250	\$ 363,250	\$ 343,250
4660.615 Marketing & Events - Entertainment	\$ 9,958	\$ 17,900	\$ 7,385	\$ 137,528	\$ 128,300	\$ 128,300	\$ 146,450
4660.616 Marketing & Events - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 154,121	\$ 449,928	\$ 451,001	\$ 487,040	\$ 501,050	\$ 515,997	\$ 499,450
Total General government	\$ 905,975	\$ 1,322,454	\$ 1,406,464	\$ 1,286,151	\$ 1,521,776	\$ 1,545,538	\$ 1,569,033

GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public safety							
Police							
4210.110 Police - Salaries & Wages	\$ 379,884	\$ 414,351	\$ 463,696	\$ 391,682	\$ 519,336	\$ 523,126	\$ 574,599
4210.111 Police - Overtime Wages (Police)	\$ 24,803	\$ 35,200	\$ 32,582	\$ 43,157	\$ 32,400	\$ 32,400	\$ 32,400
4210.120 Police - Part-time Officers	\$ 24,046	\$ 16,541	\$ 22,683	\$ 20,661	\$ 27,456	\$ 27,456	\$ 29,382
4210.130 Police - Employee Benefits	\$ 292,549	\$ 294,136	\$ 338,113	\$ 290,953	\$ 363,304	\$ 363,304	\$ 426,814
4210.210 Police - Books/Subscriptions/Memberships	\$ 644	\$ 668	\$ 1,061	\$ 1,180	\$ 810	\$ 810	\$ 830
4210.230 Police - Travel, Conferences & Training	\$ 4,008	\$ 4,615	\$ 3,743	\$ 4,593	\$ 10,810	\$ 10,810	\$ 13,785
4210.240 Police - Office Supplies & Expense	\$ 727	\$ 553	\$ 280	\$ 214	\$ 650	\$ 650	\$ 650
4210.250 Police - Equipment Supplies & Maintenance	\$ 24,221	\$ 12,507	\$ 3,863	\$ 30,689	\$ 14,200	\$ 14,200	\$ 27,700
4210.254 Police - Vehicle Repair & Maintenance	\$ 5,991	\$ 5,337	\$ 8,362	\$ 7,281	\$ 6,680	\$ 6,680	\$ 7,600
4210.255 Police - Fuel	\$ 27,216	\$ 22,462	\$ 22,033	\$ 15,071	\$ 22,900	\$ 22,900	\$ 24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	\$ 7,116	\$ 5,977	\$ 6,160	\$ 4,502	\$ 5,900	\$ 5,900	\$ 6,500
4210.275 Police - Public Safety Building Payment (MBA)	\$ 60,612	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4210.280 Police - Utilities	\$ 5,495	\$ 5,803	\$ 4,298	\$ 3,087	\$ 6,000	\$ 6,000	\$ 6,000
4210.290.1 Police - Telephone	\$ 10,194	\$ 5,408	\$ 5,964	\$ 4,404	\$ 5,820	\$ 5,820	\$ 6,306
4210.290.2 Police - Communications	\$ 30,158	\$ 43,597	\$ 37,475	\$ 38,466	\$ 39,550	\$ 39,550	\$ 41,550
4210.310 Police - Professional & Technical Services	\$ 8,145	\$ 11,190	\$ 9,232	\$ 8,916	\$ 10,600	\$ 10,600	\$ 14,500
4210.450 Police - Uniforms	\$ 2,827	\$ 2,204	\$ 1,693	\$ 2,859	\$ 3,500	\$ 3,500	\$ 4,000
4210.451 Police - EMT Supplies	\$ 1,582	\$ 4,561	\$ 3,324	\$ 1,861	\$ 1,750	\$ 1,750	\$ 1,750
4210.452 Police - EMT Training & Travel	\$ 4,627	\$ 4,245	\$ 6,051	\$ 2,250	\$ 6,750	\$ 6,750	\$ 6,750
4210.453 Police - Search & Rescue	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4210.610 Police - Miscellaneous Expense	\$ 430	\$ 885	\$ 54	\$ 400	\$ 500	\$ 500	\$ 550
Total Police	\$ 915,275	\$ 950,500	\$ 1,030,977	\$ 932,561	\$ 1,139,751	\$ 1,143,541	\$ 1,286,501



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Fire							
4220.110 Fire - Salaries & Wages	\$ 120,621	\$ 147,263	\$ 145,803	\$ 132,610	\$ 182,055	\$ 185,845	\$ 176,570
4220.111 Fire - Overtime Wages (Fire)	\$ 8,253	\$ 11,716	\$ 10,848	\$ 15,024	\$ 10,800	\$ 10,800	\$ 10,800
4220.120 Fire - Part Time Wages	\$ 792	\$ 2,556	\$ 2,760	\$ 1,876	\$ 4,500	\$ 4,500	\$ 4,500
4220.130 Fire - Employee Benefits	\$ 95,535	\$ 96,167	\$ 106,777	\$ 96,558	\$ 138,308	\$ 138,308	\$ 130,116
4220.210 Fire - Books/Subscriptions/Memberships	\$ 899	\$ 671	\$ 227	\$ 360	\$ 310	\$ 310	\$ 310
4220.230 Fire - Travel, Conferences & Training	\$ 430	\$ 689	\$ 641	\$ 270	\$ 1,575	\$ 1,575	\$ 1,600
4220.240 Fire - Office Supplies & Expense	\$ 358	\$ 130	\$ 393	\$ 17	\$ 200	\$ 200	\$ 200
4220.250 Fire - Equipment - Supplies & Maintenance	\$ 15,392	\$ 7,439	\$ 141,902	\$ 73,295	\$ 4,400	\$ 4,400	\$ 4,400
4220.254 Fire - Vehicle Repair & Maintenance	\$ 8,014	\$ 3,971	\$ 9,460	\$ 4,548	\$ 10,200	\$ 10,200	\$ 10,200
4220.255 Fire - Fuel	\$ 1,446	\$ 2,795	\$ 2,778	\$ 2,220	\$ 2,500	\$ 2,500	\$ 2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	\$ 6,562	\$ 6,020	\$ 6,091	\$ 5,765	\$ 5,700	\$ 5,700	\$ 6,300
4220.275 Fire - Public Safety Building Payment (MBA)	\$ 60,185	\$ 60,260	\$ 60,310	\$ 60,335	\$ 60,335	\$ 60,335	\$ 60,335
4220.280 Fire - Utilities	\$ 5,495	\$ 5,803	\$ 4,282	\$ 2,914	\$ 6,000	\$ 6,000	\$ 6,000
4220.290 Fire - Telephone	\$ 5,376	\$ 4,943	\$ 5,495	\$ 3,866	\$ 5,820	\$ 5,820	\$ 6,276
4220.310 Fire - Professional & Technical Services	\$ 11,114	\$ 10,654	\$ 9,888	\$ 7,700	\$ 11,100	\$ 11,100	\$ 11,300
4220.450 Fire - Uniforms	\$ -	\$ -	\$ 470	\$ 483	\$ 750	\$ 750	\$ 2,750
4220.330 Fire - Fire Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
4220.453 Fire - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.610 Fire - Miscellaneous Expense	\$ 450	\$ 351	\$ 254	\$ 600	\$ 2,100	\$ 2,100	\$ 2,150
Total Fire	\$ 340,922	\$ 361,428	\$ 508,379	\$ 408,441	\$ 446,903	\$ 450,693	\$ 436,657
Total Public Safety	\$ 1,256,197	\$ 1,311,928	\$ 1,539,356	\$ 1,341,002	\$ 1,586,654	\$ 1,594,234	\$ 1,723,158



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	\$ 171,653	\$ 262,605	\$ 333,886	\$ 227,014	\$ 339,494	\$ 349,244	\$ 371,229
4410.111 Streets - Overtime Wages (Streets)	\$ 8,466	\$ 32,318	\$ 21,712	\$ 26,132	\$ 16,500	\$ 16,500	\$ 16,500
4410.130 Streets - Employee Benefits	\$ 110,586	\$ 167,426	\$ 196,157	\$ 136,913	\$ 221,014	\$ 222,574	\$ 224,486
4410.230 Streets - Travel, Conferences & Training	\$ 4,562	\$ 4,933	\$ 6,520	\$ 7,977	\$ 10,471	\$ 10,471	\$ 10,850
4410.240 Streets - Office Supplies & Expense	\$ 132	\$ 120	\$ 22	\$ -	\$ -	\$ -	\$ -
4410.250 Streets - Equipment - Supplies & Maintenance	\$ 1,952	\$ 1,242	\$ 579	\$ 242	\$ 1,200	\$ 1,200	\$ 1,200
4410.254 Streets - Vehicle Repair	\$ -	\$ -	\$ -	\$ 1,642	\$ -	\$ -	\$ -
4410.253 Streets - Snow Removal	\$ 101,948	\$ 119,554	\$ 66,102	\$ 65,281	\$ 90,000	\$ 90,000	\$ 91,800
4410.261 Streets - Equipment Lease	\$ 4,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410.269 Streets - Equipment Rental	\$ 14,182	\$ 7,995	\$ 2,500	\$ -	\$ 8,750	\$ 8,750	\$ -
4410.270 Streets - Bldgs/Grounds	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
4410.280 Streets - Utilities (Area Lights)	\$ 11,262	\$ 14,630	\$ 12,134	\$ 4,723	\$ 12,000	\$ 12,000	\$ 12,000
4410.310 Streets - Professional & Technical Services	\$ 9,054	\$ 2,769	\$ 871	\$ 3,014	\$ 2,090	\$ 2,090	\$ 2,090
4410.411 Streets - Street Signs & Signals	\$ 1,406	\$ 2,422	\$ 2,357	\$ 1,739	\$ 5,500	\$ 5,500	\$ 5,500
4410.415 Streets - Skier bridge O&M	\$ -	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 2,600	\$ 2,600
4410.420 Streets - Road Maintenance/Improvements	\$ 60,548	\$ 43,318	\$ 22,391	\$ 23,221	\$ 56,080	\$ 56,080	\$ 13,080
Total Highways	\$ 499,777	\$ 662,021	\$ 665,231	\$ 497,898	\$ 765,699	\$ 777,009	\$ 751,335
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	\$ 383	\$ 2,164	\$ 1,186	\$ 579	\$ 2,000	\$ 2,000	\$ 2,500
4440.240 Shop - Office Supplies & Expenses	\$ 548	\$ 1,468	\$ 1,333	\$ 790	\$ 1,500	\$ 1,500	\$ 1,500
4440.250 Shop - Equipment - Supplies & Maintenance	\$ 15,594	\$ 28,657	\$ 19,759	\$ 8,232	\$ 11,150	\$ 11,150	\$ 12,980
4440.252 Shop - Heavy Equipment Maintenance	\$ 42,942	\$ 67,119	\$ 30,436	\$ 26,945	\$ 47,500	\$ 47,500	\$ 47,500
4440.254 Shop - Vehicle Repair & Maintenance	\$ 20,765	\$ 16,671	\$ 12,383	\$ 14,413	\$ 15,000	\$ 15,000	\$ 15,000
4440.255 Shop - Fuel	\$ 155,377	\$ 144,027	\$ 91,298	\$ 65,572	\$ 95,000	\$ 95,000	\$ 95,000
4440.261 Shop - Equipment Lease (operating)	\$ 103,904	\$ 120,968	\$ 159,798	\$ 94,134	\$ 119,800	\$ 119,800	\$ 109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	\$ 2,465	\$ 3,228	\$ 4,520	\$ 5,011	\$ 5,150	\$ 5,150	\$ 5,650
4440.280 Shop - Utilities	\$ 13,330	\$ 15,180	\$ 11,802	\$ 7,288	\$ 12,000	\$ 12,000	\$ 12,000
4440.290 Shop - Telephone	\$ 5,416	\$ 6,513	\$ 9,527	\$ 5,201	\$ 9,600	\$ 9,600	\$ 9,100
4440.310 Shop - Professional & Technical Services	\$ 1,364	\$ 2,638	\$ 3,637	\$ 1,693	\$ 2,100	\$ 2,100	\$ 2,200
4440.330 Shop - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4440.450 Shop - Uniforms	\$ 6,485	\$ 10,084	\$ 13,050	\$ 10,699	\$ 13,400	\$ 13,400	\$ 13,400
4440.610 Shop - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 368,573	\$ 418,717	\$ 358,729	\$ 240,557	\$ 334,200	\$ 334,200	\$ 325,830



GENERAL FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2026 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Recreation							
4560.110 Recreation - Salaries & Wages	\$ 32,604	\$ 36,385	\$ 34,415	\$ 32,338	\$ 48,150	\$ 48,150	\$ 50,226
4560.111 Recreation - Overtime Wages (Recreation)	\$ 864	\$ 1,483	\$ 162	\$ 140	\$ -	\$ -	\$ -
4560.130 Recreation - Employee Benefits	\$ 19,187	\$ 18,022	\$ 18,344	\$ 16,280	\$ 23,217	\$ 23,217	\$ 20,214
4560.230 Recreation - Travel, Conferences & Training	\$ 38	\$ 129	\$ 268	\$ 876	\$ 1,200	\$ 1,200	\$ 1,200
4560.240 Recreation - Office Supplies & Expense	\$ 132	\$ 99	\$ 162	\$ -	\$ -	\$ -	\$ -
4560.250 Recreation - Supplies & Maintenance	\$ 1,149	\$ 2,429	\$ 382	\$ 688	\$ 1,000	\$ 1,000	\$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	\$ 141	\$ 1,329	\$ 1,970	\$ 948	\$ 900	\$ 900	\$ 900
4560.265 Recreation - Fuel	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -
4560.269 Recreation - Equipment Rental	\$ 1,844	\$ 7,903	\$ -	\$ -	\$ -	\$ -	\$ -
4560.270 Recreation - Blds/Grounds - Supplies & Main	\$ 1,246	\$ 6,609	\$ 3,229	\$ 649	\$ 2,800	\$ 2,800	\$ 2,800
4560.310 Recreation - Professional & Technical Service	\$ 633	\$ 39	\$ 184	\$ -	\$ 90	\$ 90	\$ 90
4560.450 Recreation - Uniforms	\$ -	\$ 35	\$ -	\$ -	\$ 200	\$ 200	\$ 200
4560.621 Recreation - Beautification	\$ 3,496	\$ 5,945	\$ 7,954	\$ 4,909	\$ 6,000	\$ 6,000	\$ 6,000
4560.631 Recreation - Waling Trails	\$ 425	\$ 7,554	\$ 1,474	\$ 347	\$ 100	\$ 100	\$ 100
4560.633 Recreation - ATV/Snowmobile Trails	\$ 8,327	\$ 8,683	\$ 3,546	\$ 2,283	\$ 7,500	\$ 7,500	\$ 7,000
4560.634 Recreation - Trail Signs	\$ 99	\$ 874	\$ 226	\$ 760	\$ 750	\$ 750	\$ 1,000
Total Recreation	\$ 70,185	\$ 97,518	\$ 72,372	\$ 60,218	\$ 91,907	\$ 91,907	\$ 90,730
Total Public Works	\$ 938,535	\$ 1,178,256	\$ 1,096,332	\$ 798,673	\$ 1,191,806	\$ 1,203,116	\$ 1,167,895
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	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
4846.1 Transfer to Capital Projects -Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4847 Transfer to Asset Replacement	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 354,000
4851 Transfer to Water Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,115	\$ 22,115	\$ 1,552
Total Transfers	\$ 1,352,100	\$ 1,140,000	\$ 2,040,000	\$ 787,825	\$ 809,940	\$ 809,940	\$ 832,302
Operating Contingency							
4900 Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Operating Contingency	\$ 20,386	\$ 14,999	\$ 41,297	\$ 12,946	\$ 43,900	\$ 43,900	\$ 44,300
Total Expenditures:	\$ 4,473,193	\$ 4,967,637	\$ 6,123,449	\$ 4,226,597	\$ 5,154,076	\$ 5,196,728	\$ 5,336,688
Total Change In Net Position	\$ (317,695)	\$ (122,870)	\$ (4,733)	\$ (777,078)	\$ -	\$ -	\$ -

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3341 Grant	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ -	\$ -	\$ 530,386	\$ -	\$ -	\$ -	\$ -
Charges for Services							
3685 SAA Assessment Revenue	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Total Charges for Services	\$ -	\$ -	\$ 123,237	\$ 62,532	\$ 70,163	\$ 70,163	\$ 70,163
Interest							
3610 Interest Revenue	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ 9,518	\$ 7,853	\$ -	\$ -	\$ -
Miscellaneous revenue							
3670 SAA Bond Proceeds	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
3690 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ -	\$ -	\$ 50,000	\$ 803,478	\$ -	\$ -	\$ -
Contributions							
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Contributions	\$ -	\$ -	\$ 809,243	\$ -	\$ 986,412	\$ 986,412	\$ 99,050
Total Revenue:	\$ -	\$ -	\$ 991,998	\$ 873,863	\$ 1,056,575	\$ 1,056,575	\$ 169,213
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ -	\$ -	\$ 5,210	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ -	\$ -	\$ 794,092	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
4400.421 Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050
Total Highway & Public Improvements	\$ -	\$ -	\$ 799,302	\$ 890,408	\$ 989,457	\$ 989,457	\$ 99,050

SNOW SHOE SAA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

Debt Service								
4400.810 Bond Payment - Principal	\$ -	\$ -	\$ -	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
4400.820 Bond Payment - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.830 Trustee Fees/Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4400.850 Debt Issue Costs	\$ -	\$ -	\$ 10,907	\$ -	\$ -	\$ -	\$ -	
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -	
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers	\$ -	\$ -	\$ 506,669	\$ 50,000	\$ 67,118	\$ 67,118	\$ 70,163	
Total Expenditures:	\$ -	\$ -	\$ 1,305,971	\$ 940,408	\$ 1,056,575	\$ 1,056,575	\$ 169,213	
Total Change In Net Position	\$ -	\$ -	\$ (313,973)	\$ (66,545)	\$ -	\$ -	\$ -	



CBME SAA Fund Budget

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3685 CBME SAA Assessment Revenue	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Total Charges for Services	\$ 213,284	\$ 171,048	\$ 294,253	\$ 184,030	\$ 170,138	\$ 170,138	\$ 170,274
Interest							
3610 Interest Revenue	\$ 748	\$ 330	\$ 286	\$ 165	\$ 250	\$ 250	\$ 250
Total Interest	\$ 748	\$ 330	\$ 286	\$ 165	\$ 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 Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Contributions	\$ 203,496	\$ -	\$ -	\$ -	\$ 512,356	\$ 512,356	\$ -
Total Revenue:	\$ 1,789,528	\$ 171,398	\$ 294,539	\$ 184,195	\$ 682,744	\$ 682,744	\$ 170,524
Expenditures:							
Highways and Public Improvements							
Special Improvements							
4400.240 Office Supplies/Software	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
4400.310 Professional & Technical Services	\$ 28,987	\$ 8,278	\$ -	\$ -	\$ -	\$ -	\$ -
4400.420 Public Improvements	\$ 959,943	\$ 20,780	\$ -	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
4400.421 Road Construction	\$ 423	\$ 20,935	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Total Highway & Public Improvements	\$ 989,353	\$ 49,993	\$ 2,500	\$ 11,500	\$ 512,606	\$ 512,606	\$ -
Debt Service							
4400.810 Bond Payment - Principal	\$ 121,000	\$ 119,000	\$ 123,000	\$ -	\$ 128,000	\$ 128,000	\$ 133,000
4400.820 Bond Payment - Interest	\$ 49,308	\$ 50,854	\$ 46,689	\$ -	\$ 42,138	\$ 42,138	\$ 37,274
4400.830 Trustee Fees/Bank Charges	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
4400.850 Debt Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budget Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Total Transfers	\$ 170,333	\$ 169,879	\$ 169,689	\$ -	\$ 170,138	\$ 170,138	\$ 170,524
Total Expenditures:	\$ 1,159,686	\$ 219,872	\$ 172,189	\$ 11,500	\$ 682,744	\$ 682,744	\$ 170,524
Total Change In Net Position	\$ 629,842	\$ (48,474)	\$ 122,350	\$ 172,695	\$ -	\$ -	\$ -



WILDLAND FIRE FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Intergovernmental Revenue	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	#REF!
Charges for services							
3425 Wildland Fire Revenue	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Total Charges for services	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	#REF!
Interest							
3610 Interest Revenue	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Interest	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	#REF!
Total Revenue:	\$ 7,306	\$ 11,853	\$ 18,120	\$ 48,662	\$ 110,000	\$ 110,000	#REF!
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ -	\$ 12,278	\$ -	\$ -	\$ 61,160	\$ 61,160	#REF!
4220.130 Wildland Fire - Benefits	\$ -	\$ 1,227	\$ -	\$ -	\$ 6,066	\$ 6,066	#REF!
4220.230 Wildland Fire - Travel, Conferences	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	#REF!
4220.240 Wildland Fire - Office Supplies & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.250 Wildland Fire - Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	#REF!
4220.254 Wildland Fire - Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.255 Wildland Fire - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#REF!
4220.450 Wildland Fire - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4220.453 Wildland Fire - State Grants	\$ -	\$ -	\$ 9,860	\$ -	\$ 10,000	\$ 10,000	#REF!
Total Fire	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Total Public Safety	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	#REF!
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	#REF!
Total Expenditures:	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 110,000	\$ 110,000	#REF!
Total Change In Net Position	\$ 7,306	\$ (1,652)	\$ 8,260	\$ 48,662	\$ -	\$ -	#REF!

SSD FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for services							
3668 Water Lease	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Charges for services	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	#REF!
Miscellaneous revenue							
3610 - Interest revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	#REF!
Total Revenue:	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ 35,000	\$ 35,000	#REF!
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	#REF!
Total Change In Net Position	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ -	\$ -	#REF!

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	\$ 200,000
3120 Prior Years' Tax Increment - Delinq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Taxes	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	#REF!
Intergovernmental revenue							
3310 Loans/Grants from Local Units	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Total Intergovernmental revenue	\$ 51,125	\$ 45,000	\$ 17,854	\$ 26,911	\$ -	\$ -	\$ 42,500
Miscellaneous revenue							
3550 Donations	\$ -	\$ -	\$ 3,590	\$ 4,926	\$ -	\$ -	\$ -
3610 Interest Earnings	\$ 18,883	\$ 18,015	\$ 28,549	\$ 20,270	\$ -	\$ -	\$ -
3640 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3645 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 18,883	\$ 18,015	\$ 32,139	\$ 25,196	\$ -	\$ -	\$ -
Contributions							
3810 Contributions from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,900
Total Revenue:	\$ 448,889	\$ 540,284	\$ 459,596	\$ 526,118	\$ 400,000	\$ 400,000	#REF!
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.310 Legal Fees	\$ -	\$ 1,800	\$ 2,250	\$ 11,229	\$ 42,500	\$ 42,500	\$ 125,000
4140.311 Professional Services	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.312 Publishing / Legal Notices	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.630 Shared excess distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.640 2010 Street Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.610 Redevelopment Activities	\$ 286,804	\$ 194,488	\$ 200,747	\$ 51,579	\$ 258,000	\$ 258,000	\$ 424,500
4140.740 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500
Total General government	\$ 289,340	\$ 196,288	\$ 202,997	\$ 62,808	\$ 300,500	\$ 300,500	\$ 549,500

RDA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ 8,667	\$ 23,500	\$ 35,258	\$ 29,500	\$ 29,500	\$ 29,500	\$ 13,900
4846 Transfer to Capital Projects	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
Total Transfers	\$ 273,667	\$ 152,680	\$ 35,258	\$ 29,500	\$ 99,500	\$ 99,500	\$ 13,900
Total Expenditures:	\$ 563,007	\$ 348,968	\$ 238,255	\$ 92,308	\$ 400,000	\$ 400,000	\$ 563,400
Total Change In Net Position	\$ (114,118)	\$ 191,316	\$ 221,341	\$ 433,810	\$ -	\$ -	#REF!

MBA FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Interest							
3610 Interest income MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Miscellaneous revenue							
3620 Lease revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Miscellaneous revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Revenue:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
4160.270 Bldg. Grounds / Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Total Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!
Debt service							
4160.810 MBA Bond Principal	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ 80,000	#REF!
4160.820 MBA Interest on long term debt	\$ 46,370	\$ 44,520	\$ 42,620	\$ 40,670	\$ 40,670	\$ 40,670	#REF!
Total Debt service	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Expenditures:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	#REF!
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#REF!

DEBT SERVICE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	\$ 240,722	\$ 208,739	\$ -	\$ 201,827	\$ 173,770	\$ 173,770	\$ 174,170
3120 General Property Taxes (Delinquent)	\$ 19,116	\$ 16,478	\$ 1,172	\$ 6,093	\$ -	\$ -	\$ -
3170 Fee-in-Lieu/Fee Based Personal Property	\$ 1,972	\$ 2,232	\$ -	\$ 252	\$ -	\$ -	\$ -
3190 Penalty/Interest on Delinquent Taxes	\$ 378	\$ 322	\$ 58	\$ 74	\$ -	\$ -	\$ -
3200 Personal Property	\$ 6,698	\$ 10,010	\$ -	\$ 2,060	\$ -	\$ -	\$ -
Total Taxes	\$ 268,886	\$ 237,781	\$ 1,230	\$ 210,306	\$ 173,770	\$ 173,770	\$ 174,170
Interest							
3610 Interest Revenue	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Total Interest	\$ 8,732	\$ 15,993	\$ 13,043	\$ 8,242	\$ 250	\$ 250	\$ 250
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 277,618	\$ 253,774	\$ 14,273	\$ 218,548	\$ 174,020	\$ 174,020	\$ 174,420
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4100.810 Debt Service - Principal	\$ 190,000	\$ 200,000	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 94,000
4100.820 Debt Service - Interest	\$ 15,405	\$ 7,900	\$ -	\$ 62,048	\$ 103,720	\$ 103,720	\$ 80,120
4100.830 Trustee Fees	\$ 550	\$ 550	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Total Debt service	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 173,770	\$ 173,770	\$ 174,170
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:	\$ 205,955	\$ 208,450	\$ -	\$ 62,048	\$ 174,020	\$ 174,020	\$ 174,420
Total Change In Net Position	\$ 71,663	\$ 45,324	\$ 14,273	\$ 156,500	\$ -	\$ -	\$ -

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3341 General Gov't State Grant	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Total Intergovernmental Revenue	\$ 174,077	\$ 432,721	\$ 150,000	\$ 125,000	\$ 12,500	\$ 12,500	\$ -
Interest							
3610 Interest revenue	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
3610.1 Interest revenue - fire capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610.2 Interest revenue Skier bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 30,879	\$ 35,851	\$ 42,839	\$ 46,603	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Proceeds from bonds issued	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
3690 Sundry/Miscellaneous	\$ -	\$ 292,500	\$ 94,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Total Miscellaneous Revenue	\$ -	\$ 292,500	\$ 1,894,000	\$ 93,936	\$ -	\$ -	\$ 20,000
Transfers from Other Funds							
3810 Transfers from General Fund	\$ 1,196,100	\$ 820,000	\$ 625,000	\$ 433,825	\$ 433,825	\$ 433,825	\$ 326,750
3810.1 Transfers from General Fund - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
3815 Transfers from General Fund	\$ -	\$ -	\$ 495,762	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Snow Shoe SAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA Fund	\$ 265,000	\$ 129,180	\$ -	\$ -	\$ -	\$ -	\$ -
3828 Transfer from Municipal Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3847 Transfer from Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3853 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 4,071,562	\$ 113,350
Total Transfers from other funds	\$ 1,461,100	\$ 949,180	\$ 1,775,000	\$ 433,825	\$ 446,325	\$ 4,505,387	\$ 590,100
Total Revenue:	\$ 1,666,056	\$ 1,710,252	\$ 3,861,839	\$ 699,364	\$ 458,825	\$ 4,517,887	\$ 610,100

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Expenditures:							
General Government							
4100.700 Capital Project - Admin Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.710 CP - Land Purchase	\$ 522,401	\$ 20	\$ 47,602	\$ 3,573	\$ -	\$ -	\$ -
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	\$ 187	\$ 45,864	\$ -	\$ -	\$ -	\$ 3,949	\$ -
Total Administrative	\$ 537,941	\$ 45,884	\$ 47,602	\$ 3,573	\$ -	\$ 58,549	\$ -
Beautification							
4120.710 Beautification - Shuttle Stops & Cross	\$ -	\$ -	\$ 36,904	\$ 62,565	\$ -	\$ 563,346	\$ -
4120.720 Beautification - Street Lights	\$ -	\$ -	\$ 50,432	\$ 551,849	\$ -	\$ 499,568	\$ -
4120.721 Beautification - Trail Lights	\$ -	\$ -	\$ 14,851	\$ -	\$ -	\$ 15,149	\$ -
4120.730 Beautification - Street Signs	\$ -	\$ -	\$ 37,960	\$ 37,960	\$ -	\$ 22,040	\$ -
4120.740 Beautification - Town Hall	\$ -	\$ -	\$ 54,200	\$ 5,438	\$ -	\$ 145,800	\$ -
4120.750 Beautification - Other Beautification	\$ -	\$ -	\$ -	\$ 2,736	\$ -	\$ 709,750	\$ -
4120.850 Beautification -Debt Issue Costs	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	\$ -
Total Beautification	\$ -	\$ -	\$ 221,847	\$ 660,548	\$ -	\$ 1,955,653	\$ -
Total General Government	\$ 537,941	\$ 45,884	\$ 269,449	\$ 664,121	\$ -	\$ 2,014,202	\$ -
Public Safety							
Police							
4210.250 Police Non-Capital	\$ -	\$ -	\$ -	\$ 4,249	\$ -	\$ -	\$ 30,000
4210.700 Capital project - Police Public Safety	\$ 74,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210.720 Capital project -PS Bldg	\$ 36,103	\$ 19,240	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4210.721 Capital project -PS Bldg Aspen Mea	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ -
4210.730 Capital Project - Police Equipment	\$ -	\$ -	\$ 243,990	\$ 226	\$ -	\$ -	\$ 6,300
Total Police	\$ 110,168	\$ 19,240	\$ 243,990	\$ 4,475	\$ -	\$ 270,000	\$ 56,300
Fire							
4220.700 Capital project - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.710 Capital project - Fire Type 4 Fire Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.720 Proj Const - Public Safety Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
4220.730 Capital Project - Fire Equipment	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 17,050
Total Fire	\$ 180,000	\$ 5,442	\$ 819	\$ -	\$ -	\$ 38,739	\$ 37,050
Total Public Safety	\$ 290,168	\$ 24,682	\$ 244,809	\$ 4,475	\$ -	\$ 308,739	\$ 93,350

CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Highways and Public Improvements							
4410.250 Street Non-Capital	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
4410.700 Capital project Streets	\$ 149,709	\$ 169,523	\$ 23,560	\$ -	\$ 408,825	\$ 1,313,847	\$ 290,000
4410.701 Capital project Streets - Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
4410.705 Capital project Gravel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,750
4410.710 Capital project Street Lights	\$ 1,441	\$ -	\$ 9,952	\$ -	\$ -	\$ 88,606	\$ -
4410.715 Capital project Hwy 143 Corridor	\$ -	\$ 2,633	\$ -	\$ -	\$ -	\$ 192,467	\$ -
4410.720 Capital Project - Pedestrian Improve	\$ 25,090	\$ 520,651	\$ 1,322	\$ -	\$ -	\$ -	\$ -
4410.740 Capital Project - Pedestrian Improve	\$ 48,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Highways	\$ 224,512	\$ 692,807	\$ 42,334	\$ -	\$ 408,825	\$ 1,594,920	\$ 491,750
Shop & Garage							
4440.720 Capital Projects - PW Facility Aspen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
4440.721 Capital Projects - PW Facility	\$ -	\$ -	\$ 145,410	\$ -	\$ -	\$ 154,590	\$ -
4440.730 Capital Projects - Shop Equipment	\$ 38,280	\$ 101,662	\$ -	\$ -	\$ -	\$ -	\$ -
4440.750 Cold Storage Building Repairs	\$ 4,430	\$ 5,298	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 42,710	\$ 106,960	\$ 145,410	\$ -	\$ -	\$ 404,590	\$ -
Total Highways and Public Improvements	\$ 267,222	\$ 799,767	\$ 187,744	\$ -	\$ 408,825	\$ 1,999,510	\$ 491,750
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	\$ 105,889	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
4560.710 Capital project - Mountain Bike Trails	\$ 25,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.751 Project construction - Chair 1 Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560.752 Project construction - Chair 1 Restrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000
Total Parks, Recreation, and Public Property	\$ 131,866	\$ 159,456	\$ 152,843	\$ 114,443	\$ 50,000	\$ 195,436	\$ 25,000



CAPITAL PROJECT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4815 Transfer to Snow Shoe SAA	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,227,197	\$ 1,029,789	\$ 2,004,845	\$ 783,039	\$ 458,825	\$ 4,517,887	\$ 610,100
Total Change In Net Position	\$ 438,859	\$ 680,463	\$ 1,856,994	\$ (83,675)	\$ -	\$ -	\$ -

ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
3670 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Insurance proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ 30,000	\$ 47,500	\$ 87,820	\$ 35,560	\$ 72,000	\$ 72,000	\$ 138,000
Transfers from other funds							
3810 Transfer from General Fund	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 354,000	\$ 354,000	\$ 361,000
3846 Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 290,950	\$ 290,950	\$ -
Total Transfers from other funds	\$ 156,000	\$ 320,000	\$ 335,000	\$ 354,000	\$ 644,950	\$ 644,950	\$ 361,000
Total Revenue:	\$ 186,000	\$ 367,500	\$ 465,749	\$ 389,560	\$ 716,950	\$ 716,950	\$ 499,000
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	\$ 5,004	\$ 5,004	\$ 5,879	\$ 4,587	\$ 49,060	\$ 49,060	\$ 5,000
4100.721 Admin - FF&E Replacement/Renew	\$ 356	\$ 1,300	\$ 16,354	\$ 4,838	\$ 41,300	\$ 41,300	\$ 41,300
4100.741 Admin - Vehicle Replacement	\$ -	\$ 11,100	\$ 16,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
4100.742 Admin - Computer/Electronic Re	\$ 21,032	\$ 2,985	\$ 9,337	\$ 2,389	\$ 4,290	\$ 4,290	\$ 3,714
Total Administrative	\$ 26,392	\$ 20,389	\$ 47,570	\$ 11,814	\$ 114,650	\$ 114,650	\$ 70,014
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	\$ -	\$ 5,090	\$ 14,570	\$ 11,398	\$ 44,520	\$ 44,520	\$ 18,320
4200.740 Public Safety - Equipment Replacem	\$ 4,318	\$ 66,438	\$ 33,231	\$ 16,997	\$ 29,250	\$ 29,250	\$ 42,280
4200.741 Public Safety - Vehicle Replacement	\$ 74,723	\$ 112,700	\$ 65,058	\$ 83,695	\$ 131,000	\$ 131,000	\$ 134,900
4200.742 Public Safety - Computer/Electronic	\$ 3,512	\$ 3,473	\$ 2,645	\$ 7,516	\$ 7,500	\$ 7,500	\$ 23,523
Total Public Safety	\$ 82,553	\$ 187,701	\$ 115,504	\$ 119,606	\$ 212,270	\$ 212,270	\$ 219,023



ASSET REPLACEMENT FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
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	\$ 92,000	\$ 339,126	\$ 380,850	\$ 380,850	\$ 54,100
4400.741 Streets - Vehicle Replacement	\$ 110,173	\$ 102,379	\$ -	\$ -	\$ -	\$ -	\$ 113,300
4400.742 Streets - Computer/Electronics Rep	\$ 891	\$ 400	\$ 2,469	\$ 2,008	\$ 4,180	\$ 4,180	\$ 1,970
Total Public Works	\$ 111,482	\$ 136,996	\$ 99,469	\$ 341,134	\$ 390,030	\$ 390,030	\$ 174,370
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfers To Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,593
Total Expenditures:	\$ 220,427	\$ 345,086	\$ 262,543	\$ 472,554	\$ 716,950	\$ 716,950	\$ 499,000
Total Change In Net Position	\$ (34,427)	\$ 22,414	\$ 203,206	\$ (82,994)	\$ -	\$ -	\$ -



TUF FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Revenue:							
Charges for Services							
3430 Transportation Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
3314 Public Safety State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Miscellaneous Revenue							
3610 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Transfers from other funds							
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Expenditures:							
Public Works							
4410.450 Streets -Pavement Preservation Pla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4410.451 Streets - Gravel Road Plan Impleme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Transfers							
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Transfers:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	\$ 31,271	\$ 31,160	\$ 33,075	\$ 28,963	\$ 34,000	\$ 34,000	\$ 34,000
3718 Water Lease Revenue	\$ 1,341,572	\$ 1,479,892	\$ 1,512,821	\$ 1,169,089	\$ 1,480,000	\$ 1,480,000	\$ 1,492,000
3719 Penalties	\$ 11,371	\$ 8,091	\$ 7,265	\$ 8,706	\$ 6,000	\$ 6,000	\$ 6,000
3720 Water Connection Fees	\$ 32,734	\$ 15,170	\$ 28,410	\$ 14,700	\$ 14,500	\$ 14,500	\$ 15,200
3725 Miscellaneous operating income	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749 Resort - Water Pumping Fee	\$ 35,985	\$ 127,479	\$ 43,825	\$ 53,969	\$ 59,000	\$ 59,000	\$ 58,000
Total Operating income	\$ 1,454,433	\$ 1,661,792	\$ 1,625,396	\$ 1,275,427	\$ 1,593,500	\$ 1,593,500	\$ 1,605,200
Operating Expense							
4751.110 Salaries & Wages	\$ 285,358	\$ 317,513	\$ 354,193	\$ 264,666	\$ 374,340	\$ 374,340	\$ 406,462
4751.111 Overtime Wages - Utilities	\$ 13,069	\$ 23,430	\$ 17,450	\$ 18,413	\$ 9,900	\$ 9,900	\$ 9,900
4751.130 Employee Benefits	\$ 150,249	\$ 163,206	\$ 211,635	\$ 143,618	\$ 216,157	\$ 216,157	\$ 216,901
4751.210 Books/Subscriptions/Memberships	\$ 187	\$ 350	\$ 361	\$ -	\$ 650	\$ 650	\$ 660
4751.230 Travel, Conferences & Training	\$ 6,066	\$ 10,601	\$ 19,429	\$ 9,561	\$ 17,000	\$ 17,000	\$ 17,600
4751.240 Office Supplies/Reimbursement Ex	\$ 1,382	\$ 1,089	\$ 750	\$ 885	\$ 1,200	\$ 1,200	\$ 1,200
4751.245 Bank Charges - Utilities	\$ 5,486	\$ 8,471	\$ 8,916	\$ 5,718	\$ 9,000	\$ 9,000	\$ 9,000
4751.250 Equipment Supplies & Maintenan	\$ 16,146	\$ 23,940	\$ 6,281	\$ 33,731	\$ 49,700	\$ 49,700	\$ 15,500
4751.255 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.256 Shop Charges	\$ 60,400	\$ 77,500	\$ 95,432	\$ 72,371	\$ 96,494	\$ 96,494	\$ 95,103
4751.261 Equipment Lease (Water)	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ -	\$ -
4751.265 System Repairs	\$ 134,922	\$ 93,911	\$ 54,523	\$ 29,545	\$ 129,400	\$ 129,400	\$ 144,800
4751.268 Leases - Water	\$ 34,219	\$ 59,896	\$ 138,419	\$ 4,411	\$ 43,725	\$ 43,725	\$ 43,725
4751.268.1 Prepaid Water Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,500
4751.270 Bldgs/Grounds - Supplies & Mainte	\$ 7,952	\$ 8,365	\$ 20,205	\$ 614	\$ 45,000	\$ 45,000	\$ 9,500
4751.280 Utilities	\$ 109,393	\$ 147,023	\$ 124,076	\$ 100,657	\$ 142,000	\$ 142,000	\$ 142,000
4751.290 Telephone	\$ 2,447	\$ 1,957	\$ 2,777	\$ 1,802	\$ 2,400	\$ 2,400	\$ 2,700
4751.310 Professional & Technical Services	\$ 20,468	\$ 47,801	\$ 32,412	\$ 23,124	\$ 34,110	\$ 34,110	\$ 53,410
4751.311 Legal Services	\$ -	\$ 230	\$ -	\$ 781	\$ 2,500	\$ 2,500	\$ 2,500
4751.550 Administrative Charges	\$ 38,200	\$ 40,900	\$ 45,300	\$ 35,625	\$ 47,500	\$ 47,500	\$ 47,100
4751.610 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.620 Bad debt expense	\$ (3,891)	\$ 7,383	\$ (15,119)	\$ -	\$ -	\$ -	\$ -
4751.690 Depreciation	\$ 379,243	\$ 384,507	\$ 383,892	\$ 287,919	\$ 383,892	\$ 383,892	\$ 383,892
Total Operating Expense	\$ 1,261,296	\$ 1,418,073	\$ 1,501,239	\$ 1,033,441	\$ 1,604,968	\$ 1,604,968	\$ 1,632,453
Total Income From Operations:	\$ 193,137	\$ 243,719	\$ 124,157	\$ 241,986	\$ (11,468)	\$ (11,468)	\$ (27,253)



WATER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ 50,000	\$ -	\$ 14,022	\$ 987,628	\$ -	\$ -	\$ -
3793 USDA Water Bond Interest	\$ 399	\$ 602	\$ 562	\$ 337	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 42,451	\$ 68,287	\$ 43,432	\$ 7,040	\$ 6,300	\$ 6,300	\$ 10,800
3795 Water Impact Fees	\$ 23,255	\$ 152,276	\$ 112,505	\$ 44,244	\$ -	\$ -	\$ -
3810 Transfer from General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 116,105	\$ 221,165	\$ 1,904,759	\$ 1,039,249	\$ 6,300	\$ 6,300	\$ 10,800
Non-Operating Expense							
4751.691 Amortization of bonding costs	\$ (10,425)	\$ (10,425)	\$ (10,425)	\$ -	\$ -	\$ -	\$ -
4751.820 Debt Payment - Interest	\$ 150,518	\$ 115,199	\$ 127,964	\$ 89,425	\$ 124,925	\$ 124,925	\$ 120,550
4751.830 Administrative Fees	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,650	\$ 500	\$ 500	\$ 500
4810 Transfer to General Fund	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
4815 Transfer to SAA Fund	\$ -	\$ -	\$ 313,481	\$ -	\$ -	\$ -	\$ -
4846 Transfer to Capital Fund	\$ -	\$ -	\$ 654,238	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4895 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 141,343	\$ 106,024	\$ 2,166,508	\$ 91,075	\$ 125,425	\$ 125,425	\$ 121,050
Total Non-Operating Items:	\$ (25,238)	\$ 115,141	\$ (261,749)	\$ 948,174	\$ (119,125)	\$ (119,125)	\$ (110,250)
Total Income or Expense	\$ 167,899	\$ 358,860	\$ (137,592)	\$ 1,190,160	\$ (130,593)	\$ (130,593)	\$ (137,503)

SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating Income							
3731 Sewer Fees	\$ 691,258	\$ 625,314	\$ 740,867	\$ 592,766	\$ 798,000	\$ 798,000	\$ 794,000
3732 Stand by Fees - Sewer	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3733 Sewer Connection Fees	\$ 3,979	\$ 6,650	\$ 4,550	\$ 2,250	\$ 3,400	\$ 3,400	\$ 3,600
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 695,587	\$ 631,964	\$ 745,417	\$ 595,016	\$ 801,400	\$ 801,400	\$ 797,600
Operating Expense							
4752.110 Salaries & Wages	\$ 127,212	\$ 126,681	\$ 126,724	\$ 99,212	\$ 133,959	\$ 133,959	\$ 145,092
4752.111 Overtime Wages - Utilities	\$ 6,355	\$ 6,750	\$ 5,359	\$ 4,391	\$ 2,100	\$ 2,100	\$ 2,100
4752.130 Employee Benefits	\$ 66,026	\$ 59,895	\$ 75,148	\$ 50,338	\$ 71,066	\$ 71,066	\$ 71,510
4752.230 Travel, Conferences & Training	\$ 216	\$ 100	\$ 2,481	\$ 1,448	\$ 1,200	\$ 1,200	\$ 1,200
4752.240 Office Supplies/ Reimbursement Exp	\$ 734	\$ 783	\$ 773	\$ 719	\$ 750	\$ 750	\$ 750
4752.245 Bank Charges - Utilities	\$ 2,375	\$ 3,767	\$ 4,615	\$ 2,967	\$ 4,500	\$ 4,500	\$ 4,500
4752.250 Equipment - Supplies & Maintenance	\$ 1,206	\$ 18,352	\$ 7,824	\$ 1,316	\$ 19,400	\$ 19,400	\$ 5,000
4752.254 Vehicle Repair & Maintenance	\$ 2,039	\$ 6,769	\$ 944	\$ 131	\$ 2,500	\$ 2,500	\$ 2,500
4752.256 Shop Charges	\$ 45,300	\$ 58,100	\$ 71,039	\$ 54,278	\$ 72,371	\$ 72,371	\$ 71,327
4752.265 System Repairs	\$ 378	\$ 7,540	\$ 8,165	\$ 25,231	\$ 10,000	\$ 10,000	\$ 10,000
4752.268 Wastewater Treatment Fee (to Parov	\$ 77,346	\$ 77,060	\$ 122,668	\$ 100,154	\$ 135,680	\$ 135,680	\$ 115,680
4752.269 Sewer Bond Payment (to Parowan Co	\$ 99,122	\$ 99,122	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
4752.280 Utilities	\$ 975	\$ 1,044	\$ 907	\$ 741	\$ 1,000	\$ 1,000	\$ 1,100
4752.290 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4752.310 Professional & Technical Services	\$ 27,093	\$ 36,721	\$ 20,400	\$ 28,099	\$ 71,840	\$ 71,840	\$ 96,340
4752.550 Administrative Charges	\$ 19,900	\$ 20,700	\$ 23,600	\$ 17,775	\$ 23,700	\$ 23,700	\$ 24,300
4752.620 Bad debt expense	\$ (3,949)	\$ -	\$ (5,281)	\$ -	\$ -	\$ -	\$ -
4752.690 Depreciation	\$ 84,681	\$ 84,681	\$ 84,681	\$ 63,510	\$ 84,684	\$ 84,684	\$ 84,684
Total Operating Expense	\$ 557,009	\$ 608,065	\$ 550,047	\$ 450,310	\$ 734,750	\$ 734,750	\$ 736,083
Total Income From Operations:	\$ 138,578	\$ 23,899	\$ 195,370	\$ 144,706	\$ 66,650	\$ 66,650	\$ 61,517



SEWER FUND BUDGET

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 33,017	\$ 31,671	\$ 31,224	\$ 8,744	\$ 1,600	\$ 1,600	\$ 1,900
3795 Sewer Impact Fees	\$ 9,872	\$ 29,617	\$ 28,747	\$ 20,138	\$ -	\$ -	\$ -
3796.1 Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3796.2 Bond Proceeds - Capital	\$ -	\$ -	\$ -	\$ 1,825,000	\$ -	\$ -	\$ -
3797 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 42,889	\$ 61,288	\$ 59,971	\$ 1,853,882	\$ 1,600	\$ 1,600	\$ 1,900
4752.820 Bond Payment - Interest	\$ -	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
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	\$ -	\$ 65,656	\$ 3,600	\$ 90,989	\$ 90,989	\$ 76,000
							\$ -
Total Non-Operating Items:	\$ (160,607)	\$ 61,288	\$ (5,685)	\$ 1,850,282	\$ (89,389)	\$ (89,389)	\$ (74,100)
Total Income or Expense	\$ (22,029)	\$ 85,187	\$ 189,685	\$ 1,994,988	\$ (22,739)	\$ (22,739)	\$ (12,583)



SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Income From Operations:							
Operating income							
3443 Sanitation Fees	\$ 265,526	\$ 261,645	\$ 265,963	\$ 255,233	\$ 305,000	\$ 305,000	\$ 318,000
3444 Landfill Fees (County)	\$ 2,448	\$ 8,116	\$ 8,112	\$ 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	\$ 267,974	\$ 269,706	\$ 274,075	\$ 260,081	\$ 313,100	\$ 313,100	\$ 326,100
Operating Expense							
4753.110 Salaries & Wages	\$ 74,677	\$ 83,645	\$ 93,270	\$ 63,278	\$ 102,651	\$ 102,651	\$ 107,696
4753.111 Overtime Wages (Sanitation)	\$ 5,554	\$ 6,542	\$ 4,042	\$ 13,921	\$ 1,500	\$ 1,500	\$ 1,500
4753.130 Employee Benefits	\$ 34,927	\$ 52,439	\$ 64,968	\$ 39,368	\$ 65,875	\$ 65,875	\$ 53,057
4753.240 Office Supplies/Reimburseme	\$ 285	\$ 446	\$ 372	\$ 508	\$ 500	\$ 500	\$ 500
4753.245 Bank Charges - Utilities	\$ 950	\$ 1,480	\$ 1,154	\$ 742	\$ 1,800	\$ 1,800	\$ 1,800
4753.250 Equipment - Supplies & Maint	\$ 23,319	\$ 19,030	\$ 9,292	\$ 23,125	\$ 35,500	\$ 35,500	\$ 36,500
4753.254 Vehicle Repair & Maintenance	\$ 8,855	\$ 18,547	\$ 26,314	\$ 34,312	\$ 22,000	\$ 22,000	\$ 27,000
4753.256 Shop Charges	\$ 15,100	\$ 19,400	\$ 23,680	\$ 18,093	\$ 24,124	\$ 24,124	\$ 23,776
4753.480 Contract Services/Landfill Fee	\$ 36,785	\$ 35,775	\$ 33,106	\$ 18,967	\$ 37,150	\$ 37,150	\$ 36,950
4753.550 Administrative Charges	\$ 8,300	\$ 9,400	\$ 11,100	\$ 8,550	\$ 11,400	\$ 11,400	\$ 11,300
4753.620 Bad debt expense	\$ (3,066)	\$ 797	\$ (1,818)	\$ -	\$ -	\$ -	\$ -
4753.690 Depreciation	\$ 24,561	\$ 32,130	\$ 18,652	\$ 13,989	\$ 18,652	\$ 18,652	\$ 18,652
Total Operating Expense	\$ 230,247	\$ 279,631	\$ 284,132	\$ 234,853	\$ 321,152	\$ 321,152	\$ 318,731
Total Income From Operations:	\$ 37,727	\$ (9,925)	\$ (10,057)	\$ 25,228	\$ (8,052)	\$ (8,052)	\$ 7,369

SOLID WASTE FUND

(2026 YTD Column as of 03/31/2026)

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025Actual</u>	<u>2026 YTD</u>	<u>2025 Original Budget</u>	<u>2026 Revised Budget</u>	<u>2027 Proposed Budget</u>
Non-Operating Items:							
Non-Operating income							
3510 Code Violations	\$ 4,350	\$ 594	\$ 1,300	\$ 2,500	\$ -	\$ -	\$ -
3630 Profit/loss on retirement of assets	\$ 70,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest income	\$ 6,200	\$ 13,080	\$ 13,101	\$ 7,835	\$ 700	\$ 700	\$ 600
Total Non-Operating Income	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Non-Operating Expense							
4753.820 Debt service interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items:	\$ 80,650	\$ 13,674	\$ 14,401	\$ 10,335	\$ 700	\$ 700	\$ 600
Total Income or Expense	\$ 118,377	\$ 3,749	\$ 4,344	\$ 35,563	\$ (7,352)	\$ (7,352)	\$ 7,969



EXHIBIT B

(ATTACH PROPERTY TAX IMPACT SCHEDULE)

PROPOSED 2026 PROPERTY TAX INCREASE IMPACT SCHEDULE

Brian Head Town Council will consider an increase to its property tax rate from .002328 to .002627 (estimated) to generate an additional \$150,000. The following information is intended to provide decision makers and the public with an explanation of how the Town's operations would be affected if the proposed property tax increase is adopted.

Brian Head Town's Property Tax Rate	0.002328
Brian Head Town's Current Property Tax Revenue	\$1,167,364
Proposed Revenue with Tax Change	\$1,317,364
New Property Tax Revenue to Brian Head Town	\$150,000

Estimated Increase to Brian Head Town's Property Tax Revenue	12.85%
--	--------

Estimated Increase to a primary residence valued at \$500,000	\$82.27
Estimated Increase to a business or 2 nd home valued at \$500,000	\$149.57

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without</u> <u>Tax Change</u>	<u>Budget</u> <u>Change</u>
Transfer to Capital for Road Maintenance	\$500,000	\$350,000	\$150,000

Impact of Tax Increase: The annual amount of funding transferred from the General Fund to the Capital Fund to support road maintenance will increase by \$150,000 for the implementation of the Pavement Management Plan and the Gravel Road Maintenance Plan.

EXHIBIT C

NOTICE OF PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASE

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Brian Head, Utah, adopted a resolution on May 12, 2026, acknowledging that the Budget Officer presented as a separate item from the tentative budget that a proposed property tax increase is included as part of the tentative budget and a proposed property tax impact schedule was also presented as a separate item. The Town Council further called a public hearing to be held on August 18, 2026, at the Town Hall at 56 North Hwy 143 Brian Head, UT 84719 with respect to the proposed property tax increase and the proposed property tax impact schedule. All members of the public are invited to attend and participate by oral or written comment. It is estimated that the start time for the public hearing on the proposed property tax increase will begin at 6:00 p.m., or as soon thereafter as is feasible. A copy of the proposed property tax impact schedule and the proposed property tax increase are available to the public during business hours at the Town Hall and on the Town website until the public hearing ss concluded.



ITEM: TRANSPORTATION UTILITY FEE RESOLUTION

AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council will consider a resolution declaring its intent to establish a new Transportation Utility Fee (TUF) and setting a public hearing date to gather public input.

BACKGROUND:

During the January 2024 Strategic Planning Retreat, the Town Council discussed long-term strategies to sustain the Pavement Management Plan, which was first adopted in October 2016. At that time, staff presented updated cost projections showing that, while the plan remained effective, rising costs had created an estimated \$150,000 annual funding gap to fully implement the plan through FY2036.

Following that discussion, the Council directed staff to:

- Allocate \$195,000 from the FY2023 General Fund surplus to support the plan beginning in FY2025;
- Maintain the existing \$250,000 annual transfer from the General Fund to the Pavement Management Program; and
- Pursue a Transportation Utility Fee (TUF) Study to determine the feasibility of implementing a utility-style funding mechanism to close the remaining funding gap.

Staff worked with Crews & Associates to complete the TUF analysis, which models funding scenarios, revenue potential, and fee structures designed to sustain the Pavement Management Plan through 2036. This fee analysis was presented to Council in October 2025. Following review of the analysis, Council directed staff to update the analysis with the following:

- Add the following tiers:
 - Short-term rentals (STRs)
 - Businesses located directly on SR-143
 - Residential that don't require paved road to access (like Circle Dr, Spruce/Fir/Aspen)
 - Unbuilt lots/raw land
- Complete gravel road analysis and determine gap in gravel road funding to include in the fee analysis

In November and December, staff completed an analysis of the gravel roads and updated (or rather re-created) the gravel road improvement schedule. That plan and the associated projected costs are included in this report. Crews & Associates used the results of that gravel road analysis to update the TUF study and created the additional tiers.

During the FY 2026 Strategic Planning Retreat on January 27-28, 2025, the Council discussed a updated draft TUF fee calculation. Council directed staff regarding adjusting the level of service for gravel roads. The Council also directed staff to begin preparing for public forums to discuss a potential TUF implementation versus a property tax increase.

Two public forums were held in March. During a Council meeting following the forums, Council held a discussion in which they agreed that they heard more public support for a TUF than a property tax increase and proceeded to direct staff to fund the gap in road maintenance funding in the upcoming budget with a TUF.

Staff brought a proposed budget to the Council in April 2026 at the budget workshop which included \$246,000 in additional funding for road maintenance from a proposed TUF. Upon reviewing the proposed budget, Council directed staff to reduce the amount of funding from a TUF in the budget to approximately \$100,000 and to seek the remaining funding from a property tax increase. They also directed staff to include a 75% TUF discount to commercial tiers for economic policy reasons.

ANALYSIS:

The Tentative Budget being presented to the Council on May 12, 2026, includes TUF funding for road maintenance in the amount of \$107,000. The proposed fees to obtain that amount are presented at right. A more thorough analysis showing estimated fees for individual businesses is attached.

[HB 425](#), passed by the Utah Legislature earlier this year, lays out the process for a municipality to adopt a TUF. Highlights are as follows:

- Conduct a study showing a reasonable relationship between the amount of the fee and the services proved to the utility customer.
 - *“City shall use methodologies based on trip generation, vehicle types, and traffic counts, including local data or standard civil engineering manuals.”*
 - Must establish rates for different classifications, at a minimum 1) residential, 2) commercial, 3) other
 - May distinguish rates based on economic or public policy considerations

Brian Head City - TUF Study

Proposed Fee Rates

User Type	Rate/ Unit	Units
Tier 1 Residential		
Single Family Home	\$6.50	per House
STR Cabin	\$10.44	per House
STR Condo	\$6.26	per Unit
Multi-Family	\$4.44	per Unit
Tier 2 & 3 Commercial		
Resort	\$1.40	per 1000 ft2
Outfitters	\$4.25	per 1000 ft2
Offices	\$2.57	per 1000 ft2
Restaurants / General Store	\$11.38	per 1000 ft2
OHV Rental	\$0.89	per 1000 ft2
Tier 4 Lodging		
Hotel	\$1.04	per Room
Tier 5 Raw Land		
Undeveloped Lot	\$0.00	per Lot

- Public Hearing requirements are based on same statute as tentative budget adoption
 - Class A Notice (Town website, Utah Public Notice website, and designated public places) for public hearing at least 7 days prior
 - Also, must include notice on monthly utility bills (this was done on the May utility bill)
- Adopt by separate ordinance
 - Ordinance must create an appeals process

While the statute does not explicitly require a resolution establishing intent and setting a public hearing date, staff believe that the purpose of the statute is to create an abundance of transparency. In an effort to achieve high levels of transparency, staff proposes this resolution.

Brian Head Town
PO BOX 190068
Brian Head, UT 84719

ACCOUNT NUMBER: [REDACTED] BILL DATE: [REDACTED] For Service At: [REDACTED]

Date	Previous Read	Current Read	Used	Description	Amount
				Prior Balance	147.00
				Payments	-147.00
	623.590	625.576	1.986	Sewer	47.00
				Garbage	15.00
				Water	85.00

Town Council is considering a new Transportation Utility Fee beginning Aug 2026 for road maintenance. A public hearing is scheduled for this fee on May 26, 2026 at 1pm mtn time at 56 N Hwy 143, Brian Head Utah. The proposed fee link for the hearing is available at www.brianheadtown.utah.gov.

After 05/24/2026 pay \$154.35. RETURN THIS LOWER STUB WITH PAYMENT \$147.00

BILL DATE	DUE DATE	TOTAL DUE
04/30/2026	05/24/2026	\$147.00
		After 05/24/2026 pay \$154.35

ACCOUNT NUMBER: [REDACTED]

Brian Head Town
435-677-2029

STAFF RECOMMENDATION:

Staff recommends that Council approve the attached resolution establishing their intent to create a Transportation Utility Fee and set a public hearing.

PROPOSED MOTION:

I move to adopt Resolution No. 26-572 declaring the Council's intent to consider a Transportation Utility Fee and setting a public hearing for May 26, 2026.

ATTACHMENTS:

A – Resolution adopting the TUF Fee

TOWN OF BRIAN HEAD
May 12, 2026

RESOLUTION NO. 26-____

**RESOLUTION DECLARING TOWN COUNCIL'S INTENT TO CONSIDER
ADOPTION OF A TRANSPORTATION UTILITY FEE, CALLING A PUBLIC
HEARING AND RELATED MATTERS.**

WHEREAS, according to Section 10-6-134.5 of the Utah Code, a Utah municipality may impose a transportation utility fee to provide funding for any number of transportation facilities; and

WHEREAS, pursuant to Section 10-6-134.5 of the Utah Code, Brian Head Town has prepared a transportation utility fee analysis or study which establishes a need for maintaining, operating, repairing, upgrading, or replacing existing transportation facilities as well as a reasonable relationship between such need the services provided to or benefits received by persons who would pay the transportation utility fee; and

WHEREAS, the tentative budget presented by the Budget Officer includes a proposed transportation utility fee to fund transportation facility maintenance needs above and beyond those funded in previous budgets; and

WHEREAS, the Town is required to call and hold a public hearing regarding any proposed transportation utility fee and desires to do so:

NOW, THEREFORE, be it resolved by the Town Council of the Town of Brian Head, Utah as follows:

1. The Town Council intends to consider adoption of a transportation utility fee to fund additional road maintenance.
2. The Town Council hereby calls a public hearing on the transportation utility fee to be held on May 26, 2026, at the Town Hall (56 North Highway 143, Brian Head, UT). The public hearing on the transportation utility fee shall be held at 1:00 p.m. or as soon thereafter as is feasible. All members of the public are invited to attend and participate by oral or written comment.
3. The Council directs the Budget Officer and Town Clerk to make the transportation utility fee study available to the public at the Town Hall and on the Town website until June 30, 2026.
4. The Town Council directs the Town Clerk to post and publish the notice of public hearing for the transportation utility fee at least 10 days before the public hearing in the following locations, (A) Utah Public Notice Website, (B) Town website, (C) at Town Hall, (D) electronically on the Utah Legals Website maintained by the newspapers of the State of Utah, and (E) on the Town's monthly utility bill. The Town Clerk is directed to retain evidence of each

posting and publication of this notice.

- 5. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution.
- 6. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED this May 12, 2026

Motion by Council Member _____ and Seconded by Council Member _____.

TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH VOTING:

Mayor Clayton Calloway	Yes	___	No	___
Councilmember Larry Freeberg	Yes	___	No	___
Councilmember Logan Cruz	Yes	___	No	___
Councilmember Duane Nyen	Yes	___	No	___
Councilmember Mitch Ricks	Yes	___	No	___

Mayor Clayton Calloway

(TOWN SEAL)

ATTEST:

Town Clerk, Nancy Leigh



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: FY 2027 STRATEGIC PLAN ADOPTION

AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

Council will consider the attached FY 2027 Strategic Plan for adoption by resolution.

BACKGROUND:

Council met at a Strategic Planning Retreat in January and reviewed the Community Vision, Town Goals, and FY 2026 Strategies & Action Steps. Based on discussion and direction from that retreat, staff has drafted a proposed FY 2027 Strategic Plan.

Council reviewed the upcoming year's proposed strategies/action steps at two Council meetings in March and reviewed budget proposals in relation to these strategies in April. The attached draft of the strategic plan incorporates all changes that resulted from those discussions.

The only significant changes from what was discussed in April are the set of actions steps related to ED11 "Brian Head Days" strategy. Council should pay close attention to those as there will be budget implications.

ANALYSIS:

The FY 2027 Strategic Plan is attached. The attached plan is a collaboration of the Administration, Public Works, and Public Safety Departments.

Staff recommends that the Council adopt the attached strategic plan.

FINANCIAL IMPLICATIONS:

The FY 2027 budget is based on this strategic plan.

However, since developing the action steps for Brian Head Days, the following budget is proposed:

The Council should give input regarding the Brian Head Days action steps and proposed budget so staff can bring back adjustments in the Final Budget.

BOARD/COMMISSION RECOMMENDATION:

N/A

Brian Head Days Budget

	Budget	Rev Offset
Fireworks	\$8,500	\$0
Shooting	\$1,150	\$0
Arbor Day	<i>Existing budget</i>	
Fishing Derby	\$1,250	\$0
Vendor Fair	\$0	\$5,000
FMX	\$13,600	\$0
Paddle Board Relay	\$150	\$0
Line Dancing	\$1,000	\$0
OHV Parade	<i>Thunder Mtn/Rolane</i>	
Drone Show	\$10,500	\$0
5k/10k	\$1,500	\$2,250
Fireman Lunch	<i>Fire Dept</i>	
Bands/Beer Garden	<i>Resort</i>	
Group Hike	\$100	\$0
Tshirts	\$4,200	\$5,500
Porta-johns	\$1,000	\$0
Banners	\$5,000	\$0
Grants	\$0	\$5,000
Donations	\$0	\$4,000
Total	\$47,950	\$21,750
Net Cost	\$26,200	

Included in Tentative Budget	\$14,650
Add'l Request for Final Budget	\$11,550

STAFF RECOMMENDATION:

Council should review the attached Draft FY 2027 Strategic Plan and direct staff regarding any changes they would like to see. The Council should adopt the Strategic Plan by resolution, with any changes noted.

PROPOSED MOTION:

I move to adopt resolution No. 26-573 adopting the Fiscal Year 2027 Strategic Plan for Brian Head Town

ATTACHMENTS:

A – Resolution Adopting FY 2027 Strategic Plan



RESOLUTION No. 26-__

A RESOLUTION ADOPTING THE FISCAL YEAR 2027 STRATEGIC PLAN BASED ON THE BRIAN HEAD COMMUNITY VISION STATEMENT.

WHEREAS, the Town Council adopted the Community Vision with the intent to develop an overall vision of the Town's culture, environment, and economy into a statement reflecting the Town: "Brian Head is a Rustic Mountain Village with Diverse Recreation and Complementary Commercial Opportunities Where People and Nature Co-Exist", and;

WHEREAS, the Town Council held their annual Strategic Planning Retreat January 27, and 28, 2026 to review and discuss potential strategies, goals, and action steps for the FY2027 Strategic Plan; and,

WHEREAS, with the adoption of the Community Vision; the Town Goals, Strategies, Action Steps, and Resource Allocations were developed as a policy making and administrative tool to strengthen the continuity of the Council's objectives, community vision and staff's performance, and;

WHEREAS, the 2027 Fiscal Year Strategic Plan identifies the Goals, Strategies and Action Steps are hereby presented and approved by the Town Council as the guiding document for operations in the Town for the fiscal year 2025.

NOW THEREFORE BE IT RESOLVED by the Brian Head Town Council of Brian Head, Iron County, State of Utah, the following attachment "A" Fiscal Year 2027 Strategic Plan is hereby adopted:

DATED this ____ day of May 2026

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Yes____	No____
Council Member Martin Tidwell	Yes____	No____
Council Member Duane Nyen	Yes____	No____
Council Member Larry Freeberg	Yes____	No____
Council Member Logan Cruz	Yes____	No____

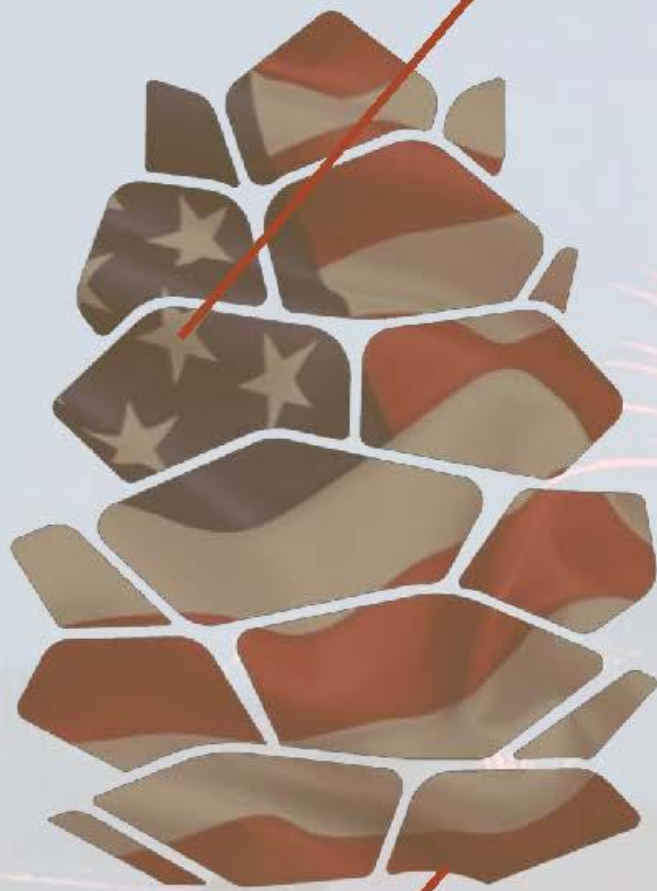
BRIAN HEAD TOWN

Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)



BRIAN HEAD

FISCAL
YEAR 2027
STRATEGIC PLAN

Adopted May 12, 2026

CONTENTS

PURPOSE STATEMENT

Brian Head Town exists to serve the interests of its residents, homeowners, businesses and guests. As a local government entity, the Town Council and staff strive to accomplish those things which Town stakeholders expect of their local government in the most efficient manner possible. To accomplish this, the Town engages in a detailed and thorough strategic planning process which is described in these pages.

This document focuses on the strategies which will be administered by the staff of Brian Head Town in order to pursue the goals of the Town Council and effectuate the vision set forth by the community. Many of these strategies may be ongoing or long-term in nature, but each strategy will be pursued to one degree or another during the course of Fiscal Year 2027 (July 1, 2026 thru June 30, 2027).

Certain action steps which will be carried out in pursuit of these strategies are also detailed herein. These action steps, along with typical day-to-day duties, make up the work plan for staff for the fiscal year. This document stems from the Community Vision and serves as the basis for the fiscal year budget.

TABLE OF CONTENTS

Strategic Planning Process	1
Town Goals	3
Strategies & Action Steps	
• Administration Department Strategies.....	4
• Public Safety Department Strategies	15
• Public Works Department Strategies	20
Appendix A: Horizon Framework Planning	A-1
Appendix B: FY 2026 Strategic Update Report	B-1



STRATEGIC PLANNING PROCESS

Brian Head Town engages in strategic planning in order to ensure that the community's expectations of its local government are being met. Through strategic planning, all resources (meaning every tax dollar spent and each man hour worked) are tied back to a clear community vision through goals, strategies, and action steps.

The elements of strategic planning shown here are intended to establish what it is the residents and guests of Brian Head expect from their local government by 1) defining a vision, 2) fleshing out that vision in a set of outcome-oriented goals, 3) developing strategies to effectuate those goals, 4) identifying the action steps staff will take in pursuit of the strategies, and 5) allocating resources to these actions. In this manner, we will better ensure that finite resources are being most effectively applied toward achieving what the community ultimately expects of its local government.

COMMUNITY VISION

In August of 2013, the Town Council directed town staff to re-establish a community vision which would drive a new effort in strategic planning. A focus group of individuals representing various facets of the community was assembled to look at Brian Head through the lenses of culture, economy, and environment, and from their discussion and brainstorming on those topics derive a single

unifying statement defining a vision of what Brian Head is and hopes to become. The Brian Head Town Community Vision was then submitted to the public and Council for approval in a series of public hearings in September and October 2013.

STRATEGIC PROCESS

COMMUNITY

VISION



TOWN

GOALS



STRATEGIES



ACTION

STEPS



RESOURCE ALLOCATION

The Council adopted the Brian Head Town

Community Vision which is summarized in the statement at the bottom of this page. Further information about this vision, including more detailed descriptions of the current and ideal culture, environment, and economy of the Town are included in the Brian Head Town Community Vision document available online at www.brianheadtown.utah.gov or by contacting Town Hall at 435-677-2029.

TOWN GOALS

Following adoption of the community vision, the Town Council developed a set of Town goals which flow from the vision. These goals highlight aspects of the vision which require special attention from the staff. Council will review these goals annually to monitor the progress made on each goal and may modify these goals in the short term. The goals are detailed more particularly in the following section of this document.

***BRIAN HEAD IS A RUSTIC MOUNTAIN VILLAGE WITH
DIVERSE RECREATION AND COMPLEMENTARY
COMMERCIAL OPPORTUNITIES WHERE PEOPLE AND
NATURE CO-EXIST***



STRATEGIC PLANNING PROCESS

STRATEGIES & ACTION STEPS

This FY 2027 Strategic Plan document deals with the strategies and action steps portion of the strategic planning process. These elements were developed by Town staff and have been crafted particularly to bring about the Town goals and community vision.

Each year, the Council and staff reviews strategies or services currently provided by Brian Head Town and we ask ourselves what aspect of the community vision or Town goals this activity serves. If a given strategy is geared toward achieving one the goals or the vision, it remains in the strategic plan, and in many cases is enhanced with new action steps. If a strategy is not determined to be effectively achieving the vision or goals, it is modified or discarded. Where Town goals are being addressed by few current services or programs, strategies may be added along with associated action steps.

The remainder of this document describes these strategies and action steps for the upcoming fiscal year.

RESOURCE ALLOCATION

With the vision, goals, strategies and action steps all identified, what remains is to allocate time and resources to these elements. This is done each year through the budget process. The details of resource allocation are contained in the Town's budget document, which has been formatted to align budget data with these elements of strategic planning. The draft FY 2027 Budget Document will be completed in April 2026 and can be found online at www.brianheadtown.utah.gov or by contacting Town Hall at 435-677-2029.



TOWN GOALS

Each January the Town Council meets in a Strategic Planning Retreat to set broad guiding strategic policy for the year. During this retreat, the Council reviews the Town's progress toward the existing Town Goals and considers any potential modifications of the Town Goals.

The following goals were derived from the Community Vision and have been set by the Town Council to guide policy and action for Brian Head Town during Fiscal Year 2027.

Economy

- 1) Enhance the Brian Head Experience
- 2) Attract more visitors especially in Summer & Fall
- 3) Support local events
- 4) Maintain a business and development climate that is attractive to resort-complementary commercial establishments



Culture

- 1) Foster a stronger sense of community and well-informed public discourse
- 2) Engage the community with information & activities that build unity
- 3) Increase livability of Town by making area more pedestrian and bike friendly
- 4) Mitigate impacts of resort economy on town culture

Environment

- 1) Maintain emphasis on and protect the natural environment
- 2) Guide growth of the built environment to be consistent with the General Plan and balanced with finite resources
- 3) Expand and improve the trails system
- 4) Develop a more polished image and first impression of the Town



STRATEGIES

ADMINISTRATION DEPARTMENT

The Administration department carries out a variety of day-to-day duties which are critical to the strategic approach of the Town. For the sake of brevity, these are not all listed under a strategy in this plan, but man hours of money spent on them will be included in the Budget Document under the corresponding strategy. The action steps listed below are explicitly spelled out in the plan because they are new, involve significant cost, represent policy or administrative direction, or require a certain degree of follow-up and accountability.

Public Information & Communication

Strategy: Hold regular open meetings and solicit public engagement (PI01)

Goals Impacted: Culture #1

Action Step	Lead Staff	By When
Hold Council Meeting each 2 nd /4 th Tuesday	N. Leigh	Ongoing
Hold Planning Commission each 1 st /3 rd Tuesday	G. Sant	Ongoing
Scope out AV improvements in Council Chambers/PS Training Rm	B. Howser	09/2026
Investigate AI podcast-type summaries of meetings	N. Leigh	12/2026
Annual Community Input Forum	N. Leigh	12/2026
Conduct annual open meeting training	C. Claridge	04/2027

Strategy: Communicate significant information to the public in proactive manner (PI02)

Goals Impacted: Culture #1 and #2

Action Step	Lead Staff	By When
Maintain Town Facebook page	C. Claridge	Ongoing
Quarterly Mayor's message	B. Howser	Quarterly
Monthly news/information poster (posted and emailed)	Guest Svcs Rep	Monthly
Community input/engagement activity at Fireman Breakfast	B. Howser	07/2026
Project management website improvements	B. Howser	07/2026
Collect email addresses for those interested in project updates	B. Howser	07/2026
Implement Mailer Lite email contact system	N. Leigh	07/2026
Complete backlogged Planning Commission minutes	N. Leigh	06/2027



STRATEGIES

Strategy: *Keep Town Hall open and staffed with knowledgeable and personable personnel (PI03)*

Goals Impacted: Culture #1; Economy #1

Action Step	Lead Staff	By When
Have front desk and phone coverage 9-5:00 all weekdays	S. Williamson	Ongoing
Staff generally available to answer public inquiries 8-5:00 weekdays	S. Williamson	Ongoing
Business/events licensing and fuel pump cross training refresher	N. Leigh	09/2026
Utility billing/bulk water cross training refresher	A. Hunter	12/2026
Building permit cross training refresher	G. Sant	03/2027

Strategy: *Maintain clear and accessible records for the public (PI04)*

Goals Impacted: Culture #1

Action Step	Lead Staff	By When
Update Brian Head history with newspaper clippings and news from Google alerts	Guest Svcs Rep	Ongoing
Renew records officer certification	N. Leigh	03/2027
Complete electronic archiving of physical admin/public works records	N. Leigh	06/2027
Implement codification software	N. Leigh	06/2027

Strategy: *Plan and carry out community events geared toward building Town unity (PI05)*

Goals Impacted: Culture #1 & #2; Economy #1; Environment #1

Action Step	Lead Staff	By When
Brian Head Arbor Day event	A. Hunter	07/2026
Fall Town cleanup (give it another try, see if it grows)	Guest Svcs Rep	09/2026
Fall community hike and barbeque	T. Whitelaw	09/2026
Spring Town cleanup	A. Hunter	05/2027
Add T-shirts to Town cleanup/fuel mitigation event	A. Hunter	05/2027
Town fuel mitigation event	A. Burton	06/2027
Volunteer trail cleanup/maintenance	B. Johnson	06/2027

Strategy: *Improve quality and accountability of public engagement through 311 system (PI06)*

Goals Impacted: Culture #1 & #2, Economy #1

Action Step	Lead Staff	By When
Report 311 data to the Council semi-annually	B. Howser	Semi-Annual
Develop Brian Head Town "Culture of Courtesy" Model	B. Howser	07/2026



STRATEGIES

Draft a 311 response process and policy, adopt as admin policy	N. Leigh	07/2026
Create an online tracking system for 311 requests/resolutions	N. Leigh	08/2026
Train staff on 311 response and tracking process	N. Leigh	08/2026
Market the “Yellow Button” via print, social media, email list	C. Claridge	09/2026
Hold all-staff trainings on “Culture of Courtesy”	B. Howser	09/2026

Community Development

Strategy: *Maintain land management policies that reflect the Community Vision and General Plan (CD01)*

Goals Impacted: Environment #1 & #2; Economy #4

Action Step	Lead Staff	By When
Make LMC adjustments required by 2026 legislative changes (if any)	G. Sant	12/2026
Attend Utah Land Use Institute Conference	G. Sant	03/2027
Attend American Planning Association Conference	G. Sant	05/2027
Train Planning Commission 4-hrs per year	G. Sant	06/2027

Strategy: *Provide clear, timely, customer-friendly planning/building reviews (CD02)*

Goals Impacted: Environment #1 & #2; Economy #4

Action Step	Lead Staff	By When
Complete design review on all permits within 17 days	G. Sant	Ongoing
Online building guide and inspection list	G. Sant	07/2026
Implement land use online permits	G. Sant	10/2026
Building season kickoff contractor/realtor information seminar	G. Sant	04/2027

Strategy: *Conduct timely, equitable and professional building inspections (CD03)*

Goals Impacted: Environment #2; Economy #4

Action Step	Lead Staff	By When
Complete all requested inspections within two business days	G. Sant	Ongoing
Provide Council with monthly permit/inspection report	G. Sant	Monthly
Submit state building fees/report	S. Williamson	Quarterly
Train and implement 2024 IRC	G. Sant	12/2026
Create Public Works Inspection procedures/checklist	J. Tubbs	06/2027



STRATEGIES

Strategy: Obtain voluntary code compliance with an emphasis on education before acceleration (CD04)

Goals Impacted: Culture #1 & #4, Economy #1, Environment #1, #2 & #4

Action Step	Lead Staff	By When
Code compliance shifts on Saturdays (min 2/month in summer)	A. Hunter	Ongoing
Deliver code compliance report to Council end of summer/winter (and publish on website)	A. Hunter	Biannually
Brian Head Town Code familiarization trainings with key staff	B. Howser	Quarterly
Property Rights Ombudsman – Code compliance process training	A. Hunter	07/2026
Code Officer Safety Specialist – ICC Credential	A. Hunter	09/2026
Annual code compliance refresher with Public Safety staff	A. Hunter	04/2027
Implement “Code Compliance Corner” social media videos	C. Claridge	06/2027

Strategy: Implement workforce housing plan (CD05)

Goals Impacted: Economy #4

Action Step	Lead Staff	By When
Develop draft agreement with Cedar City Housing Authority to manage deed-restricted affordable units once they are constructed	B. Howser	06/2027

Economic Development

Strategy: Support special events and initiatives which draw visitors to the community (ED01)

Goals Impacted: Economy #2 & #3

Action Step	Lead Staff	By When
Advertise all events week prior on social media	C. Claridge	Ongoing
Coordinate public services through event permitting	N. Leigh	Ongoing
Offer banner pole use for events with fee for Town to hang it	N. Leigh	Ongoing
Propose fees for event services with discounts for newer events	N. Leigh	07/2026
4th of July fireworks	D. Benson	07/2026
Continue pilot program for summer lift operations with Tourism Bureau and Brian Head Resort	B. Howser	10/2026
Work with Chamber of Commerce to take over Christmas lighting event on Thanksgiving week	A. Hunter	11/2026
New Year’s fireworks	D. Benson	12/2026



STRATEGIES

Strategy: General area marketing (ED02)

Goals Impacted: Economy #2 & #4

Action Step	Lead Staff	By When
Business spotlight on social media (coordinated with Chamber of Commerce)	C. Claridge	Quarterly
Annual report to Council from Tourism Bureau/Chamber	B. Howser	01/2027
Invite businesses to participate in marketing co-op	B. Howser	03/2027
Administer marketing co-op	B. Howser	06/2027
Apply for 2026-27 marketing co-op	B. Howser	06/2027

Strategy: Build needed public infrastructure for resort commerce (ED03)

Goals Impacted: Economy #1 & #4; Environment #2

Action Step	Lead Staff	By When
Renew Community Development Area (CDA) Interlocal Agreement	B. Howser	07/2026
Grade Brian Head Peak Road	J. Tubbs	07/2026
Organize local business funding for peak observation phase II and supply in-kind services	B. Howser	09/2026
Develop lot behind Town Hall to all-weather overflow parking	J. Tubbs	10/2026
Clear Brian Head Peak Road of snow to dry out for summer	J. Tubbs	05/2027
Funding strategy for center turn lanes	B. Howser	06/2027
Apply for grant to complete parking master plan	B. Howser	06/2027

Strategy: License businesses to ensure health, safety, and welfare (ED04)

Goals Impacted: Economy #1 & #4

Action Step	Lead Staff	By When
Implement CivicPlus business licensing software	C. Claridge	08/2026
Review business license code for consistency	C. Claridge	08/2026
Reduce days to revocation for license after non-renewal to limit accumulated fines	C. Claridge	08/2026
Public tutorial on new business license software	C. Claridge	09/2026

Strategy: Facilitate mobility and decrease traffic through public transit (ED05)

Goals Impacted: Economy #1 & #4; Environment #1 and #4

Action Step	Lead Staff	By When
Increase shuttle service as necessary to meet demand	B. Howser	Ongoing



STRATEGIES

Strategy: *Provide core goods and services which are not provided by private businesses (ED06)*

Goals Impacted: Economy #1 & #4

Action Step	Lead Staff	By When
Maintain retail fuel service	N. Leigh	Ongoing

Strategy: *Encourage resort-commercial development at commercial nodes (ED07)*

Goals Impacted: Economy #1 & #4; Environment #2

Action Step	Lead Staff	By When
Apply for Rural Community Opportunity grant for Village Way power line	B. Howser	09/2026
Work with developer on agreement for Navajo Node commercial development	B. Howser	06/2027

Strategy: *Operate Visitor Center (ED08)*

Goals Impacted: Economy #1 & #3; Environment #4

Action Step	Lead Staff	By When
Maintain visitor information on information kiosks	Guest Svcs Rep	Ongoing
Distribute brochures weekly	Guest Svcs Rep	Weekly
Annual guest services training (fall with resort)	Guest Svcs Rep	Biannual
Attend brochure swap (when financially feasible)	Guest Svcs Rep	Annual

Strategy: *Beautify Brian Head (ED09)*

Goals Impacted: Economy #1 & #3; Environment #4

Action Step	Lead Staff	By When
Develop a prioritized list/build schedule for dumpster enclosures	B. Howser	07/2026
Design/bid out memorial/flag pocket park by Bear Flat Well	B. Howser	07/2026
Identify volunteer committee for "Bear Over There" art project	B. Howser	07/2026
Refurbish/beautify Town entryway signs (finish up planter, etc)	B. Jonhson	09/2026
Create design for dumpster enclosures that we can bid out	I. Owen	09/2026
Bid out next dumpster enclosure	I. Owen	09/2026
Develop dumpster enclosure implementation schedule	I. Owen	10/2026
Implement Core Beautification Phase I(b) (Shuttle stops, crosswalks, Town Hall exterior renovation, digital marquee)	B. Howser	10/2026
Design, fabricate, install five custom trash cans around town	B. Howser	06/2027



STRATEGIES

Strategy: Better Connect Town with Businesses (ED10)

Goals Impacted: Economy #1 & #3; Environment #4

Action Step	Lead Staff	By When
Notify Brian Head businesses of Chamber meetings	N. Leigh	Ongoing
Participate in the Parowan Main Street scarecrow walk	A. Hunter	09/2026
State of the City address to Cedar City Chamber of Commerce	B. Howser	02/2027
Attend Chamber of Commerce meetings	B. Howser	Ongoing

Strategy: Celebrate Brian Head Days (America 250 Edition) (ED11)

Goals Impacted: Economy #1, #2 & #3; Culture #1 & #2

Action Step	Lead Staff	By When
Ground-breaking ceremony for Memorial/Flag Park	B. Howser	07/2026
America 250/Brian Head Days banner over the highway	B. Howser	07/2026
Brian Head Days Group Hike	B. Howser	07/2026
Brian Head Days 5k/10k Run	C. Claridge	07/2026
Brian Head Days Fireworks	D. Benson	07/2026
Brian Head Days Line Dancing	C. Claridge	07/2026
Brian Head Days Fishing Derby	A. Hunter	07/2026
Brian Head Days Vendor Fair	C. Claridge	07/2026
Brian Head Days FMX	C. Claridge	07/2026
Brian Head Days Paddle Board Race	N. Leigh	07/2026
Brian Head Days OHV Parade	N. Leigh	07/2026
Brian Head Days Fireman Lunch/Breakfast	N. Leigh	07/2026

Strategy: Enhance/Maintain Holiday Lighting (ED12)

Goals Impacted: Economy #1 & #2; Culture #4; Environment #1, #2 & #3

Action Step	Lead Staff	By When
Replace any defective holiday lights and purchase add'l lights	A. Hunter	10/2026
Contract to maintain large tree lights each year	A. Hunter	11/2026
Enhance visitor Christmas light experience at park/pond	A. Hunter	11/2026
Organize community holiday tree lighting day(s)	A. Hunter	11/2026
Holiday wrap wayfinding signs, skier bridge & tree by Mall entryway signs, Town Hall, and pavilion	J. Tubbs	11/2026
Keep pedestrian access to Christmas lights at park open	B. Johnson	12/2026
Remove non-permanent holiday lighting and features	J. Tubbs	02/2027



Strategic Planning

Strategy: Foster strategic thinking and action throughout the organization (SP01)

Goals Impacted: General

Action Step	Lead Staff	By When
Executive strategic planning reviews	S. Williamson	Monthly
Carry out 2027 strategic planning tour to Sun Valley/Nordic Valley	C. Claridge	09/2026
Update Community Vision	B. Howser	12/2026
Plan 2028 strategic planning tour	C. Claridge	06/2027

Strategy: Gather data to help shape policy and strategy (SP02)

Goals Impacted: General

Action Step	Lead Staff	By When
Sales tax database updates	S. Williamson	Monthly
Annual resident satisfaction survey	N. Leigh	10/2026
Finalize sales tax database and input historical data	S. Williamson	12/2026
Update visitor count annual report (Placer.ai)	B. Howser	01/2027

Strategy: Align resources with objectives in short and long term (SP03)

Goals Impacted: General

Action Step	Lead Staff	By When
Strategic planning retreat	S. Williamson	01/2027
Strategic plan update	S. Williamson	03/2027
Budget adoption	S. Williamson	06/2027

Strategy: Engage with the State Legislature to guard against pre-emption of local autonomy and unfunded mandates (SP04)

Goals Impacted: General

Action Step	Lead Staff	By When
Actively support Iron County Council of Gov'ts legislative efforts	B. Howser	Ongoing
Contact legislative representatives regarding proposed legislation that has potential ramifications for Brian Head, our Iron County neighbors, or cities/towns in general	B. Howser	Ongoing
Actively participate in weekly Legislative Policy Committee mtgs during legislative session	B. Howser	03/2027



STRATEGIES

Financial Management - GAIN EFFICIENCIES IN ORDER TO MAXIMIZE RESOURCES

Strategy: *Receive and invest funds for greatest return at very low risk (FM01)*

Goals Impacted: General

Action Step	Lead Staff	By When
Enhanced Service Fee database updates	C. Claridge	Quarterly
Update road lengths for Class C road disbursement	S. Williamson	12/2026

Strategy: *Maximize grant revenue to offset tax burden on residents and local businesses (FM02)*

Goals Impacted: Economy #3 and General

Action Step	Lead Staff	By When
Town staff select projects for each grant	S. Williamson	08/2026
Apply for restaurant tax grant	B. Howser	10/2026
Complete Community Dev Block Grant (if we qualify)	A. Burton	12/2026
Apply for Office of Outdoor Rec grants (Lightning Point Trail)	B. Howser	03/2027
Apply for regional project for Community Funding Program (sewer)	B. Howser	03/2027
Apply for water/sewer DEQ Grants (meter towers)	J. Tubbs	06/2027
Apply for Outdoor Rec Parks Grant (pickleball)	B. Howser	03/2027
Apply for Federal Lands Access Program funding (Cedar Breaks Connector Trail)	B. Howser	06/2027

Strategy: *Minimize the risk of losing resources to injury or lawsuit (FM03)*

Goals Impacted: General

Action Step	Lead Staff	By When
Safety committee meetings	S. Williamson	Monthly
Administer safety incentive competition and trainings	S. Williamson	Biannually
Annual safety inspection of public buildings	G. Sant	12/2026

Strategy: *Maximize efficiency through sound purchasing practices (FM04)*

Goals Impacted: General

Action Step	Lead Staff	By When
Research and price out centralized MS Office	S. Williamson	08/2026
Implement centralized MS Office	S. Williamson	09/2026
Revamp Town purchasing policies/practices	S. Williamson	10/2026



STRATEGIES

Strategy: *Prepare and share clear and accurate financial information (FM05)*

Goals Impacted: Culture #1 & General

Action Step	Lead Staff	By When
Transaction transparency report	S. Williamson	Quarterly
Employee compensation transparency report	S. Williamson	Annual
Carry out annual financial audit and prepare CAFR	S. Williamson	12/2026
Prepare annual impact fee report	S. Williamson	12/2026
Prepare budget document according to GFOA guidelines	S. Williamson	04/2027
Prepare annual RDA report	S. Williamson	06/2027

Strategy: *Set fee levels that cover costs but don't deter investment in the community (FM06)*

Goals Impacted: Economy #3

Action Step	Lead Staff	By When
Implement Transportation Utility Fee for road maintenance	B. Howser	07/2026
Implement Property Tax Increase for road maintenance	S. Williamson	08/2026
Review building and planning fee levels	G. Sant	03/2027
Recalculate disproportionate STR license fees	S. Williamson	04/2027
Update utility fee financial model and review with Council	S. Williamson	04/2027
Update and adopt consolidated fee schedule	N. Leigh	06/2027

Personnel Management – ENGAGE STAFF IN ORDER TO MAXIMIZE QUALITY OF SERVICE

Strategy: *Encourage employee physical, mental and emotional wellness (PM01)*

Goals Impacted: General

Action Step	Lead Staff	By When
Hold URS personal retirement planning event	S. Williamson	10/2026
Renew PEHP health plan	S. Williamson	12/2026
Hold Healthy Utah Fair	S. Williamson	05/2027
Implement book club	S. Williamson	Quarterly

Strategy: *Establish a friendly and cohesive work environment (PM02)*

Goals Impacted: General

Action Step	Lead Staff	By When
Quarterly pot-lucks	A. Hunter	Ongoing
Annual holiday party	A. Hunter	12/2026



STRATEGIES

Strategy: *Recognize and Reward staff capable of providing “Resort Town Quality” service (PM03)*

Goals Impacted: General

Action Step	Lead Staff	By When
Instant recognition bonuses	S. Williamson	Ongoing
Public recognition of 5, 10, 15, 20 year service awards	Dep’t Heads	Ongoing
Award surplus bonuses (if surplus is available)	S. Williamson	09/2026
Employee Christmas cards	B. Howser	12/2026
Update compensation planning benchmarked at 85 th percentile of the market and implement	S. Williamson	03/2027
Celebrate Public Works Week	J. Tubbs	05/2027

Strategy: *Help employees progress toward their ideal through comprehensive goal setting (PM04)*

Goals Impacted: General

Action Step	Lead Staff	By When
Annual strategic/personal development check-in with employees	B. Howser	Ongoing



STRATEGIES

PUBLIC SAFETY DEPARTMENT STRATEGIES

The Public Safety Department carries out a variety of day-to-day duties which are critical to the strategic approach of the Town. These include providing 24-hour coverage of the Town, increasing manpower/coverage during busy weekends/holidays, responding to hazard calls as they arise, providing traffic control during events, carrying out fire inspections as needed, and attending various trainings. For the sake of brevity, these are not all listed under a strategy in this plan, but man hours of money spent on them will be included in the Budget Document under the corresponding strategy. The action steps listed below are explicitly spelled out in the plan because they are new, involve significant cost, represent policy or administrative direction, or require a certain degree of follow-up and accountability.

General Public Safety Strategies

Strategy: Prepare for emergencies by utilizing Nat'l Incident Mgt System (ICS) and the Town's Emergency Operations Plan (EOP) (PS01)

Goals Impacted: General

Action Step	Lead Staff	By When
Complete ICS 100 for all <i>new</i> Town staff and elected officials	D. Benson	05/2027
Review and Update Brian Head EOP	D. Benson	06/2027

Strategy: Promote emotional and physical health and wellness necessary to meet the demands of a public safety officer (PS02)

Goals Impacted: General

Action Step	Lead Staff	By When
Participate in organized "Pride Hike" with all Public Safety staff	D. Guymon	10/2026
Mandatory annual mental health evaluation	A. Burton	01/2027
Annual mental health resilience training	A. Burton	06/2027
Annual pack test	D. Abbott	06/2027
Provide quarterly health and wellness events	A. Burton	06/2027

Strategy: Improve community image and visibility (PS03)

Goals Impacted: Culture #1 & #2

Action Step	Lead Staff	By When
Weekly posts on Brian Head Public Safety Facebook page	A. Burton	Weekly
Annual Public Safety open house during 4 th of July	A. Burton	07/2026
Fireman pancake breakfast	D. Benson	07/2026
Labor Day parade	D. Benson	09/2026
Interfaith "9-11" gathering	D. Benson	09/2026
Participate in the annual Red Ribbon Week at Parowan Elementary	D. Guymon	11/2026
Annual Fire Extinguisher Training for business/general public	D. Abbott	06/2027



STRATEGIES

Strategy: Respond to public safety emergencies as they arise (PS04)

Goals Impacted: General

Action Step	Lead Staff	By When
Calendarize and conduct marshal truck and equipment inspections	D. Guymon	Quarterly
Evaluate “Fire Shifts” and fine tune the duties of this assignment	D. Benson	Quarterly

Strategy: Proactively provide emergency medical treatment for residents and visitors (PS05)

Goals Impacted: General

Action Step	Lead Staff	By When
Assist fire personnel in advancing medical training	D. Abbott	Ongoing
Provide annual community CPR, AED, first aid course	D. Abbott	Annual
Plan for a permanent designated Life Flight landing/staging zone	D. Benson	12/2026
Annual preventative service maintenance on 12 lead monitors	D. Abbott	01/2027
Maintain our annual Quick Response Unit Certification	D. Abbott	01/2027
Bid out/complete engineering for landing/staging zone	D. Benson	06/2027
Certify all Marshals as EMT’s (New Recruits)	J. Bettridge	06/2027
Provide a Wilderness Medicine Training and Certification	D. Abbott	06/2027

Marshal’s Office Strategies

Strategy: Provide a proactive and highly visible police presence throughout the Town during all hours of the day and night (MA01)

Goals Impacted: General

Action Step	Lead Staff	By When
Patrol every road in the community once per shift	D. Guymon	Ongoing
Perform nightly security checks on our 24-hour businesses	D. Benson	Ongoing
Display vehicles on heavy weekends	D. Guymon	Ongoing
Perform physical and visual checks of business properties that are closed for operation during evening and night hours	D. Guymon	Ongoing
Conduct focused traffic enforcement shifts along SR-143	J. Bettridge	Quarterly
Apply for “Staffing For Adequate Fire and Emergency Response” (SAFER) grant through FEMA	D. Abbott	Annually



STRATEGIES

Strategy: *Train Deputies and give tools necessary to maintain a true public safety response (MA02)*

Goals Impacted: General

Action Step	Lead Staff	By When
Biannual firearms qualification	J. Bettridge	Biannual
40 hours per year of EMS training per marshal	D. Abbott	Annually
36 hours of fire training per year per marshal	D. Abbott	Annually
40 hours of Law Enforcement training per year per marshal	D. Guymon	Annually
2 Dive team operations (dives) per year	J. Morgan	Annually
Annual Ice Rescue training refresher	D. Abbott	Annually
30 hours of crisis intervention (mental health) training	D. Guymon	Annually
Audit Evidence Room	C. Mathews	Annually
Apply for Body Camera Grant	A. Burton	07/2026
Acquire a competent and acceptable body camera system	C. Mathews	08/2026
Send 1 deputy to Force Science Investigation Course	J. Bettridge	10/2026
Dive team training refresher	J. Morgan	12/2026

Strategy: *Provide heightened police coverage during peak times (MA03)*

Goals Impacted: Economy #2 & #3 and General

Action Step	Lead Staff	By When
Utilize electronic message board for events	A. Dunlap	Ongoing
Deploy speed trailer on Hwy 143 during holiday/event weekends	J. Bettridge	Ongoing
Deploy car counter during heightened traffic events and times	J. Bettridge	Ongoing
Strictly enforce illegal parking issues	D. Benson	Ongoing

Strategy: *Keep Brian Head a multi-recreational community through OHV education and enforcement (MA04)*

Goals Impacted: Economy #1 & #3 and General

Action Step	Lead Staff	By When
Dedicated OHV/Snowmobile enforcement shifts on weekends	D. Guymon	Ongoing
Monthly social media posts on OHV education	A. Burton	Monthly
Reduce speed limit on Vasels past Park parking	D. Benson	09/2026
Use message board to educate on new OHV laws	A. Dunlap	11/2026



STRATEGIES

Fire Department Strategies

Strategy: *Ensure that trained fire personnel and appropriate equipment are available to fight fire in Brian Head (FD01)*

Goals Impacted: General

Action Step	Lead Staff	By When
Acquire a second thermal imaging binocular	J. Bettridge	08/2026
Generator for ladder truck	D. Abbott	01/2027
Paint and refurbish rescue truck	D. Benson	06/2027
Acquire a Skedco Rescue System	D. Abbott	06/2027
Acquire a flammable materials cabinet	D. Abbott	06/2027
Acquire a laminated glass cutter	D. Abbott	06/2027
Acquire 3 AED's for public spaces (Town Hall, Pub Wks, Parks?)	D. Abbott	06/2027

Strategy: *Retain and recruit wildland fire division personnel that can respond to fires outside of our community (FD02)*

Goals Impacted: General

Action Step	Lead Staff	By When
Recruit an Engine Boss	D. Benson	Ongoing
Hire seasonal fire crew to do fuels mitigation and contract wildfire	D. Benson	07/2026

Strategy: *Train all fire department personnel in the strategies and tactics used for structural and wildland fires as well as rescue operations (FD03)*

Goals Impacted: General

Action Step	Lead Staff	By When
Create a training schedule for regular meetings that refresh fire department members on current tactics	D. Abbott	01/2027
Participate in a FFI/FFII course hosted by Parowan	D. Abbott	06/2027

Strategy: *Keep our commercial properties safe from fire hazards (FD04)*

Goals Impacted: General

Action Step	Lead Staff	By When
Process all recurring inspections every two years	N. Leigh	Ongoing
Monitor snow removal from around private hydrants and require property management/homeowners to remedy problems	D. Abbott	Ongoing
Re-evaluate 3 "Fire Pre-plans" quarterly on commercial properties and make appropriate adjustments to pre-plan	D. Abbott	Quarterly
Conduct annual fire inspections and hold accountable for remedying hazards found	D. Benson	06/2027



STRATEGIES

Strategy: *Work to improve Brian Head Insurance Service Office (ISO) rating (FD05)*

Goals Impacted: General

Action Step	Lead Staff	By When
Maintain NERIS and Elite (Fire/EMS reporting) compliance	A. Burton	Ongoing
Maintain fire apparatus and record a maintenance log	D. Abbott	Monthly
Annually inspect/flow test all hydrants and record results in GIS	D. Benson	06/2027

Strategy: *Expand fuels reduction projects in and around Brian Head (FD06)*

Goals Impacted: General

Action Step	Lead Staff	By When
Track private fuel mitigation projects	A. Burton	Ongoing
Educate public on proper fuels mitigation/chipping pile prep	A. Burton	09/2026
Town chipping project	A. Burton	10/2026
Archery Range fuel reduction project (Phase II)	D. Benson	10/2026
Pursue becoming a recognized "Fire Wise Community"	D. Benson	01/2027
Re-establish our Wildland Community Preparedness Committee to communicate with raw landowners regarding fire mitigation	D. Benson	01/2027
Assist with community burn projects	D. Benson	06/2027
Burn slash piles on Manzanita Trail	D. Benson	06/2027

Strategy: *Work with Special Assessment Areas to improve fire protection through expanded infrastructure (FD07)*

Goals Impacted: General

Action Step	Lead Staff	By When
Guide potential sponsors through petition process	B. Howser	As Needed
Provide notice, hold hearings, create resolutions and ordinances to establish SAA's	B. Howser	As Needed
Secure financing/bonds for approved SAA projects	S. Williamson	As Needed
Complete Snowshoe & Toboggan Water Project punch list	B. Howser	07/2026
Update SAA policy to reduce ratio for Fire Protection Area B and consider cost distribution in SAAs with multiple zones	B. Howser	07/2026
Reach out to prior sponsors and invite to re-petition	B. Howser	07/2026
Manage BH Unit 3 and Elk Drive water line install	B. Howser	10/2026



STRATEGIES

PUBLIC WORKS DEPARTMENT STRATEGIES

The Public Works Department carries out a variety of day-to-day duties which are critical to the strategic approach of the Town. These include certain maintenance functions, snow removal, and training. For the sake of brevity, these are not all listed under a strategy in this plan, but man hours of money spent on them will be included in the Budget Document under the corresponding strategy. The action steps listed below are explicitly spelled out in the plan because they are new, involve significant cost, represent policy or administrative direction, or require a certain degree of follow-up and accountability.

Streets Strategies

Strategy: Maintain and improve gravel roads (ST01)

Goals Impacted: General

Action Step	Lead Staff	By When
Mag Chloride (2) treatment on OHV Trail and priority 1 gravel roads	J. Tubbs	07/2026
Road blading on all dirt roads	J. Tubbs	07/2026
Complete Grade 1 gravel road maintenance per schedule	J. Tubbs	07/2026
Explore policy of 15 mph speed limit on all dirt roads	D. Benson	07/2026
Complete Grade 2 gravel road improvements per schedule	J. Tubbs	08/2026
Entertain accepting Bobcat Road as a Town right-of-way	B. Howser	09/2026
Safety mirrors on Forest and Falcon at humps in the road	J. Tubbs	09/2026

Strategy: Maintain paved roads (ST02)

Goals Impacted: General

Action Step	Lead Staff	By When
Sweep paved streets before and after major weekends and as needed	J. Tubbs	Ongoing
Improve Drainage on Steam Engine starting from Alpine Court and ending at open ditch and clean up corner	J. Tubbs	09/2026
Re-collar manholes that are identified as unlevel with pavement	J. Tubbs	10/2026
Install safety barrier on Steam Engine curve below Shady Dell	T. Kutcher	10/2026



STRATEGIES

Strategy: Pavement Preservation Plan Implementation (ST03)

Goals Impacted: General

Action Step	Lead Staff	By When
Crack Seal lower Ridge View, Pinehurst and Eagles Roost	J. Tubbs	06/2026
Asphalt repair Ridge View, Pinehurst and Eagles Roost	J. Tubbs	08/2026
Upper Ridge View mill and overlay	J. Tubbs	08/2026
Chip seal Ridge View, Pinehurst and Eagles Roost	J. Tubbs	09/2026
Aspen Dr and Circle Dr pavement apron	J. Tubbs	09/2026
Design 2027 Streets Project/Hold Fall Walk Thru	J. Tubbs	10/2026
Bid Out 2027 Pavement Project	J. Tubbs	11/2026

Strategy: Train staff to provide highest quality maintenance in safest manner possible (ST04)

Goals Impacted: General

Action Step	Lead Staff	By When
Attend PWX Conference (every other year)	J. Tubbs	Ongoing
UAPA Asphalt Training	J. Tubbs	02/2027
LTAP Road Scholar Training	J. Tubbs	05/2027

Strategy: Snow Removal (ST05)

Goals Impacted: Economy #3 & General

Action Step	Lead Staff	By When
Maintenance and repair of blowers (in-house)	Team Leads	Ongoing
Clear each road within 4 hours and after 4" of accumulation	Team Leads	Ongoing
Prepare snow removal equipment for season	J. Tubbs	Ongoing
Put up and take down snow markers on roads and Town Trail	J. Tubbs	10/2026
Update snow removal policy for expedited road widening and expanded snow storage capacity, snow dump site, berms, etc.	J. Tubbs	10/2026
Materials acquisition (salt/cinders)	A. Hunter	10/2026
Repair and purchase tire chains	J. Tubbs	10/2026

Strategy: Street Lights & Signs (ST06)

Goals Impacted: Economy #1 & #3, Environment #4

Action Step	Lead Staff	By When
Identify and replace/repair damaged signs	J. Tubbs	07/2026
Install collars with vertical banner arms on decorative light poles	J. Tubbs	07/2026



STRATEGIES

Strategy: Improve multi-modal transportation options (ST07)

Goals Impacted: Economy #1; Culture #1 & #3, Environment #2, #3 & #4

Action Step	Lead Staff	By When
Address Town Trail drainage issues	T. Whitelaw	08/2026
Crack seal/Seal coat Phase 3/Pond Trail	J. Tubbs	09/2026
Address signage needs for walking path (at-own-risk, speed limits, non-motorized at each entrance, direct pedestrians to Town Trail)	T. Whitelaw	09/2026
Design/install new Town Trail directional signage	B. Howser	09/2026
Backslope improvements on Town Trail between Town Hall/Navajo	T. Whitelaw	10/2026
Engineering Town Trail Phase 4 (grants pending)	B. Howser	10/2026
Complete install of solar lights on Town Trail (on new posts)	T. Whitelaw	10/2026
Bid out Town Trail Phase 4	B. Howser	11/2026
Re-Paint crosswalks on paved trail including Giant Steps parking	J. Tubbs	06/2027

Parks & Recreation Strategies

Strategy: Maintain recreation infrastructure at high quality (PK01)

Goals Impacted: Culture #2, Economy #1 & #3

Action Step	Lead Staff	By When
Clean and maintain park and Chair 1 restrooms	B. Johnson	Ongoing
Post summer/winter safety signs at park	B. Johnson	Ongoing
Re-establish tread on Green Acre Meadows section of OHV Trail	B. Howser	07/2026
Repaint basketball/pickleball court lines	B. Johnson	07/2026
Inspect/repair equipment and infrastructure at park	B. Johnson	07/2026
Re-sod areas of pond grass pods as needed	B. Johnson	07/2026
Repair damaged fence around pond	T. Whitelaw	07/2026
Delineate between playground and grass to reduce chips in grass	T. Whitelaw	07/2026
Level out rubber chips at playground	T. Whitelaw	07/2026
Explore moving zig-zag fence to create more space for snowmobile trail	T. Whitelaw	08/2026
Remove impediments from the Snowmobile Trail prior to winter	T. Whitelaw	10/2026
Develop long-term plan for surface management of courts	J. Tubbs	12/2026
Annual maintenance/repairs on OHV Trail	B. Johnson	05/2027
Attend Trails Conference	T. Whitelaw	05/2027
Clear all trails of down/debris (volunteer labor)	B. Johnson	06/2027
Replace balls/nets/etc. as needed	T. Whitelaw	06/2027



STRATEGIES

Strategy: Expand/Enhance Open Space & Recreation Opportunities (PK02)

Goals Impacted: Environment #4; Economy #1 & #2

Action Step	Lead Staff	By When
Contract to plant additional trees (tree committee)	B. Johnson	07/2026
Price out pickleball courts	B. Howser	09/2026
Improve transitions from walking path around Pond	T. Whitelaw	09/2026
Level sunken cement pads (2) improve drainage	J. Tubbs	10/2026
Begin construction of dog park (Put up a fence in 2026, run water when we do the Lookout water loop – keep it simple)	J. Tubbs	10/2026
Put a conservation easement on the Meadow	B. Howser	12/2026
Install water fountains adjacent to park restrooms	T. Whitelaw	12/2026
Design pond algae control plan	J. Tubbs	12/2026
Add signage on Town Trail Phase III re: Meadow Preserve	B. Howser	06/2027
Design/implement (timed) gas fire pits just outside park pavilion	T. Whitelaw	06/2027

Strategy: Enhance trails system consistent with Trails Master Plan (PK03)

Goals Impacted: Environment #3; Economy #1 & #3

Action Step	Lead Staff	By When
Bring OHV Trail signage back in line with signage plan	T. Whitelaw	07/2026
Sign/block OHVs from private property adjacent to chain up area	T. Whitelaw	07/2026
Repair Green Meadow Acres and Feather Ct stretch of OHV trail	T. Whitelaw	07/2026
Complete installation of direction signage on Navajo Loop and temporarily reroute through Navajo parking lot	T. Whitelaw	07/2026
Aspen Meadows Loop maintenance Scout Camp to Dark Hollow (Outdoor Rec Crew)	B. Howser	07/2026
Complete permitting for Lightning Point Trail (CBNM connector)	B. Howser	10/2026
Design/fab/install interpretive signage for Manzanita Trail	B. Howser	10/2026
Trails volunteer maintenance day	T. Whitelaw	05/2027
Establish “Public Lands Partnership” account with All Trails	B. Howser	06/2027
Separate Aspen Meadows loop trail from OHV Trail between Town Hall and Crooked River	T. Whitelaw	06/2027
Work with Resort on agreement for Sunspots XC ski area	B. Howser	06/2027



STRATEGIES

Asset Management Strategies

Strategy: Administer Depreciable Asset Replacement Program (AM01)

Goals Impacted: General

Action Step	Lead Staff	By When
Replace computers/electronics according to schedule	B. Howser	Ongoing
Replace two Public Works vehicles	J. Tubbs	07/2026
Revisit grader replacement plan	J. Tubbs	07/2026
Replace two Deputy Marshal vehicle	D. Benson	10/2026
Replace code enforcement truck	B. Howser	10/2026
Replace 14' Plow and 12' Plow	J. Tubbs	10/2026
Order grader replacement (pending results of reworked plan)	J. Ficken	12/2026
Replace Marshal and Fire PPE per schedule	D. Benson	12/2026
Look for grant for extrication equipment	D. Benson	06/2027
Replace deputy marshal handguns per replacement schedule	J. Bettridge	06/2027

Strategy: Maintain Public Facilities (AM02)

Goals Impacted: Culture #1, Environment #4

Action Step	Lead Staff	By When
Fix problems from quarterly inspections	J. Tubbs	Ongoing
Look for Public Works storage property in Parowan valley	J. Tubbs	Ongoing
Crack seal parking lots	J. Tubbs	09/2026
Replace Town Hall furnaces	B. Howser	10/2026
Town Hall carpet and paint	C. Claridge	10/2026
Repair Public Safety parking lot	J. Tubbs	10/2026
Acquire 20 acre parcel from Forest Service	B. Howser	12/2026
Design Public Works Facility expansion	J. Tubbs	12/2026
Attend tax sale to look for land for Town facilities	B. Howser	05/2027
Site Development planning for New PW Building	J. Tubbs	06/2027
Clean carpets and chairs annually at Town Hall & Public Safety	Guest Svcs Rep	06/2027
Public Safety Building maintenance (lighting, roof repair)	D. Benson	06/2027
Develop financing plan for Public Works Facility expansion	J. Tubbs	06/2027

Strategy: Refine GIS Program (AM03)

Goals Impacted: General

Action Step	Lead Staff	By When
Bid out GIS mapping system	J. Tubbs	07/2026
Update/replace GIS collection equipment	J. Tubbs	07/2026
Work with selected GIS service provider to build mapping system	J. Tubbs	10/2026



STRATEGIES

Water System – PROVIDE SAFE, AFFORDABLE WATER VIA A RELIABLE STORAGE AND DISTRIBUTION SYSTEM

Strategy: *Meet State DEQ water quality standards (WA01)*

Goals Impacted: General

Action Step	Lead Staff	By When
Monthly/ Annual testing per DEQ schedule	C. Leigh	Monthly
Complete DDW approval for chlorination	J. Tubbs	07/2026
Build chlorine storage room(s) at chlorination sites	J. Tubbs	10/2026
Install analyzers at chlorination sites	J. Tubbs	10/2026
Attend Ground Water Conference	J. Tubbs	12/2026
Rural Water training	A. Hunter	03/2027

Strategy: *Ensure sufficient water supply (WA02)*

Goals Impacted: General

Action Step	Lead Staff	By When
Inclinometer Readings Fall/Spring	J. Tubbs	Annually
Fill Snow Making Pond	J. Tubbs	08/2026
Install overflow meter on MG Tank	J. Tubbs	10/2026
Negotiate with the Resort for completion of Salt Pile well	B. Howser	12/2026
Make lease payments to Parowan Reservoir Co	J. Tubbs	04/2027

Strategy: *Maintain & Improve Water Storage & Distribution System (WA03)*

Goals Impacted: General

Action Step	Lead Staff	By When
Repair system leaks/breaks/etc	C. Leigh	Ongoing
Continue to Audit/Maintain existing water meters and replace defective meters	A. Hunter	Ongoing
Install shut off on property line at Sawmill condos	C. Leigh	08/2026
Dive and clean next tank on list (Salt Pile & MG)	C. Leigh	09/2026
Work with private parties to complete Blue Jay Way looping	B. Howser	10/2026
Abandon water dead-end line behind Town Hall at bulk water	C. Leigh	10/2026
Maintain bulk water dispenser	C. Leigh	10/2026
Create a written PRV and valve maintenance schedule	C. Leigh	12/2026
Identify and document all dead-end lines that need hydrant or flush points	C. Leigh	12/2026



STRATEGIES

Sewer System Strategies – SAFELY AND AFFORDABLY DISPOSE OF SANITARY SEWER INTO AN APPROVED TREATMENT FACILITY

Strategy: *Maintain & Improve Wastewater Collection System to DEQ Standards (SE01)*

Goals Impacted: General

Action Step	Lead Staff	By When
Repair system leak	J. Tubbs	Ongoing
Test Bear Flat Well Semi Annually for Nitrate Monitoring Program	J. Tubbs	Ongoing
Oversee private installation of Forest Dr sewer line	B. Howser	07/2026
Camera/Clean 20% of system	J. Tubbs	09/2026
Ponderosa sewer line construction (pending bidding)	B. Howser	09/2026
Locate and GPS sewer manholes in canyon from forebay to canyon sewer meter for flow capacity study	J. Tubbs	09/2026
Identify manhole infiltration during spring runoff	C. Leigh	05/2027
Make inventory of manholes needing steps	C. Leigh	05/2027
Send Out Information on Infiltration to Condos/Residents for improvement Leaks of possible illegal sump pump connections to the sewer	A. Hunter	05/2027

Strategy: *Treat wastewater consistent with DEQ standards (SE02)*

Goals Impacted: General

Action Step	Lead Staff	By When
Meet quarterly with Parowan to review flows and costs	B. Howser	Quarterly
Participate with Parowan in sewer treatment expansion project preliminary engineering	B. Howser	12/2026

Solid Waste Strategies

Strategy: *Collect solid waste regularly consistent with State regulations (SW01)*

Goals Impacted: Environment #1 & #4, and Economy #3

Action Step	Lead Staff	By When
Trash collection Mon, Wed, Fri, Sat, Sun (Yr Round)	I. Owen	Ongoing
Purchase new lids/containers as necessary	I. Owen	Ongoing
Maintain approaches to dumpster locations	I. Owen	Ongoing
Implement community cleanup dumpster twice year	A. Hunter	09/2026
Construct asphalt pads (or millings) under dumpsters at Forest Drive and Ridgeview	J. Tubbs	10/2026
Implement 2026 Dumpster Rejuvenation Project (power wash, repair, repaint)	I. Owen	06/2027
Apply new messaging/door highlights to dumpsters	I. Owen	06/2027





APPENDICES

Horizon Framework Planning:

Brian Head Town introduced Horizon Framework for long-term project planning beginning in January 2025. The 3 Horizons Model is a strategic framework developed by McKinsey & Company. It helps organizations manage and sustain growth and planning by balancing current objectives with future innovation and transformation. The model categorizes strategic planning into three distinct horizons:

Horizon 1: Addresses the maintenance and optimization of existing operations, solving immediate challenges (0-2 years).

Examples: These projects are those in our current Strategic Plan set as action steps intending to be accomplished within the plan year.

Horizon 2: Emerging innovations and opportunities for service and operational improvements over the mid-term (2-5 years).

Examples: Typically, these are ideas that find their way into action steps in the form of engineering, planning, designing, cost estimates, and finding sources exploration. Items like new ways to pave roads or new technology for the SCADA system. Sometimes, this may come in the form of additional personnel or equipment to better deliver ongoing services provided by the town. A preliminary list of Horizon 2 projects is found in the attachments.

Horizon 3: Envisions a transformative future and prepares for it, including long-term strategic goals and major changes (5-10 years and beyond).

Examples: Typically, these are ideas that don't have immediate action steps, and may or may not have any action steps. If action steps are created, they would be high-level planning or positioning. These ideas transform the way things are accomplished or take the Town to a new level of visioning. Something we have done is purchase land, or if we looked to pave roads that have never been paved. Also, things like public art or beautification may be in the category as they transform the Town's identity and take us to another level. A preliminary list of Horizon 3 projects is found in the attachments.

Brian Head Town uses this framework to keep tabs on long-term goals and projects/priorities. The preceding annual strategic plan effectively encapsulates Horizon 1 for Brian Head Town. Horizon 2 and 3 projects are noted on the following tables. These tables will be updated each year during the Town Council's Strategic Planning Retreat in January.

Brian Head Town

Horizon 2 Projects

Department	Division	Project Description	Horizon	Proposed by	Potential Funding Sources
Public Works	Water Department	Water & Sewer Expansion	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Bond Issuance, Grants, SAA, IFD, PID
Public Works	Asset Management	Expanding Existing PW Facility	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Staff	Bond Issuance, Tax Levy, Budget Surplus
Administration	Asset Management	Hard Surface Parking Lots	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Staff	Bond Issuance, Grants
Administration	Economic Development	Improve Canyon Transit	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Transit Tax, Collaboration, Grants
Administration	Community Development	Town Hall and Town-owned property master planning	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Bond Issuance, Tax Levy, Budget Surplus
Public Safety	Marshals Office	Heli-pad	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Bond Issuance, Tax Levy, Budget Surplus
Administration	Community Development	Memorial Park/Cemetery	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Staff	Bond Issuance, Tax Levy, Budget Surplus
Administration	Recreation	Campground/Bear Flat Camping Improvements	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Bond Issuance, Tax Levy, Budget Surplus
Public Works	Recreation	Pickleball Courts	Horizon 2: Emerging Innovations & Enhancements (2-5 years)	Town Council	Bond Issuance, Grants

Horizon 3 Projects

Department	Division	Project Description	Horizon	Proposed by	Potential Funding Sources
Public Works	Streets	Undergrounding Utilities along Hwy 143	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Grants, Tax Levy
Public Works	Streets	Paving Dirt Roads	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Tax Levy
Public Works	Sewer Department	Sewer Treatment Plant	Horizon 3: Transformative Future (5-10 years)	Town Staff	Bond Issuance, Grants
Public Works	Streets	Increasing Hwy 143 Capacity	Horizon 3: Transformative Future (5-10 years)	Town Council	UDOT, Bond Issuance, Grants
Administration	Community Development	Affordable Housing	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Developers, Grants
Public Works	Asset Management	Building New PW Facility - Aspen Meadows	Horizon 3: Transformative Future (5-10 years)	Town Staff	Bond Issuance, Grants
Administration	Asset Management	Town Hall/Center Expansion & Upgrade	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Grants
Administration	Asset Management	Parking Structure	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Grants
Public Safety	General Public Safety	New PS Building - Aspen Meadows	Horizon 3: Transformative Future (5-10 years)	Town Council	Developer, Bond Issuance, Grants
Administration	Community Development	Community Center	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Tax Levy, Budget Surplus
Public Safety	Fire Department	Full-time Fire Dept	Horizon 3: Transformative Future (5-10 years)	Town Council	Taxes, Fees
Administration	Public Information	Separate/Enhanced Visitors Center	Horizon 3: Transformative Future (5-10 years)	Town Council	Bond Issuance, Tax Levy, Budget Surplus
Public Safety	Fire Department	Medical Center	Horizon 3: Transformative Future (5-10 years)	Town Council	TBD

APPENDIX B

An update of FY 2026 action steps can be found at:

<https://brianheadtown.utah.gov/departments/administration/>





ITEM: PUBLIC WORKS STANDARDS REVISION

AUTHOR: Jared Tubbs
DEPARTMENT: Public Works
DATE: May 8, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will hold a discussion regarding a revision to the Brian Head Town Public Works Standards. Following any discussions staff recommends the adoption of the updated standards.

BACKGROUND:

When people need to do construction in the Town right-of-way or Brian Head Town or add to, modify or otherwise construct public works infrastructure (including new subdivision construction), they are required by Title 8 of the Brian Head Town Code to follow the Public Works Standards. The current Public Works Standards for Brian Head Town were adopted by the Council in 2007 and have only been officially amended once in 2018 to include additional testing requirements for sewer main installation.

ANALYSIS:

Public Works Standards

An updated document containing the Town's official Public Works Standards (the 2007 adopted standards plus the 2018 amendment) is attached. It addresses the following areas:

- ☐ General Requirements (such as safety, inspections, testing, etc.)
- ☐ Earthwork
- ☐ Excavation; Backfill for Trenches
- ☐ Water Lines; Service Connections
- ☐ Sanitary Sewer, Storm Drain Lines; Laterals
- ☐ Concrete Curb, Gutter; Sidewalk
- ☐ Asphalt Paving; Granular Base Course
- ☐ Portland Cement Concrete
- ☐ Work Site Traffic Control

Additionally, there are many standard drawings addressing:

- ☐ Roadway details
- ☐ Storm Drainage
- ☐ Water; Sewer
- ☐ Street Signs and Lights
- ☐ Rock Walls

BOARD/COMMISSION RECOMMENDATION:

N\A

STAFF RECOMMENDATION:

Staff recommends the approval of the updated Public Works Standards.

PROPOSED MOTION:

The Council can approve, approve with modifications, table for further information, or deny.

I move to adopt ordinance No. 26-008 revising the Public Works Standards as presented.

ATTACHMENTS:

A – Ordinance - 2026 Revised Public Works Standards.



ORDINANCE NO. 26-__

AN ORDINANCE REVISING THE BRIAN HEAD STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION MANUAL AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Brian Head Town Council adopted Ordinance No. 07-011 establishing the Brian Head Standard Specifications for Public Works Construction Manual Public Works Standards for Construction on September 11, 2007 which established certain standards for plans and specifications for construction within the Town boundaries; and

WHEREAS, The Brian Head Public Works Director has determined an amendment to the Public Works Standards to ensure they are up to date with industry and engineering standards, and;

WHEREAS, the Brian Head Town Council has determined that it is in the best interest of the public health, safety, and welfare of Brian Head Town that the Standard Specifications for Public Works Construction Manual be revised.

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

SECTION 1. The Brian Head Town Standard Specifications for Public Works Construction be revised, see Attachment "A"

SECTION 2. Effective Date. Upon this Ordinance being adopted by the Brian Head Town Council of Iron County, Utah, all provisions of this ordinance shall be incorporated. All provisions of the Brian Head Public Works Standards for Construction Manual that are inconsistent with the express terms of this ordinance shall be repealed. All other provisions of the Brian Head Public Works Standards for Construction Manual shall remain in full force.

SECTION 3. Conflict. To the extent of any conflict between other Town, County, State, or Federal ordinances or regulations, and this ordinance, the more restrictive is deemed to be controlling.

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 or 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.

PASSED AND ADOPTED BY THE BRIAN HEAD TOWN COUNCIL OF IRON COUNTY, UTAH this ____ day of May 2026, with the following vote:

Mayor Clayton Calloway	Yes ____	No ____
Council Member Larry Freeberg	Yes ____	No ____

Council Member Duane Nyen	Yes____	No____
Council Member Logan Cruz	Yes____	No____
Council Member Martin Tidwell	Yes____	No____

BRIAN HEAD TOWN

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 28th day of April 2026, and have posted a copy of the ordinance on the Public Meeting Notice Website and on the Town website: brianheadtown.utah.gov as per UCA 63-30-102.

Nancy Leigh, Town Clerk

Brian Head Town

PUBLIC WORKS STANDARDS

Manual of Standard Specifications
for Public Works Construction



BRIAN HEAD

Adopted
May
2026

CONTENTS

TABLE OF CONTENTS

Chapter 1 – General Requirements.....	1
1.1 Introduction.....	1
1.2 Terms & Definitions	1
1.3 Permit, Fee & Bonding Requirements	2
1.4 Pre-Construction Approvals	3
1.5 Safety	4
1.6 Inspections.....	4
1.7 Testing.....	5
1.8 As-Built Drawings	5
1.9 Damage to Existing Utilities.....	5
1.10 Dust/Debris Control & Cleanup	5
1.11 Standard Drawings	6
Chapter 2 – Earthwork	7
2.1 Excavation	7
2.2 Earth Fill	7
Chapter 3 – Excavation & Backfill for Trenches	9
3.1 Trench Excavation & Safety	9
3.2 Trench Backfill & Bedding	9
3.3 Roadway Surface Cuts & Replacement	11
Chapter 4 – Water Lines & Service Connections	13
4.1 Materials	13
4.2 Pipe Installation	14
4.3 Disinfection & Testing	15
Chapter 5 – Sanitary Sewer, Storm Drain Lines & Laterals	17
5.1 Materials	17
5.2 Pipe Installation	19
5.3 Field Testing.....	21
Chapter 6 – Concrete Curb, Gutter & Sidewalk	24
6.1 Materials	24



CONTENTS

6.2 Installation.....	24
Chapter 7 – Asphalt Paving & Granular Base Course.....	27
7.1 Materials	27
7.2 Installation.....	28
Chapter 8 – Portland Cement Concrete	30
8.1 Materials	30
8.2 Concrete Mix Design.....	32
8.3 Placing Concrete	33
Chapter 9 – Work Site Traffic Control	39
9.1 General Requirements	39
Appendix A – Standard Drawings	41



GENERAL REQUIREMENTS

1.1 INTRODUCTION

1.1.1 Purpose

The purpose of these Construction Standards and Specifications is to govern any work performed or improvements installed within Public rights-of-way of the Town of Brian Head (Town). Developers and/or contractors should thoroughly read and understand these Construction Standards and Specifications before designing and constructing public improvements.

1.1.2 Scope

The contractor shall contact Public Works/Engineering at Brian Head Town Hall for all matters dealing with construction work within Town rights-of-way or with any work connecting onto a Town utility. Special permits and bonding are required for all such work. The contractor shall also conform to all applicable ordinances adopted by the Town and contained in the Town Codes of Brian Head Utah, latest edition, and subsequent amendments or appeals.

These Construction Standards and Specifications are the minimum requirements of the Town. In the event that any provision herein conflicts with the Brian Head Town Code, other requirements specified by the Town, or with generally accepted standards for Public Works construction, the more stringent of the standards shall apply.

1.2 TERMS AND DEFINITIONS

1.2.1 Definition of the term "Town"

The term "Town", as used herein, refers to The Town of Brian Head, Utah, and its personnel or duly authorized agents.

1.2.2 Definition of the term "Code"

The term "Code", as used herein, refers to the Town Codes of Brian Head Utah, a test edition, and subsequent amendments thereto.

1.2.3 Definition of the term "Standards"

The term "Standards", as used herein, refers to these Construction Standards and Specifications.

1.2.4 Standard Acronyms

- 1) IBC: International Building Code
- 2) IPC: International Plumbing Code
- 3) IFC: International Fire Code
- 4) ASTM: American Society for Testing and Materials
- 5) AWWA: American Water Works Association



GENERAL REQUIREMENTS

- 6) AASHTO: American Association of State Highway and Transportation Officials
- 7) ANSI: American National Standards Institute
- 8) OSHA: Occupational Safety and Health Administration
- 9) ACI: American Concrete Institute

1.2.5 Standard Abbreviations

- 1) DI: Ductile Iron
- 2) DIP: Ductile Iron Pipe
- 3) PVC: Polyvinyl Chloride
- 4) PVCP: Polyvinyl Chloride Pipe
- 5) CP: Non-reinforced Concrete Pipe
- 6) RCP: Reinforced Concrete Pipe
- 7) HDPE: High Density Polyethylene
- 8) IPS: Iron Pipe Size
- 9) psi: Pounds per Square-inch
- 10) mgl: Milligrams per Liter
- 11) F: Fahrenheit
- 12) fps: Feet per Second
- 13) cu ft: Cubic Feet

1.3 PERMIT, FEE AND BONDING REQUIREMENTS

1.3.1 Building Permit

It shall be unlawful to perform any construction, excavation work on any street, curb, gutter, sidewalk, sewer line, water line, storm drain line, or other infrastructure addition or improvement in the Town without an approved building, grading and trenching, or right-of-way permit as defined by the Code.

Absolutely no work shall be started until a properly executed permit is secured. In a case where a contract to perform work for the Town has been executed, the contract shall fulfill the permit requirement.

In addition to the requirements of the Code, all applications for permits shall include the following:

- 1) The anticipated start and completion dates of the project.
- 2) The exact address or location of the work.
- 3) A description of the work.
- 4) A request, which shall be made at least 72 hours prior to beginning construction, to identify and locate.

The contractor shall perform all work in accordance with the terms of the building permit and the Standards in effect on or before the date of the permit. All work shall be done in a



GENERAL REQUIREMENTS

timely manner and within set time limits, which may be a condition of the permit and can be shortened because of safety concerns. Building permits can be suspended if a contractor fails to comply with the Standards and Code.

The developer is responsible for their entire development until all construction is completed and accepted by the Town.

1.3.2 Fees

Before a permit is issued, a permit fee and an inspection fee shall be paid to the Town. Permit and inspection fees shall be established by Town Council resolution in the Consolidated Fee Schedule. Fees shall be assessed on the following items or conditions:

- 1) Sewer, Water, and Storm Drain Lateral Installation and Inspection.
- 2) All re-inspections that are required after an inspection have been requested and performed, but the work, or a portion thereof is found to be defective or incomplete.
- 3) Barricades (provided by, or required by, the Town).

1.3.3 Bonds

All public improvement projects shall have a financial guarantee for performance, pursuant to the Code, which shall be in the form of bonds or cash deposits. Each contractor doing work in the Town is required to maintain a bond with the Town. The amount of the bond will be set in the Town fee schedule. This bond is to guarantee the following:

- 1) Construction work is completed.
- 2) Final inspection is conducted.
- 3) The construction of, and repairs to and/or replacement of, public improvements are finished and accepted.

A surety shall issue bonds or, if desired, a cash bond can be paid directly to the Town. The Town shall approve all bonds and no bond shall be released until all improvements are completed and accepted by the Town.

1.4 PRE-CONSTRUCTION APPROVALS

1.4.1 Town Approval of the Contractor

The Town shall approve all contractors before any work is performed. This approval is granted for a period of one (1) year upon submission of the following:

- 1) A current Utah State Contractor's License. Work will be restricted to that authorized by the license.



GENERAL REQUIREMENTS

- 2) Proof of comprehensive general liability insurance, with the Town named as additionally insured. Combined liability insurance will be in an amount of not less than one million dollars (\$1,000,000.00) for any one occurrence.
- 3) A five-thousand-dollar (\$5,000.00) cash bond, paid to the Town, that will be in effect for a period of one (1) year after the completion of all work performed by the contractor.

1.4.2 Town Approval of the Construction Plans

The Town, before the commencement of construction, shall approve all construction plans and cut sheets.

The contractor, before the commencement of construction, shall hold a pre-construction meeting with the Town, all utility companies affected by the work, and all contractors involved with the work.

1.5 SAFETY

No contractor shall leave any work in an unsafe condition. All persons working on any street, sidewalk, sewer line, water line, storm drain line, etc. shall comply with all applicable federal, state, and local safety regulations including OSHA regulations for work in confined spaces and trenches.

1.6 INSPECTIONS

1.6.1 Mandatory Inspections

All work covered by a permit shall be inspected by the Town prior to the following:

- 1) The commencement of backfilling and compacting operations.
- 2) The placing of concrete and asphalt surfacing.
- 3) The installation of any underground piping.
- 4) Any connection to a Town utility line.
- 5) Any other work done in a public right of way.

Town Inspectors shall also be notified before beginning construction for any Public Works project.

1.6.2 Notification Requirements

Prior notifications for inspections by the Town are required as follows:

- 1) Inspections performed during regular working hours require at least twenty-four (24) hours prior notification.
- 2) Inspections needed after 4:00 p.m. require notification by 1:00 p.m. on the day prior to the inspection.



GENERAL REQUIREMENTS

- 3) Inspections needed on the weekend require that notification be given by 1:00 p.m. on the proceeding Thursday.

1.7 TESTING

The developer/contractor is responsible for all testing required under these standards. Failure to perform sufficient tests shall be justification to delay acceptance of the work until such tests are completed by the developer/contractor.

1.8 AS-BUILT DRAWINGS

The Town requires that as-built drawings for each separate development be submitted by the developer/contractor before the construction of curb, gutter, and sidewalk or installation of asphalt. Measurements should be referenced from a permanent fixture such as a fire hydrant, manhole, or survey monument located on the outside boundaries of the lots. The outside property line may be used if a permanent fixture is not available. Measurements and utilities should be clearly labeled on the as-built drawings. Utilize similar types of measurements on any valves or manholes located in the street or on the development. Measurements should also show lateral connections to main lines. All As-built drawings must be submitted as full- size drawings and in GIS format.

1.9 DAMAGE TO EXISTING UTILITIES

1.9.1 Developer/Contractor Responsibilities

The developer/contractor shall notify all utility companies and have them locate and mark their respective utilities prior to any construction.

The developer/contractor shall notify all appropriate utility companies of their intent to begin construction. The developer/contractor shall be liable for all damage to properties that are damaged by themselves, their agents, and their employees.

1.10 DUST/DEBRIS CONTROL AND CLEANUP

1.10.1 Dust/Debris Control

The developer/contractor shall be responsible for controlling dust and debris created by its construction operations or originating from the construction site at all times. All rights-of-way shall be cleaned of dirt and mud daily to allow safe passage of vehicles and pedestrians.

1.10.2 Cleanup of Construction Sites

The developer/contractor shall clean up its construction site and, where applicable, restore the site its original condition. All materials shall be removed, gravel surfaces replaced, sod



GENERAL REQUIREMENTS

areas restored, asphalt replaced, and all other work necessary to leave the area in at least its preexisting condition must be completed before final approval will be issued by the Town.

1.10.3 Revegetation of Disturbed Areas

Disturbed areas in the Town right of way must be revegetated with native seed mix approved by Brian Head Town. Where seed is likely to blow or wash away, hydroseed should be employed. Any slope of 2:1 or steeper with a vertical height of 10 feet or more requires a heavy-duty, long-lasting germination and erosion control blankets rated for up to 3 years. Straw mats can be used on slopes of 3:1 or 4:1 with a vertical height of 20 feet or more.

1.11 STANDARD DRAWINGS

1.11.1 Incorporation of Standard Drawings

All of the standard drawings included in the Appendix of these standards are hereby incorporated as official construction standards of Brian Head Town Public Works. Departure from these standard drawings may only be granted by written consent of the Town where compliance with the standard drawings is deemed infeasible and alternative plans have been accepted by the Town and approved by the Town Engineer.



2.1 EXCAVATION

2.1.1 Blasting

Blasting shall be permitted only by written approval and as directed by the Town. All blasting activities shall comply with Utah Office of Administrative Rules R614, and any other applicable state and federal regulations. Developers shall provide a plan to the Town illustrating that they will take all reasonable steps to restore the area after blasting activities are completed.

2.1.2 Use of Excavated Materials

Suitable materials from the excavations may be used for constructing permanent earth or rock fill embankment. The suitability of materials for specific purposes shall be determined by the Town upon review by a geotechnical engineer. The contractor must properly dispose of all surplus or unsuitable excavated materials.

2.1.3 Slope Safety

All slope construction shall be in accordance with all Town, State, and Federal regulations. No permanent slopes steeper than two (2) horizontal to one (1) vertical shall be allowed without a retaining structure. Permanent retaining structures must comply with §9-12-11 of the Town code.

2.1.4 Excavation Limits

Excavation shall be completed to the lines and grades established by the design engineer and approved by the Town. Excavation beyond specified lines and grades shall be filled and compacted in accordance with these Standards. All borrow areas shall be graded and finished to eliminate steep or unstable side slopes or other hazardous or unsightly conditions. Excavation limits shall be minimized to protect natural vegetation and environment.

2.2 EARTH FILL

2.2.1 Placement

- 1) Fill materials shall not be placed until the required excavation and foundation preparations have been completed and approved by the Town. Fill shall not be placed upon or against any frozen surface, nor shall snow, ice, or frozen material be incorporated into the fill.
- 2) The subgrade for earth fills shall be graded to remove surface irregularities and shall be scarified parallel to the axis of the fill or otherwise scored and loosened to a minimum depth of four (4) inches. The moisture content of the scarified subgrade shall



be controlled as specified herein and the surface materials of the foundation shall be compacted and bonded with the first layer of earth fill.

3) Fill materials shall meet the gradation and composition requirements of these standards and shall be free of large rocks, excessive organic material, asphalt, or any other deleterious material. Fill material that does not conform to these Standards shall be reworked or removed and replaced with acceptable material.

4) Earth fill placed in street rights-of-way, parking areas, or foundations shall be compacted to a minimum of ninety-five (95) percent of maximum density as determined by AASHTO T-180.

5) Adjacent to structures, fill shall be placed in a manner that will prevent damage to the structures and will allow the structures to gradually receive loads from the backfill. The height of fill adjacent to structures shall be increased at the same rate on all sides of the structure.

2.2.2 Controlling Moisture Content

1) During placement and compaction operations the moisture content of the fill and backfill materials shall be maintained in conformance with AASHTO T-180, Method C.

2) Disking, blading, or other approved methods shall be used to obtain uniform moisture distribution prior to compaction. Excessively wet materials shall be either removed or brought to acceptable moisture content prior to compaction.

3) If the surface of a previously placed and compacted layer of fill becomes dry and unsuitable to receive a successive layer; the surface shall be scarified and moistened to an acceptable moisture content prior to the placement of additional fill.



3.1 TRENCH EXCAVATION AND SAFETY

3.1.1 Trench Safety

- 1) All construction shall be performed in accordance with the provisions and regulations of the Utah State Industrial Commission and the OSHA. Trenches shall not be left open at any time unless guarded with adequate barricades, warning lights, and signs.
- 2) When required, excavations shall be braced and shored to support the walls of the excavation to eliminate sliding and settling and as may be required to protect the workers, the work in progress, and existing utilities and improvements. All such support devices shall comply with the requirements of the applicable regulations.
- 3) Any injury or damage resulting from a lack of adequate trench design or support shall be the responsibility of the developer/contractor. The developer/contractor shall, at its own expense, affect all necessary repairs or reconstruction resulting from such damage.

3.1.2 Dewatering

Any water that collects in the excavation during the performance of the work shall be removed. Any "quick" conditions that occur to the soil in the trench shall be remedied before construction proceeds.

3.2 TRENCH BACKFILL AND BEDDING

3.2.1 General

The Town shall approve all backfill material. Under no circumstances shall rocks of a size larger than allowed under this Standard be permitted in the backfill material surrounding any pipe. When sand or gravel is used for backfill above the pipe zone, it must be pre-approved by the Town.

Sand or gravel should be well-graded and free from slag or pea gravel unless otherwise approved by the Town.

3.2.2 Pipe Zone Backfill for Concrete, Ductile Iron, and Steel Pipe

- 1) Pipe zone bedding and backfill for concrete, ductile iron, and steel pipe shall not contain rocks with a maximum diameter larger than three-quarter inches ($3/4''$ minus). Backfill above the pipe zone shall not contain rocks with a diameter larger than eight (8) inches.
- 2) Backfill shall be placed under and around the pipe in horizontal layers not to exceed six (6) inches and tamped by hand or pneumatic tampers up to the lower one-sixth ($1/6$) of the outside diameter of the pipe. The thickness of bedding under the pipe shall be at least four (4) inches.



3) The pipe zone shall extend at least twelve (12) inches above the top of the pipe. Pipe zone bedding and backfill shall be compacted to at least ninety-five (95) percent of the maximum density as determined by ASTM D 1557, or seventy (70) percent of the relative density for cohesion less soils as determined by ASTM D4254, whichever is applicable.

3.2.3 Pipe Zone Backfill for Corrugated Steel, Polyvinyl Chloride and Polyethylene Pipe

- 1) Pipe zone bedding and backfill for corrugated steel, polyvinyl chloride, and polyethylene pipe shall not contain rocks with a maximum diameter larger than three-quarter inches (3/4" minus). Backfill above the pipe zone shall not contain rocks with a diameter larger than eight (8) inches.
- 2) Backfill shall be placed under and around the pipe in horizontal layers not to exceed six (6) inches and tamped by hand or pneumatic tampers up to the lower one-sixth (1/6) of the outside diameter of the pipe. The thickness of bedding under the pipe shall be at least four (4) inches.
- 3) The pipe zone shall extend at least twelve (12) inches above the top of the pipe. Pipe zone bedding and backfill shall be compacted to at least ninety-five (95) percent of the maximum density as determined by ASTM D1557, or seventy (70) percent of the relative density for cohesion less soils as determined by ASTM D4254, whichever is applicable.

3.2.4 Pipe Bedding on Rock or Hard Foundations

In no case shall pipe be installed directly on bedrock, hard clay, shale, or rocks with a maximum diameter larger than two (2) inches. Where such foundations are encountered, the contractor shall over-excavate below the pipe grade and place at least four (4) inches of bedding material below the pipe.

3.2.5 Backfill above the Pipe Zone in Roadways or Parking Areas

Backfill shall be placed in horizontal layers not exceeding eight (8) inches in thickness and then compacted to at least ninety-five (95) percent of the maximum density as determined by ASTM D1557. The backfill shall be placed at or near its optimum moisture content. The backfill thickness placement requirement may be made less stringent depending on the method of compaction employed by the contractor. The Town must approve adjustments to the backfill thickness requirement.

3.2.6 Backfill Outside of Roadways and Parking Area

Backfill shall be placed in horizontal layers not exceeding twelve (12) inches in thickness and then compacted to at least eighty-five (85) percent of the maximum density as determined by ASTM D698. The backfill shall be placed at or near its optimum moisture content. The backfill thickness placement requirement may be made less stringent depending on the method of compaction employed by the contractor. The Town must approve adjustments to the backfill thickness requirement.



3.3 ROADWAY EXCAVATION SURFACE CUTS & REPLACEMENT

3.3.1 Cutting of Asphalt Pavement

When the excavation is made in a paved street, the asphalt surface shall be cut on each side of the trench to provide a vertical joint in the surface. The asphalt must be saw cut unless otherwise approved by the Town. No asphalt shall be cut or excavated unless replacement asphalt is available. This may be determined by the time of the year. Except in the case of an emergency which shall be determined by the Public Works Director. In case of an emergency contractor shall still maintain surface until replacement asphalt is available.

3.3.2 Asphalt Surface Restoration

- 1) The contractor shall perform all work and furnish all materials to restore any asphalt surface damaged or disturbed by its construction operation. Pavement restoration shall follow, as closely as possible, the installation and backfilling of pipe. The contractor shall be responsible for maintaining the road surface in sufficient condition to allow travel by the public at all times until the surface is restored.
- 2) The asphalt surface shall be saw cut on each side of the trench prior to excavation. Granular base course and asphalt shall conform to these Standards. Edges shall also be cut straight and vertical prior to the placement of asphalt if they have become irregular or damaged during pipe installation and backfill.
- 3) A temporary granular base course shall be placed flush with the existing asphalt surface and maintained in a good condition until the pavement is restored. This base course shall be excavated to the bottom of the existing pavement prior to restoring the surface. An asphalt tack coat shall be placed on the edges of the cut asphalt, and new asphalt placed and compacted with a five-ton minimum steel- wheeled roller or other approved method to attain at least ninety-five (95) percent of maximum laboratory density. The asphalt shall be placed in such a manner that the finish surface is flush with the existing surface and provides a smooth riding surface. The finished asphalt shall be at least three (3) inches thick, or as thick as the existing asphalt, whichever is greater. Cold weather asphalt restoration shall comply with Section 7.2.3(3).

3.3.3 Gravel Road Surface Restoration

- 1) The contractor shall perform all work and furnish all materials to restore any gravel road surface damaged or disturbed by its construction operation. Surface restoration shall follow, as closely as possible, the installation and backfilling of pipe. The contractor shall be responsible for maintaining the road surface in sufficient condition to allow travel by the public at all times until the surface is restored.
- 2) The contractor shall restore the surface of gravel roads with four inches (4") of a granular base course meeting the following specifications and compacted to at least ninety-five (95) percent of maximum laboratory density:



EXCAVATION & BACKFILL FOR TRENCHES

Sieve Size	Percent Passing (AASHTO T27 and T11)
1"	100
3/4"	97-100
1/2"	-
3/8"	70-80 (6)
No.4	51-63 (7)
No.16	28-39 (6)
No.40	19-27 (5)
No.200	10.0-16.0 (4)

() Value in parenthesis is the allowable deviation (+/-) from the target values. If the plasticity index (PI) is greater than 0, the target value range for No.200 sieve size is 8-12 (4).



4.1 MATERIALS

4.1.1 Water Line Materials

Materials for constructing water lines shall be limited to the following:

- 1) Ductile Iron Pipe, pressure class or special thickness class, conforming to ANSI/AWWA C150/A21.50 and C151/A21.51. All DIP shall be cement mortar lined in conformance with AWWA C104 and have a factory-applied coating of coal tar enamel.
- 2) Joints and fittings shall be push-on bell and spigot type conforming to ANSI/AWWA C111/A21.11; mechanical joint type conforming to ANSI/AWWA C111/A21.11; or flanged type conforming to ANSI/AWWA C110/A21.10. All DI fittings shall be protected with polyethylene encasement, at least 8 mils thick, conforming to ANSI/AWWA C105/A21.5. All DI fittings shall be cement mortar lined in conformance with AWWA C104 and have a factory applied coating of coal tar enamel.
- 3) All gate valves shall be resilient seated wedge type gate valves conforming to AWWA C509 and suitable for buried service. The valves shall be equipped with a 2" square operating nut, and furnished with a slip type valve box and all required mounting hardware.
- 4) All butterfly valves shall conform to AWWA C504 Class 150B suitable for buried service. The valves shall be equipped with a 2" square operating nut, and furnished with a slip type valve box and all required mounting hardware.
- 5) All fire hydrants shall conform to AWWA C502 and shall be equipped with a five and one-quarter valve opening, two hose nozzles, one pumper nozzle, and have appurtenant valve, box, fittings, and concrete footing and thrust block. Fire hydrants shall be "Traffic" type with a replaceable break-away section immediately above finish grade. All fire hydrants shall be of the "dry barrel" type and suitable for use in climates subject to freezing. Hydrant specifications shall be consistent with standard drawing 405, or as otherwise approved by the Public Works Director.
- 6) Thrust Blocking shall be installed at all applicable locations to prevent the pipe from moving due to hydrostatic and hydrodynamic forces. Thrust blocks shall be constructed of concrete placed to bear against undisturbed soil. Fittings and bolts shall be covered with polyethylene to prevent their encasement in concrete. The use of mechanical thrust restraining systems, whether in conjunction with thrust blocks or separately, must be approved by the Town.

4.1.2 Water Service Materials

Materials for constructing water services shall be limited to the following:

- 1) Laterals shall be either "Type K" copper tubing or IPS HDPE pressure rated to 250 psi or higher and with a Standard Dimension Ratio (SDR) of 7. Use the same diameter and material as the existing service lateral when extending a lateral. Water service lines larger than two (2) inches shall be approved by the Town on a case-by-case basis.



- 2) Saddles shall be of epoxy coated stainless steel double band saddles or brass construction and shall have two "U" bolts or a wide band with two bolts on each side of the saddle. The rubber gasket shall conform to the outside diameter of the main water line.
- 3) Corporation stops shall be the same size as the service lateral and shall be suitable for use with copper or HDPE service laterals, whichever is applicable.
- 4) Meter setter assemblies shall have a State approved double check valve backflow prevention device. Town will provide and install water meter that meets Town standards and is compatible with Town meter reading system. The cost of meters will be according to the Town fee schedule.
- 5) Meter boxes shall have a diameter of eighteen (18) inches and a depth of seven (7) feet and shall be constructed from either concrete or HDPE.
- 6) All meter boxes shall be equipped with a cast iron ring, foam insulations and lid and set to grade.

4.2 INSTALLATION

4.2.1 Care, Handling, and Inspection

- 1) Special care shall be taken to prevent damage to pipe and protective coatings. Proper equipment, tools and facilities shall be provided and used for safe and controlled construction procedures. Pipe placed in trenches shall be lowered in place by means of ropes, booms or any type of power equipment sufficient to handle each piece separately. In no case shall pipe be allowed to fall freely. Pipe will not be allowed to be stored in the flow line of any gutter.
- 2) All foreign matter or dirt shall be removed from the inside of the pipe before it is placed and it shall be kept clean during and after laying. Should the pipe become dirty, contaminated or flooded with trench water, it shall be cleaned in accordance with methods specified in the latest edition of AWWA C651 prior to disinfection and installation.
- 3) All pipes shall be carefully inspected by the contractor/developer prior to installation and defective pipe shall not be used.

4.2.2 Installation

- 1) Installation methods shall conform to the requirements of the latest edition of AWWA C600 and best current practices. The type of bedding required shall be specified by the design, the Town, or as detailed on the plans. Under no circumstances will any pipe be laid until inspection is complete and selected samples have adequately passed the requirements of the applicable Specifications. All pipes shall be laid true to line and grade. Cut sheets and grade stakes shall be supplied to the Town for approval.
- 2) Pipe shall be laid with the bell end upstream with relation to flow. A slight excavation for the bell at the joints shall maintain a suitable foundation for the barrel of



the pipe. Maximum deflection shall not exceed manufacturer recommendations. Pipe shall have a minimum cover of seven (7) feet to a maximum cover of eight (8) feet below finish grade unless otherwise approved in writing by the Town. Installation shall conform to the requirements of the applicable AWWA standards or manufacturer's recommendations whichever is most stringent.

3) All openings in a pipeline shall be closed with watertight or rodent-proof plugs when installation is stopped at the close of work or when work is stopped for other reasons. If the trench becomes flooded, watertight plugs shall be installed, and remain in place, until the trench is dewatered.

4) All rubber-gasket joints shall be completed in accordance with installation instructions supplied by the manufacturers of the pipe. All joints to be deflected shall be laid straight and then deflected after the joint is complete. In no case shall the deflection exceed five (5) degrees. Backfill may or may not be completed prior to placing the next section of pipe at the option of the developer/contractor, but subsequent adjustment or damage to joints shall require the pipe section to be removed, cleaned and reinstalled.

5) All pipelines shall be marked with locator tape placed at the top of the pipe zone (12 inches above the top of pipe). Metallic locator tape shall be used for all non-metallic pipeline installations. Locator wire shall be installed directly on top of the pipe and running up all hydrants and valves.

6) Installation of all pipes, hydrants, meters, valves and other culinary water appurtenances shall comply with standard drawings 102, 115, 401, 402, 403, 404, 405, 406, and 407 contained in the Appendix of these Standards.

4.3 DISINFECTION AND TESTING

4.3.1 Field Hydrostatic Testing of Water Lines

1) The section of line to be tested shall be isolated and slowly filled with water. Air should be expelled from the line through hydrants or taps made at the high points. The pipe shall be tested at two-hundred (200) psi or higher as determined by the Town and shall be maintained at this pressure for at least two (2) hours using either pneumatic or hydraulic means. Accurate means shall be provided for measuring the quantity of water required to maintain the test pressure. This volume of water shall not exceed:

$$Q = NDP / (7400^{1/2})$$

Where:

Q = maximum allowable leakage, gallons per hour

N = number of joints in the test length

D = diameter of pipe, inches

P = test pressure, psi

2) All damaged or defective pipe or fittings shall be replaced and any known leaks shall be repaired prior to field hydrostatic testing.



4.3.2 Disinfection of Water Lines

- 1) Disinfection of water lines shall be performed in accordance with AWWA C651. The pipe shall be clean prior to disinfection. If, in the opinion of the Town, contamination in the pipe is such that it cannot be removed by flushing, the pipe shall be cleaned by mechanical means and then swabbed with a one (1) percent hypochlorite disinfecting solution. All new lines shall be isolated from existing lines during the disinfection and testing process.
- 2) The Tablet Method, as described in AWWA C651 shall consist of placing calcium hypochlorite tablets at the specified rate in the water line during construction at the upstream end of each section of pipe.
- 3) The tablet shall be attached with an adhesive, such as Permatex No. 1. The line shall then be filled slowly to expel all air, and maintained full for at least twenty four (24) hours, or forty eight (48) hours when the water temperature is less than forty-one (41) degrees F. The disinfection solution shall contain at least thirty (30) mg/l of available chlorine after these periods.
- 4) If the Continuous Feed Method, as described in AWWA C651, is used; the disinfecting solution shall contain at least twenty-five (25) mg/l of available chlorine after twenty-four (24) hours.
- 5) No contractor will be allowed to flush the line until a chlorine residual test has been passed and accepted by the Town.

4.3.3 Flushing and Sampling of Water Lines

- 1) After disinfection is complete, the water line shall be thoroughly flushed with clean water and, if necessary, re-chlorinated until satisfactory bacteriologic tests are obtained. Flow velocities of at least two and one-half (2.5) fps must be maintained throughout the flushing process. If any test fails, the contractor shall be responsible for the fees incurred for additional testing.
- 2) Bacteria samples shall be obtained at the sites designated by the Town for each job. There shall be a minimum of one sample obtained for waterlines up to two-hundred (200) feet in length and a minimum of two samples obtained for waterlines between two-hundred (200) and six-hundred (600) feet in length. For water lines longer than six-hundred (600) feet in length, at least one sample shall be obtained for every six-hundred (600) feet.
- 3) The line will be flushed and re-tested if any sample point fails on the first test. The line will be completely re-disinfected and re-tested at all sample points if any sample point fails a second time. In addition, the line will be re-disinfected and re-tested at all sample points if any returned sample is marked "presence", indicating the existence of coliform bacteria.
- 4) Water services will not be installed until the Town has approved all bacteria sample results.



5.1 MATERIALS

5.1.1 Sanitary Sewer Line Materials

Materials for constructing sanitary sewer lines shall be limited to the following:

- 1) Ductile Iron Pipe, pressure class or special thickness class, conforming to ANSI/AWWA C150/A21.50 and C151/A21.51. All DIP shall be protected with polyethylene encasement, at least 8 mils thick, conforming to ANSI/AWWA C105/A21.50 having a minimum thickness of 8 mils. All DIP shall be cement mortar lined in conformance with AWWA C104 and have a factory-applied coating of coal tar enamel.
- 2) Polyvinyl Chloride Pipe conforming to ASTM 3034 with a Standard Dimension Ratio (SDR) of 35 or less. PVC-P having an installation depth greater than twelve (12) feet shall require special approval by the Town.
- 3) Polyethylene Pipe conforming to ASTM F405 and ASTM F667.
- 4) All joints shall be completed in accordance with the requirements and recommendations of the pipe manufacturer.
- 5) Manhole sections shall be of precast reinforced concrete. Manhole covers and frames shall be cast in accordance with ASTM A48, Class 35, and shall be free from blow-holes and shrinkage defects. The minimum weight of the frame shall be two hundred eighty (280) pounds and the minimum weight of the cover shall be one hundred sixty (160) pounds.
- 6) Bases for manholes shall be precast concrete manufactured according to the dimensions on the drawings. All manholes shall have at least a forty (40)-inch channel between the inlet and outlet pipes. The entire surface of the manhole invert, including channels and shelves, shall be made dense and smoothed with a steel trowel. All inverts shall follow the grades of the pipe entering the manholes unless there is a change of direction greater than ten (10) degrees; in which case there shall be a drop of at least one-tenth (0.1) foot between the inlet and outlet pipes. When there is a change in direction of ninety (90) degrees there shall be a drop of two-tenths (0.2) foot between the inlet and outlet pipes. When a smaller pipe joins a larger one, the invert of the larger pipe should be lowered sufficiently to maintain the same energy gradient. Precast manhole bases shall include all materials necessary for a complete installation, including rubber boots. In no case shall an incoming line be allowed to drop more than twelve (12) inches to the base. A drop manhole connection shall be used if the elevation difference is greater than twelve (12) inches.
- 7) Where pressurized sewer systems are allowed by the Town, all materials utilized will comply with manufacturer specifications and will be approved in advance by the Town Engineer and Public Works Director.

5.1.2 Sanitary Sewer Lateral Materials



SANITARY SEWER, STORM DRAIN LINES & LATERALS

Materials for constructing sanitary sewer laterals shall be limited to the following:

- 1) Ductile Iron Pipe, pressure class or special thickness class, conforming to ANSI/AWWA C150/A21.50 and C151/A21.51. All DIP shall be protected with polyethylene encasement, at least eight (8) mils thick, conforming to ANSI/AWWA C105/A21.50 having a minimum thickness of eight (8) mils. All DIP shall be cement mortar lined in conformance with AWWA C104 and have a factory-applied coating of coal tar enamel.
- 2) Polyvinyl Chloride Pipe conforming to ASTM 3034 with a Standard Dimension Ratio (SDR) of 35 or less. PVC having an installation depth greater than twelve (12) feet shall require special approval by the Town.
- 3) Polyethylene Pipe conforming to ASTM F405 and ASTM F667.
- 4) All joints shall be completed in accordance with the requirements and recommendations of the pipe manufacturer.
- 5) Sanitary sewer lateral clean-out stand pipes shall be cast iron or ABS with a cast iron or brass cap.
- 6) Where pressurized sewer systems are allowed by the Town, all materials utilized will comply with manufacturer specifications and will be approved in advance by the Town Engineer and Public Works Director.

5.1.3 Storm Drain Line Materials

Materials for constructing storm drain lines shall be limited to the following:

- 1) Ductile Iron Pipe, pressure class or special thickness class, conforming to ANSI/AWWA C150/A21.50 and C151/A21.51. All DIP shall be protected with polyethylene encasement, at least 8 mils thick, conforming to ANSI/AWWA C105/A21.50 having a minimum thickness of 8 mils. All DIP shall be cement mortar lined in conformance with AWWA C104 and have a factory-applied coating of coal tar enamel.
- 2) Polyvinyl Chloride Pipe conforming to ASTM 3034 with a Standard Dimension Ratio (SDR) of 35 or less. PVC having an installation depth greater than twelve (12) feet shall require special approval by the Town.
- 3) Polyethylene Pipe conforming to ASTM F405 and ASTM F667.
- 4) Non-reinforced Concrete Pipe conforming to ASTM C14 providing it meets the strength requirements for the particular application.
- 5) Reinforced Concrete Pipe conforming to ASTM C76.
- 6) All joints shall be completed in accordance with the requirements and recommendations of the pipe manufacturer.
- 7) Manhole sections shall be of precast reinforced concrete. Manhole covers and frames shall be cast in accordance with ASTM A48, Class 35, and shall be free from blow-holes and shrinkage defects. The minimum weight of the frame shall be two



hundred eighty (280) pounds and the minimum weight of the cover shall be one hundred sixty (160) pounds.

8) Bases for manholes shall be precast concrete manufactured according to the dimensions on the drawings. All manholes shall have at least a forty (40) inch channel between the inlet and outlet pipes. The entire surface of the manhole invert, including channels and shelves, shall be made dense and smooth with a steel trowel. All inverts shall be adjusted such that the crowns of all incoming pipes is equal and there is at least a five-hundredths (0.05) foot drop between the crowns of the inlet pipes and the crown of the outlet pipe. All precast manhole bases shall include all materials necessary for a complete installation, including rubber boots.

9) Catch basins shall meet the requirements as shown in the Standard Drawings section of these Standards.

5.2 PIPE INSTALLATION

5.2.1 Care, Handling, and Inspection

1) Special care shall be taken to prevent damage to pipe and protective coatings. Proper equipment, tools and facilities shall be provided and used for safe and controlled construction procedures. Pipe placed in trenches shall be lowered in place by means of ropes, booms or any type of power equipment sufficient to handle each piece separately. In no case shall pipe be allowed to fall freely. Pipe will not be allowed to be stored in the flow line of any gutter.

2) All foreign matter or dirt shall be removed from the inside of the pipe before it is placed and it shall be kept clean during and after laying.

3) All pipes shall be carefully inspected by the contractor/developer prior to installation and defective pipe shall not be used.

5.2.2 Installation

1) Installation methods shall conform to the requirements of the manufacturer. The type of bedding required shall be specified by the design, the Town, or as detailed on the plans. Under no circumstances will any pipe be laid until inspection is complete and selected samples have adequately passed the requirements of the applicable specification. All pipes shall be laid true to line and grade. Cut sheets or grade stakes shall be supplied to the Town for approval.

2) A slight excavation for the bell at the joints shall maintain a suitable foundation for the barrel of the pipe. Maximum deflection shall not exceed manufacturer recommendations but in no case shall it exceed five (5) percent. The bedding condition for concrete pipe shall conform to at least a Class C condition.

3) All openings in a pipeline shall be closed with watertight or rodent-proof plugs when installation is stopped at the close of work or when work is stopped for other



SANITARY SEWER, STORM DRAIN LINES & LATERALS

reasons. If the trench becomes flooded, watertight plugs shall be installed, and remain in place, until the trench is dewatered.

- 4) All rubber-gasket joints shall be completed in accordance with installation instructions supplied by the manufacturers of the pipe. Backfill may or may not be completed prior to placing the next section of pipe at the option of the developer/contractor, but subsequent adjustment or damage to joints shall require the pipe section to be removed and reinstalled.
- 5) All pipelines shall be marked with locator tape placed at the top of the pipe zone. Metallic locator tape shall be used for all non-metallic pipeline installations. Locator wire shall be installed directly on top of the pipe and running up all manholes and stand pipes.
- 6) Installation of all sanitary sewer pipes, manholes, sewer service connections, storm sewer conveyance, catch basins, and other sanitary and storm sewer appurtenances shall comply with standard drawings 204, 206, 207, 300, 301, 302, 303, 304, 305, 306 and 307 contained in the Appendix of these Standards.

5.2.3 Minimum Size and Slope Requirements

- 1) In no case shall the diameter of any sanitary sewer line be less than eight (8) inches. In no case shall the diameter of any storm drain line be less than fifteen (15) inches.
- 2) The minimum slopes for sanitary sewers and storm drain lines are as follows:

Pipe Size (in)	Slope (%)
4	2.00
6	0.80
8	0.50
10	0.40
12	0.35
15	0.30
18	0.25
21	0.20
24	0.15

- 3) Whenever possible, the slope should exceed 0.006 ft/ft. The pipe should be sized to meet anticipated hydraulic loads. Increasing the pipe size to reduce the minimum slope requirement shall not be allowed unless approved by the Town. Sewer slopes shall not exceed 0.10 ft/ft. Drop manholes shall be used to keep the sanitary sewer line grade flatter than this maximum allowable slope.
- 4) In no case shall the diameter of any sewer lateral be less than four (4) inches. The minimum slope for sanitary sewer laterals is one-quarter (1/4) inch per foot.



5.2.4 Connection to Existing Sewer

- 1) Manholes that connect a new sewer to an existing sewer shall be plumb and centered on the existing pipe at the elevation designated on the drawings. Care shall be taken not to disturb the alignment of the existing sewer line.
- 2) The cutting of the existing sewer line shall be in the presence of the Town. The cut shall be for the full area of the new pipe and shall be finished so as to leave no projections that will restrict the flow or collect solids. Every precaution shall be taken to prevent foreign material from entering the new or existing sewer lines.
- 3) Brick shall not be used to raise a manhole nor cones broken-out to lower a manhole. Sections shall be removed and grade rings used to adjust manhole lids to the required grade.

5.2.5 Lateral Connections to Sanitary Sewer Lines

- 1) Connections shall conform to these Standards. If the sewer lateral is greater than one-half (1/2) the size of the main sewer line, a manhole shall be placed at the main line connection. All laterals shall extend into property line a minimum distance of ten (10) feet and the minimum length of any pipe section used shall be five (5) feet. The minimum depth of cover for sewer laterals is four (4) feet.
- 2) There shall be a maximum distance of five (5) feet from the foundation wall to the first exterior clean-out with a maximum distance between clean-outs of seventy-five (75) feet. There shall also be a clean-out at any ninety (90) degree bend or any combination of bends in excess of ninety (90) degrees.

5.2.6 Separation

- 1) Sewer laterals shall not be installed in the same trench as the water service line unless the water service line is placed on a solid shelf excavated at one side of the common trench. At all times the water service shall be separated from the sewer lateral at least eighteen (18) inches horizontally and eighteen (18) inches vertically above the sewer lateral at a minimum of seven (7) feet in depth
- 2) Water services shall be separated from sewer laterals by at least ten (10) feet horizontally and eighteen (18) inches vertically at a minimum of seven (7) feet in depth, above the sewer lateral in public rights-of-way. Exceptions can be made where the water line is properly encased and approved by the appointed state agency.

5.3 FIELD TESTING

5.3.1 Air Pressure Testing

If the pipeline is submerged under groundwater, the backpressure caused by the water head, is measured and added to the standard test pressures to compensate for the groundwater effect on the air test.



SANITARY SEWER, STORM DRAIN LINES & LATERALS

Air shall be applied slowly to the pipeline until the pressure reaches 4.0 psig. The air supply shall then be throttled so that the internal pressure is maintained between 4.0 and 3.5 psig for at least 2 minutes. During this time, the plugs shall be checked with soap solution to detect any plug leakage.

When the pressure reaches exactly 3.5 psig, a stopwatch is started and the time recorded for the pressure to drop to 2.5 psig. The minimum time allowed for this pressure drop shall be computed based on an air loss rate of 2.9 cfm or an air loss rate of 0.0030 cfm per square foot of inner pipe surface under test, whichever rate gives the least time for the pressure drop. Should the time of pressure drop between 3.5 and 2.5 psig be less than the allowable specified time, the Contractor shall make necessary leakage repairs and repeat the air test.

Manhole joints shall be checked for leakage by means of water testing as specified above.

Time in seconds required for pressure drop for 3.5 to 2.5 PSIG (Based on .005 cfm per sq. ft. and 3.5 cfm)

SEC	Pipe Size (in)					Length of Test Section in Linear Feet
	4	6	8	10	12	
25	2.5	5.7	10.2	15.9	22.9	
50	5.1	11.4	20.3	31.7	45.7	
75	7.6	17.1	30.5	47.6	68.6	
100	10.2	22.9	40.6	63.5	91.4	
125	12.7	28.6	50.8	79.3	114.3	
150	15.2	34.3	61.0	95.3	137.2	
175	17.8	40.0	71.1	111.1	160.0	
200	20.3	45.7	81.3	127.0	187.9	
225	22.9	51.4	91.4	142.8	205.4	
250	25.4	57.1	101.6	158.8		
275	27.9	62.8	111.8	174.6		
300	30.5	68.6	121.9			
325	33.0	80.1	132.8			
350	35.6	91.4	142.2			
375	38.1	102.8				
400	40.1					
450	45.7					
500	50.8					
550	55.9					
600	60.9					
650	66.0					
675	68.5					

5.3.2 PVC Deflection Test



SANITARY SEWER, STORM DRAIN LINES & LATERALS

All sewer pipe six inches (6") or larger shall be tested for deflection with a mandrel. The mandrel shall be a rigid device sized to pass through a pipe having five percent (5%) or less deflection. These allowances shall include deformations due to all causes (wall thickness variations, shipping, production, backfill, heat, etc). The mandrel device shall be cylindrical in shape and shall comply with the manufacturer's recommendations.

The mandrel shall be hand pulled through all sewer line mains, lateral sewer lines shall not be subject to this requirement. Any sections of sewer not passing the mandrel shall be uncovered and repaired by the contractor. The contractor shall re-round or replace the sewer to the satisfaction of the Town's representative. All repaired sections shall be re-tested as noted above.

Deflection tests shall be conducted only after the final trench backfill is placed to final grade and compacted.

5.3.3 Camera/Electronic Media Testing

The Contractor or his representative (a qualified firm or individual agreed upon by the Public Works Director and the contractor) shall furnish labor, equipment, and materials, including camera and electronic media formats, and shall perform, in the presence of a Town Representative, an internal camera test of the completed pipe before it can be placed in service. The contractor shall supply the Town with a copy of the electronic record. The test shall be subject to the Public Works Director's approval. Any defects in the pipe or the pipe installation noted on the internal camera inspection shall be corrected by the contractor and the repaired section shall be camera inspected after the repair to verify that the defective section has been corrected. Camera testing shall be identified in any bid document that is prepared for or by Brian Head Town as a requirement of the Town.



6.1 MATERIALS

6.1.1 Concrete

All concrete shall conform to the requirements of these Standards. Under no circumstances shall the water cement ratio exceed 0.53 or six (6) gallons of water per bag of cement. The slump shall not exceed the tolerances specified in these Standards.

6.1.2 Concrete Forms

All forms shall be made from steel except at curves with a radius smaller than two-hundred (200) feet. They shall be of a size to match the sections shown on the plans. Forms shall be held firmly in place with stakes or other approved means and shall be true to line and grade. Forms for curved sections shall be so constructed and placed that the finish surface of walls and edge of sidewalks, curbs and gutters will not deviate from the arc of the curve.

6.2 INSTALLATION

6.2.1 Subgrade Preparation

- 1) The developer/contractor shall construct subgrade to the lines and grades approved by the Town. The subgrade shall be properly shaped to conform with the approved cross section and grade and placed and compacted to meet the densities specified in these Standards.
- 2) Placement of concrete on unsuitable materials shall not be permitted. The subgrade surface shall not have any granular material exceeding three-fourths (3/4) inch in diameter.
- 3) Subgrade preparation shall extend three (3) feet beyond back of sidewalk. The elevation of subgrade preparation shall be not lower than the bottom of the back of walk.

6.2.2 Joints

- 1) Contraction joints shall be constructed at a minimum of every eight (8) feet by using steel templates one-eighth (1/8) inch in thickness. The templates shall be removed as soon as concrete has set sufficiently to hold its shape. Expansion joints shall be constructed at a minimum of forty (40) feet. Joints in the curb, gutter, and sidewalk shall coincide when the sidewalk is placed adjacent to the curb and gutter.
- 2) At the end of each day's concrete placement, or when work is terminated, or when a delay of more than thirty (30) minutes occurs, the joint shall be made vertical and square ended. In no case shall the day's concrete placement be terminated at a driveway.

6.2.3 Finished Surfaces

- 1) All exposed surfaces of the concrete shall be accurately screened to grade, then float finished, edged, and lightly broom finished. Finishing shall be delayed until concrete



has reached its initial set and has stopped bleeding. Excessive floating or finishing of concrete surfaces shall not be permitted. The addition of dry cement or water to the newly placed concrete surface shall not be allowed.

6.2.4 Curing

- 1) Immediately after final finishing, all surfaces that are exposed to the air shall be coated with curing compound. The compound used shall be a chlorinated rubber type conforming to ASTM C309, Type 1, red pigment that can be readily seen by the Town. The compound shall be applied in accordance with the manufacturer's recommendations.
- 2) The developer/contractor shall be responsible to bring the earth grade to within plus or minus one (1) inch of the top back of walk. This grade shall be maintained for a distance of three (3) feet from back of walk.

6.2.5 Removal or Repair of Flatwork or Sidewalk, Curb and Gutter

When concrete is honeycombed, damaged, improperly cured or otherwise defective, the developer/contractor shall remove and replace the structure or structural member containing the defective area. A licensed and qualified contractor is required to take out a no-charge permit to replace any concrete in a Town right-of-way. Any damage to adjoining walk shall also be replaced. The Town will determine the required extent of removal, replacement or repair. No less than a five (5) foot section of concrete shall be replaced. Prior to starting repair work, the developer/contractor shall obtain the Town's approval of its plan for the repair. The developer/contractor shall erect and maintain suitable barriers to protect the finished surface. Any section damaged from traffic or other causes occurring prior to its official acceptance shall be repaired or replaced by the developer/contractor at its own expense in a manner satisfactory to the Town. Failure to comply with specified tolerances may be cause for rejection.

6.2.6 American Disabilities Accessibility Standards in Public Street Rights-of- Way

- 1) American Disabilities Accessibility Standards are to be applied during the design, construction, and alteration of street construction or public buildings. The construction of curb ramps shall conform to these Standards.
- 2) Curb ramps complying with ADA standards shall be provided wherever an accessible route crosses a curb. Longitudinal slopes of curb ramps shall be constructed with the least slope possible. The maximum slope of a ramp in new construction shall be one (1) horizontal to twelve (12) vertical. The maximum rise for any run shall be thirty (30) inches. Transitions from ramps to walks, gutters, or streets shall be flush and free from abrupt changes. Maximum slopes of adjoining gutters, road surface immediately adjacent to the curb ramp, or accessible route shall not exceed one (1) horizontal to twenty (20) vertical.



CONCRETE CURB, GUTTER AND SIDEWALK

- 3) The minimum width of a curb ramp shall be thirty-six (36) inches, exclusive of flared sides.
- 4) The surface of curb ramps shall be stable, firm, and slip resistant.
- 5) If a curb ramp is located where pedestrians must walk across the ramp, or where it is not protected by hand rails or guardrails, it shall have flared sides; the maximum slope of the flare shall be one (1) horizontal to twelve (12) vertical. Curb ramps with returned curbs may be used where pedestrians would not normally walk across the ramp.
- 6) Built-up curb ramps shall be located so that they do not project into vehicular traffic lanes.
- 7) Curb ramps shall be located or protected to prevent their obstruction by parked vehicles.
- 8) Curb ramps at marked crossings shall be wholly contained within the markings, excluding any flared sides.
- 9) If diagonal (comer type) curb ramps have returned curbs or other well- defined edges, such edges shall be parallel to the direction of pedestrian flow. The bottom of diagonal curb ramps shall have a minimum of forty-eight (48) inches of clear space. If diagonal curb ramps are provided at marked crossings, the forty-eight (48)-inch clear space shall be within the markings. If diagonal curb ramps have flared sides, they shall also have at least a twenty-four (24)-inch long segment of straight curb located on each side of the curb ramp and within the marked crossing.
- 10) Any raised islands in crossing shall be cut through level with the street or have curb ramps at both sides of a level area forty-eight (48) inches long between the curb ramps in the part of the island intersected by the crossings.
- 11) Detectable warnings shall comply with currently adopted standards. The area of the ramp and flared sides shall be a visually contrasting surface. The Town will determine on a case by case basis how the surface should be contrasted.



ASPHALT PAVING AND GRANULAR BASE

7.1 MATERIALS

7.1.1 Granular Base Course

- 1) Granular base course shall consist of crushed gravel, crushed rock, or crushed blast furnace slag placed on a prepared subgrade as specified in these Standards.
- 2) On that portion of the mineral aggregate passing the No. 40 sieve, the liquid limit shall not exceed twenty-five (25), nor shall the plasticity index exceed six (6), when tested in accordance with AASHTO T-89 and T-90.
- 3) The dry mineral aggregate shall be uniformly graded to conform to one of the gradations listed below when tested in accordance with AASHTO T-27.

Percent Passing		
Sieve Size	1" Maximum	³ / ₄ " Maximum
1"	100	-
3/4"	-	100
1/2"	70-100	-
3/8"	-	69-100
No.4	41-68	46-75
No.16	21-41	22-44
No.50	10-27	10-28
No.200	4-13	4-13

The Total amount of material passing the No.200 sieve shall be determined by washing with water in accordance with AASHTO T-11.

- 4) Aggregate shall have a percentage of wear not to exceed fifty (50) when tested in accordance with AASHTO T-96. This requirement shall be used only in determining the suitability of the aggregate source and shall not be used for routine control testing.
- 5) Crushed blast furnace slag, if used, shall be uniform in density and quality and have a rodded weight of not less than seventy-five (75) pounds per cubic foot when tested in accordance with AASHTO T-19. Open-hearth slag will not be permitted for use as granular base course.

7.1.2 Bituminous Surface Course

- 1) Bituminous surface course shall be in accordance with Section 02786 - Open-Graded Surface Course (OGSC) of the State of Utah Department of Transportation (UDOT) Standards and Specifications for Road and Bridge Construction, latest edition. One-half inch maximum gradation shall be used. A minimum of three (3) inches of asphalt is required unless otherwise specified by the Town.
- 2) Bituminous seal coat shall conform to Section 02785 - Chip Seal Coat of the State of Utah Department of Transportation (UDOT) Standards and Specifications for Road and Bridge Construction, latest edition. AC-b or AC-20 bituminous material shall be used. Seal coats shall be used only if specifically called for on the plans or specified in writing by the Town.



- 3) Bituminous prime and tack coats shall conform to Section 02786 - Open-Graded Surface Course (OGSC) of the Utah Department of Transportation (UDOT) Standards and Specifications for Road and Bridge construction, latest edition. Tack coats shall be applied to the edges of existing asphalt when new asphalt is placed adjacent to it or when new asphalt is placed over old asphalt, or new concrete curb.

7.2 INSTALLATION

7.2.1 Road Cut Permit

Prior to any road or bridge construction the developer or property owner shall apply for a Road Cut Permit from the Town of Brian Head. Permits shall be issued for a period of sixty (60) days and shall be available at all times when work is under way.

7.2.2 Granular Base Course

The granular base course shall be placed on a properly prepared and compacted subgrade and shall be compacted to at least ninety-five percent (95) percent of maximum density as determined by ASTM D1557. The depth of the granular base course shall be eight (8) inches, unless otherwise approved by the Town following a recommendation from a geotechnical engineer.

7.2.3 Bituminous Surface Course

- 1) A self-propelled lay down machine shall be used on all Town streets. A box type lay down machine may be used on strip paving, patches, and areas where the self-propelled type lay down machine cannot be used as determined by the Town.
- 2) No asphalt shall be placed when the ambient air temperature is less than fifty degrees (50) F. No asphalt shall be placed when there are any frozen materials in the subgrade or the granular base course. Asphalt shall not be placed during rainy weather, when the road is wet, or during other adverse weather conditions. At the time of delivery to the site of the work, the temperature of the asphalt shall not be lower than two hundred sixty degrees (260) F. Compaction shall be complete before the temperature of the asphalt drops below one hundred eighty degrees (180) F. If the asphalt temperature drops below one hundred eighty degrees (180) F, asphalt placement shall be halted.
- 3) Trenches cut during winter months or when asphalt plants are not operating, shall be patched the same day of the cut with a good quality cold mix and maintained until asphalt plants open. When the asphalt plants open, the cold patch shall be removed and a new patch of hot mix asphalt shall be placed within twenty (20) days of plant opening.

7.2.4 Roadway Details

All new roadways, intersections, cul-de-sacs, sidewalks, curb and gutter, and retaining structures shall be constructed and repairs in compliance with standard drawings 101, 102,



ASPHALT PAVING AND GRANULAR BASE

104, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115 and 504 contained in the Appendix of these Standards.



PORTLAND CEMENT CONCRETE

8.1 MATERIALS

8.1.1 Portland Cement Concrete

- 1) Portland Cement shall conform to the requirements of ASTM C-ISO. Type II cement shall be used unless otherwise specified.
- 2) Water shall be clean and free from damaging amounts of oil, salt, acid, alkali, organic matter, or other deleterious substances and shall meet the requirements of ACI 318-77.
- 3) Aggregates shall conform to the requirements of ASTM C-33 and shall be well graded and free from substances that are chemically active relative to hydrated cement.
- 4) Coarse aggregate shall consist of clean, hard, and durable particles of a mixture of crushed and natural aggregate and shall be well graded to produce as dense a mixture as practical. Deleterious substances in the aggregate shall be limited as follows:

Deleterious Substance height	
Deleterious Substance	Percent by Weight
Soft Fragments	3.0
Coal Lumps	1.0
Clay Lumps	0.5
Material passing #100 sieve	1.5
Organic Material	0.1
Total for any or all of above	3.0

- 5) Abrasion loss, as determined by the Los Angeles Abrasion Test, shall not be more than forty percent (40%) by weight.
- 6) Loss on exposure to five cycles of the Sodium Sulfate Soundness Test shall not be more than eight percent by weight.
- 7) The maximum size of aggregate to be used shall not exceed one and one-half (1 ½) inches in terms of the size definition contained in ASTM Standards, except that the maximum size shall not exceed:
 - a. 1/5 of the narrowest dimension between the sides of forms
 - b. 1/3 of the depth of slabs
 - c. 3/4 of the minimum clear spacing between individual reinforcing bars, wires, bundles of bars, and pre-stressing tendons and ducts
- 8) Fine aggregate shall consist of clean, hard, and durable particles of a mixture of crushed and natural aggregate and shall be well graded to produce as dense a mixture as practical. Deleterious substances in the aggregate shall be limited as follows:

Deleterious Substance height	
Deleterious Substance	Percent by Weight
Soft Fragments	3.0
Coal	1.0
Material passing #200 sieve	3.0
Micaceous or Flaky Particles	3.0
Total for any or all of above	5.0



Performance of the Organic or Color-metric test using sodium hydroxide shall result in a color that is lighter than Number 2.

9) Unless otherwise specified in these Standards, un-reinforced concrete flat work shall have a slump range of one (1) to three (3) inches, reinforced concrete shall have a slump range of two (2) to four (4) inches unless super plasticized, and mass concrete shall have a slump range of two (2) to six (6) inches.

8.1.2 Additives and Admixtures

- 1) Air-Entraining Admixtures shall conform to "Specifications for Chemical Admixtures to Concrete," ASTM C494. Admixtures containing chloride ions shall not be used in pre-stressed concrete or in concrete containing embedded aluminum or galvanized accessories.
- 2) The Town must approve any use of calcium chloride, in no case shall more than two (2) percent of calcium chloride be used. In no case shall calcium chloride be used in any reinforced slab
- 3) The Town must approve any use of fly-ash or other pozzolans. Pozzolans shall conform to the requirements of ASTM C618. In no case shall more than fifteen (15) percent of the Portland Cement be replaced by an equal weight of pozzolans.
- 4) Curing compounds shall meet the requirements of ASTM C309. The compound shall be applied in accordance with the manufacturer's recommendations as soon as possible after final finishing. Transparent curing compounds shall consist of a liquid that is free from suspended matter at the time of application and shall be sufficiently low in viscosity to result in an even, uniform coating when applied by spraying. The compound shall be sufficiently transparent and free from permanent color to result in no pronounced change in color from that of the natural concrete at the conclusion of the curing period. However, the compound shall contain a red pigment dye, conforming to the requirements of ASTM C309 Type 1 Class B, sufficient to render the film distinctly visible on the concrete for a period of at least four (4) hours after application.

8.1.3 Reinforcing Steel

- 1) Reinforcing steel shall conform to the requirements of ASTM A615 and shall be of the sizes and grade specified on the plans. Reinforcing steel shall be clean and free from rust; scale, paint, oil, grease, dirt or other foreign matter that might prevent or impair the formation of a bond with the concrete.
- 2) Steel welded wire fabric shall conform to the requirements of ASTM A185 and shall be of the sizes and grade specified on the plans. Welded wire fabric shall be clean and free from rust, scale, paint, oil, grease, dirt or other foreign matter that might prevent or impair the formation of a bond with the concrete.



- 3) Reinforcing steel shall be cut and bent per the requirements of ACI 315 and shall not be bent, heated or straightened in a manner that will injure the material. Reinforcing steel with kinks, cracks, or improper bends will be rejected.
- 4) All epoxy coated reinforcing steel shall be coated according to AASHTO M-284. Only those bars required by the approved plans shall be coated. All bent bars shall be coated after bending. Epoxy coated bars that are to be cut in the field shall be either sawed or sheared but shall not be torch-cut. The sawed or sheared end and all other damaged coating shall be repaired using a specified patching or repair material approved by the manufacturer for epoxy coating repair.

8.1.4 Accessories

Preformed expansion joint filler shall conform to the requirements of ASTM D-1752 or ASTM D-994.

8.2 CONCRETE MIX DESIGN

8.2.1 Strength Requirements

- 1) Unless otherwise specified, the minimum compressive strength of concrete at twenty-eight (28) days shall be as follows:
 - a. 4,000 psi for all reinforced concrete
 - b. 3,500 psi for all flat work, sidewalks, curbs, gutters, pavements, and unreinforced slabs and footings
 - c. 2,500 psi for thrust blocks, thrust anchors, and mass concrete
- 2) Rejection of concrete on the basis of strength shall be considered if the average of any three consecutive compressive strength tests is below the required value or if any individual compressive strength test is more than 500 psi below the required value.
- 3) The Town shall require tests or otherwise investigate concrete that fails to meet the strength requirements and may elect to have the concrete replaced at the expense of the developer/contractor. Any investigation of reinforced concrete structures shall conform to the requirements of ACI 318-77 Section 4.8.4. Load tests, if required, shall be performed at the expense of the developer/contractor.
- 4) Procedures for testing concrete compressive strength shall be in accordance with the requirements of ASTM C31 Method of Making and Curing Concrete Test Specimens in the Field, ASTM C39 Method of Test for Compressive Strength of Cylindrical Concrete Specimens, and ASTM C142 Method of Obtaining and Testing Drilled Cores and Sawed Beams of Concrete.
- 5) The proportions of the aggregates shall serve to produce a concrete mixture that will work readily into the corners and angles of the forms and around reinforcement when consolidated, but will not segregate or exclude free water during consolidation.
- 6) Prior to placement of concrete, the developer/contractor shall furnish the Town with a statement of the proposed materials, mix proportions, and admixtures. The statement shall include evidence that the materials and the proportions will produce



concrete conforming to this specification. The materials and proportions so stated shall constitute the job mix. The source and character of aggregates and the type or brand of cement or admixture shall not be changed without approval by the Town.

7) For curb, gutter, sidewalk, and other flat work the water cement ratio shall not exceed 0.53 by weight or six (6) gallons per bag of cement. Only air entraining admixtures shall be allowed for flat work exposed to freezing temperatures when wet, without written approval from the Town.

8) Materials shall be stockpiled and combined by methods that will prevent segregation or contamination of aggregates and to ensure accurate proportioning of the ingredients in the mix.

9) Cement shall be measured by weight or in bags of ninety-four (94) pounds each. When cement is measured in bags, no fraction of a bag shall be used unless weighed.

10) Aggregates shall be measured by weight. Mix proportions shall be based on saturated, surface-dry weights. The batch of each aggregate shall be the required saturated, surface-dry weight plus the weight of the surface moisture it contains.

11) Water shall be measured by volume or by weight, to within one percent of the total quantity of water required for the batch. No water in excess of the amount specified in the mix design for the job mix shall be added to the concrete.

12) Admixtures shall be measured within plus or minus three (3) percent.

13) Concrete shall be uniform and thoroughly mixed when delivered to the work site. Variations in the slump of more than one (1) inch within the batch will be considered evidence of inadequate mixing and shall be corrected by increasing mixing time or by other means.

14) For stationary mixtures, after all cement aggregate and water are in the mixer drum, the mixing time shall not be less than one and one-half (1½) minutes.

15) Unless otherwise specified, volumetric batching and continuous mixing at the construction site will be permitted only when approved by the Town. The batching and mixing equipment shall conform to the requirements of ASTM C685 and shall be demonstrated prior to the placement of concrete, by tests with the job mix, to produce concrete meeting the specified proportioning and uniformity requirements. Concrete made by this method shall be produced, inspected, and certified in conformance with Sections 6, 7, 8, 13 and 14 of ASTM C685.

8.3 PLACING CONCRETE

8.3.1 Forms

1) Forms shall be of wood, plywood, steel or other approved material and shall be mortar tight. The forms and associated false work shall be substantial and unyielding and shall be constructed so that the finished concrete will conform to the specified dimensions and contours. Form surfaces shall be clean, smooth, and free from holes, dents, sags or other irregularities. Forms shall be coated with non-staining form oil



before being set into place. Care shall be taken to prevent oil from getting on reinforcement or anchors. Reinforcement or anchors shall be clean before placing of concrete.

- 2) Metal ties or anchors within the forms shall be equipped with cones, she-bolts, or other devices that permit their removal to a depth of at least one inch without injury to the concrete. Ties designed to break off below the surface of the concrete shall not be used without cones.
- 3) All edges that will be exposed to view when the structure is completed shall be chamfered or finished with molding tools.
- 4) Forms shall not vary from vertical grade by more than two-hundredths (0.02) feet and from horizontal alignment by more than five-hundredths (0.05) feet. All forms shall have smooth even lines in both the horizontal and vertical plane.

8.3.2 Conveying Concrete

- 1) When the air temperature is eighty (80) degrees F or greater, a maximum time of forty-five (45) minutes will be allowed from the time the cement mix is added to the concrete until the concrete mix is discharged from the carrier. When the temperature is less than eighty (80) degrees F, a maximum time of ninety (90) minutes will be allowed from the time the water is added to the concrete mix until the concrete mix is discharged from the carrier. The concrete shall be conveyed from the mixer to the forms as rapidly as practicable by methods that will prevent segregation of the aggregates or loss of mortar. Concrete shall not be dropped more than five (5) feet vertically unless suitable equipment is used to prevent segregation.
- 2) Concrete shall not be placed until the subgrade, forms, and steel reinforcement have been inspected and approved by the Town.
- 3) The concrete shall be initially placed as closely as possible to its final position in the forms and shall be worked into the comers and angles of the forms and around all reinforcement and embedded items in a manner to prevent segregation of aggregates or excessive laitance. Unless otherwise specified, slab concrete shall be placed to the design thickness in one continuous layer. Formed concrete shall be placed in horizontal layers not more than twenty (20) inches thick. Hoppers, chutes, pipes, and concrete pumps shall be used as necessary to prevent splashing of mortar on the forms and reinforcing steel above the layer being placed.
- 4) Immediately after the concrete is placed in the forms, it shall be consolidated by spading, hand tamping, or vibration as necessary to insure smooth surfaces and dense concrete. Each layer shall be consolidated to insure a monolithic bond with the preceding layer. If the surface of a layer of concrete in place sets to a degree that it will not flow and merge with the succeeding layer when spaded or vibrated, the developer/contractor shall discontinue placing concrete and shall make a construction joint.



- 5) If concrete placement is discontinued before a complete horizontal layer is in place, a vertical bulkhead, at a location approved by the Town, shall be used to form the unfinished end of the layer.
- 6) No concrete flat work shall be placed or finished in the rain or snow.
- 7) In walls and columns, as each lift is completed, the top surfaces shall be immediately and thoroughly protected from any condition that might adversely affect the hardening of the concrete.

8.3.3 Construction, Expansion, and Contraction Joints

- 1) Construction joints shall be installed as shown on the drawings. If construction joints, not shown on the drawings are needed, they shall be placed in locations approved by the Town.
- 2) Where a feathered edge would be produced at a construction joint, as in the top surface of a sloping wall, an insert form shall be used so that the resulting edge thickness on either side of the joint is not less than six (6) inches.
- 3) Steel tying and form construction to be accomplished adjacent to newly placed concrete shall not be started until the concrete has cured at least twelve (12) hours. Before new concrete is deposited on or against newly hardened concrete, the forms shall be kept moist for at least one hour prior to placement of the new concrete.
- 4) Expansion and contraction joints shall be made only at the locations shown on the drawings.
- 5) Exposed concrete edges at expansion and contraction joints shall be carefully tooled or chamfered, and the joints shall be free of mortar and concrete. Joint filler shall be left exposed for its full length with clean and true edges.
- 6) Preformed expansion joint filler shall be held firmly in the correct position while the concrete is placed.
- 7) When open joints are specified, they shall be constructed by the insertion, and subsequent removal, of a wooden strip, metal plate, or other suitable template in such a manner that the corners of the concrete will not be chipped or broken. The edges of open joints shall be finished with an edging tool prior to removal of the joint strips.

8.3.4 Waterstop

Waterstop shall be held firmly in the correct position while the concrete is placed. Joints in metal waterstop shall be soldered, brazed, or welded. Joints in rubber or plastic waterstop shall be cemented, welded, or vulcanized as recommended by the manufacturer.

8.3.5 Air Content and Consistency

- 1) Concrete, that after curing, will be exposed to freezing temperatures while wet shall contain entrained air within the following limits:

Normal Maximum Aggregate size (in)	Total Air Content (% by Vol/cu ft)
---------------------------------------	---------------------------------------



PORTLAND CEMENT CONCRETE

3/8"	6-10
1/2"	5-9
3/4"	4-8
1 - 1 1/2"	3.5 - 6.5

- 2) If the content of entrained air falls below the minimum value set as determined from two or more tests in a batch, the Town may reject the concrete.

8.3.6 Rejection Based on Excessive Slump

- 1) If the slump measurements are inconsistent with the job mix, the Town can reject the concrete if the adequacy of the batch is in question.

Inconsistency shall be defined by at least two slump tests, from the same load, falling more than two (2) inches below the job mix slump.

- 2) The first slump test will be taken after the first yard of concrete has been placed. If this test fails a second test will be taken immediately after.

8.3.7 Finishing Formed Surfaces

- 1) All fins and irregular projections shall be removed from exposed surfaces.
- 2) The holes produced by the removal of the form ties, cones, bolts, and she-bolts, shall be cleaned, wetted, and filled with a dry-pack mortar consisting of one (1) part portland cement, three (3) parts sand that will pass a #16 sieve, and water just sufficient to produce a consistency such that the filling is at the point of becoming rubbery when the material is solidly packed.

8.3.8 Finishing Unformed Surfaces

- 1) All exposed surfaces of the concrete shall be accurately screeded to grade, then float finished, and lightly broom finished, unless otherwise specified. Finishing shall be delayed until concrete has reached its initial set and stopped bleeding. Excessive floating or trowel finishing shall not be permitted.
- 2) The addition of dry cement or water to the surface of the screeded concrete to expedite finishing shall not be permitted.
- 3) Joints and edges on unformed surfaces that will be exposed to view shall be chamfered or finished with molding tools.

8.3.9 Curing

Immediately after final finishing, surfaces that are exposed to the air shall be coated with curing compound.

8.3.10 Removal or Repair of Concrete

- 1) When concrete is honeycombed, damaged, improperly cured, or otherwise defective, the developer/contractor shall remove and replace the structure or structural



member containing the defective area. The Town shall have cause for rejection when the requirements of these Standards are not met.

2) The developer/contractor shall erect and maintain suitable barriers to protect the finished surface. Any section damaged by traffic or other causes occurring prior to its official acceptance by the developer/contractor at his own expense in a manner satisfactory to the Town.

8.3.11 Placing Concrete in Cold Weather

1) When the ambient temperature is expected to drop below forty (40) degrees F at the time concrete is delivered to the work site, during placement, or at any time during the curing period, the temperature of the concrete at time of placement shall not be less than fifty (50) degrees F nor more than ninety (90) degrees F. The temperature of aggregates and mixing water shall not be more than one hundred (100) degrees F just prior to mixing with the cement.

2) Concrete structures shall be insulated or housed and heated if the daytime ambient temperature is less than forty (40) degrees F. The temperature of the concrete and air adjacent to the concrete shall be maintained at not less than fifty (50) degrees F or more than ninety (90) degrees F for the duration of the curing period.

3) The method of insulation shall be by standard concrete insulation blankets or straw. When using straw, the contractor shall install two layers of plastic sheeting with six (6) inches of straw between them. Methods of insulating, housing and heating the structure shall conform to ACI 306 Recommended Practice for Cold Weather Concreting.

4) When dry heat is used to protect concrete, some means of maintaining an ambient humidity of at least forty (40) percent shall be provided unless the concrete has been coated with curing compound or is covered with an approved impervious material.

8.3.12 Placing Concrete in Hot Weather

1) When the ambient temperature is expected to rise above ninety (90) degrees F at the time concrete is delivered to the work site, during placement, or for the first twenty-four (24) hours after placement, the contractor shall maintain the temperature of the concrete below ninety (90) degrees F. The methods used shall conform to ACE 605 Recommended Practice for Hot Weather Concreting.

2) The concrete shall be placed immediately after mixing. Truck mixing shall be delayed until only enough time remains to finish mixing before the concrete is placed. Exposed concrete surfaces that tend to dry or set too rapidly shall be continuously moistened by means of fog sprays or otherwise protected from drying during the time between placement and finishing and curing.

3) Finishing of slabs and other exposed surfaces shall be started as soon as the condition of the concrete allows, and completed without delay.



PORTLAND CEMENT CONCRETE

- 4) Concrete surfaces exposed to the air shall be covered as soon as the concrete has hardened sufficiently and shall be kept continuously wet for at least the first twenty (24) hours of the curing period.
- 5) Formed surfaces shall be kept completely and continuously wet for the duration of curing period or until curing compound is applied as specified in these Standards.

8.3.13 Inspection and Testing

- 1) The Town shall have free access to the construction site and batch plant. Proper facilities shall be provided for the Town to inspect materials, equipment, and processes and to obtain samples of the concrete. Any inspections and tests performed by the Town will be conducted in a manner that will minimize disruptions to the production and delivery of concrete.



9.1 GENERAL REQUIREMENTS

9.1.1 Purpose

- 1) Work site traffic control shall provide for safe and expeditious movement of traffic through construction and maintenance work zones at all times. The developer/contractor and other utilities (hereinafter referred to as work agencies) shall provide and maintain all construction signs, barricades, warning lights, flagmen or uniformed law enforcement officers required for the proper protection, direction, and traffic control within the construction or maintenance work zone.
- 2) Traffic control devices and methods shall serve to protect the motoring public, protect the work force, provide a safe and expeditious flow of traffic, provide for efficient and safe construction and maintenance operations, and maintain good public relations.

9.1.2 Standards and Requirements

The requirements, standards, and methods of application shall conform to the Manual on Uniform Traffic Control Devices (MUTCD). Typical situations, indicating the proper application of approved devices to control traffic through construction and maintenance areas, are illustrated in the MUTCD. The application of these devices to other circumstances shall be handled in a manner consistent with the MUTCD. Reference to the MUTCD shall include the revisions adopted by the State of Utah Department of Transportation.

9.1.3 Permission to Restrict Traffic on Town Streets

- 1) All work agencies and persons must obtain authorization or in some cases a permit for partial or complete closure of any public right-of-way, street, or sidewalk within the Town of Brian Head. All requests to restrict right-of-way will be directed to the Town. Requests that require partial or complete closure of any Town street or sidewalk, detouring or rerouting of pedestrian traffic, or other similar public impacts shall include a Traffic Control Plan that must be approved by the Town. The Town can require a Traffic Control Plan for any project that impacts a Town street, right-of-way, or sidewalk. Complete closure of Town Street for more than twenty (24) hours will require Town Council approval. The Traffic Control Plan (TCP) may range in complexity from, use of the typical illustrations in the MUTCD, to a detailed site plan displaying signing, barricading, material delivery areas, construction office, utility poles, staging areas, and construction phasing. In all cases the TCP must address satisfactorily all of the requirements of the MUTCD for the project. Exceptions to the requirements of the MUTCD must be requested in writing by the applicant, and be approved by the Town and shall be added to the TCP.
- 2) All permits and TCPs must be kept on the job site.
- 3) Street closures of any type will not be permitted without advance notice, except during emergency conditions. The Town reserves the right to deny any street closure



permit during anytime, when in their judgment, the traffic restriction could result in unbearable congestion or unnecessary accident potential.

9.1.4 General Traffic Control Regulations

- 1) A traffic lane shall not be considered as satisfactorily open to traffic unless it is at least twelve (12) feet wide and is paved with hot mix or cold mix asphalt paving and is surrounded by or adjacent to existing pavement. Where existing pavement has been removed, a traffic lane shall not be considered as satisfactorily open to traffic unless it is graded reasonably smooth and maintained dust free. The major streets shall be patched the same day as work is done and all other streets shall be patched within forty-eight (48) hours.
- 2) Local access shall be maintained to all properties on all streets whenever possible. When local access cannot be maintained, the work agency shall notify the affected property owner, resident, or tenant a minimum of twenty-four (24) hours in advance and restore access as soon as possible.
- 3) Access to fire stations, police stations, hospitals and schools shall be maintained at all times. When access restrictions are necessary, the work agency shall coordinate such access restrictions with the responsible person in charge of the affected fire station, police station, hospital, or school.
- 4) Vehicles that are not essential to the work shall not be permitted to park in the work area that is barricaded or otherwise marked. Vehicles required in the work area shall park down-traffic from the immediate work area. Parking of private vehicles shall be out of the work area and in conformance with parking regulations in the surrounding area. At no time shall the work agency vehicles or equipment impede the traffic lane adjacent to the work site.



APPENDIX A

STANDARD DRAWINGS



BRIAN HEAD TOWN
Standard Drawing Index

<u>Roadway Details</u> (former # in brackets)	<u>No.</u>
Standard Intersection Detail (101).....	101
Standard Roadway (50' Right-of-Way) Detail (102).....	102
Standard Cul-De-Sac Detail (104).....	104
Turning Area Details (106)	106
Curb and Gutter Joint Details (107)	107
Sidewalk Ramp at Corner Landing at Sidewalk Level (108)	108
Sidewalk Ramp at Corner Landing at Street Level (109).....	109
Temporary Asphalt Concrete "T" Patch (110)	110
Waterway Transition Structure (111)	111
Concrete Pavement Joints (112)	112
Reinforced Concrete Curb Wall (113)	113
36" Concrete Retaining Wall (114)	114
Typical Trench Details (115).....	115

Storm Drain Details

Catch Basin-Single & Double Grate for Roll Curb and Gutter (204).....	204
Rectangular Storm Drain Cleanout (206)	206
Dipstone (207).....	207

Sanitary Sewer Details

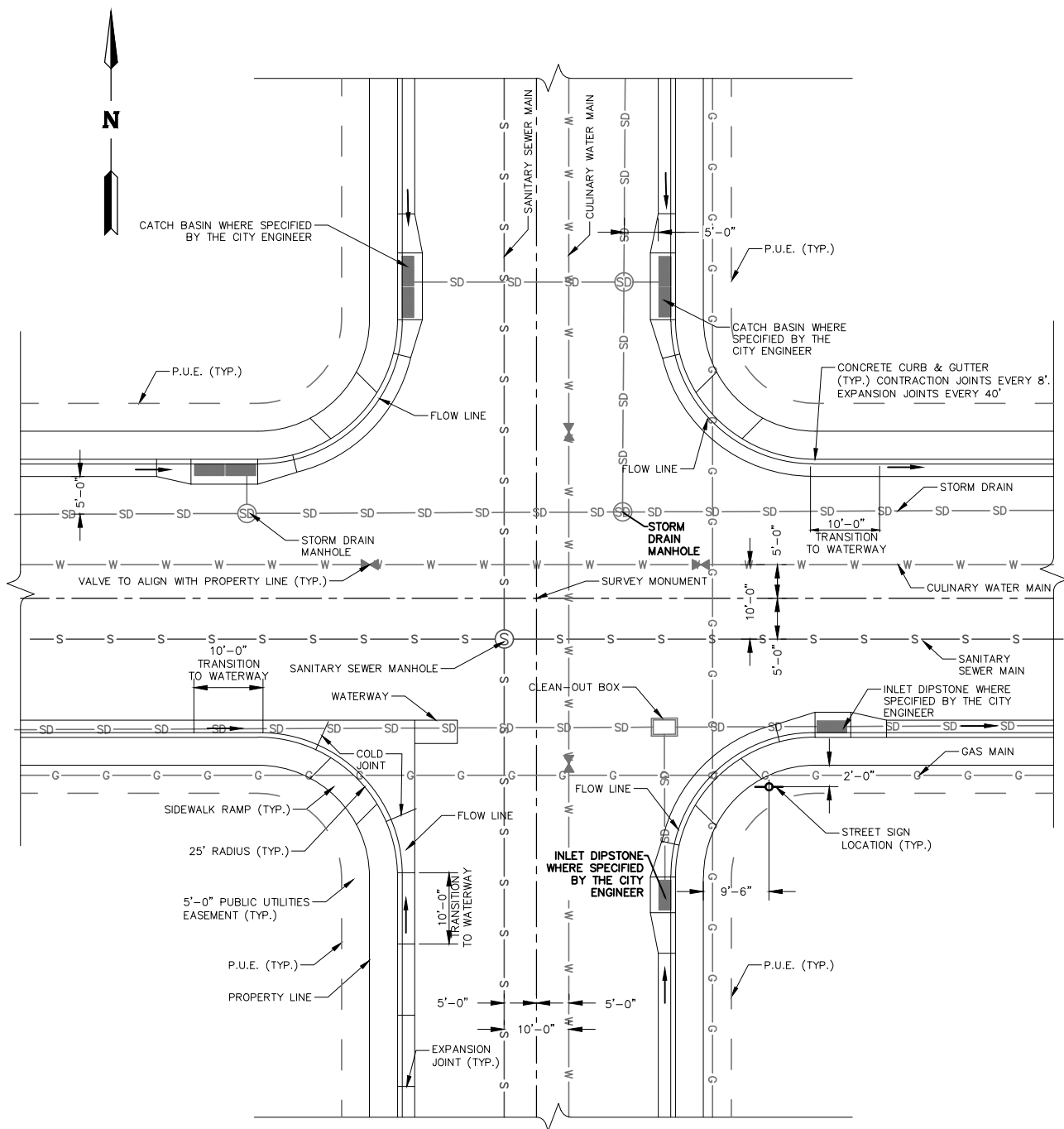
Standard Manhole Details (302)	300
Junction & Drop Manhole Details (302 & 303)	301
Manhole Frame & Cover Details	302
Manhole Step detail	303
Typical Residential Sewer Connection Details (301).....	304
PVC Service Connection - Existing PVC Sewer Mains Detail	305
PVC Service Connection - New PVC Sewer Mains Detail	306
Grease Interceptor Detail	307

Culinary Water Details

Water Service Detail (401)	401
Megalug Thrust Restraint Details (402)	402
Blow Off Valve (403)	403
Standard Gate Valve	404
Standard Fire Hydrant Assembly Detail (401).....	405
1½" – 4" Water Meter.....	406
Water Meter with Fire Flow.....	407

Miscellaneous Details

Testing and Inspection Standards (501)	501
Street Sign and Monument Details (502)	502
Street Light Pole Details (503)	503
Rock Retaining Wall (504)	504



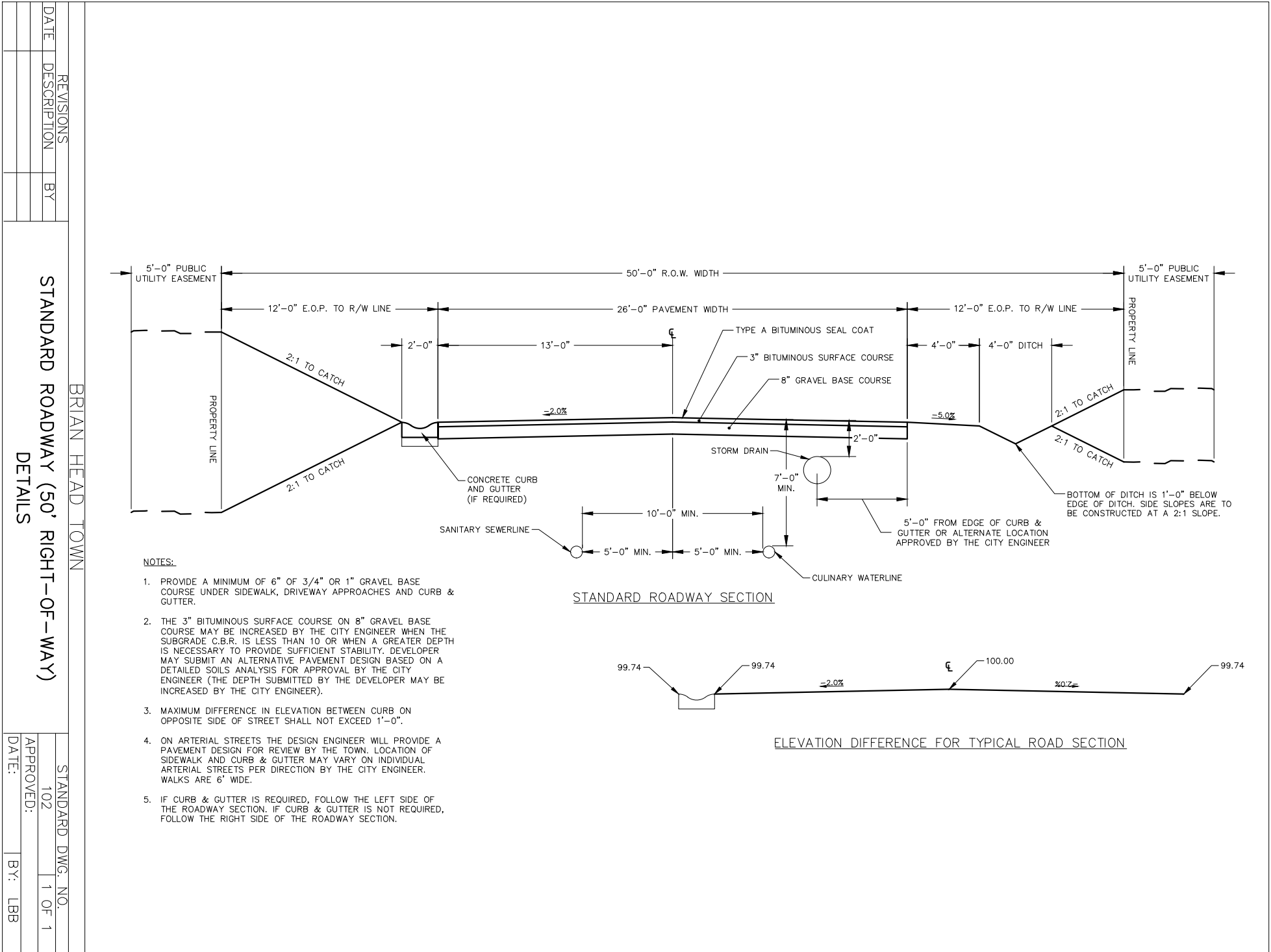
NOTE:
WATERLINES SHALL BE LOCATED ON THE NORTH AND EAST SIDE OF CENTER LINE AND SEWER LINES SHALL BE LOCATED ON THE SOUTH AND WEST SIDE OF CENTERLINE.

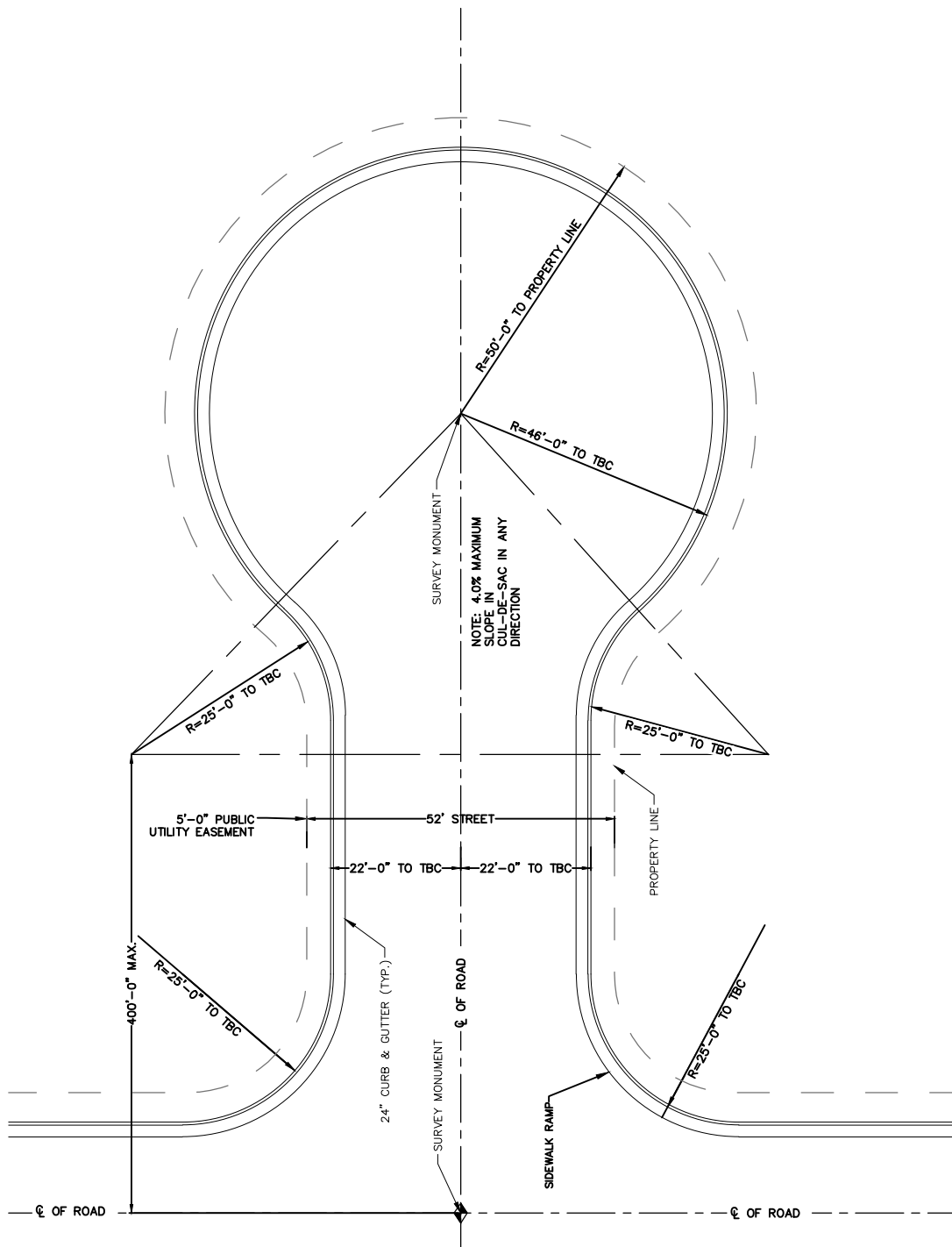
BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

STANDARD INTERSECTION DETAIL

STANDARD DWG. NO.	
101	1 OF 1
APPROVED:	
DATE:	BY: LBB



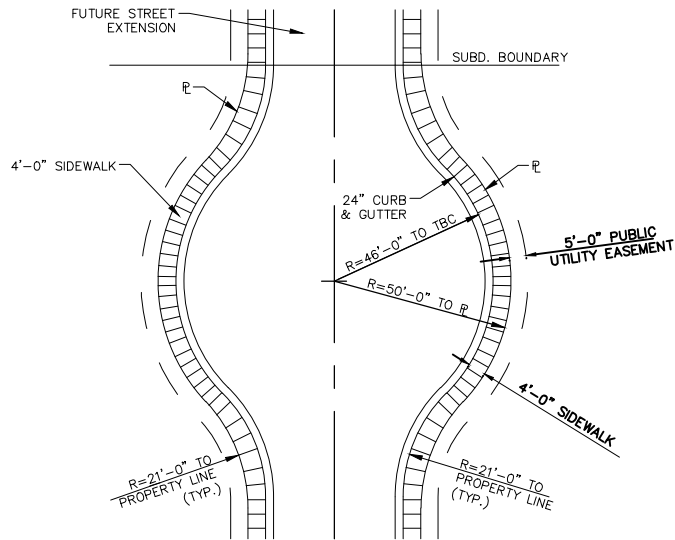
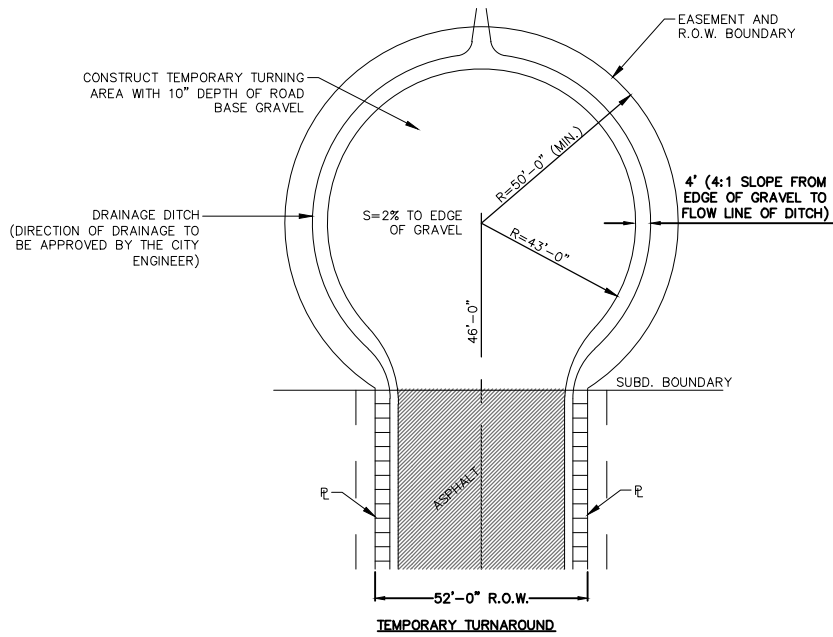


BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

STANDARD CUL-DE-SAC DETAIL

STANDARD DWG. NO.	
104	1 OF 1
APPROVED:	
DATE:	BY: LBB



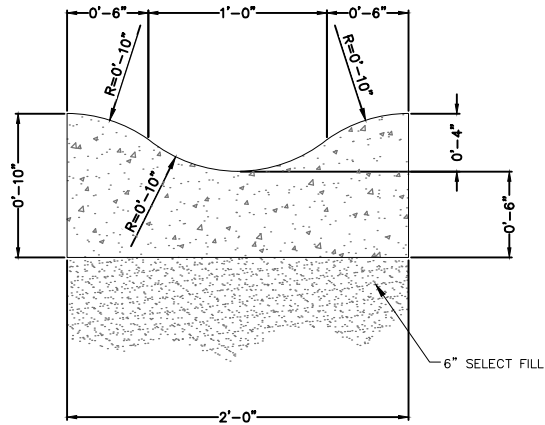
PERMANENT STREET BUBBLE
 TO BE USED AS TURN AREA ON TEMPORARY DEAD END STREET WHEN DISTANCE FROM NEAREST STREET INTERSECTION IS GREATER THAN 400L.F. OR WHERE A TEMPORARY TURNAROUND OUTSIDE OF SUBDIVISION IS NOT POSSIBLE.

BRIAN HEAD TOWN

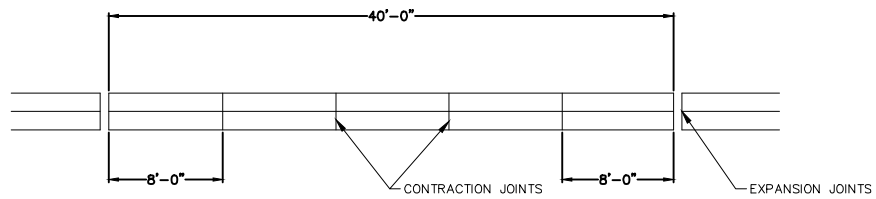
REVISIONS		
DATE	DESCRIPTION	BY

TURNING AREA DETAILS

STANDARD DWG. NO.	
106	1 OF 1
APPROVED:	
DATE:	BY: LBB



ROLLED CURB AND GUTTER



CURB AND GUTTER DETAIL

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

CURB AND GUTTER JOINT DETAILS

STANDARD DWG. NO.	
107	1 OF 1
APPROVED:	
DATE:	BY: LBB

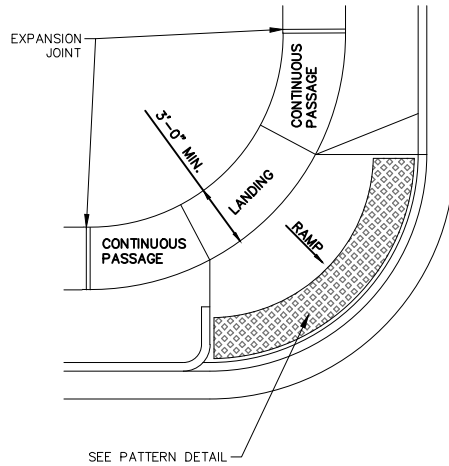


TABLE OF MAXIMUM SLOPE		
ELEMENT OF WORK	NEW CONSTRUCTION	MODIFICATIONS
RAMP (a)	1:12 (8.33%)	1:10 (10%) (b)
LANDING	1:50 (2%)	1:25 (4%)
TRANSITION	1:20 (5%)	1:20 (5%)

NOTE:
ADD BUMP PAD PER ADA STANDARD
AS ADOPTED BY THE STATE OF UTAH
DEPARTMENT OF TRANSPORTATION.

(a) VARIANCES: GET WRITTEN APPROVAL FROM
THE ENGINEER WHEN THE SLOPE IS GREATER
THAN SPECIFIED.

(b) RAMP LENGTH SHALL BE 10'-0" MAXIMUM
WHEN THE RAMP SLOPE EXCEEDS 1:12 (8.33%)

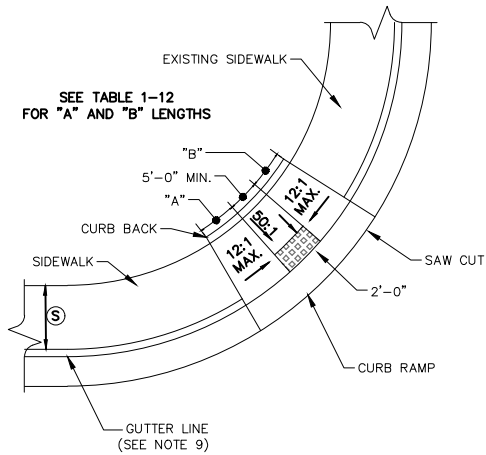
BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

SIDEWALK RAMP AT CORNER LANDING
AT SIDEWALK LEVEL

STANDARD DWG. NO.	
108	1 OF 1
APPROVED:	
DATE:	BY: LBB

TABLE 1-12 TRANSITION LENGTHS FOR 12:1 SIDE SLOPES		
GRADE % "B" TO "A"	"A" MIN.	"B" MIN.
-6 TO -5.01	4'-6"	21'-6"
-5 TO -4.01	4'-6"	15'-0"
-4 TO -3.01	4'-6"	12'-0"
-3 TO -2.01	5'-0"	9'-6"
-2 TO -1.01	5'-6"	8'-0"
-1 TO 1	7'-0"	7'-0"
1.01 TO 2	8'-0"	5'-6"
2.01 TO 3	9'-6"	5'-0"
3.01 TO 4	12'-0"	4'-6"
4.01 TO 5	15'-0"	4'-6"
5.01 TO 6	21'-6"	4'-6"



LEGEND

- (S) SIDEWALK, 6'-0" NORMAL, SEE NOTE 7.
- [Pattern] STAMPED & COLORED CONCRETE, SEE NOTE 10.

NOTE:
ADD BUMP PAD PER ADA STANDARD
AS ADOPTED BY THE STATE OF UTAH
DEPARTMENT OF TRANSPORTATION.

GENERAL NOTES:

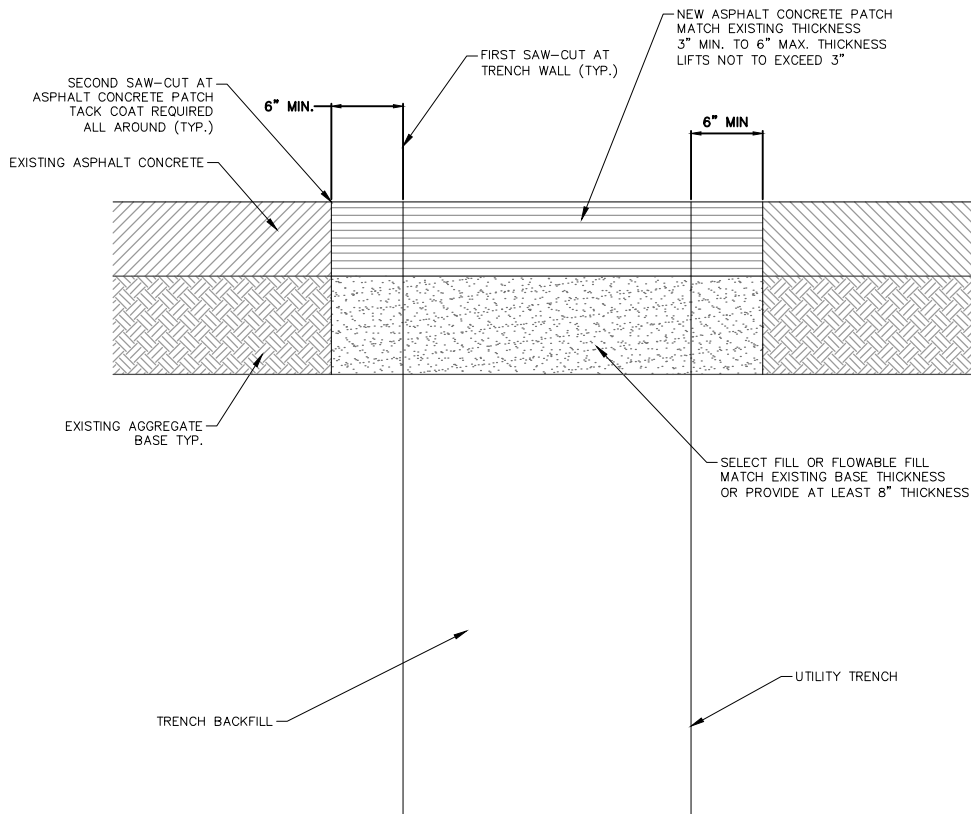
- GRATINGS OR SIMILAR ACCESSSES SHALL NOT BE LOCATED IN THE AREA AT THE BASE OF THE CURB RAMP OR LANDING AREA.
- NO LIP WILL BE PERMITTED AT THE CURB RAMP SLOPE GUTTER PAN. GRINDING SHALL BE 6" MINIMUM PERPENDICULAR TO FLOWLINE FOR RETROFIT.
- PLANTMIX BITUMINOUS OPEN-GRADED SURFACE SHALL BE FLUSH WITH THE EDGE OF THE GUTTER PAN IN THE AREA OF THE CURB RAMP. GRINDING WIDTH 9" MINIMUM OR 12:1 PLANTMIX BITUMINOUS SURFACE MINIMUM RETROFIT.
- ROUGH BROOM TEXTURE ON CURB RAMPS AND WINGS. TEXTURE SHALL PROVIDE A VISUAL CONTRAST TO THE SIDEWALK.
- ALL RAMPS SHALL BE 12:1 OR FLATTER.
- ALL SLOPE RATES ARE RELATIVE TO LEVEL.
- IF THERE ARE R/W RESTRICTIONS, SIDEWALK WIDTHS MAY BE REDUCED TO 4'-0" WITH PRIOR APPROVAL PROJECT ENGINEER. IN THESE INSTANCES A 5'-0" PASSING ZONE IS REQUIRED EVERY 200'-0" PER ADA APPENDIX C, SECTION 4.3.4.
- CONCRETE SHALL BE CLASS A OR AA.
- ADJUST FLOWLINE WHEN REQUIRED TO PREVENT PONDING AT THE RAMP AND MAINTAIN POSITIVE DRAINAGE.
- DETECTABLE WARNING SHALL BE CONSTRUCTED WITH STAMPED AND COLORED CONCRETE USING ADA TRUNCATED DOME PATTERN AND CONFORMING TO ADAAG (4.29.2) "CONTRAST".

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

SIDEWALK RAMP AT CORNER LANDING
AT STREET LEVEL

STANDARD DWG. NO.	
109	1 OF 1
APPROVED:	
DATE:	BY: LBB



NOTE: THE ABOVE DESIGN IS FOR REFERENCE ONLY. A ROAD CUT PERMIT IS REQUIRED. FINAL SPECIFICATIONS SHALL BE DETERMINED BY ROAD CUT PERMIT.

BRIAN HEAD TOWN

TEMPORARY ASPHALT PATCH CONCRETE "T" PATCH

STANDARD DWG. NO.

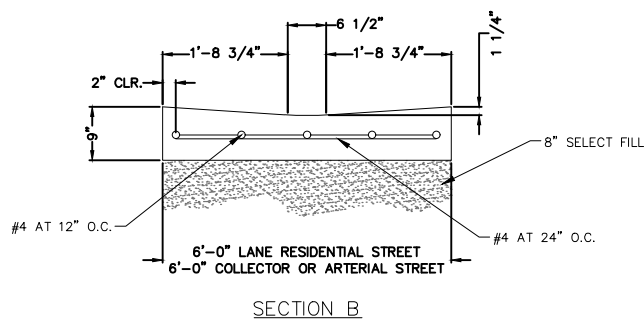
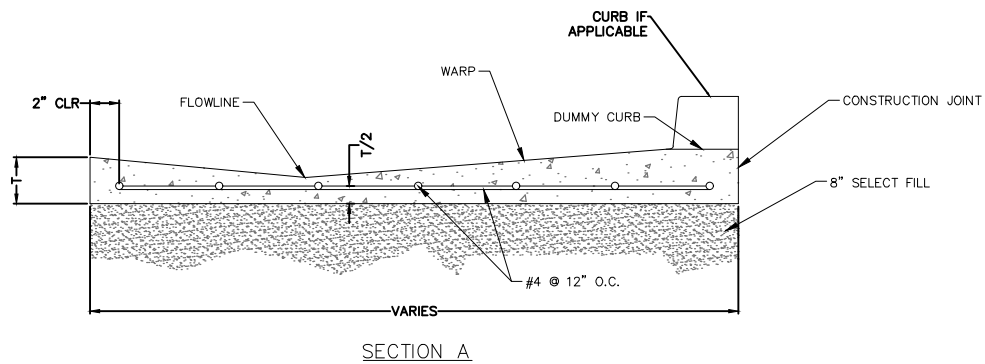
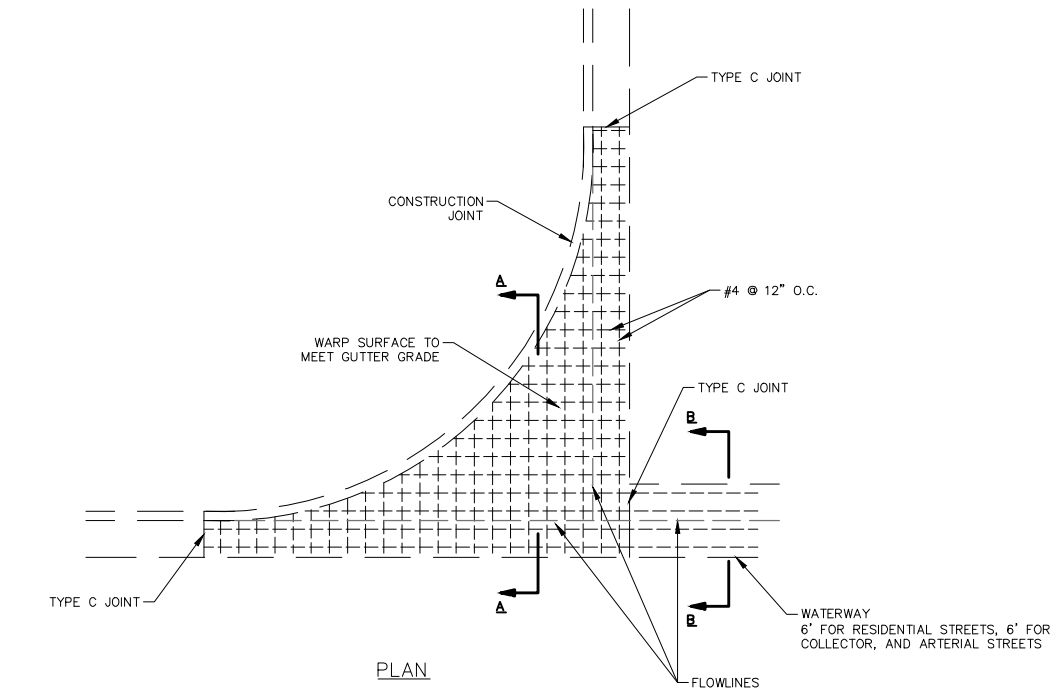
110 1 OF 1

APPROVED:

DATE: BY: LBB

REVISIONS

DATE	DESCRIPTION	BY



BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

WATER TRANSITION STRUCTURE

STANDARD DWG. NO.	
111	1 OF 1
APPROVED:	
DATE:	BY: LBB

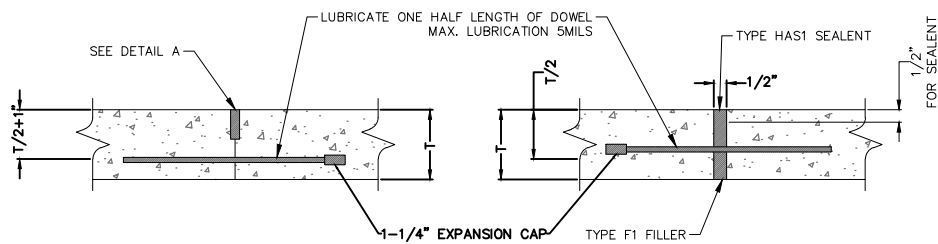
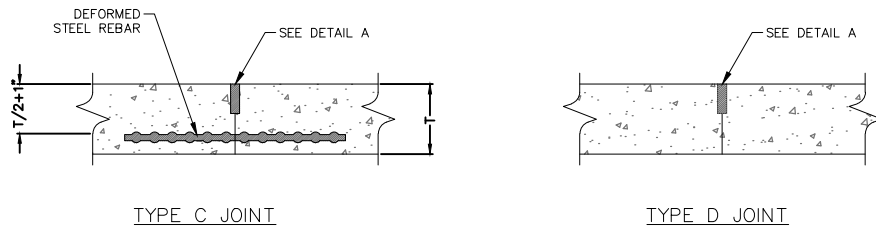
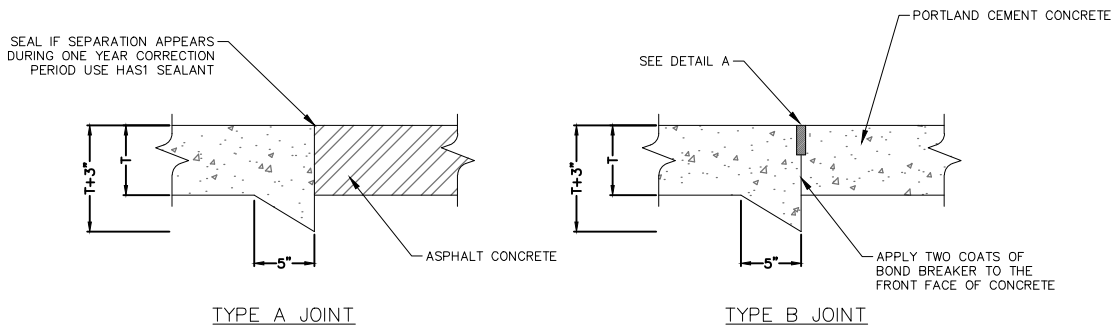
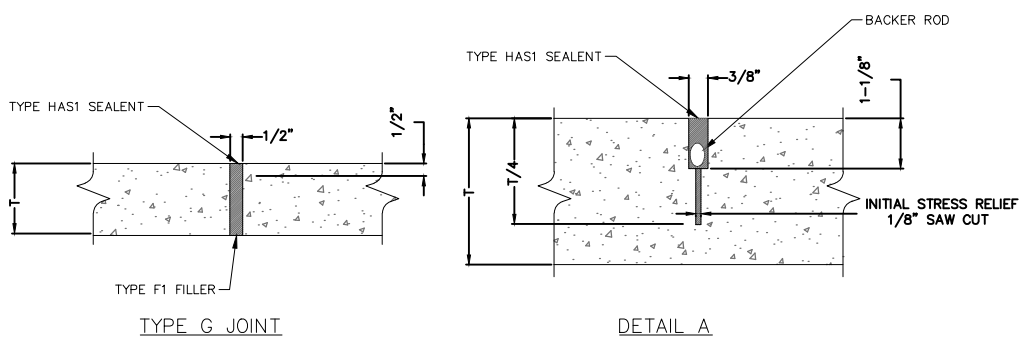


TABLE OF DIMENSIONS				
T = SLAB DEPTH IN.	DOWEL DIAMETER IN.	TOTAL DOWEL LENGTH IN.	SPACING	
5-8	5/8	14	12" O.C.	
9-12	1	18	12" O.C.	

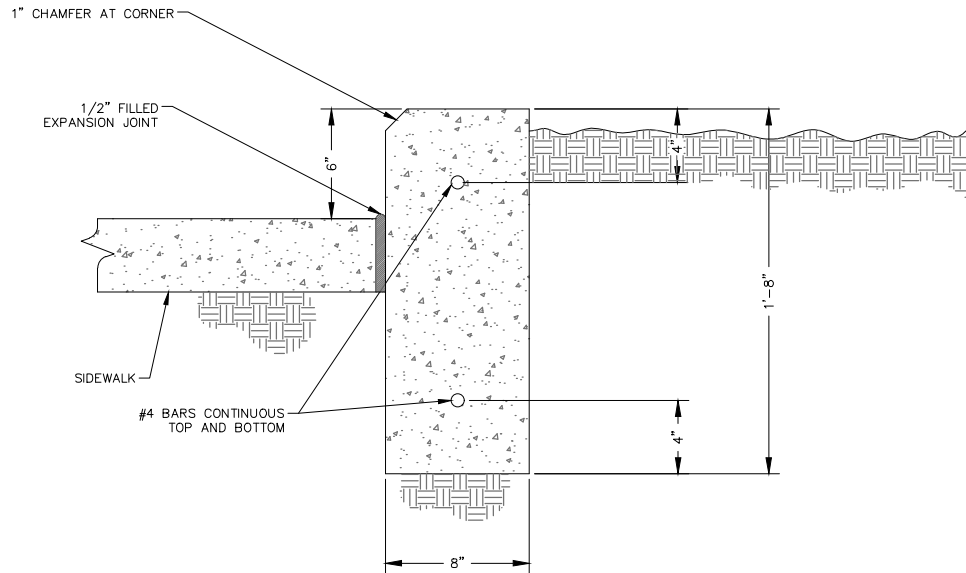


BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

CONCRETE PAVEMENT JOINTS

STANDARD DWG. NO.	
112	1 OF 1
APPROVED:	
DATE:	BY: LBB



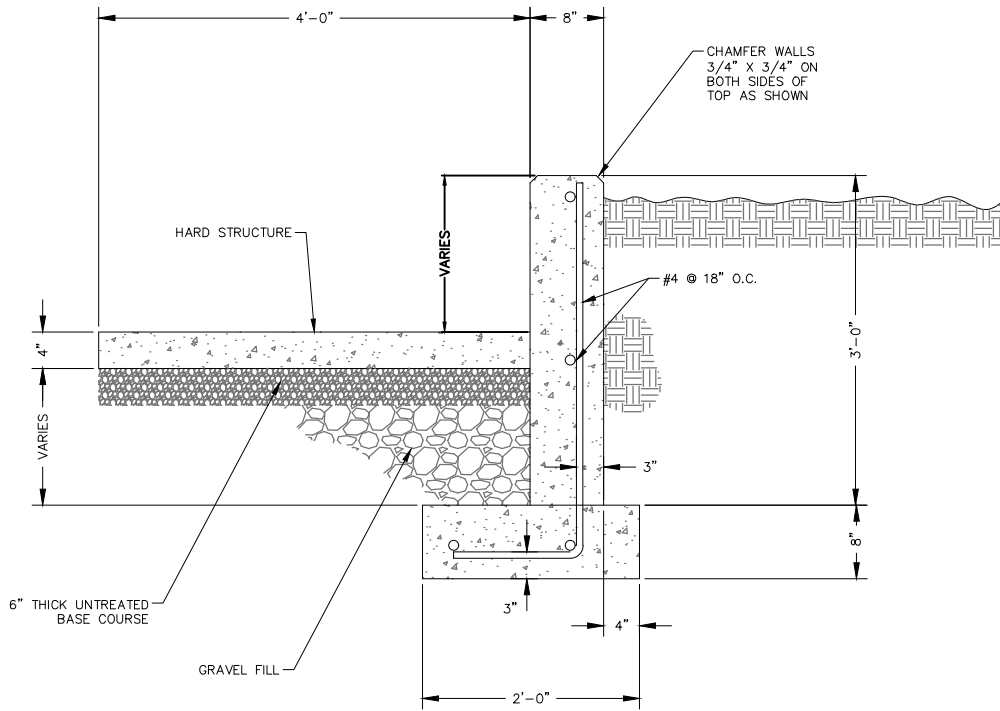
NOTE: ALL EXPOSED CONCRETE SURFACE
TO HAVE RUBBED FINISH

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

REINFORCED CONCRETE CURB WALL

STANDARD DWG. NO.	
113	1 OF 1
APPROVED:	
DATE:	BY: LBB



NOTE:

1. ALL EXPOSED CONCRETE SURFACE
TO HAVE RUBBED FINISH.

2. WALL TO CONTAIN 0.125 CU. YARDS
OF CONCRETE PER FOOT, 6.6 LBS. REINFORCED
STEEL PER FOOT.

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

36" CONCRETE RETAINING WALL

STANDARD DWG. NO.	
114	1 OF 1
APPROVED:	
DATE:	BY: LBB

WHERE THERE IS A
BASE COURSE SECTION
OR IN ROADWAYS, COMPACT @ 95%

WHERE THERE IS
NATIVE BACKFILL - 12" MINUS &
FREE OF ORGANIC MATTER.
NON-ROADWAY, COMPACT @ 90%
ROADWAY, COMPACT @ 95%

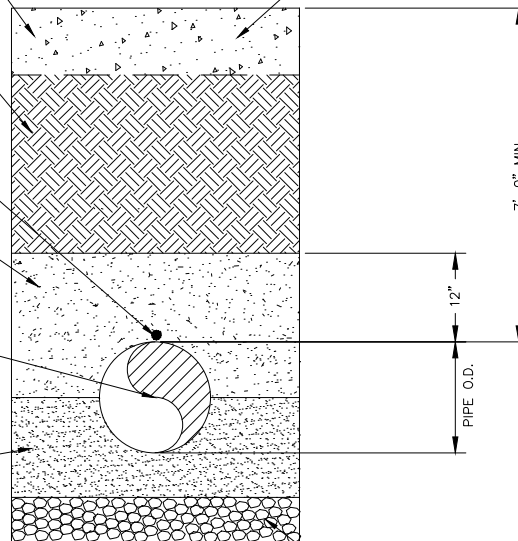
12 GAUGE, TYPE UF LOCATE WIRE

PIPE ZONE BACKFILL GRANULAR
OR SELECT MATERIAL
COMPACTED 90%, SEE NOTES

CULINARY WATER PIPE
OR SEWER PIPE

4" MINIMUM BEDDING BELOW PIPE
90% COMPACTED GRANULAR
MATERIAL TO PIPE CENTERLINE

UNTREATED ROAD BASE



4" MIN. COMPACTED FOUNDATION MATERIAL USED IN ROCK, OR UNSTABLE
MATERIAL (90% DENSITY, 2" MINUS)

NOTES:

1. GRANULAR MATERIALS ARE DEFINED PER THE AASHTO SOIL CLASSIFICATION SYSTEM (ASTM D3282) OR THE UNIFIED SOIL CLASSIFICATION SYSTEM (ASTM D2487), WITH THE EXCEPTION THAT GRAVEL BEDDING/BACKFILL ADJACENT TO THE PIPE IS LIMITED TO 2" MAXIMUM PARTICLE SIZE PER ANSI/AWWA C600.
2. "SELECT MATERIAL" IS DEFINED AS NATIVE SOIL EXCAVATED FROM THE TRENCH, FREE OF ROCKS, FOREIGN MATERIAL, AND FROZEN EARTH.

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

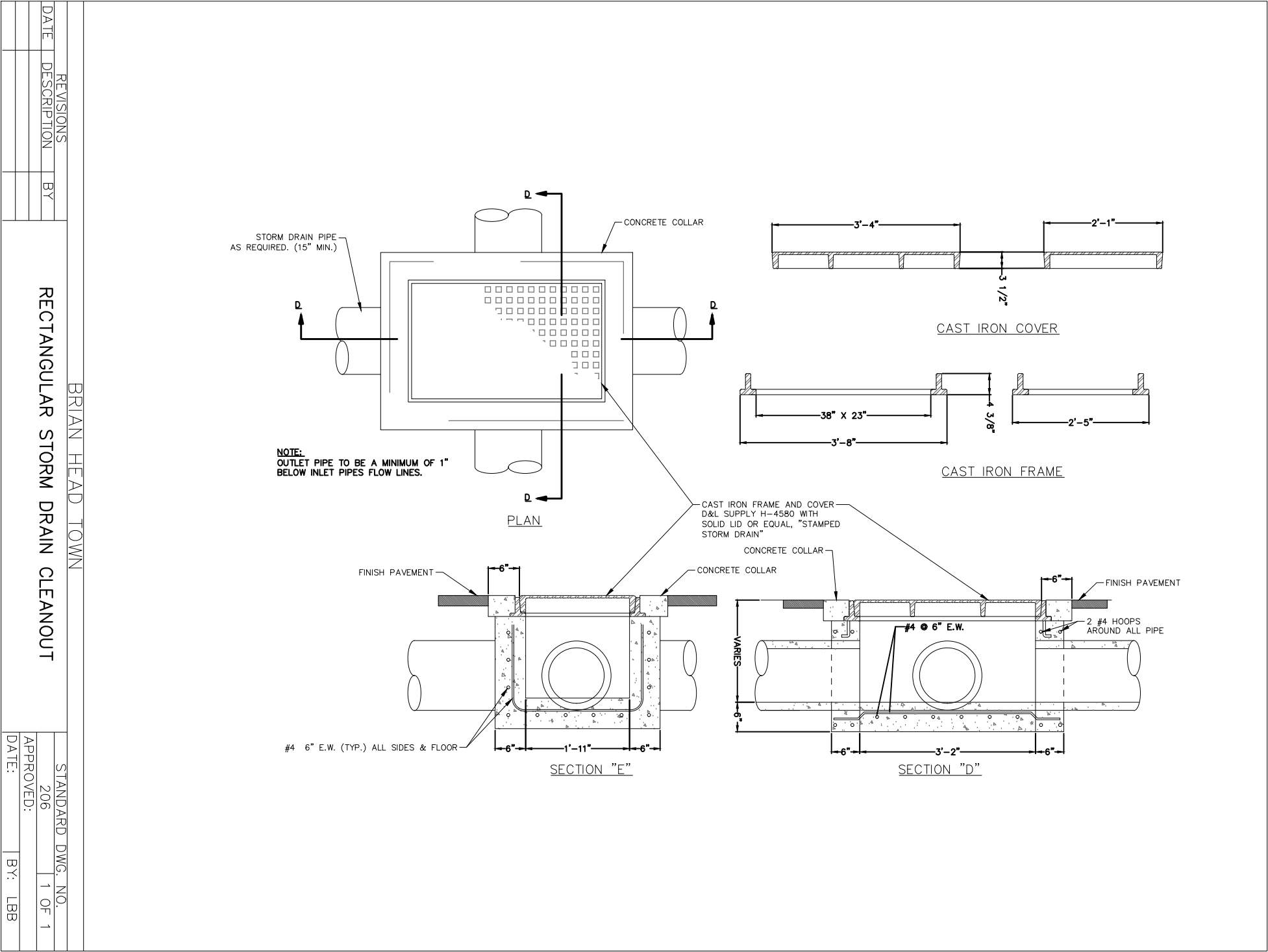
APPENDIX A – STANDARD DRAWINGS TYPICAL TRENCH DETAIL

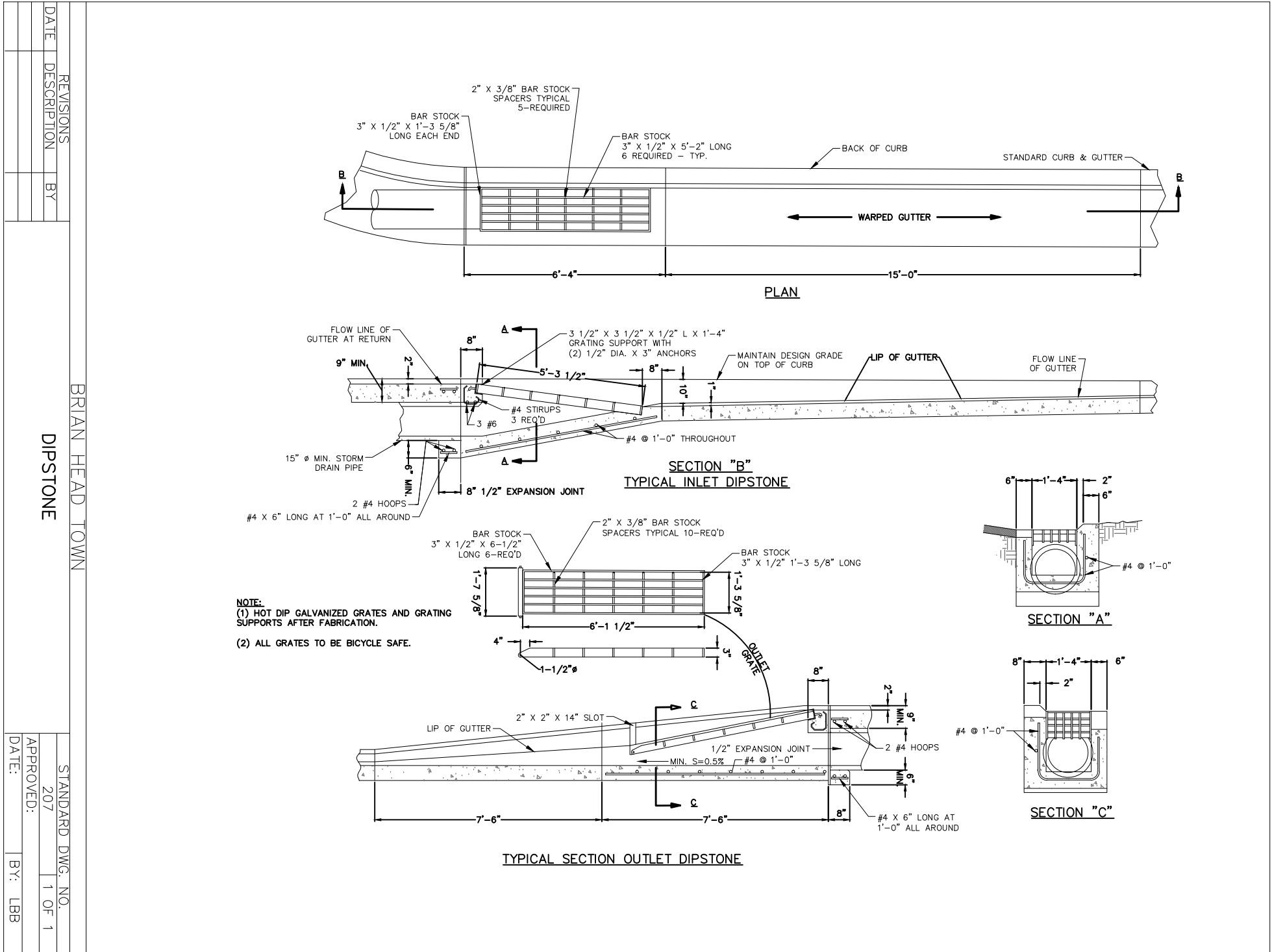
STANDARD DWG. NO.	
115	1 OF 1
APPROVED:	
DATE:	BY: LBB

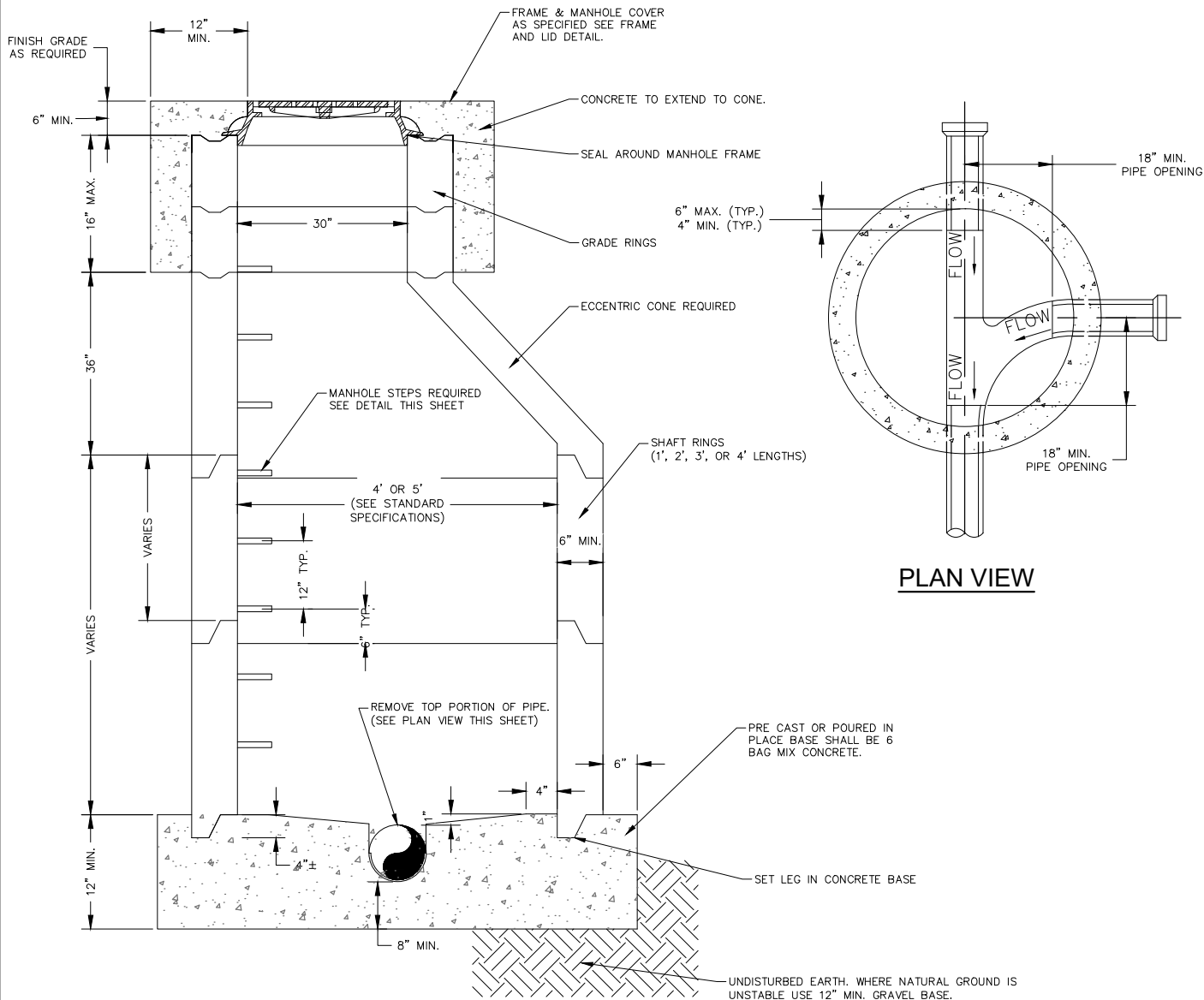
CATCH BASIN-SINGLE & DOUBLE GRATE FOR ROLL CURB AND GUTTER	
STANDARD DWG. NO.	
204	1 OF 1
APPROVED:	
DATE:	BY: LBB



CATCH BASIN-SINGLE & DOUBLE GRATE FOR ROLL CURB AND GUTTER





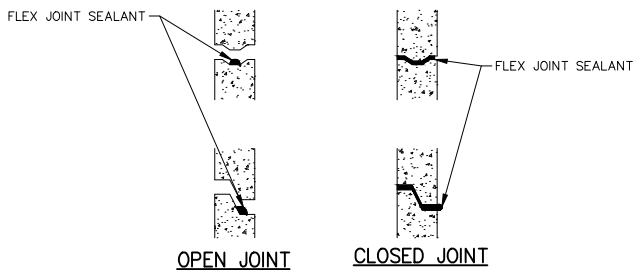


SEWER MANHOLE

NOTE:
1- SEE DRAWING NO. 221 FOR JUNCTION AND DROP MANHOLE DETAILS AND MANHOLE SIZES.

2- PRECAST MAY BE USED, BUT REQUIRES ADVANCED APPROVAL.

3- IF OPTIONAL JOINT USED, ALL MANHOLE SECTIONS SHALL BE CLEARLY MARKED ON THE INSIDE AS TO THE MANUFACTURER AND TYPE OF JOINT BEING USED.

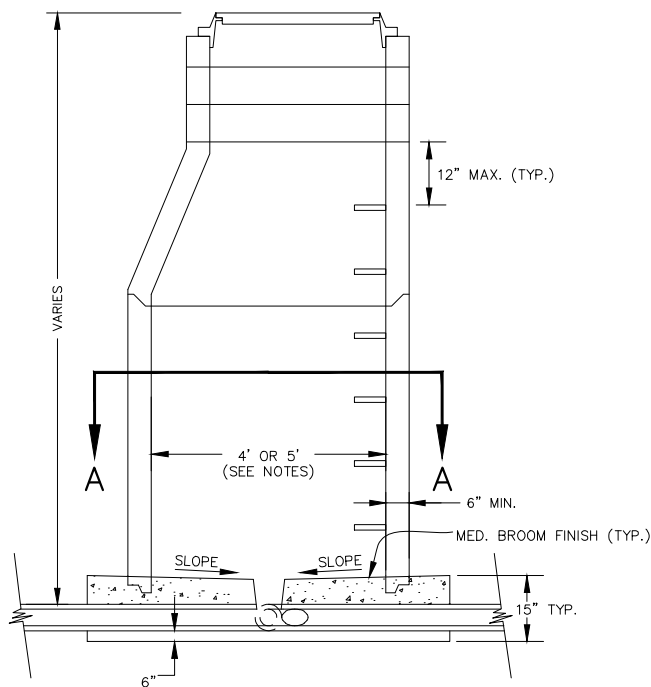


JOINT DETAILS

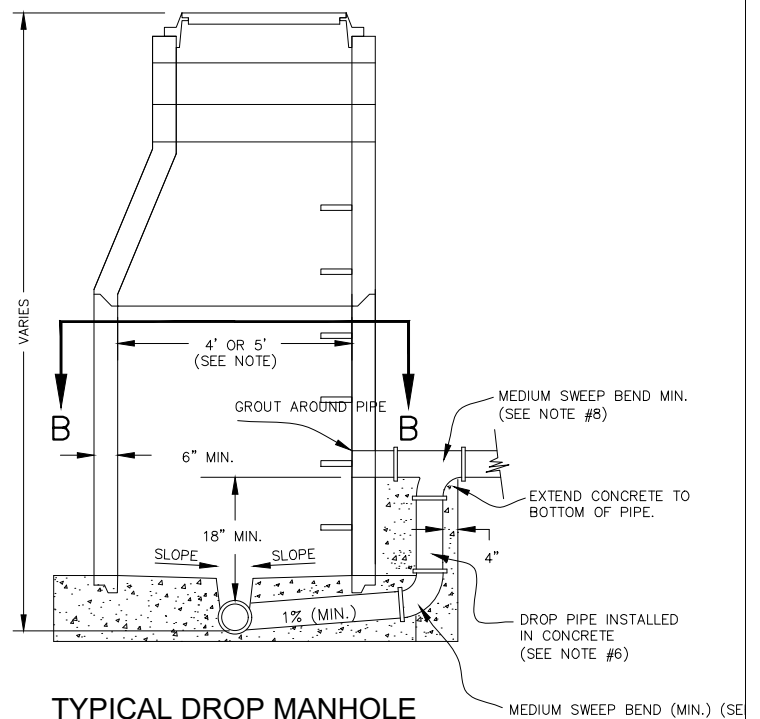
BRIAN HEAD TOWN
STANDARD MANHOLE
DETAILS

REVISIONS		
DATE	DESCRIPTION	BY

STANDARD DWG. NO.	
300	1 OF 1
APPROVED:	
DATE:	BY: LBB



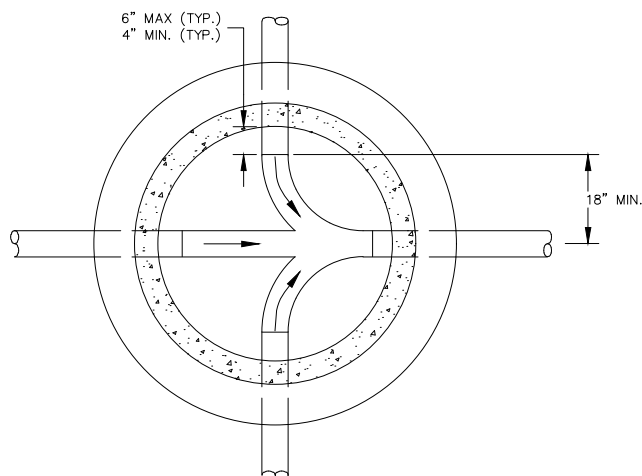
TYPICAL JUNCTION MANHOLE
(SECTION THRU CENTER)



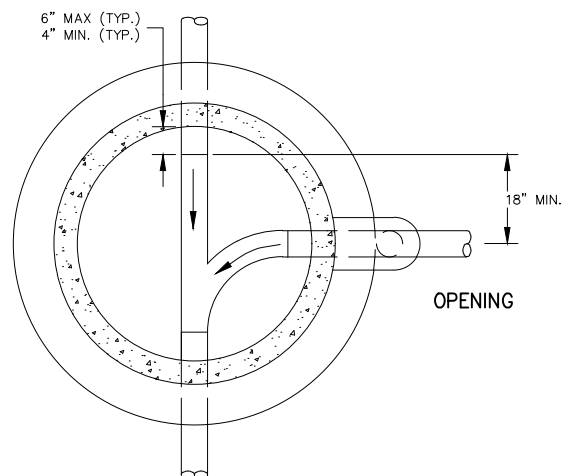
TYPICAL DROP MANHOLE
(SECTION THRU CENTER)

NOTES:

- 1- FOR SEWER PIPES LESS THAN 12-INCH DIAMETER USE 4-FOOT DIAMETER MANHOLE.
- 2- FOR SEWER PIPES WITH 12-INCH OR GREATER DIAMETER USE 5-FOOT DIAMETER MANHOLE.
- 3- WHEN THE SUM OF ALL PIPE SIZES CONNECTED TO THE MANHOLE TOTALS 24 INCHES OR GREATER USE A 5-FOOT DIAMETER MANHOLE.
- 4- WHEN SEWER DEPTH IS 12 FEET OR GREATER USE A 5-FOOT DIAMETER MANHOLE.
- 5- SEE DRAWING NO. 220 FOR ADDITIONAL DETAILS.
- 6- VERTICAL DROP PIPE AND FITTINGS SHALL BE THE SAME SIZE AS THE INCOMING SEWER PIPE.
- 7- NO LATERALS SHALL BE INSTALLED DIRECTLY INTO MANHOLES UNLESS PRIOR APPROVAL BY CITY REPRESENTATIVE.
- 8- BENDS CAN BE 45° OR 90° - (90° IS SHOWN) ALL OTHER REQUIREMENTS ARE THE SAME.



SECTION A-A



SECTION B-B

BRIAN HEAD TOWN

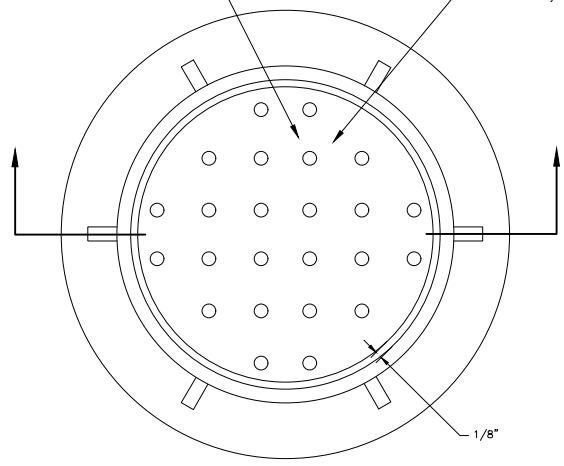
REVISIONS		
DATE	DESCRIPTION	BY

**JUNCTION & DROP MANHOLE
DETAILS**

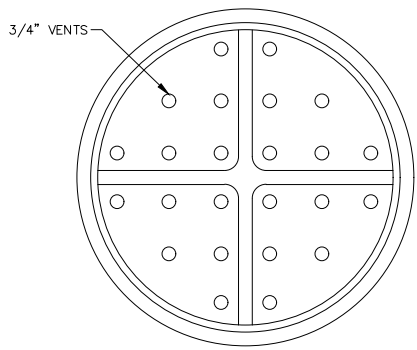
STANDARD DWG. NO.	
301	1 OF 1
APPROVED:	
DATE:	BY: LBB

ALL MANHOLE COVERS TO BE SMOOTH LIDS.

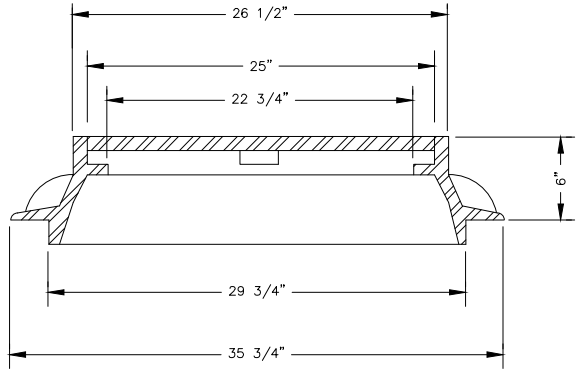
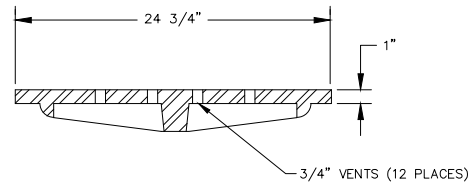
"SEWER" OR "STORM DRAIN"
CAST IN LID (MIN. 2 1/2"
LETTERS)



PLAN OF COVER & FRAME



BOTTOM VIEW OF COVER



SECTION 1

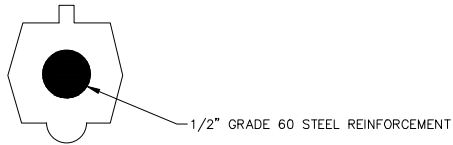
**NOTE: CAST IRON FRAME &
COVER TO MEET
REQUIREMENTS OF ASTM A
48 (CLASS 30) REQUIRED
MINIMUM COMBINED WEIGHT
402 lbs.**

BRIAN HEAD TOWN

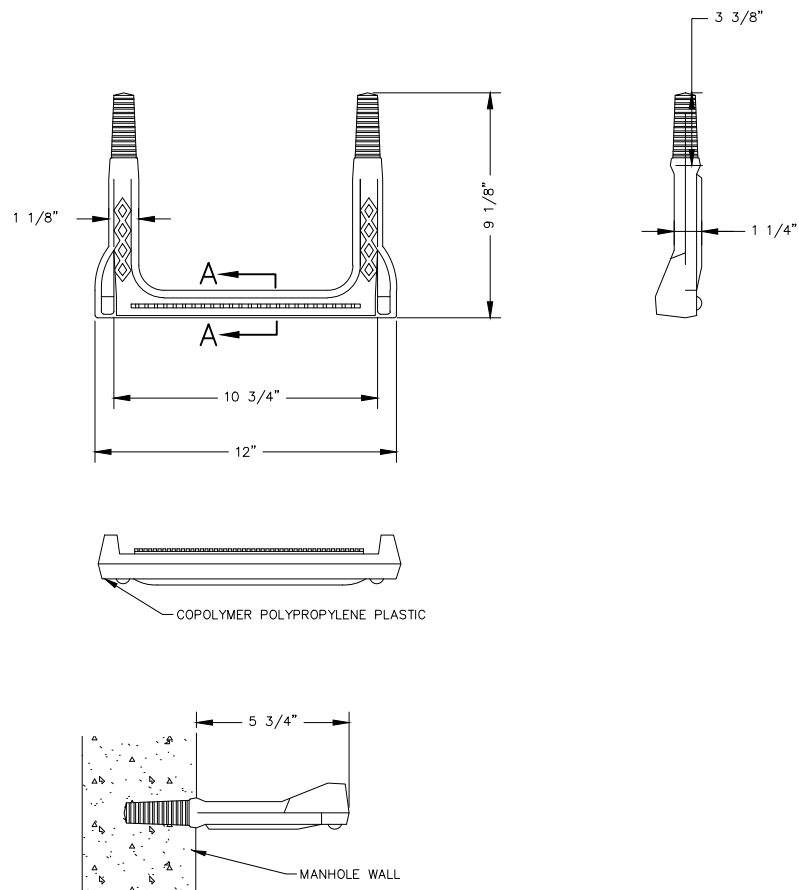
REVISIONS		
DATE	DESCRIPTION	BY

**MANHOLE FRAME & COVER
DETAILS**

STANDARD DWG. NO.	
302	1 OF 1
APPROVED:	
DATE:	BY: LBB



SECTION A-A

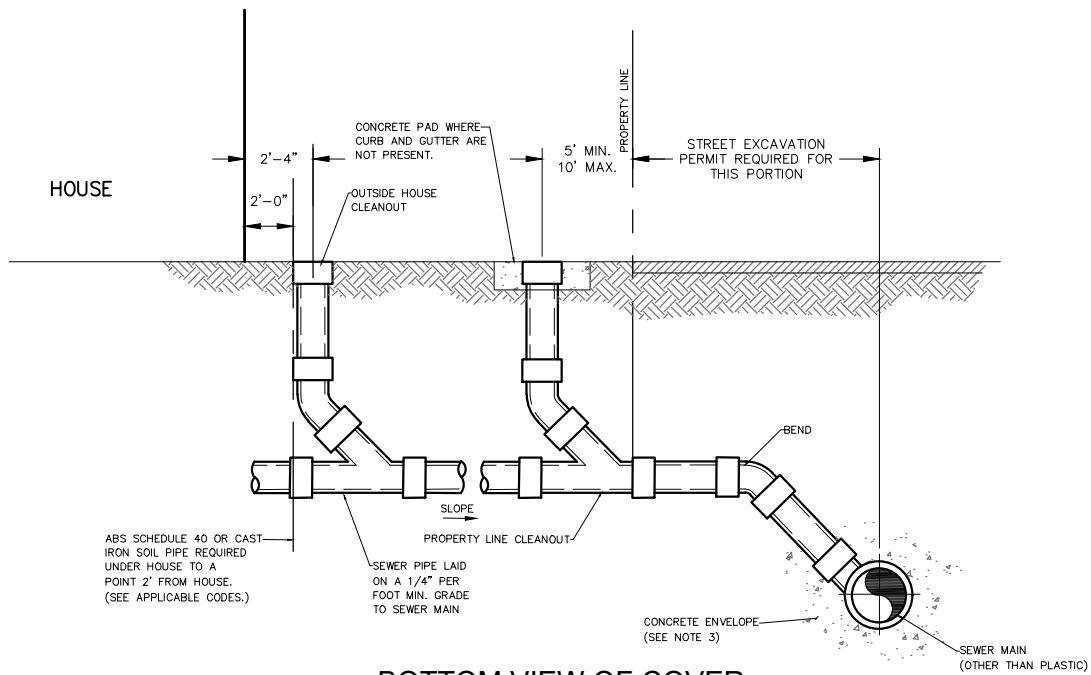


BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

MANHOLE STEP DETAIL

STANDARD DWG. NO.	
303	1 OF 1
APPROVED:	
DATE:	BY: LBB



BOTTOM VIEW OF COVER

NOTES:

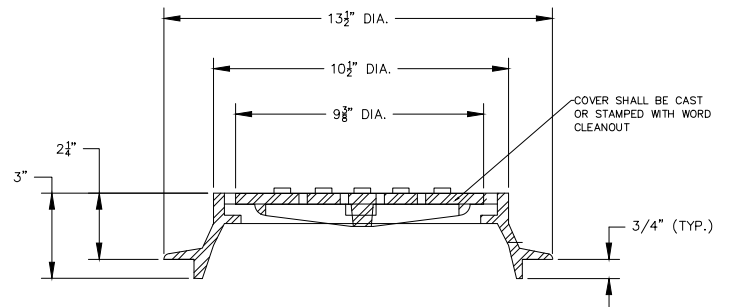
1- PROPERTY LINE AND OUTSIDE HOUSE CLEANOUTS ARE REQUIRED AS SHOWN.

2- CLEANOUT REQUIRED AT 100' MAX. SPACING (STRAIGHT RUNS) AND FOR EACH AGGREGATE CHANGE IN DIRECTION, WHERE TOTAL AGGREGATE CHANGE EXCEEDS 135 DEGREES.

3- ALL LATERALS CUT INTO EXISTING MAINS SHALL BE ADAPTED WITH SADDLES. WHERE SADDLES ARE NOT WATER TIGHT, A CONCRETE ENVELOPE SHALL BE REQUIRED. LATERALS SHALL NOT PROTRUDE INTO SEWER MAINS.

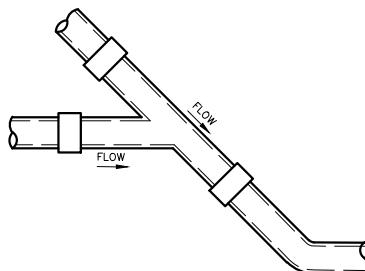
4- ALL CLEANOUTS LOCATED IN DRIVEWAYS OR OTHER AREAS SUBJECT TO VEHICLE TRAFFIC SHALL HAVE A CAST IRON RING AND COVER OR OTHER APPROVED PROTECTIVE DEVICE.

5- FOR COMMERCIAL APPLICATION CONTACT WASTE WATER DEPARTMENT.



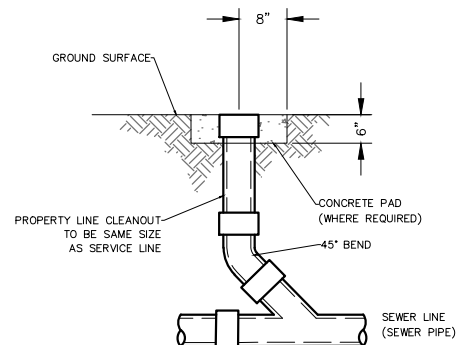
STANDARD CLEANOUT RING & LID

(H-20 RATING)



DETAIL - DROP C.O.

(WHERE REQUIRED)



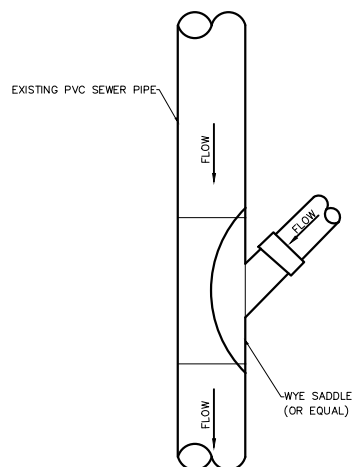
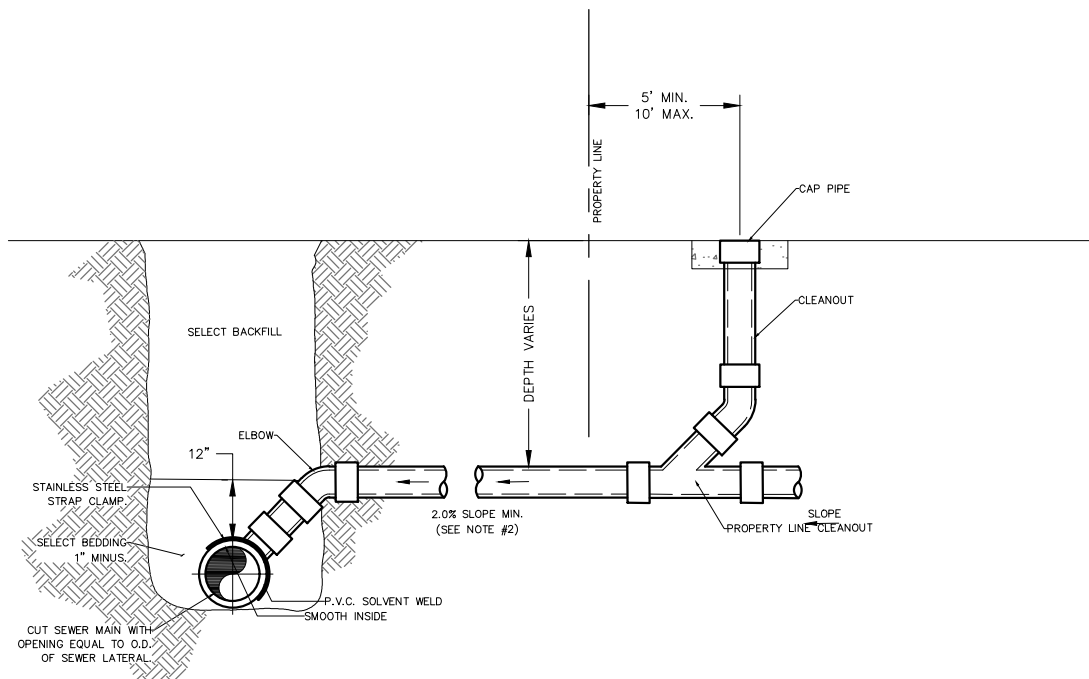
BOTTOM VIEW OF COVER

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

**TYPICAL RESIDENTIAL SEWER CONNECTION
DETAILS**

STANDARD DWG. NO.	
304	1 OF 1
APPROVED:	
DATE:	BY: LBB



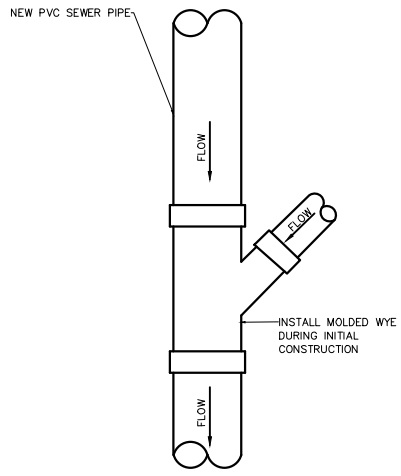
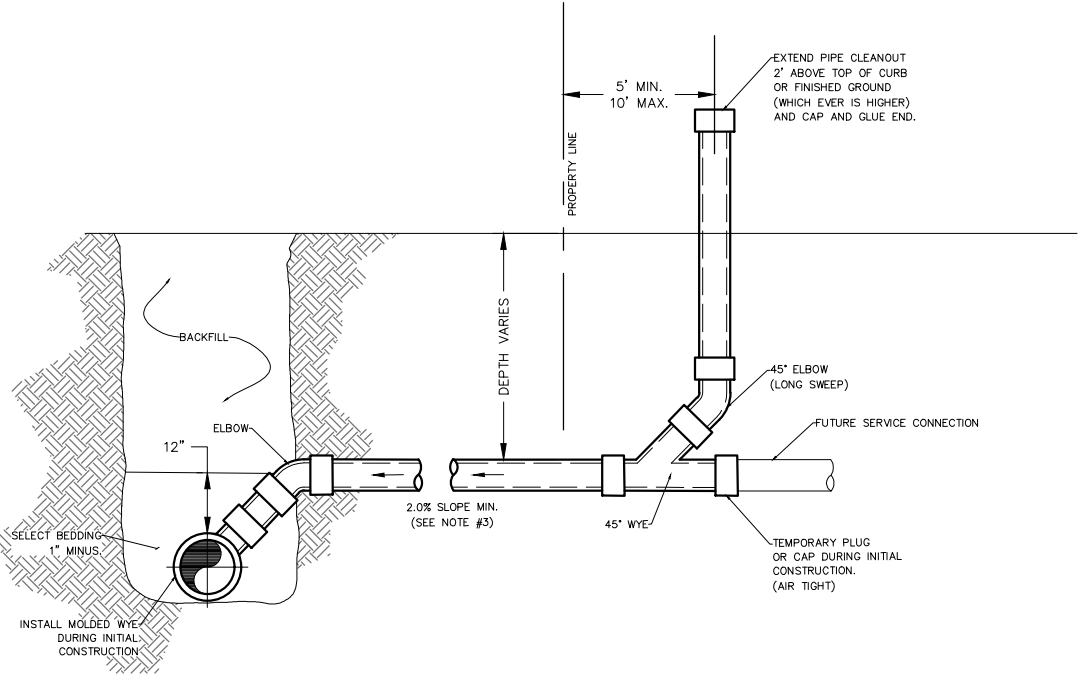
- NOTES:
- 1- BACKFILL AND COMPACTION REQUIREMENTS SHALL CONFORM TO CITY STANDARD SPECIFICATIONS, SPECIFICATIONS.
 - 2- 4" DIAMETER- 2% MINIMUM/ 6" DIAMETER- 1% MINIMUM
 - 3- CLEANOUT DIAMETER TO BE SAME SIZE AS LATERAL
 - 4- INSTALL WYE SADDLE PER MANUFACTURERS RECOMMENDATIONS

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

P.V.C. SERVICE CONNECTION
EXISTING P.V.C. SEWER MAINS

STANDARD DWG. NO.	
305	1 OF 1
APPROVED:	
DATE:	BY: LBB



- NOTES:**
- 1- DURING INITIAL SEWER INSTALLATION CLEANOUT SHALL EXTEND AS SHOWN. AFTER HOME CONSTRUCTION CLEANOUT SHALL BE ADJUSTED TO GRADE.
 - 2- BACKFILL AND COMPACTION REQUIREMENTS SHALL CONFORM TO CITY STANDARD SPECIFICATIONS, SPECIFICATIONS.
 - 3- 4" DIAMETER- 2% MINIMUM./ 6" DIAMETER- 1% MINIMUM.
 - 4- CLEANOUT DIAMETER TO BE SAME SIZE AS LATERAL.
 - 5- BRASS PLUG MARKED WITH "S" PLACED IN TOP OF CURB MAY BE USED IN LIEU OF INSCRIBED "S" IN FACE.

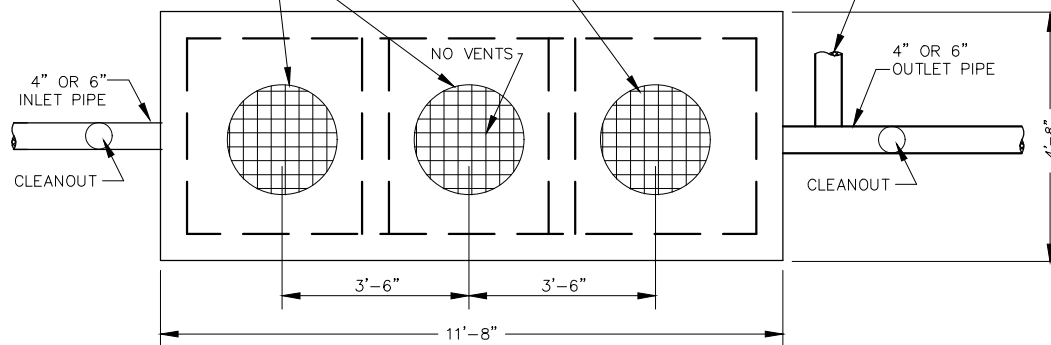
BRIAN HEAD TOWN

P.V.C. SERVICE CONNECTION
NEW P.V.C. SEWER MAINS

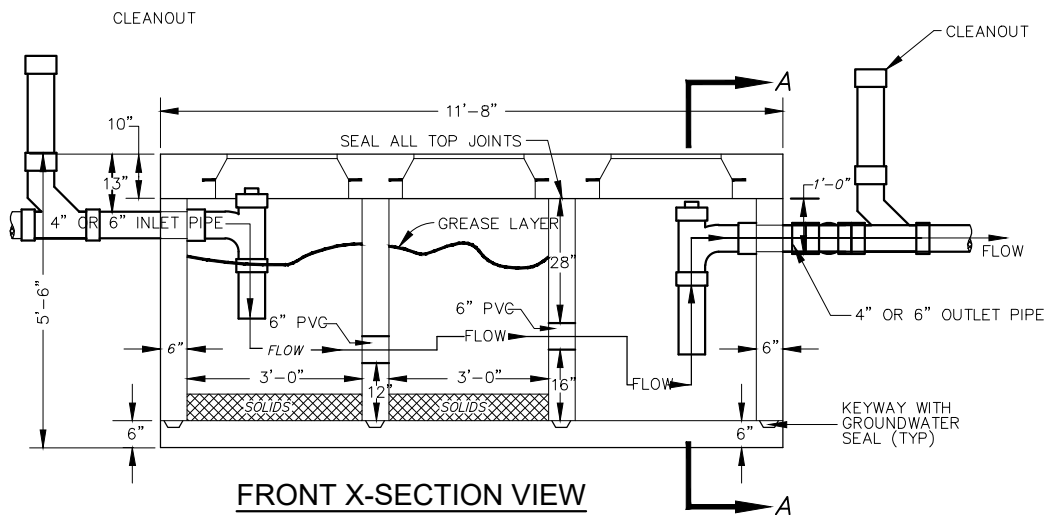
REVISIONS		
DATE	DESCRIPTION	BY

STANDARD DWG. NO.	
306	1 OF 1
APPROVED:	
DATE:	BY: LBB

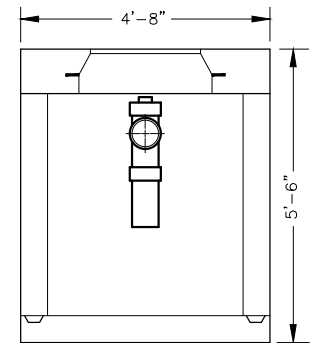
24-3/4" DIA. D&L SUPPLY
E-1925 LOCK
BOLT/NON-VENTED MANHOLE
LID OR EQUAL (VAPOR TIGHT)



TOP VIEW



FRONT X-SECTION VIEW



SIDE X-SECTION A-A

NOTES:

1. MATERIAL SPEC'S:
 - 1.1. CONCRETE PORTLAND CEMENT TYPE II. MINIMUM COMPRESSIVE STRENGTH=3000 PSI AT 28 DAYS.
 - 1.2. REINFORCING BAR INTERMEDIATE GRADE ASTM A615.
 - 1.3. REINFORCING WELDED WIRE MESH ASTM A185
2. UNIT COATED OUTSIDE WITH AN APPROVED PROTECTIVE COATING.
3. ALL DIMENSIONS +/- NOT TO BE USED FOR CONSTRUCTION PURPOSES UNLESS CERTIFIED.
4. PRECAST UNIT TO BE PLACED ON NATURAL SOIL OR APPROVED COMPACTED FILL.
5. STANDARD GROUND WATER SEAL- BUTYL ROPE MASTIC OR CEMENT MORTAR.
6. PRIOR TO BACKFILLING, INTERCEPTOR SHALL BE TESTED. TANK SHALL BE EXPOSED ON ALL SIDES AND FILLED WITH WATER AND SHALL HOLD WATER FOR A MINIMUM TEST PERIOD OF TWO HOURS.
7. CLEANOUT SIZE TO MATCH INLET/OUTLET SIZE.

BRIAN HEAD TOWN

**GREASE INTERCEPTOR
DETAILS**

STANDARD DWG. NO.

307

1 OF 1

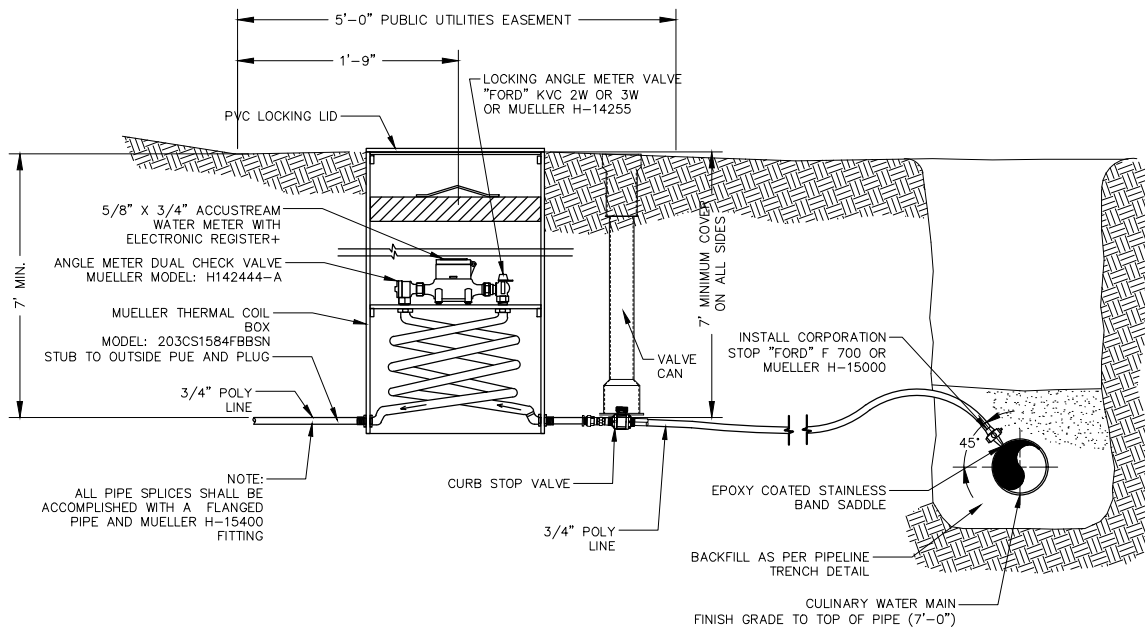
APPROVED:

DATE:

BY: LBB

REVISIONS

DATE	DESCRIPTION	BY



TYPICAL WATER SERVICE INSTALLATION

BRIAN HEAD TOWN

WATER SERVICE
DETAIL

STANDARD DWG. NO.

401

1 OF 1

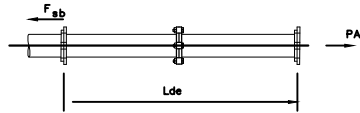
APPROVED:

DATE:

BY: LBB

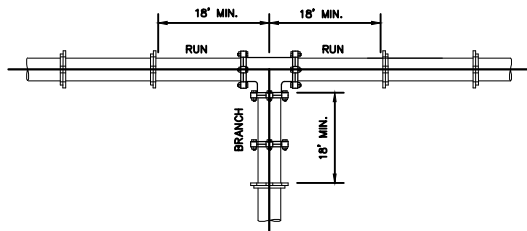
REVISIONS

DATE	DESCRIPTION	BY



DEAD ENDS TO BE RESTRAINED FOR 27(24*) FEET FOR ϕ D PIPE.

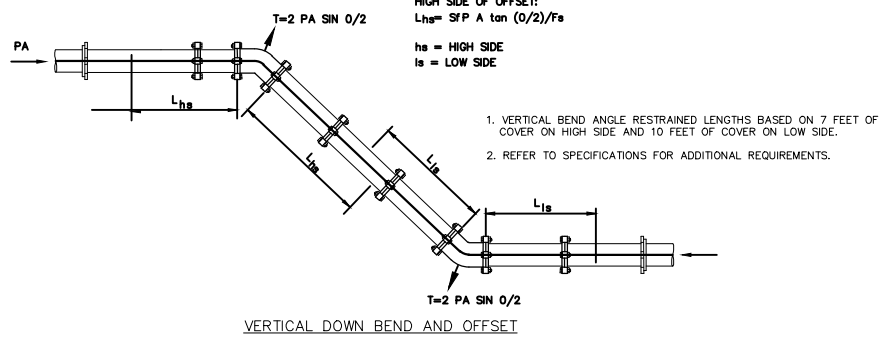
DEAD END



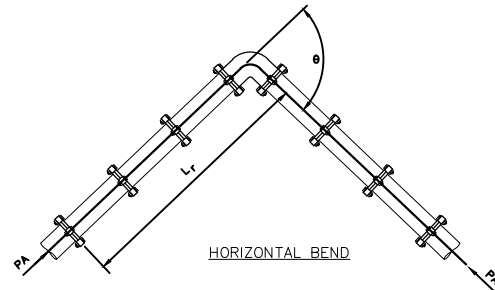
ALL TEES TO BE RESTRAINED 18' MIN

** - ONLY RESTRAIN THE BRANCH
OUTLET OF THE TEE.

TEE



VERTICAL DOWN BEND AND OFFSET



HORIZONTAL BEND

DESIGN DATA:

BASED ON 200 PSI TEST PRESSURE
SOIL TYPE= SILTY SAND
DEPTH OF BURY 7'-8'
TRENCH TYPE #5
SAFETY FACTOR = 1.5

NOTES:

1. THRUST RESTRAINT PIPE SECTIONS AT BEND LOCATIONS REQUIRE INTERIOR RESTRAINT TYPE, DUCTILE IRON PIPE OR EXTERIOR RESTRAINT TYPE DUCTILE IRON PIPE W/ V-BIO POLY WRAP.
2. DEFLECTION ANGLES FOR DI PIPE LESS THAN 11.25° (AS SHOWN ON THE PLANS) SHALL BE ACCOMPLISHED BY DEFLECTION OF PIPE JOINTS A MAXIMUM OF 5" FOR EACH 20 FT. LENGTH OF PIPE. THE CURVATURE RADIUS SHALL BE LESS THAN 380 FT.
3. ALL FITTINGS, VALVES, BENDS, ETC., ARE TO HAVE JOINT RESTRAINTS AS REQUIRED BY SPECIFICATIONS. THRUST BLOCKS MAY ONLY BE USED WHERE SPECIFICALLY NOTED ON THE PLANS.

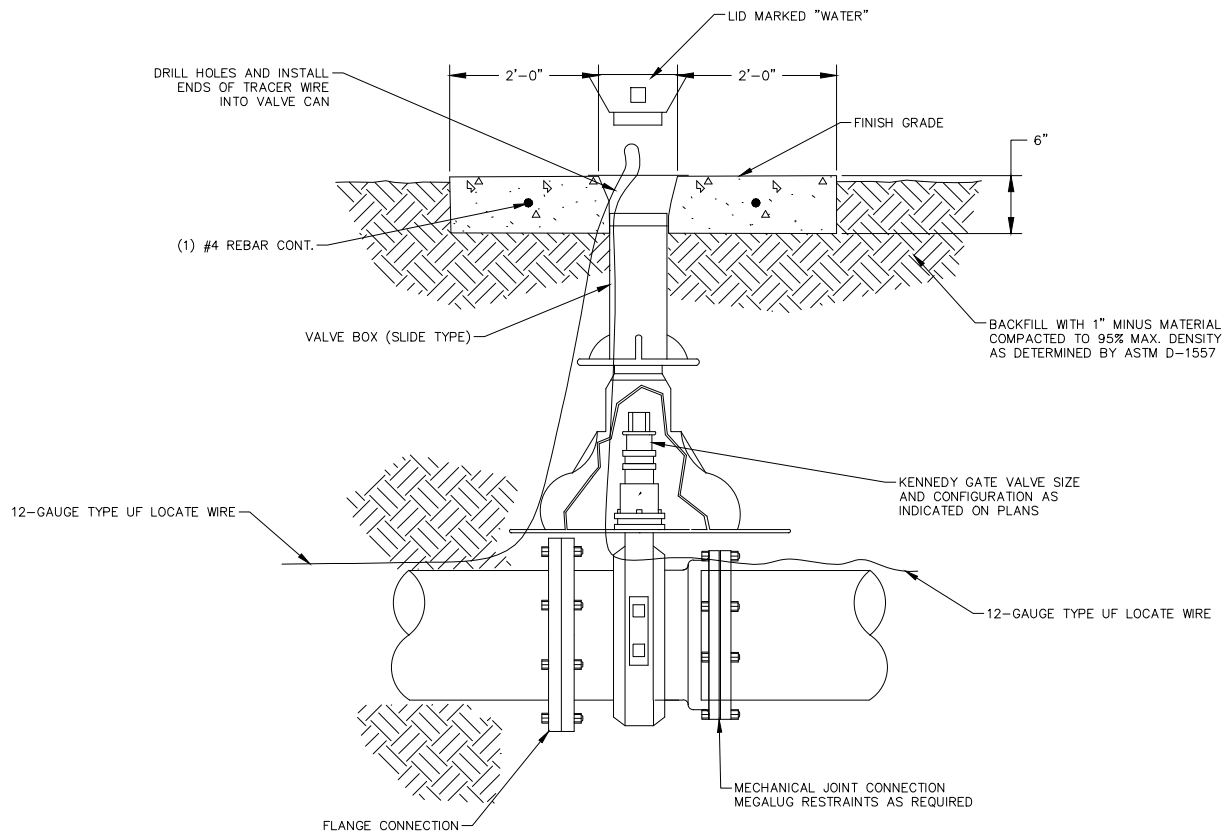
Pipe Size	Dead End	Horizontal Bend				Vertical Bend - High Side/Low Side		
		11.25° Bend	22.5° Bend	45° Bend	90° Bend	11.25° Bend	22.5° Bend	45° Bend
4	15	1	2	3	7	2/1	3/1	7/2
6	21	1	2	4	10	3/1	5/2	9/3
8	28	2	3	5	12	3/1	6/2	12/4
10	34	2	3	6	15	4/2	7/3	14/5
12	40	2	4	8	18	4/2	8/3	17/6
14	46	2	4	9	20	5/2	10/3	19/6
16	52	3	5	10	23	6/2	11/4	22/7
18	58	3	5	11	25	6/2	12/4	24/8
20	64	3	6	12	27	7/2	13/4	27/9
24	75	4	7	14	32	8/3	15/5	32/10

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

MEGALUG THRUST RESTRAINT
DETAILS

STANDARD DWG. NO.	
402	1 OF 1
APPROVED:	
DATE:	BY: LBB

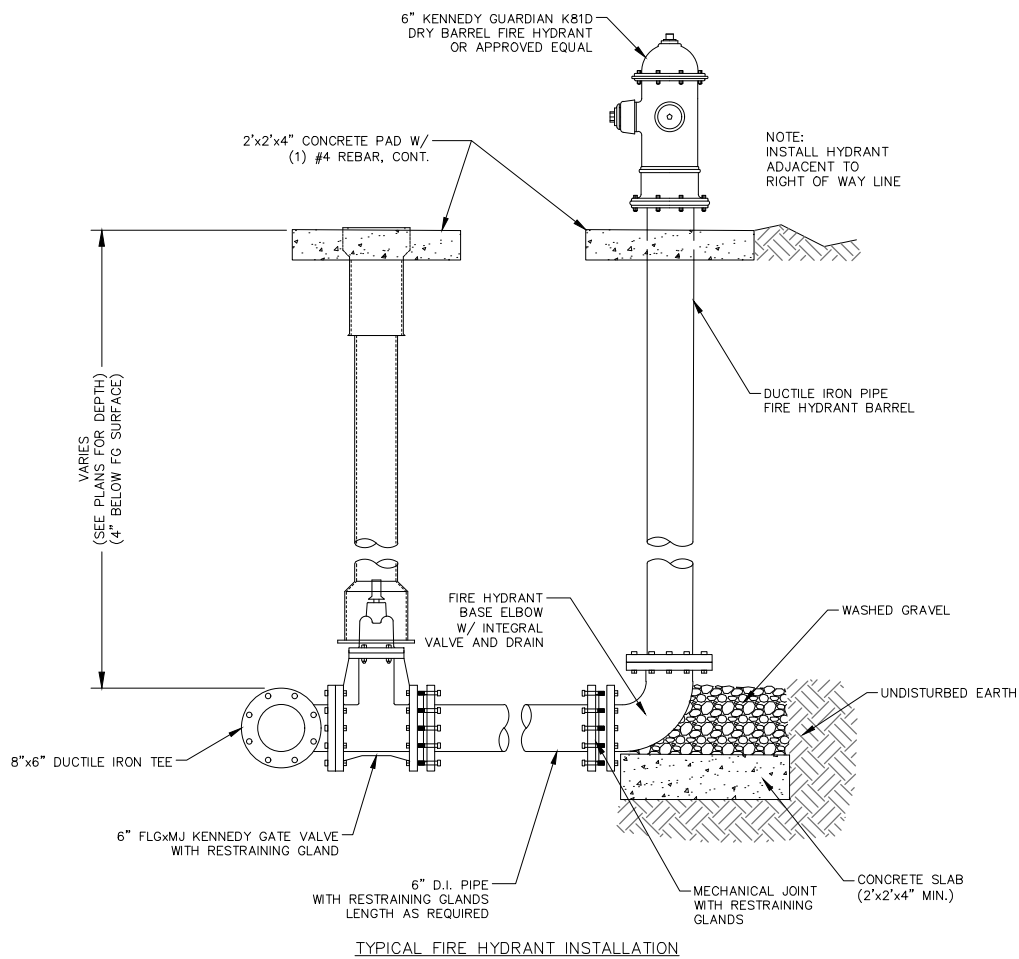


BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

STANDARD GATE VALVE DETAIL

STANDARD DWG. NO.	
404	1 OF 1
APPROVED:	
DATE:	BY: LBB

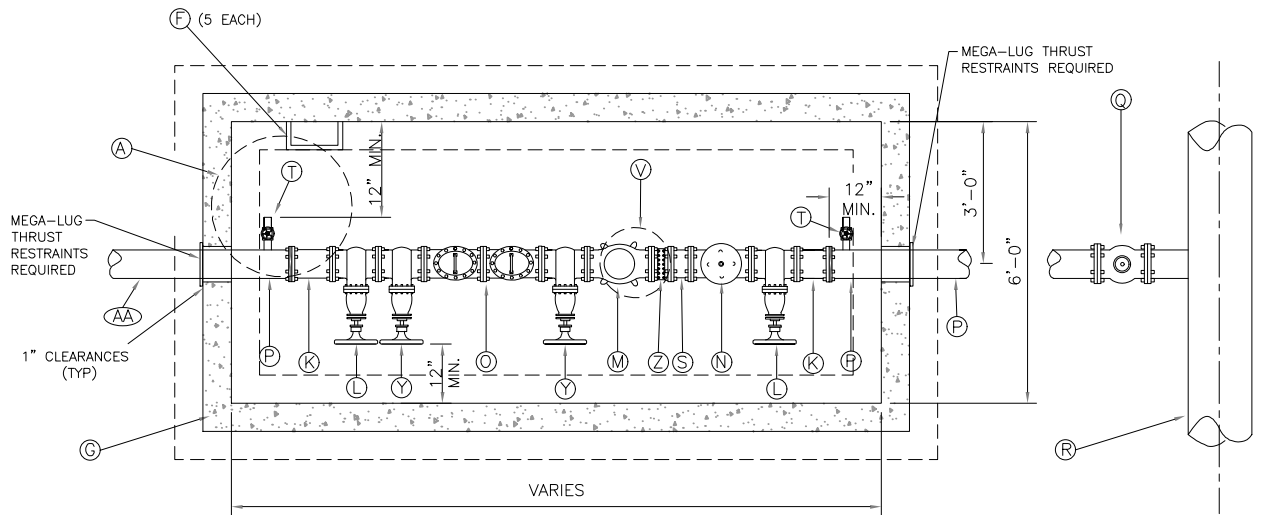


BRIAN HEAD TOWN

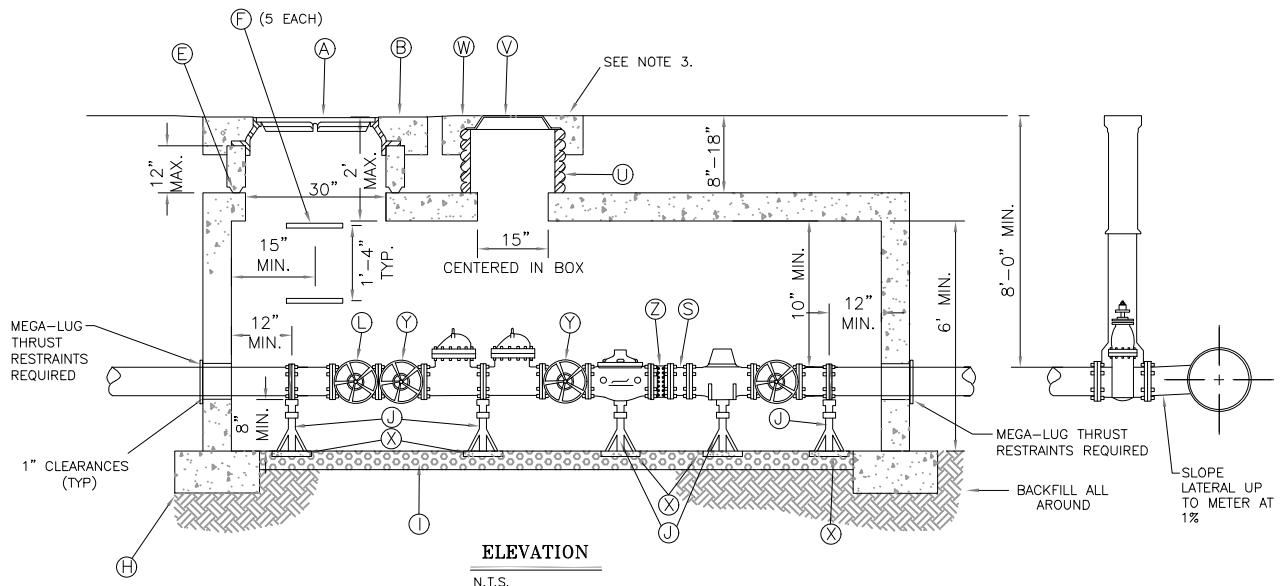
REVISIONS		
DATE	DESCRIPTION	BY

STANDARD FIRE HYDRANT ASSEMBLY DETAIL

STANDARD DWG. NO.	
405	1 OF 1
APPROVED:	
DATE:	BY: LBB



PLAN
N.T.S.



ELEVATION
N.T.S.

NOTES:

- UNLESS OTHERWISE SHOWN ALL MATERIALS PER BRIAN HEAD TOWN STANDARDS.
- CONCRETE VAULT LENGTH & WIDTH SHALL BE SUFFICIENT TO CONTAIN ALL FITTINGS AND MAINTAIN INDICATED CLEARANCE FROM WALLS.
- WATER METER LIDS & COVERS SHALL ONLY BE INSTALLED IN LANDSCAPED AREAS UNLESS APPROVED BY WATER SUPERINTENDENT.
- NOT ALLOWED ON PRIVATE SYSTEMS WITH FIRE HYDRANTS.
- VAULTS ARE DESIGNED TO MEET ASTM C858 WITH AASHTO HS-20 LOADING.
- PRV IS REQUIRED FOR 80 PSI PRESSURE OR GREATER.
- STRAINER IS REQUIRED IF A PRV IS REQUIRED.
- ALL PIPE MATERIALS AND FITTINGS MUST BE RATED FOR WATER SYSTEM PRESSURE.
- ONLY NFPA 13R FIRE SPRINKLER SYSTEMS ARE ALLOWED WITH THIS DETAIL.
- FIRE SPRINKLER SYSTEMS SHOULD BE DESIGNED ACCORDING TO REDUCED PRESSURE WHEN USING A PRV IN THE VAULT.

LEGEND

NO.	ITEM	DESCRIPTION	NO.	ITEM	DESCRIPTION
(A)	MANHOLE RING AND COVER (RIBLESS)	D&L A-1180 O.A.E.	(P)	DUCTILE IRON PIPE OR COPPER PIPE	CEMENT LINED OR COPPER
(B)	4' Ø x 8" THICK CONCRETE COLLAR	W/ 40" Ø #4 BARS & FIBERS	(Q)	GATE VALVE WITH BOX	SEE W1
(C)	NOT USED		(R)	FIRE LOOP OR CITY WATER MAIN	
(D)	NOT USED		(S)	FLANGED SPOOL 12" LONG	
(E)	GRADE RING(S)	MUST BE SEALED	(T)	1 1/2" PIPE TAP WITH GATE VALVE AND 4" NIPPLE	
(F)	MANHOLE STEP	(M.A. INDUSTRIES INC. O.A.E.)	(U)	18" DIA. HDPE PIPE	PER PIPE SPEC
(G)	CONCRETE VAULT TOP	AMCOR UV61271 O.A.E.	(V)	RING & LID w/ 2" PUNCHOUT	D&L-2241 O.A.E.
(H)	9" x 18" FOOTING W/ 3-#4 BARS		(W)	30"x30"x8" THICK CONCRETE COLLAR	
(I)	4" THICK DRAIN GRAVEL		(X)	12" x 12" x 2" CONCRETE BLOCK	
(J)	(5) LEVELING JACKS (LENGTH VARIES)	SLIDEWINDER PART #23535 BY BARKER MANUF. CO.	(Y)	BACKFLOW ASSEMBLY VALVE	
(K)	6" MIN. FLANGE ADAPTOR	CEMENT LINED	(Z)	STRAINER (IF REQUIRED)	PURCHASED FROM CITY
(L)	GATE VALVE WITH HANDWHEEL	NON-RISING STEM			
(M)	FLOW METER (PURCHASED FROM CITY)	MACH 10			
(N)	PRESSURE REDUCING VALVE (IF REQ'D)	AWWA APPROVED			
(O)	DOUBLE CHECK DETECTOR VALVE (DCDA)	AWWA APPROVED			

BRIAN HEAD TOWN

1 1/2"-4" WATER METER
(COMBINED CULINARY & FIRE SPRINKLER FLOWS)

REVISIONS

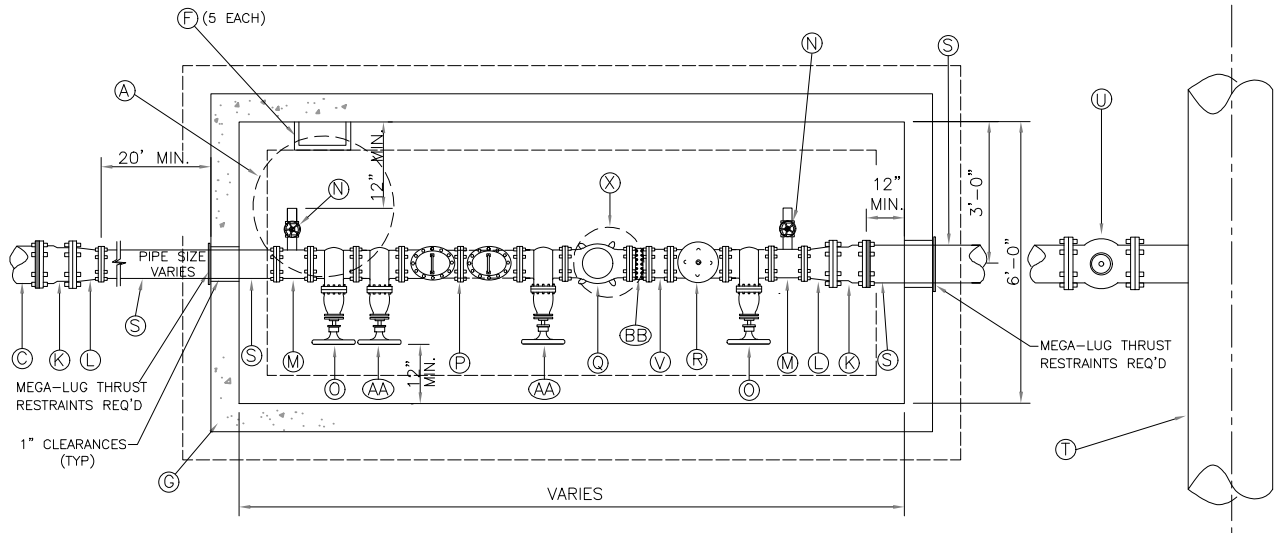
DATE	DESCRIPTION	BY

STANDARD DWG. NO.

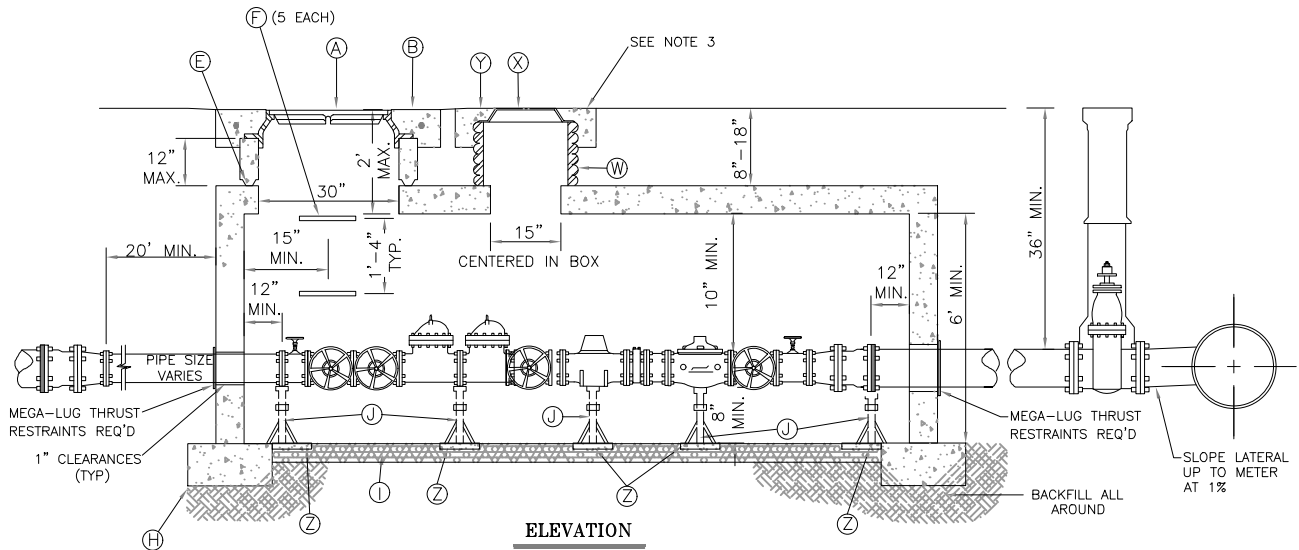
406 1 OF 1

APPROVED:

DATE: BY: LBB



PLAN
N.T.S.



ELEVATION
N.T.S.

NOTES:

- UNLESS OTHERWISE SHOWN ALL MATERIALS PER BRIAN HEAD TOWN STANDARDS.
- CONCRETE VAULT LENGTH & WIDTH SHALL BE SUFFICIENT TO CONTAIN ALL FITTINGS AND MAINTAIN INDICATED CLEARANCE FROM WALLS.
- WATER METER LIDS & COVERS SHALL ONLY BE INSTALLED IN LANDSCAPED AREAS UNLESS APPROVED BY WATER SUPERINTENDENT.
- REQUIRED ON PRIVATE WATER SYSTEMS WITH FIRE HYDRANTS.
- VAULTS ARE DESIGNED TO MEET ASTM C858 WITH AASHTO HS-20 LOADING.
- PRV IS REQUIRED FOR 80 PSI PRESSURE OR GREATER.
- STRAINER IS REQUIRED IF PRV IS REQUIRED.
- ALL PIPE MATERIALS AND FITTINGS MUST BE RATED FOR WATER SYSTEM PRESSURE.
- ONLY NEPA 13R FIRE SPRINKLER SYSTEMS ARE ALLOWED WITH THIS DETAIL.
- FIRE SPRINKLER SYSTEMS SHOULD BE DESIGNED ACCORDING TO REDUCED PRESSURE WHEN USING A PRV INSIDE THE VAULT.

LEGEND

NO.	ITEM	DESCRIPTION	NO.	ITEM	DESCRIPTION
(A)	MANHOLE RING AND COVER (RIBLESS)	D&L A-1180 O.A.E.	(P)	6" DOUBLE CHECK DETECTOR VALVE (DCCA)	AWWA APPROVED
(B)	4" x 8" THICK CONCRETE COLLAR	W/ 40" x 4" #4 BARS & FIBERS	(Q)	FLOW METER (PURCHASED FROM CITY)	
(C)	PIPE MATERIAL PER PLUMBING CODE		(R)	6" PRESSURE REDUCING VALVE (IF REQ'D)	AWWA APPROVED
(D)	NOT USED		(S)	6" MIN. D.I. PIPE	CEMENT LINED
(E)	GRADE RING(S)	MUST BE SEALED	(T)	CITY WATER MAIN	
(F)	MANHOLE STEP	(M.A. INDUSTRIES INC. O.A.E.)	(U)	GATE VALVE WITH BOX	SEE W1
(G)	CONCRETE VAULT TOP	AMCOR UV6127T O.A.E.	(V)	6" FLANGED SPOOL 12" LONG	CEMENT LINED
(H)	9" x 18" FOOTING W/ 3-#4 BARS		(W)	18" DIA. HDPE PIPE	PER PIPE SPEC.
(I)	4" THICK DRAIN GRAVEL		(X)	RING & LID W/ 2" PUNCHOUT	D&L-2241 O.A.E.
(J)	(2) LEVELING JACKS (LENGTH VARIES)	SLIDEWINDER PART #23535 BY BARKER MANUF. CO.	(Y)	30"x30"x8" THICK CONCRETE COLLAR	
(K)	6" MIN. FLANGE ADAPTOR	CEMENT LINED	(Z)	12" x 12" x 2" CONCRETE BLOCK	
(L)	x" x 6" FLANGED REDUCER (IF REQ'D)	CEMENT LINED	(AA)	BACKFLOW ASSEMBLY VALVE	
(M)	6" FLANGED STEEL SPOOL WITH 2" OUTLET	EPOXY COATED AND LINED	(BB)	STRAINER (IF REQUIRED)	PURCHASED FROM CITY
(N)	2" GATE VALVE WITH 4" NIPPLE				
(O)	6" GATE VALVE WITH HANDWHEEL	NON-RISING STEM			

BRIAN HEAD TOWN

WATER METER WITH FIRE FLOW
(COMBINED CULINARY & PRIVATE FIRE HYDRANT FLOWS)

STANDARD DWG. NO.

407

1 OF 1

APPROVED:

DATE:

BY: LBB

REVISIONS

DATE DESCRIPTION BY

TOWN OF BRIAN HEAD TESTING AND INSPECTION STANDARDS

SANITARY SEWER*	PIPELINE INSPECTION- ALIGNMENT, GRADE AND CLASS OF PIPE LOW PRESSURE AIR TEST OR INFILTRATION TEST DISPLACEMENT TEST
STORM DRAINAGE*	PIPELINE INSPECTION-ALIGNMENT, GRADE AND CLASS OF PIPE CATCH BASIN BOXES INSPECTION- DEPTH & REBAR
LAND DRAINAGE*	PIPELINE INSPECTION- ALIGNMENT, GRADE AND CLASS OF PIPE AND BEDDING METHOD
CULINARY DRAINAGE*	PIPELINE INSPECTION- ALIGNMENT, GRADE AND CLASS OF PIPE, BEDDING METHOD, SERVICES AND INSTALLATION PRESSURE TEST- MINIMUM 200 PSI FOR 2 HOUR CHLORINATION TEST-MINIMUM 30 RPM FOR 24 HOURS CLEAR WATER TEST
ROADWAY**	SUB BASE INSPECTION- DEPTH AND COMPACTION BEFORE ROAD BASE PLACEMENT ALL UTILITY LINES NEED TO BE INSTALLED ROAD BASE DENSITY TEST- DEPTH AND COMPACTION (CONTRACTOR RESPONSIBLE TO GIVE ROAD BASE PROCTOR TO CITY) ASPHALT PLACEMENT- DEPTH AND COMPACTION
CURB, GUTTER AND SIDEWALK	CURB, GUTTER AND SIDEWALK INSPECTION- DEPTH AND COMPACTION, SLUMP, ENTRAINED AIR AND COMPRESSIVE STRENGTH

* CONTRACTOR SHALL NOT FLUSH ROCK & DEBRIS FROM NEWLY INSTALLED PIPELINES DOWN STREAM INTO EXISTING SYSTEM.

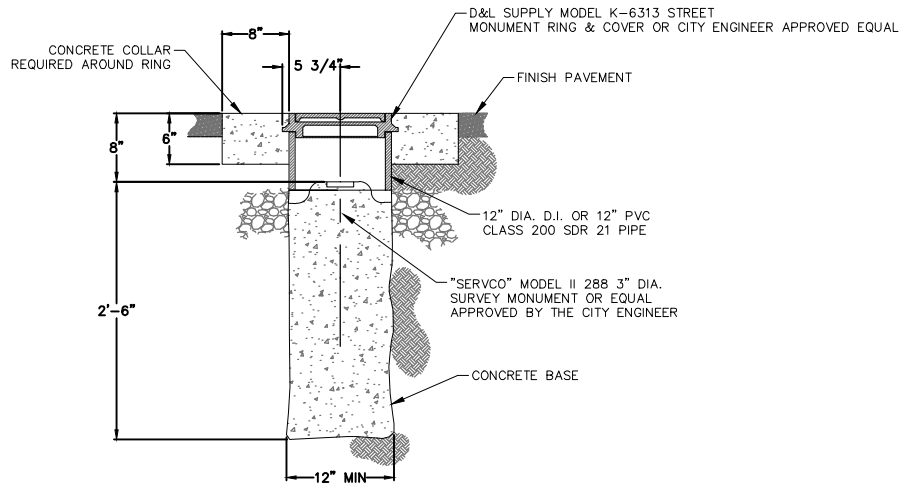
**TESTING ON ROAD WAY SHALL BE DONE BY INDEPENDANT, CERTIFIED LAB. FREQUENCY OF TESTING SHALL BE DETERMINED BY THE TOWN.

BRIAN HEAD TOWN

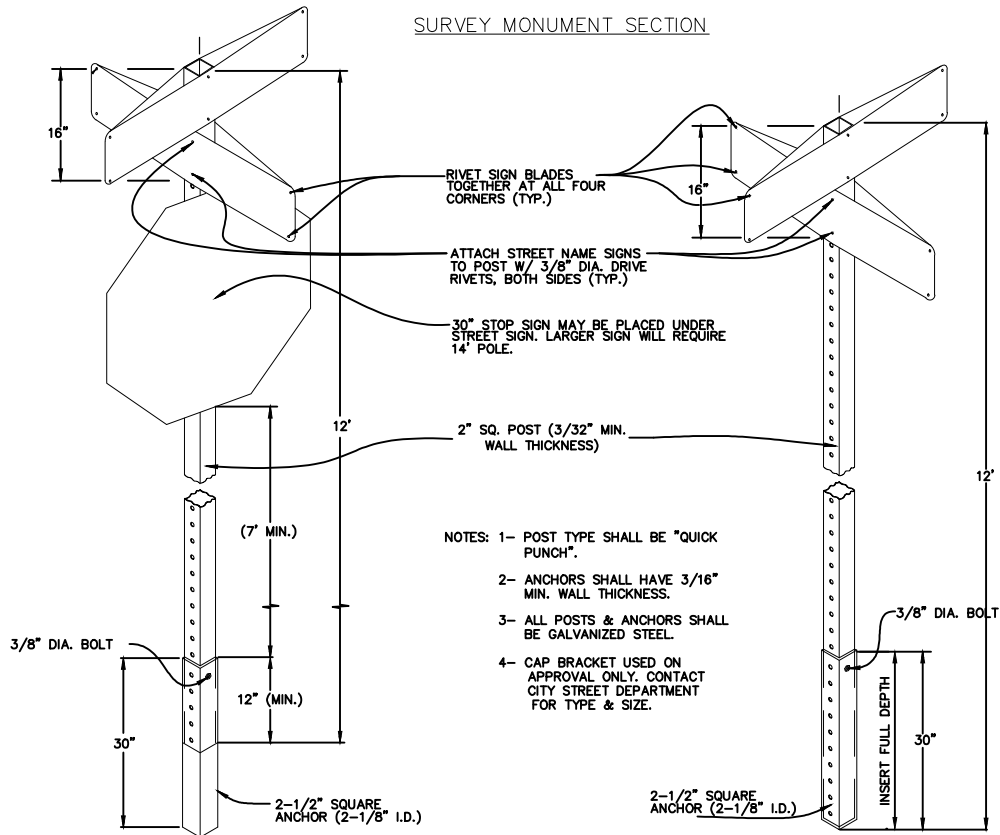
REVISIONS		
DATE	DESCRIPTION	BY

TESTING AND INSPECTION STANDARDS

STANDARD DWG. NO.	
501	1 OF 1
APPROVED:	
DATE:	BY: LBB

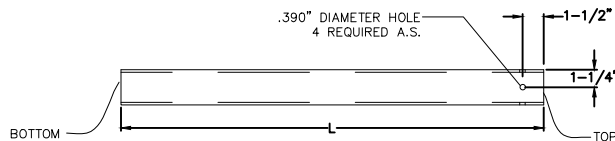


SURVEY MONUMENT SECTION

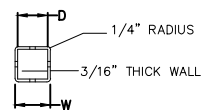


INSTALLATION METHOD A

INSTALLATION METHOD B



SIGN ANCHOR DETAIL



STREET SIGN DETAIL

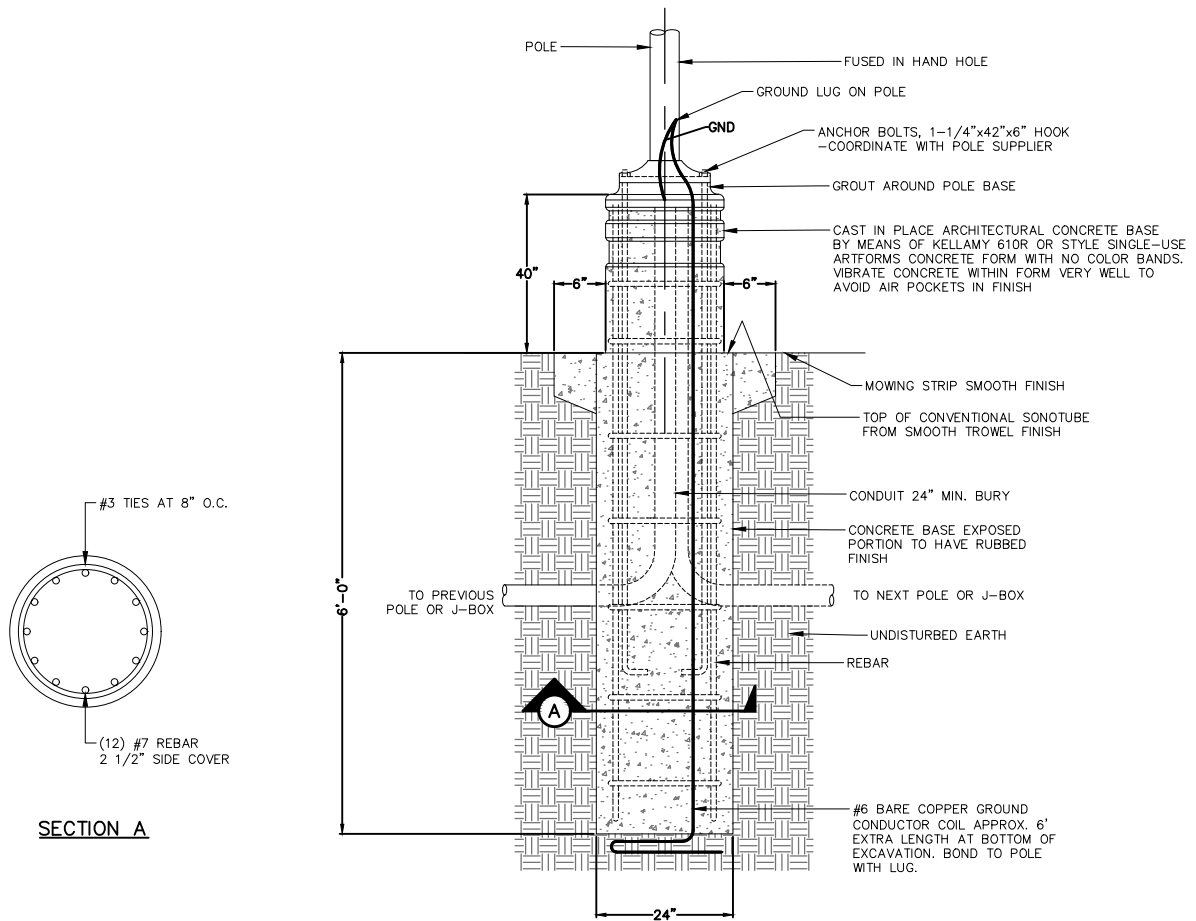
MARK	DIM.	TOLERANCE
D	2-1/8"	+1/16", -0"
L	30"	±1/2"
W	2-1/2"	±1/64"

BRIAN HEAD TOWN

REVISIONS		
DATE	DESCRIPTION	BY

STREET SIGN AND MONUMENT DETAILS

STANDARD DWG. NO.	
502	1 OF 1
APPROVED:	
DATE:	BY: LBB



SMALL AREA LIGHTING POLE MOUNTING DETAIL

STREET LIGHTING FIXTURE NOTES:

1. LIGHTS ARE TO BE 240 VOLTS.
2. CONTRACTOR IS TO USE HOLOPHONE (<http://www.holophane.com>) LIGHTING EQUIPMENT.
3. CONTRACTOR IS TO USE THE FOLLOWING ITEMS FOR STREET LAMPS UNLESS AN ALTERNATE IS APPROVED BY THE TOWN.

ITEM	HOLOPHANE CATALOG NUMBER
HEAD:	GEI0DMHMC2AS73 H
ARM:	HALLBROOK ARM WITH SCROLL
POLE:	P12S4/18-CA/DB
4. STREET LAMPS ARE TO BE: CONTEMPORARY DECORATIVE OUTDOOR LUMINARIE, PRISMATIC GLASS OPTICAL LENS, CAST ALUMINUM HOUSING, ONE PIECE ALUMINUM CONSTRUCTION, HEAD, ARM AND POLE TO BE DARK GREEN IN COLOR (RAL-6009).
5. USE ONLY 100W METAL HALIDE LAMP(S)
6. CONTRACTOR MUST PROVIDE COLOR SAMPLE WITH SUBMITTAL PACKAGE.

BRIAN HEAD TOWN

STREET LIGHT POLE DETAILS

STANDARD DWG. NO.

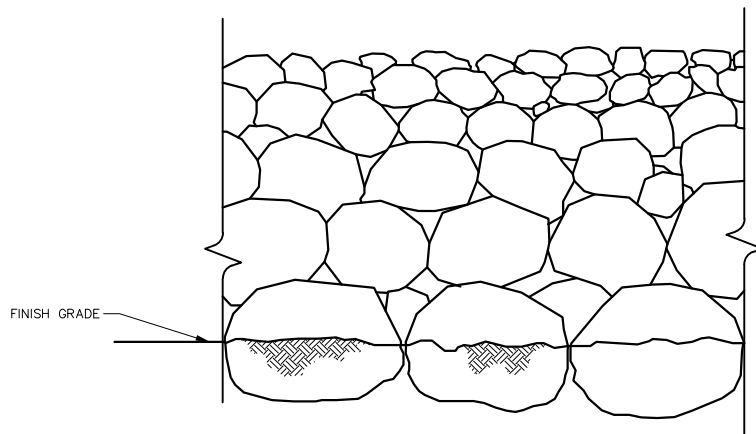
503 1 OF 1

APPROVED:

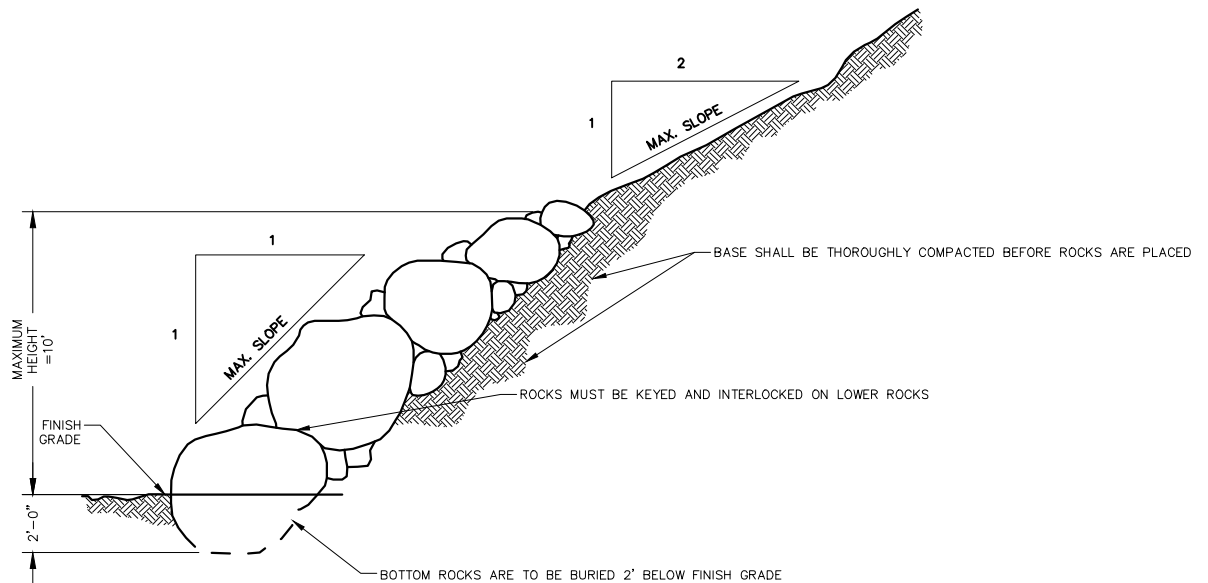
DATE: BY: LBB

REVISIONS

DATE	DESCRIPTION	BY



FRONT VIEW



CROSS SECTION

NOTE: THE ROCK SHALL BE HARD, DURABLE, ANGULAR FIELD STONES AND SHALL INTERLOCK WITH ADJACENT ROCKS. THE ROCKS SHALL BE SET SO AS NOT TO EXCEED A 1 TO 1 SLOPE AS SHOWN. LARGE IRREGULARITIES BETWEEN STONES AND SHALL BE FILLED WITH ROCK SPALLS OF SUITABLE SIZE RAMMED TIGHTLY INTO PLACE FROM THE BOTTOM OF THE TOP.

BRIAN HEAD TOWN

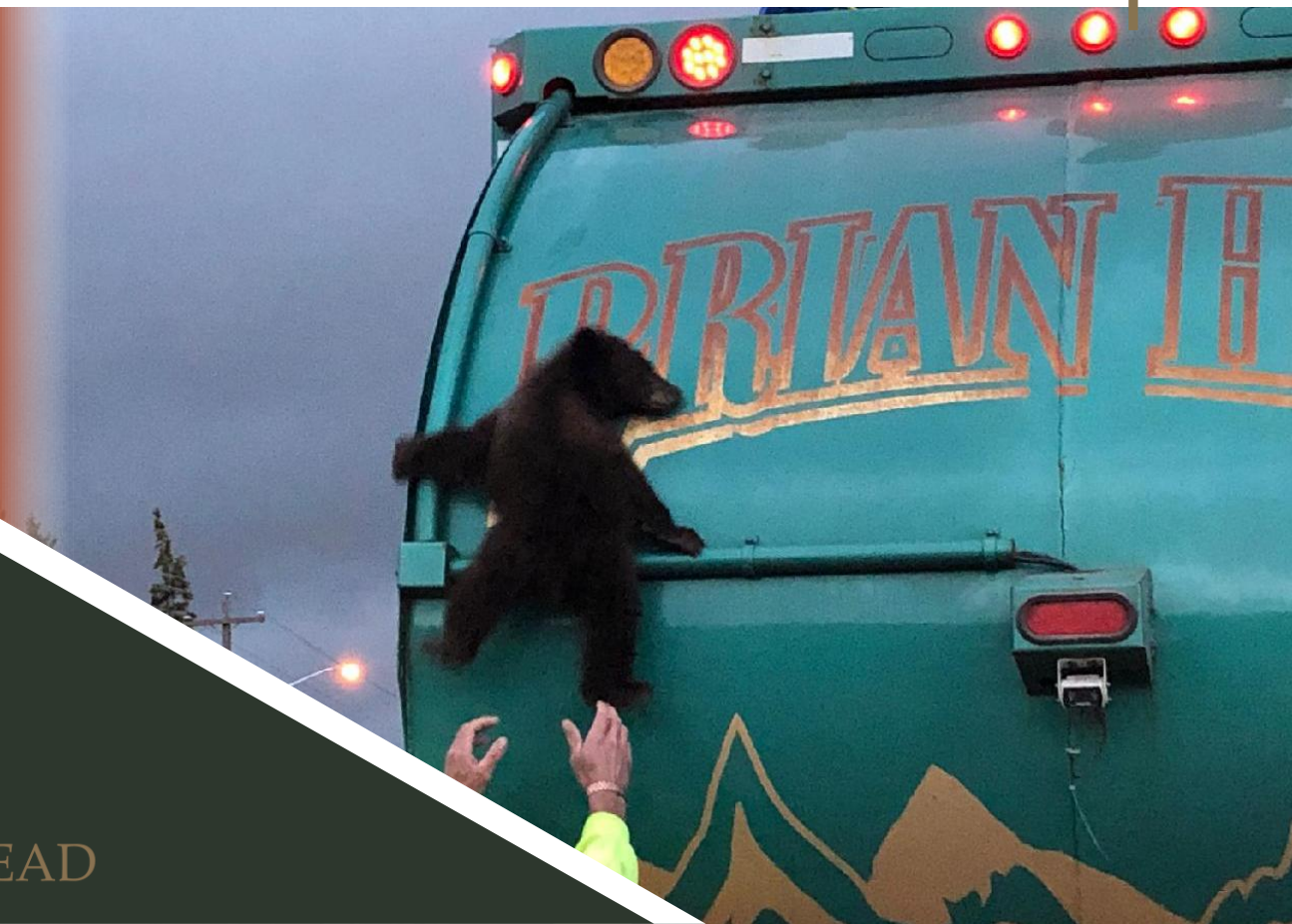
ROCK RETAINING WALL DETAILS

REVISIONS		
DATE	DESCRIPTION	BY

STANDARD DWG. NO.	
504	1 OF 1
APPROVED:	
DATE:	BY: LBB



BRIAN HEAD





STAFF REPORT TO THE TOWN COUNCIL

ITEM: BRIAN HEAD 2026 STREETS PROJECT BID AWARD

AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Council will consider awarding contract for the Brian Head 2026 Streets Project (specifically repaving and chip sealing Ridge View Street, Pinehurst and Eagles Roost).

BACKGROUND:

Pursuant to the Town's Pavement Preservation Program, staff recently bid out pavement and road maintenance for the streets the Woodbridge Subdivision - namely Ridge View Street, Pinehurst and Eagles Roost. The construction drawings are attached. Due to a miscommunication among staff, the lower portion of Ridge View Street was not included in the bid documents. Staff intends to include a chip seal on that stretch as well through a change order.

ANALYSIS:

On May 7, 2026, the Town received one bid for the project from Hales Sand & Gravel (out of Richfield Utah). That bid is attached. We are informed by our engineer that, while there was just the one bid, it is a competitive bid and the prices are in line with other bids our engineer has seen recently.

The bid is for \$412,790. As mentioned, this covers the portion of Ridge View Street from intersection with Pinehurst to the top, as well as Pinehurst and Eagles Roost. Approximately 88,000 square feet will be milled out and replaced with a 3" lift, and the rest will be chip sealed.

It is anticipated that an additional 60,000 square feet will be chip sealed on lower Ridge View Street. With some patches to be saw cut and repaved in that section and valve/manhole work, staff anticipates this section may cost another \$50-60,000, which can be added into the project as a change order after bid award.

Staff is also looking into the feasibility of adding in part of next year's pavement preservation, namely lower Steam Engine Drive. If this were to be milled out and 3" of asphalt laid, staff has a very rough estimate of \$150,000 change order.

FINANCIAL IMPLICATIONS:

The FY 2027 Proposed Budget included an updated schedule and cost estimates for the Pavement Preservation Program. Summer 2026 was scheduled for the entire Woodbridge subdivision at an estimated \$425,000. The Town currently has \$1.3 million saved in the Capital Projects Fund for road projects. Another \$1.4 million in expenditures is anticipated between summer 2027-28.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends awarding bid to Hales Sand & Gravel for \$412,790.

PROPOSED MOTION:

I move to award contract to Hales Sand & Gravel in the amount of \$412,790 for the Brian Head 2026 Streets Project in a form approved by the Town Manager.

ATTACHMENTS:

A – Hales Sand Bid

B – 2026 Streets Project Construction Docs

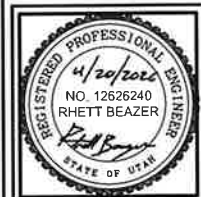
P:\501-65 Brian Head 2026 Streets Project\Drawings\Construction Drawings\501-65 MST.dwg, COVER, 1/21/2026 10:12:13 AM, rbeazer

SHEET 1 – COVER SHEET
SHEET 2 – INDEX SHEET
SHEET 3 – PLAN SHEET
SHEET 4 – PLAN SHEET
SHEET 5 – PLAN SHEET
SHEET 6 – DETAILS

1. ALL CONSTRUCTION AND MATERIALS SHALL BE IN ACCORDANCE WITH THE PROJECT SPECIFICATIONS; BRIAN HEAD TOWN CODE; ANY OTHER APPLICABLE STANDARDS ISSUED BY THE CONTROLLING AGENCY; THE UNIFORM BUILDING CODE; AND ALL LOCAL GOVERNMENT CODES AND ORDINANCES APPLICABLE.
2. THE CONTRACTOR SHALL TAKE ALL PRECAUTIONARY MEASURES NECESSARY TO PROTECT THE EXISTING IMPROVEMENTS WHICH ARE TO REMAIN IN PLACE, FROM DAMAGE, AND ALL SUCH IMPROVEMENTS OR STRUCTURES DAMAGED BY THE CONTRACTOR'S OPERATIONS SHALL BE REPAIRED OR RECONSTRUCTED SATISFACTORY TO THE OWNER AT THE EXPENSE OF THE CONTRACTOR.
3. THE CONTRACTOR SHALL NOT BACK FILL ANY TRENCHES IN WHICH WATERLINES HAVE BEEN UNCOVERED UNTIL THE WATERLINES HAVE BEEN INSPECTED BY BRIAN HEAD TOWN. THE TOWN SHALL BE NOTIFIED 48 HOURS IN ADVANCE OF CONSTRUCTION IN THE VICINITY OF THE WATERLINES.
4. ALL CONSTRUCTION SHALL BE AS SHOWN ON THE PLANS. ANY ALTERATIONS SHALL HAVE THE PRIOR WRITTEN APPROVAL OF THE ENGINEER.
5. THE CONTRACTOR SHALL, AT HIS OWN EXPENSE, LOCATE ALL OVERHEAD INTERFERENCES WHICH MAY AFFECT HIS OPERATIONS DURING CONSTRUCTION AND SHALL TAKE ALL NECESSARY PRECAUTIONS TO AVOID DAMAGE TO SAME. THE CONTRACTOR SHALL USE EXTREME CAUTION WHEN WORKING NEAR OVERHEAD OR UNDERGROUND POWER AND/OR TELEPHONE FACILITIES SO AS TO SAFELY PROTECT ALL PERSONNEL AND EQUIPMENT, AND SHALL BE RESPONSIBLE FOR ALL COSTS AND LIABILITY IN CONNECTION THEREWITH.
6. THE CONTRACTOR SHALL SECURE ALL PERMITS AND INSPECTIONS REQUIRED FOR THIS CONSTRUCTION.
7. THE CONTRACTOR SHALL TAKE ALL NECESSARY PRECAUTIONS TO PROTECT EXISTING PERMANENT SURVEY MONUMENTS. ANY MONUMENTS DISTURBED SHALL BE REPLACED AND ADJUSTED PER AVAILABLE RECORDS BY A PROFESSIONAL LAND SURVEYOR AT CONTRACTOR'S EXPENSE.
8. EXISTING UTILITIES ARE SHOWN ON THE PLANS FOR THE CONVENIENCE OF THE CONTRACTOR ONLY. THE TOWN AND ENGINEER BEAR NO RESPONSIBILITY FOR UTILITIES NOT SHOWN, OR SHOWN INCORRECTLY.
9. THE CONTRACTOR SHALL PROVIDE TRAFFIC CONTROL AND MAINTAIN TRAFFIC FLOW WITHIN ALL PUBLIC RIGHTS-OF-WAY UNLESS ARRANGEMENTS ARE MADE AND WRITTEN APPROVAL GRANTED FROM BRIAN HEAD TOWN. TRAFFIC CONTROL SHALL CONFORM TO MUTCD STANDARDS.
10. CONTRACTOR SHALL POTHOLE ALL CRITICAL UTILITY CROSSINGS AT LEAST 500 FEET PRIOR TO CONSTRUCTION AT THE CROSSING AREA.
11. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ENSURING THAT THE INTERIOR OF ALL PIPE BE CLEAR OF DEBRIS INCLUDING SOIL, ROCKS, TRASH, ETC. IT IS RECOMMENDED THAT THE ENDS OF THE PIPE BE COVERED IN CASE OF STORM RUNOFF OR UTILITY BREAKAGE. ANY CLEANING OF THE PIPE INTERIOR SHALL BE AT THE CONTRACTOR'S EXPENSE.



Know what's below.
Call before you dig.

[illegible]

BRIAN HEAD 2026 STREETS PROJECT
BRIAN HEAD, UTAH

PROJECT #	501-65
NAME	RKB
DATE	APRIL 20, 2026
SCALE	AS NOTED
SHEET	1
FILE	501-65 MST.dwg



LEGEND

- ASPHALT PATCH
- CHIP SEAL & FLUSH COAT (AREA ~118,000 SF)
- OVERLAY & MILL (AREA ~88,600 SF)
- MANHOLE LOCATION
- WATER VALVE LOCATION

NOTE:

INSTALL 3" ASPHALT OVER 6" BASE,
OR MATCH EXISTING SECTION,
WHICHEVER IS GREATER

ASPHALT EMULSION TO BE APPLIED
AT A MINIMUM RATE OF 47/100
GALLONS/SQAUPE YARD

NOTICE!

EXISTING UTILITIES ARE SHOWN
ON PLANS FOR THE CONVENIENCE
OF THE CONTRACTOR.
ONLY. THE CONTRACTOR IS
RESPONSIBLE FOR THE PROTECTION
OF ALL UTILITIES.
THE ENGINEER BEARS NO RESPONSIBILITY
FOR UTILITIES NOT SHOWN OR SHOWN INCORRECTLY.



GRAPHIC SCALE



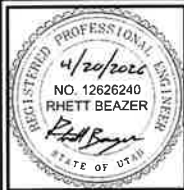
(IN FEET)

1 inch = 150 ft. (22x34 SHEET)

1 inch = 300 ft. (11x17 SHEET)

NO.	DATE	BY	DESCRIPTION
1	5/5/26	RKB	ADDENDUM #2

REVISIONS



INDEX SHEET

BRIAN HEAD 2026 STREETS PROJECT
BRIAN HEAD, UTAH

PROJECT #	501-65
NAME	RKB
DATE	APRIL 20, 2026
SCALE	AS NOTED

SHEET	2
	2 OF 6

F:\501-65 Brian Head 2026 Streets Project\Drawings\Construction Drawings\501-65 MST.dwg, PLAN (1), 5/5/2026 3:31:56 PM, rbeazer



LEGEND

- ASPHALT PATCH
- CHIP SEAL & FLUSH COAT
- MILL & OVERLAY
- MANHOLE LOCATION
- WATER VALVE LOCATION

NOTE:
INSTALL 3" ASPHALT OVER 6" BASE, OR MATCH EXISTING SECTION, WHICHEVER IS GREATER.

ASPHALT EMULSION TO BE APPLIED AT A MINIMUM RATE OF 47/100 GALLONS/SQUARE YARD.

NO	DATE	BY	DESCRIPTION
1	5/5/26	RKB	ADDendum #2
REVISIONS			



ALPHA ENGINEERING
43 South 100 East, Suite 100 • St George, Utah 84770
T: 435.628.6500 • F: 435.628.6553 • alphaengineering.com

PLAN SHEET	
BRIAN HEAD 2026 STREETS PROJECT BRIAN HEAD, UTAH	
PROJECT #	501-65
NAME	RKB
DATE	APRIL 20, 2026
SCALE	AS NOTED
SHEET	3
3 OF 6	

F:\501-65 Brian Head 2026 Streets Project\Drawings\Construction Drawings\501-65 MST.dwg, PLAN (2), 5/5/2026 3:43:01 PM, rbeazer



LEGEND

- ASPHALT PATCH
- CHIP SEAL & FLUSH COAT
- MILL & OVERLAY
- MANHOLE LOCATION
- WATER VALVE LOCATION

NOTE

INSTALL 3" ASPHALT OVER 6" BASE,
OR MATCH EXISTING SECTION,
WHICHEVER IS GREATER

ASPHALT EMULSION TO BE APPLIED
AT A MINIMUM RATE OF 47/100
GALLONS/SQUAPE YARD

NOTICE!

EXISTING UTILITIES ARE SHOWN
ON PLANS FOR THE CONVE-
NIENCE OF THE CONTRACTOR
ONLY. THE CONTRACTOR IS
RESPONSIBLE FOR THE PRO-
TECTION OF ALL UTILITIES.
THE ENGINEER BEARS NO RES-
PONSIBILITY FOR UTILITIES NOT
SHOWN OR SHOWN INCORRECTLY.

GRAPHIC SCALE

(IN FEET)

1 inch = 150 ft. (25'x34' SHEET)

1 inch = 300 ft. (11'x17' SHEET)

NO.	DATE	BY	DESCRIPTION
1	5/5/26	RKB	ADDENDUM #2

REVISIONS

PLAN SHEET

BRIAN HEAD 2026 STREETS PROJECT

BRIAN HEAD, UTAH

PROJECT #	501-65
NAME	RKB
DATE	APRIL 20, 2026
SCALE	AS NOTED

SHEET	4
FILE	501-65 MST.dwg



LEGEND

ASPHALT PATCH

CHIP SEAL & FLUSH COAT

MILL & OVERLAY

MANHOLE LOCATION

WATER VALVE LOCATION

NOTE:
INSTALL 3" ASPHALT OVER 6" BASE,
OR MATCH EXISTING SECTION,
WHICHEVER IS GREATER

ASPHALT EMULSION TO BE APPLIED
AT A MINIMUM RATE OF 47/100
GALLONS/SQUAPE YARD

NOTICE!

EXISTING UTILITIES ARE SHOWN
ONLY FOR THE CONVI-
NIENCE OF THE CONTRACTOR.
THE CONTRACTOR IS
RESPONSIBLE FOR THE EX-
ISTENCE OF ALL UTILITIES.
THE ENGINEER BEARS NO RES-
PONSIBILITY FOR UTILITIES NOT
SHOWN, OR SHOWN INCORRECTLY.

811

Know what's below.
Call before you dig.

GRAPHIC SCALE

150 0 75 150 300 450

1" IN FEET

1 inch = 150 ft. (21x34 SHEET)

1 inch = 300 ft. (11x17 SHEET)

N

NO.	DATE	BY	DESCRIPTION
Δ	5/5/26	RKB	ADDendum #2

REVISIONS

REGISTERED PROFESSIONAL ENGINEER

4/20/2026

NO. 12626240

RHETT BEAZER

STATE OF UTAH

ALPHA ENGINEERING

43 South 100 East, Suite 100 • St. George, Utah 84770

T: 435.628.6500 • F: 435.628.6553 • alphaengineering.com

PLAN SHEET

BRIAN HEAD 2026 STREETS PROJECT

BRIAN HEAD, UTAH

PROJECT #

501-65

TITLE

RKB

DATE

APRIL 20, 2026

SCALE

AS NOTED

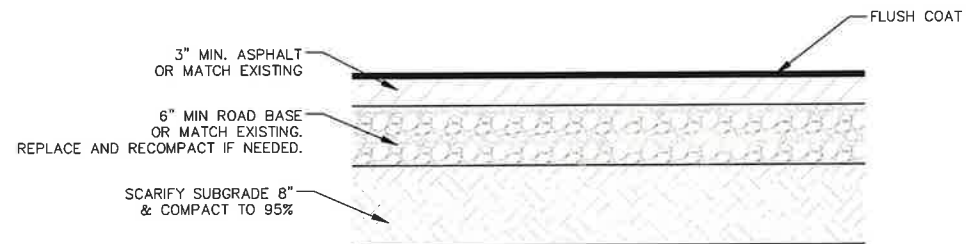
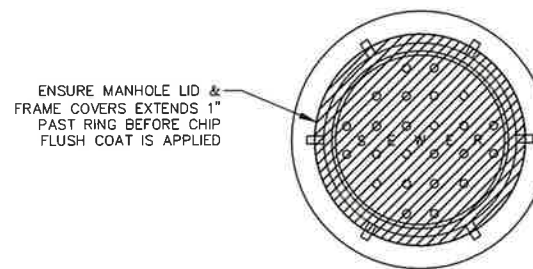
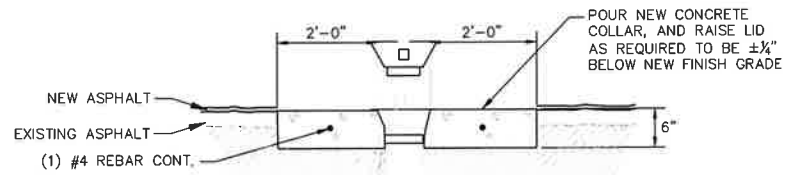
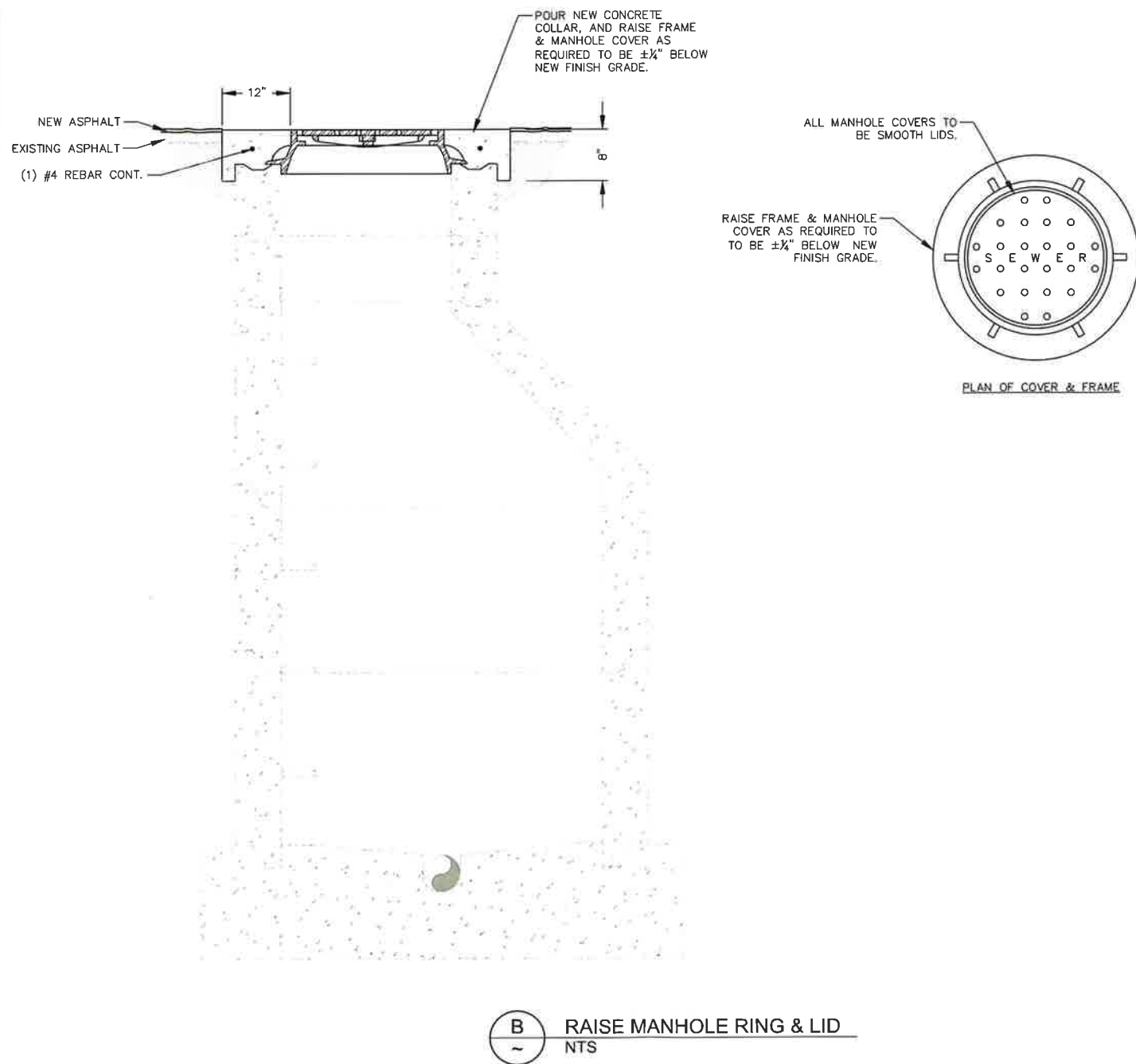
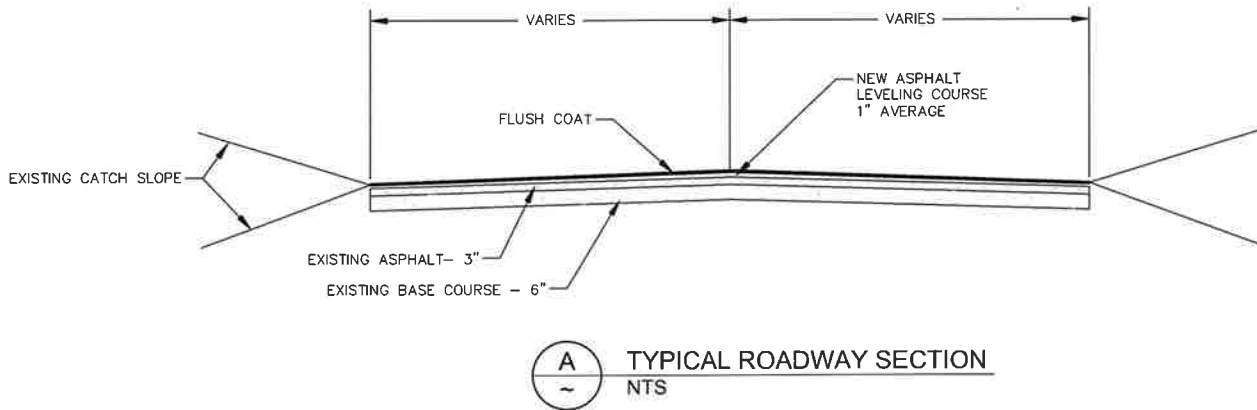
SHEET

5

5 OF 6

FILE

501-65 MST.dwg

[illegible]

DETAILS

BRIAN HEAD 2026 STREETS PROJECT
BRIAN HEAD, UTAH

PROJECT #	501-65
NAME	RKB
DATE	APRIL 20, 2026
SCALE	AS NOTED

SHEET

6

6 OF 6

501-43 DET dog

BRIAN HEAD TOWN
BRIAN HEAD 2026 STREETS PROJECT

Bidder agrees to perform all the work described in the CONTRACT DOCUMENTS for the following unit or lump sum prices.

NOTE: Payment to the Contractor: The Contractor is hereby advised that partial payments will be made monthly and that the final payment will be made within 30 days following the completion of all work specified.

NOTE: All bids shall be checked for mathematical errors by the Engineer. If errors have been made in the extension of the figures, it will be assumed that the unit prices are correct and the total amounts will be revised to reflect the corrections. **Owner may elect to award all or part of the contract as budget for project allows.**

REVISED BID SCHEDULE

Item	Description	Quantity	Unit	Unit Price	Total
1	Mobilization	1	L.S.	40,000	40,000
2	Mill & Overlay	88,600	S.F.	3.05	270,230
3	Chip Seal	118,000	S.F.	.65	76,700
4	Flush Coat	118,000	S.F.	.07	8,260
5	Sewer Manhole Adjustment and 6" Concrete Collar	11	Each	1,500	16,500
6	Water Valve Can Adjustment and 6" Concrete Collar	1	Each	1,100	1,100
Total of Bid Schedule					

ATTEST:

RESPECTFULLY SUBMITTED:

(Seal - If Bid is by Corporation)



HALES SAND AND GRAVEL

1915 N 100E

RICHFIELD, UT 84701

Address

P. Kade Burr

Signature

P. Kade Burr

Name

Construction Manager

Title



HALES
SAND & GRAVEL
A CRH COMPANY

Hales Sand & Gravel

A CRH Company

195 N 100 E

Richfield, UT 84701

435-896-4285 Fax* 435-896-1782

www.halessg.com

To:	Brian Head	Contact:	Jared Tubbs
Address:	56 N Highway 143, Brian Head, UT 84719	Phone:	
		Fax:	
Project Name:	Brian Head Town 2026 Streets Project	Bid Number:	
Project Location:	Brian Head	Bid Date:	5/5/2026

Staker & Parson Companies may withdraw this proposal, unless written acceptance is received from buyer within 15 days of proposal date. This proposal is subject to a fuel surcharge. The Bench Mark Price for diesel fuel the week of this proposal is \$2.47 per gallon.

Line #	Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
1	1	Mobilization	1.00	LS	\$40,000.00	\$40,000.00
2	2	Mill & Overlay	88,600.00	SF	\$3.05	\$270,230.00
3	3	Chip Seal	118,000.00	SF	\$0.65	\$76,700.00
4	4	Flush Coat	118,000.00	SF	\$0.07	\$8,260.00
5	5	Sewer Manhole Adjustment And 6" Concrete Collar	11.00	EACH	\$1,500.00	\$16,500.00
6	6	Water Valve Can Adjustment And 6" Concrete Collar	1.00	EACH	\$1,100.00	\$1,100.00

Total Bid Price: \$412,790.00

Notes:

- This Proposal includes one mobilization per crew for the work to be performed. If additional mobilizations are required a charge of \$5,000.00 EACH may be added above and beyond the original contract amount.
- Exclusions: Unless otherwise noted, price excludes bonds, permits, licenses, fees, testing, engineering, traffic control, saw cutting, sterilant, striping and prime coat.
- In most cases asphalt overlays are subject to and may reflect existing conditions such as drainage issues, cracking and sub-grade problems. Water puddling and settling of the sub-grade can and may occur depending on the existing conditions mentioned as well as unforeseen.
- Staker Paving General Contractor No. : 4910822-5501
- Subgrade is to be within + or - .05 of a foot, no material to be added or removed.
- *** BID AND WORK CONTRACT ***

In consideration of the mutual promises set forth herein, Staker Paving and Construction Company, Inc., with principal offices located at 89 West 13490 South, Draper, Utah (hereinafter referred to as "Staker") and the undersigned, whose full name and address appear above, (hereinafter referred to as "Buyer") hereby agree as follows:

1. DESCRIPTION OF WORK*. Staker will furnish the described materials to the job site designated above and provide the described labor (the material and the labor collectively hereinafter referred to as "the work"):

*To the extent the described work is detailed in Plans and Specifications, such must be provided to Staker before the contract is negotiated. Any changes to the original Plans and Specifications used to prepare this contract may necessitate a change in the contract price and Buyer hereby agrees to execute all necessary change orders outlining the changed work and prices as submitted by Staker.

2. CONTRACT PRICE: To the extent that the above is specified as a unit or square foot price, it is agreed that the number of units or square feet indicated is an approximation. Staker shall be paid for the actual number of units or squarefeet completed as determined by field measurement. The price stated is also based on Staker's ability to purchase required materials, in particular asphalt oil, for \$550.00 per ton (AC 10) F.O.B., Salt Lake City, Utah. Any increase in the price, including freight and taxes, which Staker must pay for said materials, will be passed on to and paid for by Buyer.

- 3. TERMS OF PAYMENT: Buyer shall pay Staker in full at Staker's office in Salt Lake within fifteen (15) days following the date of Staker's invoices, without retention regardless of the final completion date of the work. In the event that payment is not made to Staker as provided herein, Staker shall be entitled to all of its costs, including attorney's fees and lien fees, in connection with the enforcement of its rights under this contract, whether or not legal proceedings are instituted. In addition, Staker shall be entitled to interest on all past due accounts under this contract, which interest shall accrue at the rate of 18% per annum (1 1/2.%" per month) from the date payment is due until payment is received by Staker, whether before or after judgment. Effective March 1st, 2019 payment by credit card will incur a one and one half percent (1.5%) service fee.

4. CLAIMS OR DEFECTS: Written notice of any alleged claim or defect must be given to Staker at its address shown above not later than five (5) days after the completion of the work under this contract by Staker. Failure to give written notice as herein provided shall be and constitute a waiver of any such alleged defects or claims. Staker's sole and exclusive liability shall be to repair, replace or upon mutual agreement to credit Buyer's account for defective material. If repair or replacement is made, Staker shall have a reasonable time to make such repair or replacement.

- IN NO EVENT SHALL STAKER BE LIABLE FOR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES FOR ANY BREACH HEREOF, INCLUDING BUT NOT LIMITED TO, LOSS OF GOODWILL, LOSS OF PROFITS OR USE.
STAKER PAVING AND CONSTRUCTION COMPANY, INC.

5. PROSECUTION OF WORK: It is contemplated by the parties that the work specified in this contract shall be completed by this date: REGULAR ASPHALT PAVING SEASON 2024.

. At its option, Staker may decline to perform any part of the work which, through no fault of Staker, is to be completed beyond this date. In addition, Staker shall not be responsible for any delays in performing the work due to labor disputes, weather, shortages in material, equipment or labor, acts of God or any other cause beyond its control. In the event of a delay beyond Staker's control, and to the extent reasonably possible, Staker shall complete the work at the next available opportunity. In the event Staker elects not to perform any further work beyond the above specified date pursuant to the terms provided herein, Staker shall be paid for all work performed prior to the said date and shall otherwise be fully relieved of all

of its duties and responsibilities under the terms of this contract.

- 6. PROPERTY DAMAGE: Buyer shall be responsible to direct Staker employees as to proper ingress and egress of the property. To the extent that such direction is followed or that no direction is given, Staker shall not be responsible for any damage to the property where the work is being performed, including damage to curbs, gutters and sidewalks.

7. MISCELLANEOUS PROVISIONS:

a. No cost for bonds, permits, licenses, fees, testing, engineering, traffic control, saw cutting, sterilant, striping or prime coat are included in this contract unless specifically indicated in Paragraph 1 above.

b. Buyer specifically represents and warrants that either Buyer is the owner of the Premises where the work is to be performed, or, in the alternative, Buyer has written authorization from the owner of the Premises authorizing the work to be performed on the said Premises.

c. Staker assumes no risk for non-disclosed or unforeseen conditions of the project site, including but not limited to, hazardous waste, soft subgrade or water table problems.

d. This contract is the entire agreement of the parties and no changes or additions to this contract shall be made except in writing signed by both parties.

e. This contract shall be construed in accordance with the laws of the State of Utah.

f. This contract shall be binding on the heirs, successors or assigns of the parties hereto.

g. THIS CONTRACT IS NOT BINDING UNTIL APPROVED BY STAKER'S CREDIT DEPARTMENT. Buyer agrees to furnish a completed Credit Application to Staker prior to or at the execution of this contract.

- **FUEL SURCHARGE:** Due to unstable energy prices, this contract is subject to a fuel surcharge per ton for all materials included in the contract. Buyer agrees, increases or decreases to fuel costs above or below the listed Bench Mark Price, as stated in this proposal, is cause for adjustment to the contract. See the following table.

Fuel Surcharge per ton for increases above or below the Bench Mark Price.

FUEL INCREASE	AGG'S PER TON	ASPHALT PER TON
\$3.1501 TO \$3.2999	\$0.05	\$0.20
\$3.3000 TO \$3.4499	\$0.10	\$0.40
\$3.4500 TO \$3.5999	\$0.15	\$0.60
\$3.6000 TO \$3.7499	\$0.20	\$0.80
\$3.7500 TO \$3.8999	\$0.25	\$1.00
\$3.9000 TO \$4.0499	\$0.30	\$1.20
\$4.0500 TO \$4.1999	\$0.35	\$1.40
\$4.2000 TO \$4.3499	\$0.40	\$1.60

For each

\$0.1499 increase

or decrease \$0.05 \$0.20

The Bench Mark Price is based on the average retail price of No.2 Diesel Fuel listed at http://tonto.eia.doe.gov/oog/info/wohdp/printer_friendly_version.asp Rocky Mountain Region (PADD 4). This contract includes .006 tons per s.f./ inch for aggregates, and .0065 tons per s.f./ inch for asphalt materials. If lump sum, this contract includes

_____ tons of aggregates, and

_____ tons of asphalt.

Surcharge based on .881 gal per ton aggregates and 2.13 gal per ton asphalt.

- This job is bid using warm mix (Environmental Friendly) unless otherwise specified.

Payment Terms:

As per the preceding Bid and Work Contract .

Please include your Social Security Number.

PERSONAL GUARANTEE

I/we unconditionally and individually guarantee the performance of the Buyer under the terms and conditions of the above contract.

ACCEPTED:

The above prices, specifications and conditions are satisfactory and are hereby accepted.

Buyer: _____

Signature: _____

Date of Acceptance: _____

CONFIRMED:

Staker Parson Co. DBA Hales Sand And Gravel

Authorized Signature: _____

Estimator: Dan Gillie
435-289-8851 dan.gillie@halessg.com



STAFF REPORT TO THE TOWN COUNCIL

ITEM: SAA WATER IMPACT FEES

AUTHOR: Greg Sant
DEPARTMENT: Planning and Building
DATE: May 12, 2026
TYPE OF ITEM: Administrative Direction

SUMMARY:

The Council will discuss the potential for impact fee waivers in the Elk Drive and Brian Head Unit 3 Special Assessment Areas (SAA) and may give direction to staff.

BACKGROUND:

In recent years the Town has completed SAA projects that include water and sewer improvements. In most cases, involving a water line only SAA, the Town has waived the Water Impact Fee when that lot owner has applied for a building permit. In the Snowshoe/Toboggan SAA, the Impact fee was not waived as much of the water improvements all of the sewer improvements were covered by Town funds, grants, etc.

In 2025, two new SAAs were approved, the Elk Drive and Brian Head Unit 3 SAAs. Property owners in those SAAs are paying \$24,000 and \$39,000 respectively for their assessments. That is approximately 4x and 7x the water impact fee. The project will be carried out this spring/summer and property owners may be hooking onto the water line by this fall.

Staff is looking for direction how the Council intends to handle any potential impact fee waivers.

ANALYSIS:

According to Town Code 2-10D-7, the Town Council may elect to waive impact fees for various reasons. Town policy on impact fee waivers has been to waive a lot owner's fee up to one quarter of their cost to extend a water main to their lot. Most of our SAAs for water have been approximately \$30,000 per lot, so one third of that would be approximately \$10,000. Since our water Impact Fee is \$5,530.49, the Town has traditionally waived the Water Impact Fee for SAAs. This was not the case at Snowshoe/Toboggan.

FINANCIAL IMPLICATIONS:

By waving the Water Impact Fee the Town is forfeiting \$5,530.49 per lot in the SAA.

STAFF RECOMMENDATION:

Staff recommend that the Council consider precedent and present circumstances in providing direction on this matter. It should be noted that the assessment paid by owners in the SAA is intended to cover the cost of their specific water main, while the impact fee pays for system-wide capacity improvements such as tanks, wells, water rights, etc. If owners pay the assessment *and* the impact fee, they are not being double-charged. Waiver of the impact fee would be a gesture of goodwill by the Council, or a policy decision to encourage neighborhoods to band together to form SAAs.

PROPOSED MOTION:

I move to direct staff to waive water impact fees up to \$5,530.49 for all participants in the Elk Drive and Brian Head Unit 3 SAAs.

ATTACHMENTS:

None



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM: MEMORIAL POCKET PARK DESIGN

AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Council will discuss the latest design drawings for the proposed Memorial Pocket Park and may give direction

BACKGROUND/ANALYSIS:

The Council has been exploring the concept of a Memorial Pocket Park for a couple of years. Early design concept was proposed in late 2025. Cost estimates received for that design in early 2026 were much higher than anticipated. On February 24, 2026, Mr. Flint Decker led a discussion with the Council regarding the vision of the project and potential modifications to the design, location, etc. in order to better match the project vision (and budget).

Designers from Arcadis were on zoom for that discussion and heard the input. They have revised drawing presenting a new concept design adjacent to the Bear Flat well house which they believe is more in the spirit of the Council's vision. The design is attached to this report.

Very preliminary cost estimates for this project would be \$100-\$150,000. The FY 2027 proposed budget includes \$125,000 in the RDA Fund for construction.

Staff believes the proposed design – while scaled back -- is much more cost effective and would have a similar outcome to the original design. The “honor trail” concept that was discussed in February is incorporated and the placement would allow for a better backdrop. It would encroach on the Meadow, but perhaps with a lighter touch than previous Meadow encroachments, and would allow for more interaction with the Meadow. It is also possible that significant progress could be made on this project to allow for a potential grand opening in conjunction with Brian Head Days in late July.

BOARD/COMMISSION RECOMMENDATION:

The Council may wish to obtain Planning Commission input on this project.

STAFF RECOMMENDATION:

We're looking for discussion and direction

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:

A – Proposed Memorial Pocket Park Design

File Location: C:\Users\jgarcia\OneDrive\Documents\Brian Head Ceremonial Plaza.dwg Last Saved: May 4, 2026
By: jgarcia Date: May 4, 2026 10:50:50 AM 10:50:50 AM



Ceremonial Plaza (Section)

Ceremonial Plaza



Flagstone



Decomposed Granite

Rustic Benches



30' Diameter Ceremonial Plaza

Timber Bridge

The Honor Trail
Light Bollards

Existing Drainage

Existing Pump House

Existing Asphalt Trail

Parallel Parking

Flag Poles
1 - 35 Foot
2 - 30 Foot

Monuments
Rustic Benches

30' Diameter Ceremonial Plaza
Flagstone or Decomposed Granite
2' Concrete Band

8' Decomposed Granite Trail

Rustics Timber Bridge

Light Bollards

Monuments



Native Boulder



Brian Head Stone



8' Decomposed Granite Trail



Basalt Rock

Brian Head Ceremonial Plaza



STAFF REPORT TO THE TOWN COUNCIL

ITEM: SPECIAL SERVICE DISTRICT: 2026 WATER LEASE AGREEMENT

AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: May 12, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council acting at the governing body for the Special Service District (The Board) will consider a resolution authorizing a water lease of 243.08 acre-feet for the 2026 irrigation season.

BACKGROUND:

- 2009:** The Special Service District (SSD) purchased 400-acre feet of water from the Heils in the Parowan valley and entered into an interlocal agreement with the Town that would allow the Town to use the water for municipal purposes.
- 2011:** An amendment to the interlocal agreement: The Town did not intend to beneficially use the remaining water rights, therefore, allowing the SSD to lease the water rights for irrigation purposes.
- 2013:** An agreement between the SSD, the Town, Parowan City, and Parowan Irrigation & Reservoir Co. was entered into that identified a portion of the water rights (156.92-acre feet of water rights) would be used in the Bristlecone Pond project to satisfy a provision that would allow for additional water flow into the Parowan creek in the late irrigation season period. This left 243.08 acre-feet of water available for annual lease to the public.
- 2014:** The SSD first leased out the water rights to Robert Brothers Dairy with a Water Rights Lease Agreement which identified a provision of first rights of refusal, in which Mr. Don Roberts has exercised his rights since 2014.
- 2022:** The Water Rights Lease Agreement was amended and the provision of first right of refusal was removed from the agreement from our water attorney, Matt Jenson. The agreement in 2022 allowed for one year (2023) that Mr. Roberts could exercise the first right of refusal.

ANALYSIS:

Staff advertised the water rights for the 2026 irrigation season along with notifying those who were specifically interested and requested notification on the water right bid. The deadline for submitting bids was Tuesday, May 5, 2026, by 5 p.m.

We received one bid for the 2026 water lease. Robert Jeff Parker in the amount of \$11,399.00

Once the lease agreement has been signed, Mr. Parker will submit a temporary change application to the State Engineer for the use of the water for the 2026 irrigation season.

FINANCIAL IMPLICATIONS:

The amount of \$11,399.00 will be transferred into the water fund.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommend that the Board award the 2026 water rights lease agreement to Robert Jeffery Parker in the amount of \$11,399.00 and authorize the District Chair to sign the lease agreement as presented.

PROPOSED MOTION:

I move to adopt resolution No. SSD-041 awarding the Water Rights Lease Agreement for 243.08 acre-feet of water to Jeffrey Parker as presented.

ATTACHMENTS:

A – Resolution for 2026 Water Lease Agreement

BRIAN HEAD SPECIAL SERVICE DISTRICT, UTAH

May 12, 2026

RESOLUTION SSD-____

**A RESOLUTION AUTHORIZING A WATER RIGHTS LEASE AGREEMENT
WITH ROBERT JEFFREY PARKER FOR THE 2026 IRRIGATION SEASON.**

A. **WHEREAS** the Town of Brian Head (the “**Town**”) and the Brian Head Special Service District, Utah (the “**District**”) previously entered into an interlocal cooperation agreement titled Amended and Restated Water Rights Lease and dated September 22, 2009 (the “**2009 Lease Agreement**”) whereby the District leases certain water rights that it owns (the “**Water Rights**”) to the Town in exchange for payment of money to finance the purchase of those Water Rights.

B. **WHEREAS** the Town and District amended the 2009 Lease Agreement to allow District to lease the Water Rights or a portion of the Water Rights if the Town does not intend to use them during a certain irrigation season.

C. **WHEREAS** the Town does not intend to beneficially use the portion of the Water Rights identified as water right number 75-2019 (“**WR 75-2019**”) during the 2026 irrigation season, and Robert Jeffrey Parker (“**Lessee**”) desires to enter into a water rights lease agreement with the District to use WR 75-2019 supplementally for irrigation purposes with other water rights owned by the Lessee for the 2026 irrigation season.

D. **WHEREAS** the Governing Body of the District has determined that entering into a Water Rights Lease agreement with the Lessee in substantially the form attached as Exhibit A (the “**Water Rights Lease Agreement**”) is in compliance with the 2009 Lease Agreement, as amended, and will benefit and serve the purposes of the District.

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the Brian Head Special Service District, Utah as follows:

Section 1. The Water Rights Lease Agreement with the Lessee promotes the purposes for which the District has been established.

Section 2. The Water Rights Lease Agreement in substantially the form presented at this meeting and attached hereto as Exhibit A is in all respects approved, authorized, and confirmed. The appropriate officials of the District are authorized to approve the final terms and to execute the Water Rights Lease Agreement on behalf of the District in the form and with substantially the same content as set forth in Exhibit A.

Section 3. The Governing Body directs the District Clerk to be prepared and

publish one time in the Spectrum a notice of agreement in substantially the form attached as Exhibit B. The District Clerk is directed to make a copy of this Resolution and a copy of the Water Right Lease Agreement available for review at the Clerk's office during regular business hours for 30 days after the publication of the notice of agreement. During that 30-day period, any person in interest may contest the legality of this Resolution or the Water Right Lease Agreement. After that 30-day period has passed, no one may contest this Resolution or the Water Right Lease Agreement for any cause whatsoever.

Section 4. All regulations, orders and resolutions of the District or parts thereof inconsistent herewith are hereby repealed to the extent only of such inconsistency.

Section 5. The Clerk is directed to complete the attached Record of Proceedings.

Section 6. This Resolution shall become effective immediately upon adoption.

ADOPTED, APPROVED, and ORDERED by majority vote at a duly called meeting of the Governing Body of the Brian Head Special Service District, Utah this 12th day of May 2026

**BRIAN HEAD SPECIAL SERVICE
DISTRICT, UTAH**

By: _____
Clayton Calloway, Chair

ATTEST:

Nancy Leigh, District Clerk

(S E A L)

RECORD OF PROCEEDINGS

May 12, 2026

The Governing Body of the District met in public session at its regular meeting place in the Town of Brian Head, Utah, at 1:00 p.m., or as soon thereafter as feasible, on May 12, 2026 with the following members present:

Clayton Calloway	District Chair
Larry Freeberg	Board Member
Duane Nyen	Board Member
Martin Tidwell	Board Member
Logan Cruz	Board Member

Also present:

Nancy Leigh	District Clerk
Bret Howser	District Manager

After the meeting had been duly called to order and the minutes of the preceding meeting were read and approved, and after other matters not pertinent to this resolution had been discussed, the Clerk presented to the Town Council a Certificate of Compliance With Open Meeting Law with respect to this May 12, 2026 meeting, a copy of which is attached.

Board Member _____ then introduced and moved the adoption of the foregoing resolution, which motion was seconded by Board Member _____ and the motion was passed as follow:

AYE:

NAY:

ABSTAIN:

CERTIFICATE OF DISTRICT CLERK

I, Nancy Leigh, the duly qualified and acting Clerk of the District, certify according to the records of the District in my official possession that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Governing Body held on May 12, 2026, including a resolution adopted at that meeting as the minutes and resolution are officially of record in my possession.

IN WITNESS WHEREOF, I have subscribed my official signature and impressed the official seal of the District this 12th day of May 2026

Nancy Leigh, District Clerk

(S E A L)

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Nancy Leigh, the Clerk of the District, certify, according to the records of the District in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-202, Utah Code Annotated, 1953, as amended, I gave not less than 24 hours public notice of the agenda, date, time, and place of the May 12, 2026 public meeting held by the Governing Body as follows:

(a) By causing a Meeting Notice, in the form attached, to be posted at the District's principal offices at least 24 hours prior to the convening of the meeting, the Meeting Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of the Meeting Notice to be delivered to a newspaper of general circulation within the District at least 24 hours prior to the convening of the meeting.

(c) By causing a copy of the Meeting Notice to be posted on the Utah Public Notice Website at least 24 hours prior to the convening of the meeting.

DATED this 12th day of May 2026

Nancy Leigh, District Clerk

(S E A L)

[Attach Meeting Notice]

EXHIBIT A

WATER RIGHTS LEASE AGREEMENT

EXHIBIT B

NOTICE OF AGREEMENTS

On May 12, 2026, the Governing Body of the Brian Head Special Service District, Utah (the "District") adopted a resolution (the "Resolution") authorizing the District to enter into a Water Rights Lease Agreement for the 2026 irrigation season (the "2026 Lease"). Other than the lease of those water rights, the 2026 Lease does not affect the property rights of the District, and the 2026 Lease does not impose any obligations on the District other than the obligations related to the lease of the water rights. The term of the 2026 Lease term will be the 2026 irrigation season.

Copies of the Resolution and the 2026 Lease are and will be available for review at the Town Clerk's office located at 56 N. Hwy. 143 in Brian Head, Utah during regular business hours from 9:00 a.m. to 4:30 p.m. Monday-Friday for 30 days after the publication of this notice. During that 30-day period, any person of interest may contest the legality of the Resolution or the 2026 Lease. After that 30-day period has passed, no one may contest the Resolution or the 2026 Lease for any cause whatsoever.

DATED: May 12, 2026

/s/ Nancy Leigh
District Clerk/Town Clerk

WATER RIGHTS LEASE AGREEMENT

THIS AGREEMENT is entered this ____ day of May 2026 by and between Brian Head Special Service District ("**Lessor**") and Robert Jeffrey Parker ("**Lessee**").

RECITALS

A. Lessor is the actual and record owner of water right number 75-2019 (the "**Water Right**"), approved for use of 243.08 acre-feet of water per year for irrigation use.

B. Lessee desires to use the Water Right for irrigation purposes with other water rights owned by the Lessee for the 2026 irrigation season.

C. Lessor and Lessee will file a temporary change application to temporarily change the approved points of diversion and place of use of the Water Right necessary to allow use by Lessee for the 2026 irrigation season.

D. Lessee desires to lease the Water Right from Lessor upon the terms and conditions set forth in this Agreement.

AGREEMENT

1. Lease Agreement. Lessor hereby leases the Water Right to Lessee to use up to 243.08 acre-feet of water with other water rights owned or held by Lessee for irrigation use during the 2026 irrigation season. The water leased under this Agreement shall be diverted from one or more of Lessee's underground wells and used on Lessee's property, as more particularly described in a temporary change application filed with the Utah Division of Water Rights, with the form of temporary change application to be prepared by Lessee and approved in writing by Lessor, in its reasonable discretion, before filing (the "**Temporary Change**").

2. Lease Payments. As the lease payment, the Lessee will pay Lessor a one-time, up-front rent payment equal to **\$11,399.00** which shall be paid before Lessee may divert any water under the Water Right. In addition to the lease payment described above, Lessee shall also pay the filing fee associated with the Temporary Change and reimburse Lessor for any Water Distribution Assessment associated with the Water Right for the 2026 irrigation season.

3. Diverting Works. All water diverted and used by Lessee shall be diverted from Lessee's groundwater wells described in the Temporary Change, and Lessee shall have the sole obligation and responsibility to develop, maintain, and operate, at its sole cost, the groundwater wells and water works to divert and use the water leased hereunder. Lessor shall have no responsibility or obligation for developing, maintaining, operating, or paying for any diversion and water works necessary for Lessee to divert

and use the water under this Lease, and Lessor shall have no obligation to deliver water to Lessee.

4. Indemnification. Lessee agrees to indemnify, defend, and hold the Lessor harmless from any and all liability, claims, demands, judgments, actions, and proceedings arising out of Lessee's taking and subsequent use of water pursuant to this Lease.

5. Termination. Lessee's failure to pay the lease payment and costs described in paragraph 2 when due shall constitute a default. Upon such default, the Lessor shall provide Lessee with a written notice of default explaining the nature of the claimed default. Service of the notice shall be deemed complete upon the date of depositing the same, registered, or certified mail, return receipt requested, postage prepaid, in the United States Post Office, and addressed to Lessee at its last known address. If Lessee does not cure a default within ten (10) business days of the date of service of the notice of default, then Lessor shall have the right to terminate this Agreement, and Lessee shall be liable to Lessor for any payments or costs due but unpaid.

6. Attorney's Fees. In any action arising out of an alleged breach of this Agreement, the prevailing party shall be entitled to its costs and reasonable attorney's fees.

7. Assignment. This Agreement may only be assigned with written consent of the other Party. Such written consent shall not be unreasonably withheld by either party.

8. Notice. All notices shall be in writing by personal service, by mail, by electronic, or facsimile transmission, and shall be deemed to have been given as follows: on the date of personal service; on the date of post mark if by regular mail; on the date of the transmission if by facsimile transmission. For purposes of this Agreement, notice shall be addressed to the parties at the following addresses, facsimile numbers, and/or telephone numbers:

Lessor:
Brian Head Special Service District
Attn: Nancy Leigh
56 N. Hwy 143
P.O. Box 190068
Brian Head, UT 84719
nleigh@bhtown.utah.gov
Telephone: (435) 677-2029

Lessee:
Robert Jeffrey Parker
1801 White Hawk Ct.
Las Vegas, NV 89134
Jeffparker9@gmail.com
Telephone: 702-524-0589

Any party may change its address for notice under this Agreement by giving written notice to the other party in accordance with the provisions of this paragraph.

9. No Waiver. Any party's failure to enforce any provision of the Agreement shall not constitute a waiver of the right to enforce such provision. The provisions may be waived only in writing, signed by the party intended to be benefited by the provisions and a waiver by a party of a breach hereunder by the other party shall not be construed as a waiver of any succeeding breach of the same or other provisions.

10. Drafting Party. This document has been and shall be deemed to be a product of joint drafting by the parties and there shall be no presumption otherwise.

11. Captions. The captions and headings in this Agreement are for convenience only and shall not be considered in construing any provision contained in this Agreement.

12. Entire Agreement. This Agreement and the documents referred to herein constitute the entire agreement between Lessor and Lessee. All negotiations, representations, warranties, and other agreements between the parties and related to the Water Right are merged herein.

13. Governing Law. This Agreement shall be subject to and governed by the laws of the State of Utah.

[Signature Page Follows]

DATED AND EFFECTIVE as of this 12th day of May 2026

Lessor:

Brian Head Special Service District

Clayton Calloway, Chair

Attest:

Nancy Leigh, District Clerk

Lessee:

Robert Jeffrey Parker