



The Regular Meeting of the
**Brian Head Town Council Acting as the Governing
Board for the Brian Head Redevelopment Agency
Special Service District & Municipal Building Authority**

Brian Head Town Hall – Council Chambers
56 North Highway 143 – Brian Head, UT 84719
www.Zoom.us ([Click Here](#))

Via Zoom Meeting ID# 864 7202 0388
TUESDAY, MAY 26, 2026 @ 1:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**
- D. APPROVAL OF THE MINUTES:** May 12, 2026, Town Council/SSD 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. PUBLIC HEARING FOR THE FISCAL YEAR 2027 TENTATIVE BUDGETS.** Shane Williamson, Town Treasurer. The Council will hold a public hearing to receive comment on the FY2027 Tentative Budget ending June 30, 2027 for the Town, Redevelopment Agency, Special Service District, and Municipal Building Authority. Comments are limited to three minutes, and written comments may be submitted to the Town Clerk at nleigh@bhtown.utah.gov.
 - 2. 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.
 - 3. PUBLIC HEARING FOR THE FISCAL YEAR 2027 PROPOSED PUBLIC OFFICIAL COMPENSATION INCREASES.** Shane Williamson, Town Treasurer. The Council will hold a public hearing to receive comments on the proposed FY2027 Public Official compensation increases. Comments are limited to three minutes, and written comments may be submitted to the Town Clerk at nleigh@bhtown.utah.gov.
 - 4. PUBLIC HEARING FOR THE TRANSPORTATION UTILITY FEE (TUF).** Bret Howser, Town Manager. The Council will hold a public hearing for the proposed TUF Fee. Comments are limited to three minutes, and written comments may be submitted to the Town Clerk at nleigh@bhtown.utah.gov.
 - 5. RESOLUTION APPROVING THE INTERLOCAL AGREEMENT BETWEEN BRIAN HEAD TOWN AND THE BRIAN HEAD REDEVELOPMENT AGENCY.** Bret Howser, Town Manager. The Council will consider a resolution extending the interlocal agreement between Brian Head Town and the Brian Head Redevelopment Agency.
 - 6. RDA: RESOLUTION APPROVING THE INTERLOCAL AGREEMENT WITH BRIAN HAD TOWN.** Bret Howser, Town Manager. The RDA Board will consider a resolution extending the interlocal agreement between Brian Head Town and the Brian Head RDA.



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

G. ADJOURNMENT

Date: May 22, 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



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: PUBLIC HEARING ON THE FISCAL YEAR 2027 BUDGETS

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 26, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Town Council will hear public comments on the proposed FY 2027 budget. The Council will also be acting as the governing body for the Special Service District, Municipal Building Authority and Redevelopment Agency as well.

BACKGROUND:

The Town Council approved the tentative FY 2027 budget at its meeting on May 12, 2026. Per State Code, a public hearing is required to be held before the adoption of the final budget. Brian Head Town is scheduled to adopt the final FY 2027 budget at its meeting on June 9, 2026.

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.

ANALYSIS:

No action is required; however, once the public hearing closes, the Council can give staff further direction regarding the budget, if they feel it is prudent. Since the approval of the FY 2027 Tentative Budget, staff increased the Brain Head Days budget (10.4660.615) by \$10,500 for the drone show. And increase the amount taken from reserves (10.3890) to cover that cost. This was discussed and directed by Council during the May 12, 2026, Council meeting.

FINANCIAL IMPLICATIONS:

The FY 2027 budget sets up the Town's finances for the period from July 1, 2026, to June 30, 2027.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Public Hearing only.

PROPOSED MOTION:

Public Hearing only.

ATTACHMENTS:

A - FY 2027 Tentative Budget Reports

GENERAL FUND BUDGET

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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	\$ 370,000
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	\$ 563,000



GENERAL FUND BUDGET

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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	\$ 7,250
3550 Donations	\$ -	\$ 1,000	\$ 4,025	\$ -	\$ -	\$ -	\$ 4,000
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Total Marketing & Events	\$ -	\$ 1,000	\$ 4,445	\$ 4,520	\$ -	\$ 4,520	\$ 16,750
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>2025 Actual</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	\$ 67,007
Total Transfers from other funds	\$ 8,667	\$ 23,500	\$ 1,115,258	\$ 29,500	\$ 84,500	\$ 122,632	\$ 80,907
Total Revenue:	\$ 4,155,498	\$ 4,844,767	\$ 6,118,716	\$ 3,449,519	\$ 5,154,076	\$ 5,196,728	\$ 5,367,945
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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
Administrative							
4140.110 Admin - Salaries & Wages	\$ 130,049	\$ 154,031	\$ 238,050	\$ 198,728	\$ 242,292	\$ 248,792	\$ 262,186
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	\$ 106,443
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	\$ 571,499
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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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	\$ 177,250
4660.616 Marketing & Events - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 154,121	\$ 449,928	\$ 451,001	\$ 487,040	\$ 501,050	\$ 515,997	\$ 530,250
Total General government	\$ 905,975	\$ 1,322,454	\$ 1,406,464	\$ 1,286,151	\$ 1,521,776	\$ 1,545,538	\$ 1,601,842



GENERAL FUND BUDGET

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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>2025 Actual</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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2026 Original Budget	2026 Revised Budget	2027 Proposed Budget
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							
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	\$ -
Total Transfers	\$ 1,352,100	\$ 1,140,000	\$ 2,040,000	\$ 787,825	\$ 809,940	\$ 809,940	\$ 830,750
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:							
Total Expenditures:	\$ 4,473,193	\$ 4,967,637	\$ 6,123,449	\$ 4,226,597	\$ 5,154,076	\$ 5,196,728	\$ 5,367,945
Total Change In Net Position							
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>2025 Actual</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>2025 Actual</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	\$ 10,000
Total Intergovernmental Revenue	\$ -	\$ -	\$ 8,788	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Charges for services							
3425 Wildland Fire Revenue	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	\$ 100,000
Total Charges for services	\$ -	\$ 1,105	\$ -	\$ 43,206	\$ 100,000	\$ 100,000	\$ 100,000
Interest							
3610 Interest Revenue	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	\$ -
Total Interest	\$ 7,306	\$ 10,748	\$ 9,332	\$ 5,456	\$ -	\$ -	\$ -
Total Revenue:	\$ 7,306	\$ 11,853	\$ 18,120	\$ 48,662	\$ 110,000	\$ 110,000	\$ 110,000
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ -	\$ 12,278	\$ -	\$ -	\$ 61,160	\$ 61,160	\$ 61,160
4220.130 Wildland Fire - Benefits	\$ -	\$ 1,227	\$ -	\$ -	\$ 6,066	\$ 6,066	\$ 5,654
4220.230 Wildland Fire - Travel, Conferences	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4220.240 Wildland Fire - Office Supplies & Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.250 Wildland Fire - Materials and Supplie	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
4220.254 Wildland Fire - Vehicle Repair & Mai	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.255 Wildland Fire - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.450 Wildland Fire - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.453 Wildland Fire - State Grants	\$ -	\$ -	\$ 9,860	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Fire	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	\$ 90,314
Total Public Safety	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 90,726	\$ 90,726	\$ 90,314
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	\$ 19,686
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 19,274	\$ 19,274	\$ 19,686
Total Expenditures:	\$ -	\$ 13,505	\$ 9,860	\$ -	\$ 110,000	\$ 110,000	\$ 110,000
Total Change In Net Position	\$ 7,306	\$ (1,652)	\$ 8,260	\$ 48,662	\$ -	\$ -	\$ -



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	\$ 35,000
Total Charges for services	\$ 35,421	\$ 44,077	\$ 44,721	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Miscellaneous revenue							
3610 - Interest revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	\$ -
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 394	\$ 850	\$ 1,483	\$ 1,238	\$ -	\$ -	\$ -
Total Revenue:	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ 35,000	\$ 35,000	\$ 35,000
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Total Change In Net Position	\$ 35,815	\$ 44,927	\$ 46,204	\$ 1,238	\$ -	\$ -	\$ -



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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ 378,881	\$ 477,269	\$ 409,603	\$ 474,011	\$ 400,000	\$ 400,000	\$ 200,000
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	\$ 563,400
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	\$ -	\$ -	\$ -

MBA FUND BUDGET

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest							
3610 Interest income MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous revenue							
3620 Lease revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	\$ 120,670
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	\$ 120,670
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	\$ 120,670
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.270 Bldg. Grounds / Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4160.810 MBA Bond Principal	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 82,000
4160.820 MBA Interest on long term debt	\$ 46,370	\$ 44,520	\$ 42,620	\$ 40,670	\$ 40,670	\$ 40,670	\$ 38,670
Total Debt service	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	\$ 120,670
Total Expenditures:	\$ 120,370	\$ 120,520	\$ 120,620	\$ 120,670	\$ 120,670	\$ 120,670	\$ 120,670
Total Change In Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DEBT SERVICE FUND

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
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 Engi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>2025 Actual</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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ -	\$ -	\$ 42,929	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ -	\$ -	\$ 42,929	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sale of Assets	\$ 30,000	\$ 47,500	\$ 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 Replac	\$ 5,004	\$ 5,004	\$ 5,879	\$ 4,587	\$ 49,060	\$ 49,060	\$ 5,000
4100.721 Admin - FF&E Replacement/Renewa	\$ 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 Rep	\$ 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 Repl	\$ 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 Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4410.451 Streets - Gravel Road Plan Implemen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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)

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
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	\$ 407,426
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	\$ 217,142
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 Exp	\$ 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 & Maintenance	\$ 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 & Maintel	\$ 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	\$ 1,633,658
Total Income From Operations:	\$ 193,137	\$ 243,719	\$ 124,157	\$ 241,986	\$ (11,468)	\$ (11,468)	\$ (28,458)



WATER FUND BUDGET

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

Account	2023 Actual	2024 Actual	2025 Actual	2026 YTD	2025 Original Budget	2026 Revised Budget	2027 Proposed Budget
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)	\$ (138,708)



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	\$ 145,574
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	\$ 71,630
4752.230 Travel, Conferences & Training	\$ 216	\$ 100	\$ 2,481	\$ 1,448	\$ 1,200	\$ 1,200	\$ 1,200
4752.240 Office Supplies/ Reimbursement Expense	\$ 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 Parowan City)	\$ 77,346	\$ 77,060	\$ 122,668	\$ 100,154	\$ 135,680	\$ 135,680	\$ 115,680
4752.269 Sewer Bond Payment (to Parowan City)	\$ 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	\$ 736,685
Total Income From Operations:	\$ 138,578	\$ 23,899	\$ 195,370	\$ 144,706	\$ 66,650	\$ 66,650	\$ 60,915



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)	\$ (13,185)



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	\$ 107,856
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	\$ 53,097
4753.240 Office Supplies/Reimbursemen	\$ 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 Fees	\$ 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	\$ 318,931
Total Income From Operations:	\$ 37,727	\$ (9,925)	\$ (10,057)	\$ 25,228	\$ (8,052)	\$ (8,052)	\$ 7,169



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)	\$ 7,769





STAFF REPORT TO THE TOWN COUNCIL

ITEM: PRESENTATION OF THE PROPERTY TAX IMPACT SCHEDULE

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 26, 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. The property tax impact schedule was first presented to the Town Council and made available to the public at the May 12, 2026, Town Council Meeting.

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%
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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.

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

BRIAN HEAD
OFFICIAL

ITEM: PUBLIC HEARING ON PUBLIC OFFICIAL COMPENSATION INCREASES

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 26, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Town Council will hear public comments on the proposed FY 2027 public official compensation increases.

BACKGROUND:

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

ANALYSIS:

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

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

In the FY 2027 budget, it is proposed that the Town Manager, Public Works Director, Administrative Services Director, and Public Safety Director are those positions within Brian Head Town that meet the “Executive municipal officer: definition. For FY 2027, a proposed seven percent (7%) salary increase for the Public Works Director, Administrative Services Director, and Public Safety Director, and a seven percent (7%) salary increase for the Town Manager are included.

FINANCIAL IMPLICATIONS:

The proposed salary increases for the four executive municipal officers combined add \$33,589 to the FY 2027 budget above the FY 2026 budget.

STAFF RECOMMENDATION:

Public Hearing only.

PROPOSED MOTION:

Public Hearing only.

**ITEM: TRANSPORTATION UTILITY FEE PUBLIC HEARING**

AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 26, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council will hear a presentation regarding the proposed Transportation Utility Fee (TUF) calculation and hold a public hearing 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:

Transportation Utility Fee Analysis

The TUF analysis prepared by Crews & Associates for Brian Head Town is attached. That analysis establishes the following, as required by state statute:

- Reasonable estimate of the need for funding
- Reasonable estimate of existing funding sources
- Calculation showing how existing Town funding sources are inadequate to cover the cost
- Explanation of how the fee is reasonably related to the services provided to, benefits received by or need created by those who pay the fee
- Provides different rates within a proposed transportation utility fee based on different levels of services

This study has been posted on the Town's website as required by state law and as directed by the Council resolution passed on May 12, 2026.

The Crews & Associates analysis lays out a maximum fee as well as a staff recommended fee based on equivalent residential units (ERUs). The analysis does not include policy decisions suggested by the Council throughout this process (such as discounted tiers, and reduction in the total funding sought). Those policy decisions and the resultant proposed fees are discussed and presented in the remainder of this report.

Proposed Transportation Utility Fees

The Tentative Budget presented to the Council on May 12, 2026, included TUF funding for road maintenance in the amount of \$107,000. The proposed fees to obtain that amount are presented below. A more thorough analysis showing estimated fees for individual businesses is attached. The Tentative Budget included this level of funding because at the Budget Workshop in April, the Council had directed staff to seek the approximately \$250,000 of additional funding required for road maintenance from two sources: 1) 40% from a new TUF, and 2) 60% from a potential property tax increase. The Council also directed staff to apply a discount to commercial tiers of

75% as a matter of economic policy, as allowed by state statute. Pursuant to that direction, staff developed the TUF fee schedule below which would generate approximately 40% of the required funds and subsequently began the Truth in Taxation process to explore a property tax increase to raise the other 60%.

However, during Council discussion on May 12, 2026, the Council seemed hesitant to move forward with a property tax increase. In the even the Council chooses not to proceed with a property tax increase, but still fund the additional \$250,000 of funding required for road maintenance, staff suggests an alternative set of TUF rates as shown in the table below. Since it is currently unclear what direction the Council intends to go, staff felt it prudent to display both.

Brian Head Town - Proposed TUF Rates

User Type	\$100,00 Target		\$250,000 Target	
	Rate/ Unit	Units	Rate/ Unit	Units
Tier 1 Residential				
Single Family Home	\$6.50	per House	\$15.00	per House
STR Cabin	\$10.44	per House	\$24.09	per House
STR Condo	\$6.26	per Unit	\$14.46	per Unit
Multi-Family	\$4.44	per Unit	\$10.25	per Unit
Tier 2 & 3 Commercial				
Ski Area	\$44.03	per Lift	\$101.61	per Lift
Outfitters	\$4.25	per 1000 ft2	\$9.81	per 1000 ft2
Offices	\$2.57	per 1000 ft2	\$5.94	per 1000 ft2
Restaurants / General Store	\$11.38	per 1000 ft2	\$26.26	per 1000 ft2
OHV Rental	\$0.89	per 1000 ft2	\$2.06	per 1000 ft2
Tier 4 Lodging				
Hotel	\$1.04	per Room	\$2.41	per Room
Tier 5 Raw Land				
Undeveloped Lot	\$0.00	per Lot	\$0.00	per Lot

Other Road Maintenance Funding Options

During the Public Forums in March as well as during public comment on March 12, the public repeatedly suggested that cost burden of road maintenance is generated by, and therefore should be borne by, 1) visiting skiers, and 2) construction (equipment) traffic. This led to calls for a

tax/fee to be placed on lift tickets and/or a building fee placed on development (whether individual cabin builds or subdivisions).

Staff has been informed the Council and the public that the Town is limited by statute and case law as far as what fees or taxes may be charged. While staff stopped short of saying that it can't be done, we recommended against it. In the May 12 meeting, a member of the public requested an authoritative response on the ability to charge these fees.

In an effort to provide an authoritative response, staff consulted with our Town Attorney and with the Utah League of Cities and Towns, as well as conducting our own research on statute. What follows is our findings:

Before addressing the two fees/taxes proposed in public input, some information on cities' ability to independently enact taxes and fees in the State of Utah is appropriate here. In Utah, the landmark legal decision *State v. Hutchinson* (1980) established that local governments hold a broad statutory general welfare power to regulate and govern local affairs. However, this expanded autonomy is heavily constrained when it comes to raising revenue. The state restricts local financial powers through explicit statutory prohibitions. If a local revenue measure directly conflicts with state law or enters an area the state has completely claimed, the local law is void from the start. Municipalities have no inherent authority to create taxes. They can only levy specific taxes explicitly authorized by the state legislature, which are tightly capped. Because cities cannot easily create new taxes, they often look to implement fees. However, Utah courts and statutes impose a rigid legal standard to ensure cities do not pass off an illegal tax as a fee. To legally qualify as a regulatory or service fee, the charge must bear a reasonable relationship to the actual cost of providing that specific benefit or service. Fees cannot be used to raise general fund revenues or bankroll unrelated public services. If a fee generates surplus money for the city's general operations, courts will rule it an unauthorized tax and strike it down.

While the Utah Supreme Court, for example, upheld in *Larson v. Pleasant Grove City*, that a municipality can charge a "transportation utility fee" for road maintenance, they ruled that the fee must be based on traffic studies and apportioned accurately to ensure it pays only for road maintenance costs.

So in short: the Town may not levy a tax that is not explicitly authorized in statute, and it may not levy a fee that is barred in statute. And if the Town does levy a fee, there must be a study showing that the fee is reasonably related to the cost of providing the service directly to the fee payer.

- 1) Tax/Fee on lift tickets: Staff has reviewed code and asked the Town Attorney and the Utah League of Cities & Towns whether there is anything in code allowing a tax or fee directly on lift tickets. Here is what we found:
 - a. ULCT says they are unaware of any city that levies a fee directly on an individual business like this. They added that: "The argument about the transportation impact is a very credible rationale for the TUF. However, a TUF has to be imposed on all property in your city - not just the ski resort. However, there are provisions for different categories."

- b. The Town Attorney concurs with the ULCT, and recommends the TUF as the most legally defensible course of action.
 - c. In staff's review of statute, we found the [§10-1-203](#) as the only potentially feasible authorization in statute for a "license fee or tax" to raise revenue to cover the cost "of a business that causes disproportionate costs of municipal services." Brian Head Town is not unfamiliar with this section of code, as we've previously used it to levy a business license fee on nightly rentals to cover disproportionate cost of service related to public safety. Statute lists certain municipal services that qualify for this fee, including "transportation" which may be interpreted to include road maintenance. An impartial study would have to be conducted to demonstrate that the Resort is in fact causing a disproportionate cost of maintaining roads.
 - d. **Staff Recommendation:** Staff recommends against a fee directly on lift tickets for the following reasons:
 - i. Statute already has a fee spelled out to cover road maintenance, the TUF, which would already collect a disproportionate amount from the ski resort, but in a fashion that is more explicitly defensible under statute
 - ii. Levying a disproportionate cost of service business license fee on a single business (as opposed to a type of business or all businesses) will likely result in a legal challenge and risks calling the attention of the legislature to this section of statute, thus endangering our shuttle program funding and our public safety nightly rental fees, and
 - iii. The Resort has informally indicated that they're against it, and souring the Town's relationship with the Resort has long-term consequences for the economic well-being of the Town which should be considered.
- 2) Building Permit Fee specifically for construction activity to fund road maintenance
- a. Staff analysis of statute led to [§10-20-904](#) which states the following:
 - (4) *A municipality may not impose or collect:*
 - (a) *a land use application fee that exceeds the reasonable cost of processing the application or issuing the permit;*
 - (b) *an inspection, regulation, or review fee that exceeds the reasonable cost of performing the inspection, regulation, or review; or*
 - (c) *an inspection fee on a qualified water conservancy district, as defined in Section 17B-2a-1010, that hires a qualified inspector to conduct inspections on new infrastructure.*
 - b. ULCT stated the following: "Permit fees are usually limited to the cost of providing building regulation like plan reviews, engineering reviews, etc. I don't think that maintaining roads to reach construction would fall into that category."
 - c. The Town Attorney concurred, and suggested again that the TUF allows for certain categories/tiers, which may include a construction tier of some kind.
 - d. **Staff Recommendation:** Staff recommends exploring an addition to the proposed TUF fee tiers/rates that would be temporary utility fee during construction, analogous to the Town's existing fee for "Construction Water". The Town would need to ascertain some number of trips generated during construction, weight that figure by vehicle type (to account for construction equipment having more impact on roads than a normal car) and back it into a monthly figure charge the same way is done in our TUF study. This would be charged during construction, but not as a development fee but rather a utility fee – just as the construction water (hydrant

meter) is charged. Staff recommends that we move forward with the TUF fee as-is, and come back and add on this construction transportation utility fee after calculations can be completed (unless we can track down the data prior to adopting in the TUF in June).

Process

[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 provided 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
- 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

Staff has met the requirements for noticing this public hearing by providing Class A Notice on the Town website, the Utah Public Notice Website, and in designated public places, as well as by providing notice on the most recent utility bill.

STAFF RECOMMENDATION:

Staff recommends that Council hold a public hearing as required, discuss the input received from the public, and provide any further direction to staff. We recommend that an official decision regarding the TUF fee adoption be made during the regularly scheduled Council meeting on June 9.

PROPOSED MOTION:

No motion necessary, this is a public hearing.

ATTACHMENTS:

A - Crews & Associates Study

B - Expanded Proposed TUF Rate Information



**Brian Head Town
Transportation Utility Fee (TUF) Study**

May 2026



BRIAN HEAD



May 11, 2026

Bret Howser
Town Manager
Brian Head Town
56 UT-143, Brian Head, UT 84719
bhowser@bhtown.utah.gov

Mr. Howser,

On behalf of Crews Municipal Advisors and Chris Burton (the “Working Group”), we are pleased to submit the final Transportation Utility Fee (“TUF”) Study for Brian Head Town (the “Town”).

This study was prepared to assist the Town in evaluating sustainable and equitable funding options for ongoing street maintenance, rehabilitation, and reconstruction. As outlined in the report, the analysis considers existing roadway conditions, historical funding levels, projected maintenance costs, and various fee scenarios designed to align revenues with the cost of providing transportation services.

The study is intended to provide Town staff and elected officials with a clear, defensible framework for policy decision-making. Multiple scenarios are presented to illustrate the potential impacts of different TUF fee structures, allowing the Town to evaluate tradeoffs related to revenue stability and ratepayer fees.

Throughout this process, we worked closely with Town staff to ensure the analysis reflects Brian Head’s specific conditions and policy objectives, and that the recommendations are consistent with applicable Utah law and recent legal precedent.

We appreciate the opportunity to assist the Town with this important effort and are available to answer any questions or provide additional support as the Town reviews the study and considers next steps.

Sincerely,

A handwritten signature in black ink, appearing to read "Marcus Keller".

Marcus Keller
Managing Director
Crews Municipal Advisors



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1. Executive Summary

The Town Council received a presentation from the Working Group related to a Transportation Utility Fee (TUF) Study for Brian Head Town in October of 2025. The study evaluated options for establishing a Transportation Utility Fee to provide a sustainable, dedicated funding source for the Town's Pavement Management Program.

After comments from Town Council and ongoing discussions with the Town Staff, the Working Group revised the study to incorporate additional information, restructure fee tiers, and upgrade average daily trip rates to align with the latest edition of the Trip Generation Manual published by the Institute of Transportation Engineers.

Staff is recommending a fee of \$12 per month per ERU which will generate \$270,553 to the current annual funding available for street maintenance.

2. Background Purpose

Road infrastructure is among the most essential services provided by a municipality and must be properly maintained to preserve the Town's desired level of service. A newly constructed street is generally assumed to have an average design life of approximately 20 years; however, actual service life varies based on traffic loading, environmental conditions, construction quality, and maintenance practices.

Industry standards demonstrate that timely preventative maintenance performed early in a roadway's service life can reduce overall maintenance costs by approximately 40% to 60% and extend the life of a roadway by an additional 20 to 40 years.

Brian Head has historically made consistent efforts to fund its Pavement Management Program; however, rising construction costs have outpaced available funding. The Town currently contributes approximately \$275,000 annually (see Table 1 below for additional details) toward roadway maintenance, but updated projections indicate that this amount must increase to approximately \$395,000 annually, with ongoing growth of about 3.5% per year, in order to maintain the system and keep pace with inflation and construction cost escalation.

The Town is facing increasing financial pressure due to the drastic increase in input costs observed over the last 5 years. This has made it difficult to the Town to address deteriorating conditions while also attempting to preserve streets that remain in fair condition.

If maintenance continues to be deferred or underfunded, Brian Head will experience accelerated roadway deterioration, declining service levels, and significantly higher long-term costs. Projections already show periods where program funding may fall short of needs before recovering in later years, highlighting the importance of stable and sustainable funding sources.

To address this challenge, Brian Head is evaluating long-term funding strategies, including the potential implementation of a Transportation Utility Fee (TUF), which could help close the annual funding gap and provide a more reliable revenue source dedicated to roadway maintenance. Proactive investment and sustainable funding will be essential to maintaining safe, functional, and cost-effective road infrastructure for residents and visitors alike.

EXISTING FUNDING SOURCES



At the time of the study, the following were available funding sources:

Class B (County) & Class C (Municipal) Road Funds:

These funding programs were established by the Utah Legislature in 1937 as a means of aiding counties and cities for the improvement of roads and streets throughout the state. The funds differ from ordinary local revenues inasmuch as they are subject to administrative direction by the State in accordance with legislative provision. The total amount received is based on the miles of roadway in the city. As new roads are built with new development, the amount of funding increases proportionally. The Utah Department of Transportation (UDOT) is the administrative authority on behalf of the State.

Both B and C roads consist of all public roads that are not State or federal roads, and the funds may be spent for maintenance or construction on any of these roads.

General Fund:

This money comes from Highway Sales Tax and is allocated each year during the Town’s budgeting process. It is subject to the direction of the Mayor and Town Council and is not a pledged source of revenues towards the roads, but discretionary depending on annual budgeting needs.

As shown in Table 1, below, at the time of this study, the funding was evaluated as follows:

Table 1 – Historical and Projected Funding*

Funding Source	GL Code	3-year Avg
Class B & C Road Funds	10.3152	\$110,159
General Fund (Highway Sales Tax)	10.3356	\$164,687
Total Available Funds	–	\$274,846

*Information provided by the Town.



3. Evaluation Process

The Town evaluated all possible sources of additional funding for the amount needed to, at a minimum, maintain, and increase the Town's overall streets remaining service life (RSL). The process to determine this Transportation Utility Fee (TUF) was completed through the following steps:

- Assess the current conditions of all Town streets and obtain overall RSL
- Evaluate options for additional street maintenance funding
- Determine the cost of each type of preventive maintenance treatment that Brian Head Town prefers to use and the average increase in RSL associated with that treatment
- Analyze multiple scenarios of additional funding and its impact on RSL
- Determine and adopt final funding source

1. Current Conditions

The Town maintains continuous oversight of the existing status of the road network as it relates to the ongoing Pavement Management Plan adopted in October of 2016. The Working Group received an exhaustive list of planned maintenance projects through 2040.

2. Additional Funding Sources

The Town's current funding for road projects is not keeping up with the deterioration of the roads. Multiple additional funding sources were considered and summarized below:

Budget Cuts

This option would take the existing funding from the Town's General Fund as a way to supplement the additional funding needed for street maintenance. The Town's General Fund monies are used to pay for services or debt required by state statute, such as law enforcement, fire, bond payments, etc. A cut from the General Fund would constitute a cut in service levels from services such as recreation, parks, public safety, etc, in order to compensate for the disparity.

Bonding

This option would rely on a one-time source of supplemental funding. While bonding would allow the Town to make significant progress in improving the average RSL rating, it does not address the ongoing need for additional revenues to pay for the bonds or future street capital projects. This option may only be feasible if used in combination with a new funding source.

Property Tax:

This option would generate additional revenue through the Truth in Taxation process, resulting in an increase to the Town's property tax levy. Under this approach, the additional revenue would be borne solely by taxable property owners, while tax exempt properties and roadway users who do not pay property taxes would not contribute to the funding. As a result, many users who generate impacts on the Town's streets would not participate in supporting the associated maintenance and rehabilitation costs.



Transportation Utility Fee (TUF):

The Transportation Utility Fee is a proposed monthly, included on the user’s utility bill, using Equivalent Residential Units (ERUs) as the basis for determining each property’s proportional impact on the Town’s roads. This approach is intended to create a stable and predictable revenue stream dedicated exclusively to street maintenance needs. By structuring the fee similarly to other municipal utilities, the TUF provides a consistent funding mechanism that aligns costs with roadway usage across both residential and non-residential properties.

Calculating Equivalent Residential Units (ERU) – Using the ITE Trip Generation Manual, 12th Edition, to calculate the ERU for a single-family home, a rate of 3.64 trips per day was used. This rate represents the weekday trips per unit, with 100% of the trips occurring on local streets. The 3.64 trips-per-day rate is a reduced value from the standard ITE rate of 9.09 trips per day and was applied to reflect the lower trip generation characteristics expected in a remote mountain setting, consistent with Town Staff guidance. Therefore, 1 ERU = 3.64 daily trips.

Non-residential trips per day utilized the ITE Trip Generation Manual, 12th Edition, as its baseline, and other sources to determine an appropriate daily trip count. To calculate the total number of trips, the applicable unit of measurement for the size of the property (or other evaluation factors given) was divided by the known size of the property and then multiplied by the rate. The total ERUs were then calculated by taking the total number of trips and dividing it by 1 ERU or 3.64 (see table 2 for example).

Table 2 – ERU Calculation

Item	Calculation	Input
Property Type	Property Info from Town or Council Records	Small Office Building
Rate	ITE Trip Generation Manual, 12 th Edition	5.76
Unit of Measurement	Determined by how property is measured	1,000 s.f.
Known Measurement	Property Info from Town or Council Records	3,500 s.f.
Total Units	Known Measurement ÷ Unit of Measurement	3.5
Total Trips	Total Units * Rate	20.16
ERU	Total Trips ÷ 1 ERU (3.64)	5.54

3. Cost of Preventative Maintenance

The cost of each type of treatment was determined based on recent quotes received by the Staff for similar road projects. Table 3 below lists the expected costs and intention of treatment over the next 10 years. This excludes the building of any new roads.

Table 3 – Cost of Expected Road Projects

Forecasted Need	FY 2026 Year 1	FY 2027 Year 2	FY 2028 Year 3	FY 2029 Year 4	FY 2030 Year 5	FY 2031 Year 6	FY 2032 Year 7	FY 2033 Year 8	FY 2034 Year 9	FY 2035 Year 10
Maintain	\$40,000	\$40,000	\$40,000	\$115,000	\$115,000	\$115,000	\$38,833	\$38,833	\$38,833	\$134,667
Rebuild	\$225,333	\$225,333	\$225,333	\$66,667	\$66,667	\$66,667	\$0	\$0	\$0	\$183,333
Grand Total	\$265,333	\$265,333	\$265,333	\$181,667	\$181,667	\$181,667	\$38,833	\$38,833	\$38,833	\$318,000

Below are summary statistics from the data analyzed:

- Total number of ERUs: 1,900
- Total number of Entities: 2,727



4. Various Scenarios

Table 4 – Overview of TUF Scenarios

TUF Revenues	Total Entities	Total ERUs	Staff Recommend	Legal Maximum
Tier 1 - Residential	1,338	1,207	\$ 14,489	\$ 36,223
Tier 2 - Commercial on Hwy 143	10	308	3,699	9,248
Tier 3 - Other Commercial	6	131	1,567	3,917
Tier 4 - Hotel	2	233	2,791	6,977
Tier 5 - Raw Ground	1371	22	-	646
Total Monthly	2,727	1,900	\$ 22,546	\$ 57,012
Total Annual			\$ 270,553	\$ 684,140
<i>TUF Fee per ERU</i>			\$ 12.00	\$ 30.00

Scenario: Staff Recommendation

Each ERU will generate a fee of **\$12 per month**. Under this option, four (4) business will incur fees over \$500 per month. This will add \$270,553 to the current annual funding available for street maintenance.

Scenario: Legal Maximum

While below the legal maximum allowed under current Utah law, the Council does not recommend any scenario going above an ERU fee in excess of **\$30 per month**.

5. Adopt Final Funding Source

Preliminary findings will be posted online via the Town Clerk on May 11, 2026.

A Public Hearing will be held on May 26, 2026, followed by a Council discussion. The Working Group will be available via Zoom during the Hearing.

TUF Adoption Ordinance considered by Council on June 9, 2026.

Upon adoption of the Ordinance, the TUF will be included in the Consolidated Fee Schedule resolution scheduled for June 23, 2026.

The Transportation Utility Fee is anticipated to take effect in July 2026.



Appendix A

ERU Analysis



Appendix A

ERU Analysis

- Tier 1 (Residential) -

Name	Service Address	Special Access?	ITE Land Use Trip Generation (per day)						Total Units	Total Trips (Avg. Day)	Total ERUs	Monthly Rate (\$ / ERU)		
			Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)				Staff Recommend	Legal Maximum	
1	Single-Family Home	City-wide	n/a	210	Single-Family Detached Housing	Dwelling Units	1		3.64	337	1,225	337.0	\$ 4,044	\$ 10,110
1.A.	Short-term Rental ("STR") - Single-Family Home (Cabins)	City-wide	n/a	310.1	Hotel	Rooms	1		5.84	90	526	144.6	1,735	4,337
1.B.	Short-term Rental ("STR") - Condo Units	City-wide	n/a	310.2	Hotel	Rooms	1		3.50	369	1,293	355.6	4,267	10,668
2	Multifamily Housing (Low Rise)	City-wide	n/a	220	Multifamily Housing (Low-Rise)	Dwelling Units	1		2.48	542	1,346	370.3	4,443	11,108
Total Entities										1,338	Total ERUs	1,207.4	\$ 14,489	\$ 36,223

- Tier 2 (Commercial on Hwy 143) -

Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Monthly Rate (\$ / ERU)			
											Staff Recommend	Legal Maximum		
110302	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 Hwy 143	710	General Office Building	1000 sqft GFA	1000	18,292	3.13	18.29	57	15.8	\$ 189	\$ 473	
110303	Brian Head Recreation 1, LLC Brian Head Resort	365 N HWY 143 Hwy 143	710	General Office Building	1000 sqft GFA	1000	14,800	3.13	14.80	46	12.7	153	382	
110304	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 # Hwy 143	710	General Office Building	1000 sqft GFA	1000	3,044	3.13	3.04	10	2.6	31	79	
110304	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 # Hwy 143	466	Snow Ski Area	Lifts	1	9	98.52	9.00	887	243.9	2,926	7,316	
111704	Georg's Ski Shop	612 S HWY 143 F Hwy 143	Subtotal	Multi-Purpose Property	1000 sqft GFA	1000	5,700	8.68	5.70	49	13.6	163	408	
112103	High Country Realty - North	HIGH COUNTRY Hwy 143	712	Small Office Building	1000 sqft GFA	1000	3,135	5.76	3.14	18	5.0	60	149	
522749	Apple Annie's Country Store, Inc	508 N HWY 143 Hwy 143	814	Variety Store	1000 sqft GFA	1000	2,100	25.46	2.10	53	14.7	176	441	
524141	ELEVATION SOLUTIONS LLC	406 S HWY 143 Hwy 143	Exclude	Exclude	Exclude	1	4,392	0.00	4,392.00	-	-	-	-	
Total Entities										10	Total ERUs	308.3	\$ 3,699	\$ 9,248

- Tier 3 (Other Commercial) -

Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Monthly Rate (\$ / ERU)			
											Staff Recommend	Legal Maximum		
110441	Brian Head Sports, Inc	269 S HWY 143 None	Subtotal	Multi-Purpose Property	1000 sqft GFA	1000	7,776	4.62	7.78	36	9.9	\$ 119	\$ 296	
523463	Thunder Mtn Motorsports	539 N HWY 143 None	842	Recreational Vehicle Sales	1000 sqft GFA	1000	2,671	2.00	2.67	5	1.5	18	44	
524198	THE MALL HOA	259 S VILLAGE W. None	Subtotal	Multi-Purpose Property	1000 sqft GFA	1000	20,630	21.01	20.63	433	119.2	1,431	3,577	
Total Entities										6	Total ERUs	130.6	\$ 1,567	\$ 3,917

- Tier 4 (Lodging) -

Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Monthly Rate (\$ / ERU)			
											Staff Recommend	Legal Maximum		
110402	Brian Head North COA	223 HUNTER RID None	310	Hotel	Rooms	1	162	2.34	162.00	378	104.1	\$ 1,249	\$ 3,122	
524006	BRIAN HEAD LODGE	314 W HUNTER F None	310	Hotel	Rooms	1	200	2.34	200.00	467	128.5	1,542	3,855	
Total Entities										2	Total ERUs	232.6	\$ 2,791	\$ 6,977

- Tier 5 (Raw Ground) -

Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Monthly Rate (\$ / ERU)			
											Staff Recommend	Legal Maximum		
RG1	Raw Ground - 0 acres	City-wide	n/a	1	Land	Acres	1	108	0.06	108.00	6	1.7	\$ -	\$ 51
RG2	Raw Ground - 0 - 0.5 acres	City-wide	n/a	1	Land	Acres	1	712	0.06	712.00	41	11.2	-	336
RG3	Raw Ground - 0.5 - 1.0 acres	City-wide	n/a	1	Land	Acres	1	375	0.06	375.00	21	5.9	-	177
RG4	Raw Ground - 1 - 5 acres	City-wide	n/a	1	Land	Acres	1	150	0.06	150.00	9	2.4	-	71
RG5	Raw Ground - >5 acres	City-wide	n/a	1	Land	Acres	1	26	0.06	26.00	1	0.4	-	12
Total Entities										1,371.00	Total ERUs	21.5	\$ -	\$ 646

Attachment B - Expanded Proposed TUF Rate Calculation

Brian Head City - TUF Study

End Trip Generation Calculation - ITE 12th Edition Rates

TUF Revenues	Total		Target 40% of Funding		Target 100% of Funding	
	Entities	ERUs	Need	d/sc.	Need	disc.
Tier 1 - Residential	1,338	1,207	\$ 7,848	-	\$ 18,112	-
Tier 2 - Commercial on Hwy 143	10	308	501	75.0%	1,156	75.0%
Tier 3 - Other Commercial	6	131	212	75.0%	490	75.0%
Tier 4 - Hotel	2	233	378	75.0%	872	75.0%
Tier 5 - Raw Ground	1371	22	-	100.0%	-	100.0%
Total Monthly	2,727	1,900	\$ 8,939		\$ 20,629	
Total Annual			\$ 107,272		\$ 247,552	
			Standard ERU		\$ / ERU	\$ / ERU
			3.64		6.50	15.00

- Tier 1 (Residential) -

Name				Service Address				ITE Land Use Trip Generation (per day)				Total			Monthly Rate (\$ / ERU)		ERU per		
Name	Service Address	Special Access?	Code	ITE Description	City Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	\$100,000 Funding Level	\$250,000 Funding Level	ERU per Type	Rate / Unit	Rate / Unit		
1	Single-Family Home	City-wide	n/a	210	Single-Family Detached Housing	Single Family Home	Dwelling Units	1	3.64	337	1,225	337.0	\$ 2,191	\$ 5,055	1.000x	\$ 6.50	\$ 15.00		
1.A.	Short-term Rental ("STR") - Single-Family Home (Cabins)	City-wide	n/a	310.1	Hotel	STR Cabin	Rooms	1	5.84	90	526	144.6	940	2,168	1.606x	\$ 10.44	\$ 24.09		
1.B.	Short-term Rental ("STR") - Condo Units	City-wide	n/a	310.2	Hotel	STR Condo	Rooms	1	3.50	369	1,293	355.6	2,311	5,334	0.964x	\$ 6.26	\$ 14.46		
2	Multifamily Housing (Low Rise)	City-wide	n/a	220	Multifamily Housing (Low-Rise)	Multi-Family	Dwelling Units	1	2.48	542	1,346	370.3	2,407	5,554	0.683x	\$ 4.44	\$ 10.25		
Total Entities										1,338	Total ERUs	1,207.4	\$ 7,848	\$ 18,112					

- Tier 2 (Commercial on Hwy 143) -

Name				Service Address				ITE Land Use Trip Generation (per day)				Total			Monthly Rate (\$ / ERU)		ERU per		
Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Staff Recommend	Legal Maximum	ERU per Type	Rate / Unit	Rate / Unit				
110302	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 Hwy 143	710	General Office Building	Resort	1000 sqft GFA	1000	18,292	3.13	18.29	57	15.8	\$ 26	\$ 59	0.861x	\$ 1.40	\$ 3.23		
110303	Brian Head Recreation 1, LLC Brian Head Resort	365 N HWY 143 Hwy 143	710	General Office Building	Resort	1000 sqft GFA	1000	14,800	3.13	14.80	46	12.7	21	48	0.861x	\$ 1.40	\$ 3.23		
110304	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 Hwy 143	710	General Office Building	Resort	1000 sqft GFA	1000	3,044	3.13	3.04	10	2.6	4	10	0.861x	\$ 1.40	\$ 3.23		
110304	Brian Head Recreation 1, LLC Brian Head Resort	329 S HWY 143 Hwy 143	466	Snow Ski Area	Ski Area	Lifts	1	9	98.52	9.00	887	243.9	396	914	27.096x	\$ 44.03	\$ 101.61		
111704	Georg's Ski Shop	612 S HWY 143 Hwy 143	Subtotal	Multi-Purpose Property	Subtotal	1000 sqft GFA	1000	5,700	8.68	5.70	49	13.6	22	51	2.387x	\$ 3.88	\$ 8.95		
111704-A	SKI SHOP	259 S VILLAGE WAY	861	Sporting Good Superstore	Outfitters	1000 sqft GFA	1000	5,200	9.51	5.20	49	13.6	22	51	2.616x	\$ 4.25	\$ 9.81		
111704-B	STORAGE	259 S VILLAGE WAY	Exclude	Exclude	Exclude	Exclude	1	500	0.00	500.00	-	-	-	-	-	-	-		
112103	High Country Realty - North	HIGH COUNTRY Hwy 143	712	Small Office Building	Offices	1000 sqft GFA	1000	3,135	5.76	3.14	18	5.0	8	19	1.583x	\$ 2.57	\$ 5.94		
522749	Apple Annie's Country Store, Inc	508 N HWY 143 Hwy 143	814	Variety Store	Restaurants / General Store	1000 sqft GFA	1000	2,100	25.46	2.10	53	14.7	24	55	7.003x	\$ 11.38	\$ 26.26		
524141	ELEVATION SOLUTIONS LLC	406 S HWY 143 Hwy 143	Exclude	Exclude	Exclude	Exclude	1	4,392	0.00	4,392.00	-	-	-	-	-	-	-		
Total Entities										10	Total ERUs	308.3	\$ 501	\$ 1,156					

- Tier 3 (Other Commercial) -

Name				Service Address				ITE Land Use Trip Generation (per day)				Total			Monthly Rate (\$ / ERU)		ERU per		
Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Staff Recommend	Legal Maximum	ERU per Type	Rate / Unit	Rate / Unit				
110441	Brian Head Sports, Inc	269 S HWY 143 None	Subtotal	Multi-Purpose Property	Subtotal	1000 sqft GFA	1000	7,776	4.62	7.78	36	9.9	16	37	1.271x	\$ 2.06	\$ 4.76		
110441-A	SKI SHOP	259 S VILLAGE WAY	861	Sporting Good Superstore	Outfitters	1000 sqft GFA	1000	3,300	9.51	3.30	31	8.6	14	32	2.616x	\$ 4.25	\$ 9.81		
110441-B	OFFICE SPACE	259 S VILLAGE WAY	712	Small Office Building	Offices	1000 sqft GFA	1000	788	5.76	0.79	5	1.2	2	5	1.583x	\$ 2.57	\$ 5.94		
110441-C	STORAGE	259 S VILLAGE WAY	Exclude	Exclude	Exclude	Exclude	1	3,688	0.00	3,688.00	-	-	-	-	-	-	-		
523463	Thunder Mtn Motorsports	539 N HWY 143 None	842	Recreational Vehicle Sales	OHV Rental	1000 sqft GFA	1000	2,671	2.00	2.67	5	1.5	2	6	0.550x	\$ 0.89	\$ 2.06		
524198	THE MALL HOA	259 S VILLAGE WAY None	Subtotal	Multi-Purpose Property	Subtotal	1000 sqft GFA	1000	20,630	21.01	20.63	433	119.2	194	447	5.779x	\$ 9.39	\$ 21.67		
524198-B	RESTAURANT SPACE	259 S VILLAGE WAY	932	High-Turnover (Sit-Down) Restau	Restaurants / General Store	1000 sqft GFA	1000	5,100	41.50	5.10	212	58.2	95	218	11.414x	\$ 18.55	\$ 42.80		
524198-C	GENERAL STORE	259 S VILLAGE WAY	814	Variety Store	Restaurants / General Store	1000 sqft GFA	1000	2,450	25.46	2.45	62	17.2	28	64	7.003x	\$ 11.38	\$ 26.26		
524198-D	SPA	259 S VILLAGE WAY	492	Health/Fitness Club	Restaurants / General Store	1000 sqft GFA	1000	1,350	12.01	1.35	16	4.5	7	17	3.303x	\$ 5.37	\$ 12.38		
524198-E	REAL ESTATE OFFICE	259 S VILLAGE WAY	712	Small Office Building	Offices	1000 sqft GFA	1000	1,180	5.76	1.18	7	1.9	3	7	1.583x	\$ 2.57	\$ 5.94		
524198-F	SKI SHOP	259 S VILLAGE WAY	861	Sporting Good Superstore	Outfitters	1000 sqft GFA	1000	2,050	9.51	2.05	19	5.4	9	20	2.616x	\$ 4.25	\$ 9.81		
524198-G	ICE RINK	259 S VILLAGE WAY	435	Multipurpose Recreational Facil	Ice Rink	1000 sqft GFA	1000	8,500	13.76	8.50	117	32.2	52	121	3.784x	\$ 6.15	\$ 14.19		
Total Entities										6	Total ERUs	130.6	\$ 212	\$ 490					

- Tier 4 (Lodging) -

Name				Service Address				ITE Land Use Trip Generation (per day)				Total			Monthly Rate (\$ / ERU)		ERU per		
Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Staff Recommend	Legal Maximum	ERU per Type	Rate / Unit	Rate / Unit				
110402	Brian Head North COA	223 HUNTER RIG None	310	Hotel	Hotel	Rooms	1	162	2.34	162.00	378	104.1	\$ 169	\$ 390	0.642x	\$ 1.04	\$ 2.41		
524006	BRIAN HEAD LODGE	314 W HUNTER None	310	Hotel	Hotel	Rooms	1	200	2.34	200.00	467	128.5	209	482	0.642x	\$ 1.04	\$ 2.41		
Total Entities										2	Total ERUs	232.6	\$ 378	\$ 872					

- Tier 5 (Raw Ground) -

Name				Service Address				ITE Land Use Trip Generation (per day)				Total			Monthly Rate (\$ / ERU)		ERU per		
Name	Service Address	Code	Description	ITE Unit	ITE Devisor	QTY per ITE Unit	Rate (Avg. Day)	Total Units	Total Trips (Avg. Day)	Total ERUs	Staff Recommend	Legal Maximum	ERU per Type	Rate / Unit	Rate / Unit				
RG1	Raw Ground - 0 acres	City-wide	n/a	1	Land	Undeveloped Lot	Acres	1	108	0.06	108.00	6	1.7	-	-	0.016x	\$ -	\$ -	
RG2	Raw Ground - 0 - 0.5 acres	City-wide	n/a	1	Land	Undeveloped Lot	Acres	1	712	0.06	712.00	41	11.2	-	-	0.016x	\$ -	\$ -	
RG3	Raw Ground - 0.5 - 1.0 acres	City-wide	n/a	1	Land	Undeveloped Lot	Acres	1	375	0.06	375.00	21	5.9	-	-	0.016x	\$ -	\$ -	
RG4	Raw Ground - 1 - 5 acres	City-wide	n/a	1	Land	Undeveloped Lot	Acres	1	150	0.06	150.00	9	2.4	-	-	0.016x	\$ -	\$ -	
RG5	Raw Ground - >5 acres	City-wide	n/a	1	Land	Undeveloped Lot	Acres	1	26	0.06	26.00	1	0.4	-	-	0.016x	\$ -	\$ -	
Total Entities										1,371.00	Total ERUs	21.5	\$ -	\$ -					



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: RDA EXTENSION INTERLOCAL AGREEMENT

AUTHOR: Bret Howser
DEPARTMENT: Admin
DATE: May 26, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a resolution adopting an extension to the Brian Head Village Core Project Area interlocal agreements for the Brian Head Redevelopment Agency (RDA). The Council will also act as the governing body for the RDA for the adoption of a resolution for the Town and County interlocal agreements.

BACKGROUND:

The Brian Head Redevelopment Agency (RDA) was established in 2007 with the first (and only) project area for the RDA, called the BRIAN HEAD INTERCONNECT COMMUNITY DEVELOPMENT PROJECT AREA, established in October 2007. Interlocal agreements between the Town and RDA (Dec 2007) and Iron County and the RDA (April 2008) created property tax increment flows to the RDA and the project area starting in the 2008 tax year and set to run through 2022, with certain “haircut” provisions in place as well as a pre-determined “floor” and “ceiling”.

The purpose of the Project Area was to incentivize community development in Brian Head, such as a system of lighting and signage to improve the appearance of the Town’s main entrance, infrastructure improvements, and investment in public services. This development would increase property and sales tax revenue to the taxing entities, and attract visitors to Brian Head, boosting the Town’s tourism industry. The Project Area included 531.2 acres, located entirely in the Town of Brian Head. A map of the Project Area is attached.

Tax increment funds prior to 2013 were used for various public infrastructure improvements such as updated signage and kiosks and parking expansion. Since 2013, much of the funds have been used for construction of and recreational improvements to Bristlecone Park and Pond. Other projects include Chair 1 parking, wayfinding, Town Trail paving, public art (“Brian the Bear”), Village Way parking expansion, dark sky lighting retrofit, acquiring property in the Village Core for future parking improvements, etc.

In 2006, State statute was altered to begin referring to RDA’s as “Community Development Agencies” or CDAs. Again in 2016, statute changed to refer to CDAs as “Community Reinvestment Areas” or CRAs. So while Brian Head’s RDA was originally established under the title Brian Head RDA, you may hear it referred to as a CDA or CRA.

In 2016, with the County’s tax increment contributions to the RDA set to expire due to the original haircut provisions. The Town approached the County to renew the project area and make a few changes:

1. Reset the tax increment base valuation to 2015 levels: This was necessary because with the base valuation having been set originally to 2007 valuation levels, and the financial crisis in 2008 depressing values, coupled with the tax increment “floor” provision in the interlocal agreements, the RDA has been collecting a fictitious property tax increment, essentially cutting into the General Fund receipts for both the Town and the County. This change would solve that.

2. Jettison the floor and ceiling and peg the haircut at 60% of the tax increment for both entities.
3. Extend the term of tax increment flows to the RDA for 10 years (through 2025).
4. Change the name of the project area to “Brian Head Village Core Project Area”

The County agreed to these changes and they were implemented starting in tax year 2016. Since that time, the RDA has collected the following tax increment amounts:

- 2016: \$11,355
- 2017: \$34,899
- 2018: \$54,046
- 2019: \$95,561
- 2020: \$175,058
- 2021: \$188,264
- 2022: 378,881
- 2023: \$477,269
- 2024: \$409,603
- 2025: \$474,011

Current balance in the RDA Fund as of Jun 30, 2025 was \$622,378. Projects currently budgeted in the RDA include:

- Memorial Park Construction - \$125,000
- Town Trail Phase IV Match - \$100,000
- Village Way Power Line Grant Match - \$85,000
- Park Pavilion Improvement Project - \$50,000

The Brian Head Town Council held a discussion on July 22, 2025 to discuss and give staff input regarding the potential for renewing/extending the RDA. The Council directed staff to pursue an extension with Iron County at the existing terms of the interlocal agreement. Staff did not approach the County about extending until March 2026, at which point we were told by County staff that the County would likely not want to continue participation at the existing terms, and they advised to reach out to the Iron County School District for potential inclusion.

Staff presented to the Iron County Commission on May 11, and the Commission indicated that they may be willing to extend the RDA under the existing base year valuation at 30% increment (for the County’s share). They wanted to wait and see how our conversation with the School District went before taking action though.

Town staff met with the School District staff on May 18, 2026. We were informed that there are some new Board members who are less familiar with RDAs and likely skeptical. Some education would be required and they suggested working through a newly constituted Finance Committee which will begin work in August. The Board does not have any action meetings again until August.

ANALYSIS:

Following our initial conversation with the School District staff, we contacted the County Auditor to discuss timelines. Given that tax rates need to be calculated in June, it does not seem feasible that the School District could be wrapped in this year.

Staff now suggests the following course of action:

- 1) Propose a new/extended interlocal agreement for consideration by both the County Commission and Town Council which would extend the RDA under the existing base year valuation for 10 years, with the Iron County participation reduced from 60% to 30% (Town to remain at 60%). This item is scheduled on the Commission meeting in the morning of May 26, and the Council meeting in the afternoon of May 26.
- 2) Work with the School District in August to secure their inclusion at 30% participation under a 2026 base year valuation beginning in 2027.

Staff believed this is the best path forward to keep the RDA intact and ready to assist in the event of a major commercial development proposal.

FINANCIAL IMPLICATIONS:

By reducing the County's participation from 60% to 30%, RDA increment would be reduced by about \$67,500 (based on 2025 tax year numbers). While this may be a step back in funds available to the RDA, if the School District participates in the future, even at 30% participation, there is the potential for significant growth in increment. For example, a \$100million development would produce \$305,000 in tax increment under the new interlocal with the School District's participation, where the old interlocal without District participation would have only produced \$195,000.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends the approval of the attached resolutions to enter into an interlocal agreement extending the RDA for 10 years with reduced Iron County participation.

PROPOSED MOTIONS:

BRIAN HEAD TOWN

I move to adopt resolution number 26-574 approving an interlocal agreement between the Brian Head Redevelopment Agency and Brian Head Town regarding the Community Development Project Area in Brian Head.

REDEVELOPMENT AGENCY

I move to adopt resolution No. RDA-045 approve the interlocal agreements with Brian Head Town and Iron County regarding the Village Core Community Development Project Area as presented.

ATTACHMENTS:

A - Resolutions - Town & RDA's

B - Proposed Interlocal Agreement Extending RDA

**BRIAN HEAD VILLAGE CORE
COMMUNITY DEVELOPMENT PROJECT AREA
INTERLOCAL AGREEMENT
by and between the
COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR THE
TOWN OF BRIAN HEAD
and
BRIAN HEAD TOWN**

THIS INTERLOCAL AGREEMENT is entered into as of this 26th day of May 2026, by and between the **COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR THE TOWN OF BRIAN HEAD**, a political subdivision of the State of Utah (the “**Agency**”) and **BRIAN HEAD TOWN**, a political subdivision of the State of Utah (the “**Town**” or the “**Taxing Entity**”). The Agency and the Town shall be referred to individually as a “**Party**” and collectively as the “**Parties**”.

A. WHEREAS the Agency was created pursuant to the provisions of, and continues to operate under, the Limited Purpose Local Government Entity – Community Development and Renewal Agencies Act, Title 17C of the Utah Code (the “**Act**”), and is authorized thereunder to conduct urban renewal, economic development, and community development activities within the town of Brian Head, Iron County, Utah, as contemplated by the Act; and

B. WHEREAS the Agency created the Brian Head Interconnect Community Development Project Area, which was later amended and renamed the Brian Head Village Core Community Development Project Area (the “**Project Area**”) and adopted a community development project area plan for the Project Area (the “**Project Area Plan**”), which, as amended, is incorporated herein by this reference, and which includes the legal description and a map of the Project Area, pursuant to which the Agency desires to encourage, promote and provide for economic development within the Project Area; and

C. WHEREAS the Town and the Agency previously entered into an interlocal agreement, dated November 10, 2015 whereby the Town agreed to share a portion of its revenues with the Agency (the “**2015 Interlocal Agreement**”); and

D. WHEREAS the project area funds collection period under the 2015 Interlocal Agreement ended on December 31, 2025; and

E. WHEREAS the Town and the Agency have determined that it is in the best interests of the Town to provide certain financial assistance through the use of Tax Increment (as

defined below) in connection with the development of the Project Area as set forth in the Project Area Plan; and

F. WHEREAS the Agency anticipates providing a portion of the tax increment (as defined in Utah Code Annotated (“UCA”) § 17C-1-102(52) (hereinafter “**Tax Increment**”)), created by development within the Project Area, to assist in the development within the Project Area as provided in the Project Area Plan; and

G. WHEREAS UCA § 17C-4-201(1) authorizes the Town to consent to the payment to the Agency of a portion of the Town’s share of Tax Increment generated from the Project Area for the purposes set forth therein; and

H. WHEREAS UCA § 11-13-215 further authorizes the Town to share its tax and other revenues with the Agency; and

I. WHEREAS in order to facilitate further development within the Project Area, the Town desires to pay to the Agency a portion of the Town’s share of Tax Increment generated by development in the Project Area in accordance with the terms of this Agreement; and

J. WHEREAS the provisions of applicable Utah State law shall govern this Agreement, including the Act and the Interlocal Cooperation Act, Title 11 Chapter 13 of the UCA, as amended (the “**Cooperation Act**”).

NOW, THEREFORE, in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. Taxing Entity's Consent.

a. Pursuant to Section 17C-4-201(2)(b) of the Act and Section 11-13-215 of the Cooperation Act, the Town hereby agrees and consents that the Agency shall be paid sixty percent (60%) of the Town’s share of the Tax Increment from the Project Area (the “**Taxing Entity’s Share**”) for 10 years, for tax years 2026 through 2035 (to be paid in 2036), inclusive. The Taxing Entity’s Share shall be used for the purposes set forth in UCA § 17C-4-201(1) as reflected herein and in the Project Area Plan and shall be disbursed as specified herein. The calculation of annual Tax Increment shall be made using (a) the Town’s tax levy rate during the year for which Tax Increment is to be paid and (b) the base taxable value of \$120,897,275 as agreed to by the Parties, which taxable value is subject to adjustment as required by law.

b. The Town hereby authorizes and directs Iron County to pay directly to the Agency the Taxing Entity’s Share in accordance with UCA § 17C-4-203 for the period described in Section 2.a. above.

2. **Authorized Uses of Tax Increment.** The Parties agree that the Agency may apply the Taxing Entity's Share to the payment of any of the components of the projects as contemplated in the Project Area Plan or allowed by the Act, including but not limited to the cost and maintenance of public infrastructure and other improvements located within the Project Area, incentives to developers or participants within the project area, administrative, overhead, legal, and other operating expenses of the Agency, and any other purposes deemed appropriate by the Agency, all as authorized by the Act.

3. **No Third Party Beneficiary.** Nothing in this Agreement shall create or be read or interpreted to create any rights in or obligations in favor of any person or entity not a party to this Agreement. Except for the parties to this Agreement, no person or entity is an intended third party beneficiary under this Agreement.

4. **Due Diligence.** Each of the Parties acknowledges for itself that it has performed its own review, investigation, and due diligence regarding the relevant facts upon which this Agreement is based, including representations of the Agency concerning the Project Area and the Project Area's benefits to the community and to the Parties, and each Party relies upon its own understanding of the relevant law and facts, information, and representations, after having completed its own due diligence and investigation.

5. **Interlocal Cooperation Act.** In satisfaction of the requirements of the Cooperation Act in connection with this Agreement, the Parties agree as follows:

a. This Agreement shall be authorized and adopted by resolution of the legislative body of each Party pursuant to and in accordance with the provisions of Section 11-13202.5 of the Cooperation Act.

b. This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney in behalf of each Party pursuant to and in accordance with the Section 11-13-202.5(3) of the Cooperation Act.

c. A copy of this executed Agreement shall be filed immediately with the keeper of records of each Party pursuant to Section 11-13-209 of the Cooperation Act.

d. The Chair of the Agency is hereby designated the administrator for all purposes of the Cooperation Act, pursuant to Section 11-13-207 of the Cooperation Act.

e. The term of this Agreement shall commence on the publication of the notice required by Section 17C-4-202 of the Act and shall continue through the date on which all of the Taxing Entity's Share has been paid to and disbursed by the Agency as provided herein.

f. Following the execution of this Agreement by all Parties, the Agency shall cause a notice regarding this Agreement to be published on behalf of all parties in accordance with Section 11-13-219 of the Cooperation Act and Section 17C-4-202 of the Act.

6. **Modification and Amendment.** Any modification of or amendment to any provision contained herein shall be effective only if the modification or amendment is in writing and signed by all Parties. Any oral representation or modification concerning this Agreement shall be of no force or effect.

7. **Further Assurance.** Each of the Parties hereto agrees to cooperate in good faith with the others, to execute and deliver such further documents, to adopt any resolutions, to take any other official action, and to perform such other acts as may be reasonably necessary or appropriate to consummate and carry into effect the transactions contemplated under this Agreement.

8. **Governing Law.** This Agreement shall be governed by, and construed and interpreted in accordance with, the laws of the State of Utah.

9. **Interpretation.** The terms “include,” “includes,” “including” when used herein shall be deemed in each case to be followed by the words “without limitation.”

10. **Severability.** If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction or as a result of future legislative action, and if the rights or obligations of any Party hereto under this Agreement will not be materially and adversely affected thereby,

- a. such holding or action shall be strictly construed;
- b. such provision shall be fully severable;
- c. this Agreement shall be construed and enforced as if such provision had never comprised a part hereof;
- d. the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the invalid or unenforceable provision or by its severance from this Agreement; and
- e. in lieu of such illegal, invalid, or unenforceable provision, the Parties hereto shall use commercially reasonable efforts to negotiate in good faith a substitute, legal, valid, and enforceable provision that most nearly effects the Parties' intent in entering into this Agreement.

11. **Authorization.** Each of the Parties hereto represents and warrants to the others that the warranting Party has taken all steps, including the publication of public notice where necessary, in order to authorize the execution, delivery, and performance of this Agreement by each such Party.

12. **Time of the Essence.** Time shall be of the essence in the performance of this Agreement.

13. **Incorporation of Recitals.** The recitals set forth above are hereby incorporated by reference as part of this Agreement.

14. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement

15. **Incorporation of Exhibits.** Any exhibits to this Agreement are hereby incorporated by reference as part of this Agreement.

ENTERED into as of the day and year first above written.

[Remainder of page intentionally left blank; signature pages to follow]

**COMMUNITY DEVELOPMENT AND
RENEWAL AGENCY FOR THE TOWN OF
BRIAN HEAD**

By: _____
Clayton Calloway, Chair

Attest:

By: _____
Nancy Leigh, Clerk

Attorney Review for the Agency:

The undersigned, as counsel for the Community Development and Renewal Agency for the Town of Brian Head, has reviewed the foregoing Interlocal Agreement and finds it to be in proper form and in compliance with applicable state law.

Attorney for the Brian Head Redevelopment Agency

BRIAN HEAD TOWN

By: _____
Clayton Calloway, Mayor

Attest:

By: _____
Nancy Leigh, Clerk

Attorney Review for Brian Head Town:

The undersigned, as attorney for Brian Head Town, has reviewed the foregoing Interlocal Agreement and finds it to be in proper form and in compliance with applicable state law.

Attorney for Brian Head Town

**BRIAN HEAD VILLAGE CORE
COMMUNITY DEVELOPMENT PROJECT AREA
INTERLOCAL AGREEMENT
by and between the
COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR THE
TOWN OF BRIAN HEAD
and
IRON COUNTY**

THIS INTERLOCAL AGREEMENT is entered into as of this 26th day of May, 2026, by and between the **COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR THE TOWN OF BRIAN HEAD**, a political subdivision of the State of Utah (the “**Agency**”) and **IRON COUNTY, UTAH**, a political subdivision of the State of Utah (the “**County**” or the “**Taxing Entity**”). The Agency and the Taxing Entity shall be referred to individually as a “**Party**” and collectively as the “**Parties**”.

A. WHEREAS the Agency was created pursuant to the provisions of, and continues to operate under, the Limited Purpose Local Government Entity – Community Development and Renewal Agencies Act, Title 17C of the Utah Code (the “**Act**”), and is authorized thereunder to conduct urban renewal, economic development, and community development activities within the town of Brian Head, Iron County, Utah, as contemplated by the Act; and

B. WHEREAS the Agency created the Brian Head Interconnect Community Development Project Area, which was later amended and renamed the Brian Head Village Core Community Development Project Area (the “**Project Area**”) and adopted a community development project area plan for the Project Area (the “**Project Area Plan**”), which, as amended, is incorporated herein by this reference, and which includes the legal description and a map of the Project Area, pursuant to which the Agency desires to encourage, promote and provide for economic development within the Project Area; and

C. WHEREAS the Taxing Entity and the Agency previously entered into an interlocal agreement, dated November 10, 2015 whereby the Taxing Entity agreed to share a portion of its revenues with the Agency (the “**2015 Interlocal Agreement**”); and

D. WHEREAS the project area funds collection period under the 2015 Interlocal Agreement ended on December 31, 2025; and

E. WHEREAS the Taxing Entity and the Agency have determined that it is in the best interests of the Taxing Entity to provide certain financial assistance through the use of Tax

Increment (as defined below) in connection with the development of the Project Area as set forth in the Project Area Plan; and

F. WHEREAS the Agency anticipates providing a portion of the tax increment (as defined in Utah Code Annotated (“UCA”) § 17C-1-102(52) (hereinafter “**Tax Increment**”)), created by development within the Project Area, to assist in the development within the Project Area as provided in the Project Area Plan; and

G. WHEREAS UCA § 17C-4-201(1) authorizes the Taxing Entity to consent to the payment to the Agency of a portion of the Taxing Entity’s share of Tax Increment generated from the Project Area for the purposes set forth therein; and

H. WHEREAS UCA § 11-13-215 further authorizes the Taxing Entity to share its tax and other revenues with the Agency; and

I. WHEREAS in order to facilitate further development within the Project Area, the Taxing Entity desires to pay to the Agency a portion of the Taxing Entity’s share of Tax Increment generated by development in the Project Area in accordance with the terms of this Agreement; and

J. WHEREAS the provisions of applicable Utah State law shall govern this Agreement, including the Act and the Interlocal Cooperation Act, Title 11 Chapter 13 of the UCA, as amended (the “**Cooperation Act**”).

NOW, THEREFORE, in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. Taxing Entity's Consent.

a. Pursuant to Section 17C-4-201(2)(b) of the Act and Section 11-13-215 of the Cooperation Act, the Taxing Entity hereby agrees and consents that the Agency shall be paid thirty percent (30%) of the Taxing Entity’s share of the Tax Increment from the Project Area (the “**Taxing Entity’s Share**”) for 10 years, for tax years 2026 through 2035 (to be paid in 2036), inclusive. The Taxing Entity’s Share shall be used for the purposes set forth in UCA § 17C-4-201(1) as reflected herein and in the Project Area Plan and shall be disbursed as specified herein. The calculation of annual Tax Increment shall be made using (a) the Taxing Entity’s tax levy rate during the year for which Tax Increment is to be paid and (b) the base taxable value of \$120,897,275 as agreed to by the Parties, which taxable value is subject to adjustment as required by law.

b. The Taxing Entity hereby authorizes and directs Iron County to pay directly to the Agency the Taxing Entity’s Share in accordance with UCA § 17C-4-203 for the period described in Section 2.a. above.

2. **Authorized Uses of Tax Increment.** The Parties agree that the Agency may apply the Taxing Entity's Share to the payment of any of the components of the projects as contemplated in the Project Area Plan or allowed by the Act, including but not limited to the cost and maintenance of public infrastructure and other improvements located within the Project Area, incentives to developers or participants within the project area, administrative, overhead, legal, and other operating expenses of the Agency, and any other purposes deemed appropriate by the Agency, all as authorized by the Act.

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- a. such holding or action shall be strictly construed;
- b. such provision shall be fully severable;
- c. this Agreement shall be construed and enforced as if such provision had never comprised a part hereof;
- d. the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the invalid or unenforceable provision or by its severance from this Agreement; and
- e. in lieu of such illegal, invalid, or unenforceable provision, the Parties hereto shall use commercially reasonable efforts to negotiate in good faith a substitute, legal, valid, and enforceable provision that most nearly effects the Parties' intent in entering into this Agreement.

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ENTERED into as of the day and year first above written.

[Remainder of page intentionally left blank; signature pages to follow]

**COMMUNITY DEVELOPMENT AND
RENEWAL AGENCY FOR THE TOWN OF
BRIAN HEAD**

By: _____
Clayton Calloway, Chair

Attest:

By: _____
Nancy Leigh, Clerk

Attorney Review for the Agency:

The undersigned, as counsel for the Community Development and Renewal Agency for the Town of Brian Head, has reviewed the foregoing Interlocal Agreement and finds it to be in proper form and in compliance with applicable state law.

Attorney for the Brian Head Redevelopment Agency

IRON COUNTY

By: _____
Kenneth Robinson, Chair

Attest:

By: _____
Jonathan Whittaker, Clerk

Attorney Review for the County:

The undersigned, as attorney for Iron County, has reviewed the foregoing Interlocal Agreement and finds it to be in proper form and in compliance with applicable state law.

Attorney for Iron County