



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# 840 6487 4025

TUESDAY, JUNE 9, 2026 @ 1:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**
- D. APPROVAL OF THE MINUTES:**
 - May 26, 2026, Town Council/SSD/RDA/MBA Meeting
- E. REPORTS / PUBLIC INPUT ON NON-AGENDA ITEMS.** Public input is limited to three (3) minutes on non-agenda items.
- F. AGENDA ITEM:**
 - 1. PUBLIC HEARING FOR THE FISCAL YEAR 2026 AMENDED BUDGET(S).** Shane Williamson, Town Treasurer. The Council will hold a public hearing to receive comment on the FY2026 Amended Budget ending June 30, 2026, 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. FISCAL YEAR 2027 BUDGET(S) ADOPTION.** Shane Williamson, Town Treasurer. The Council will consider an ordinance/resolutions adopting the FY2027 Budgets for the Town, RDA, MBA, and SSD.
 - 3. RESOLUTION TO PICK-UP EMPLOYEE CONTRIBUTION IN THE PUBLIC SAFETY TIER II RETIREMENT.** Shane Williamson, Administrative Service Director. The Council will consider a resolution picking up the employee contribution for the Public Safety Tier II Retirement.
 - 4. FUTURE AGENDA ITEMS.** Discussion on potential items for future Council agendas.
- G. ADJOURNMENT**

Date: June 5, 2026.

Available to Board Members as per Ordinance No. 11-003 authorizes public bodies, including the Town, to establish written procedures governing the calling and holding of electronic meetings at which one or more members of the public board may participate by means of electronic communications. In compliance with the Americans with Disabilities Act, persons needing auxiliary communications aids and services for this meeting should call Brian Head Town Hall @ (435) 677-2029 at least three days in advance of the meeting.

CERTIFICATE OF POSTING

I hereby certify that I have posted copies of this agenda on the Brian Head Town website, Utah Public Meeting website, and at the Town Hall according to Utah Code Annotated §63A-20-102 and have caused a copy of this notice to be delivered to the Daily Spectrum, a newspaper of general circulation.

Nancy Leigh, Town Clerk



BRIAN HEAD

STAFF REPORT TO THE TOWN COUNCIL

ITEM:

PLANNING AND BUILDING DEPARTMENT REPORT

Author: Greg Sant

Date: June 9, 2026

Department: Planning and Building

Type of Item: Informational

Building Report:

2025 Building Permits Summary:

	May	2026	YTD 2025
Issued Permits by Category -			
Single Family Dwellings	3	6	
Townhomes (in Dwellings)			
Additions/Remodels/Accessory Unit	1	2	1
Minor Alterations	1	1	
Tree Removal	1	6	
Commercial	1	3	
Utilities (Electric and Gas)	2	3	1
Total	9	21	2

2025 Land Use Permits Summary:

Issued Permits by Category –			
Winter R.O.W. Permit			
Grading/Excavation Subdivision	1	2	
Trenching/Encroachment			1
Total	1	2	1

2025 Land Use Submitted Applications:

By Category –			
Conditional Use Permits			
Lot Line Adjustment/Minor Plat Amendments	1	7	
Preliminary Plat	1	2	
Final/ Amended Plat	1	2	1
Vacating ROW/Easement	1	2	
Zone Amendment	1	1	
Total	5	14	1

2025 Summary of Fees Collected:

	May	YTD 2025
By Category -		
Building Permit Fees	\$1,368.52	12,473.23
Plan Check Fees	\$342.30	7,294.43
Encroachment Permits		
Winter R.O.W. Permit		
Tree and Grading Permit Fees	\$253.00	6,754.00
Land Use Permit Fees	\$202.00	6,702.00
Sub-Total	\$2,165.82	33,223.66

2025 Summary of Impact Fees Collected:

	May	YTD 2025
<u>Impact Fees Collected</u>		
Water Connection and Impact Fees	\$7,080.49	9,176.05
Sewer Connection and Impact Fees	\$11,256.00	17,282.33
Total Fees Collected	\$18,336.49	26,458.38

2025 Inspections Summary:

	May	2026	YTD 2025
Inspections by Permit Type –			
Single Family Homes and Cabins	8	65	58
Multi-Family (Townhomes)	14	76	33
Additions/Remodels/Minor Alterations	4	16	4
Commercial	0	2	
Utilities	1	1	3
Fire Mitigation			2
Grading			0
Total	27	160	100



Public Works Department - Monthly Update

June 2026

The public works department has been getting a jump on lots of projects this season. We have been out continuing to grade roads. Brett was able to get the Iron wolf up here and we were able to grind some ruff roads down. We will be out on those roads in the following days grading them and getting the bigger rocks off. We have also been busy hauling trees off from the water line project of Brian Head Unit 3. Along with all that we have continued to haul road base and rock from Panguitch Lake pit and are almost done shouldering Highland Dr. at the top of Kodiak.

The water and sewer crew have been out working on water meters the last month making sure we are getting accurate and correct readings for the residents. They have also been replacing ones that are old and no longer read with our meter reading equipment. They have also been working up on Ridgeview Dr. installing new water services and sewer laterals that we need done before our asphalt project gets started.

Parks and trails have been busy cleaning up some trails and getting the sprinkler system up and running at the park. The pond is also stocked with fish and ready for people to catch and hopefully win a prize. Bathrooms are all looking good and ready for summer visitors to enjoy.

As for the sanitation department, garbage has definitely slowed down. However, our driver has not, he continues to repaint and rebuild a few of the older dumpsters that need

some attention. A fresh coat of paint and some new stickers make them look almost new again.

Respectfully,

Jared Tubbs

Public Works Director



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: PUBLIC HEARING ON THE FY 2026 AMENDED BUDGET

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: June 9, 2026
TYPE OF ITEM: Discussion

SUMMARY:

The Town Council will hear public comments on the proposed FY 2026 final amended budget.

BACKGROUND:

Since adopting the FY 2026 budget, the council has adopted resolutions to amend it once: on October 28, 2025. The last step to close out a year is to present and adopt the final amended budget to ensure state compliance.

ANALYSIS:

The proposed amended budget(s) are found in the general fund. The adjustments are as follows:

General Fund (10)

Revenue

- 3312 - Public Safety Fed Grant: +\$ 60,965 - to account for Grant received
- 3314 - Public Safety State Grant: +\$ 3,255 - to account for Grant received

Expenses

- 4140.245 - Admin - Bank Charges: +\$3,550 - to account for credit card fees for collected payments.
- 4210.451 - Police - EMT Supplies: +\$3,255 - to account for supplies purchased with PS grants funds (see revenue adjustment).
- 4220.250 - Fire - Equipment - Supplies & Maintenance: +\$60,965- to account for the purchase of monitors funded by grant (see revenue adjustment).
- 4890 - Budgeted Increase in Fund Balance: -\$3,550 - reduced amount sent to fund balance to cover bank charges increase.

FINANCIAL IMPLICATIONS:

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

STAFF RECOMMENDATION:

Public Hearing only.

PROPOSED MOTION:

Public Hearing only.

ATTACHMENTS:

A - FY 2026 Budget Reports

**Brian Head Town
Budgeting Worksheet**

10 10 General Fund - 07/01/2025 to 06/04/2026

	Account No.	2023 Actual	2024 Actual	2025 Actual	2026 Actual	Original Budget	Revised Budget
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	3110	876,729	1,006,078	1,038,391	1,017,056	1,043,500	1,043,500
3120 General Property Tax (Delinquent)	3120	91,101	79,421	107,771	131,248	87,300	87,300
3130 Sales and Use Taxes	3130	302,001	298,965	288,434	295,857	296,800	296,800
3135 PAR Tax	3135	54,752	54,902	52,350	53,614	55,500	55,500
3140 Franchise Tax	3140	2,668	912	0	0	4,700	4,700
3145 Telecommunication Tax	3145	4,306	3,860	3,932	3,442	5,900	5,900
3151 Resort Tax	3151	869,243	876,613	837,226	856,508	887,800	887,800
3152 Highway Tax	3152	164,201	164,687	157,028	160,847	166,000	166,000
3153 Municipal Energy Tax	3153	159,485	161,174	159,234	117,827	156,400	156,400
3154 Municipal Transient Room Tax	3154	181,255	186,688	184,225	211,797	182,000	182,000
3170 Fee in Lieu	3170	9,504	10,759	13,937	11,552	9,300	9,300
3190 Penalties on Delinquent Taxes	3190	1,731	1,552	2,712	3,195	3,400	3,400
3200 Personal Property Taxes	3200	32,389	47,133	36,334	17,673	34,600	34,600
Total Taxes		2,749,365	2,892,744	2,881,573	2,880,615	2,933,200	2,933,200
Licenses and permits							
3210.1 Business Licenses - New	3210.1	29,649	43,778	43,933	1,474	36,900	36,900
3210.2 Business Licenses - Renewal	3210.2	0	0	2,170	4,385	0	0
3212.1 STR Business Licenses - New	3212.1	0	0	3,921	15,351	0	0
3212.2 STR Business Licenses - Renewal	3212.2	0	0	2,658	50,095	0	0
3215 Alcohol Licenses	3215	0	600	400	550	1,100	1,100
3220 Enhanced Services Business License Fee	3220	649,917	622,557	623,621	592,143	675,000	675,000
3221.1 Building Permit Fees	3221.1	42,158	122,176	82,348	58,533	103,200	103,200
3221.2 Plan Check Fee	3221.2	19,809	75,169	53,685	36,434	15,900	15,900
3221.3 Tree and Grading Permit Fee	3221.3	7,315	17,314	8,675	6,850	6,000	6,000
3221.4 State Building Permit Fee 1%	3221.4	313	1,221	822	692	1,032	1,032
3222 Land Use Permit Fees	3222	3,445	7,756	3,223	6,750	5,000	5,000
3223 Disproportionate Service STR Fee	3223	40,428	67,935	68,412	123,006	73,480	73,480
3224 Winter ROW Permit Fees	3224	0	0	0	3,000	0	0
3230 Other Permits	3230	140	0	0	0	0	0
Total Licenses and permits		793,174	958,506	893,867	899,263	917,612	917,612
Intergovernmental revenue							
3312 Public safety fed grant	3312	0	0	0	0	0	60,965
3314 Public Safety State Grant	3314	6,283	39,958	120,295	3,255	0	3,255
3341 General gov't state grant	3341	80,328	256,633	451,460	99,088	385,000	385,000
3356 Class C Road Funds	3356	77,061	110,159	107,778	112,247	100,000	100,000
3358 State Liquor Fund Allotment	3358	3,168	3,546	4,628	4,699	3,000	3,000
3373 County - fire agreements	3373	40,000	40,000	40,000	40,000	80,000	80,000
Total Intergovernmental revenue		206,839	450,295	724,161	259,289	568,000	632,220
Charges for services							
3419 Administrative Charges	3419	66,400	71,000	80,000	82,600	82,600	82,600
3422 Retail Fuel	3422	96,388	87,993	78,377	66,964	92,900	92,900
3426 Fire Department Revenue	3426	4,190	12,355	6,630	9,800	11,400	11,400
3428 Misc Police Revenue (Police Reports)	3428	45	45	60	20	0	0
3429 GRAMMA Requests (other than Police Reports)	3429	490	0	5	0	0	0
3435 Shop Charges	3435	120,800	155,000	189,438	192,989	192,989	192,989
3442 Transportation Utility Fee	3442	0	0	0	0	158,825	158,825
Total Charges for services		288,313	326,393	354,510	352,373	538,714	538,714
Fines and forfeitures							
3510 Court Fines	3510	12,288	3,271	2,743	2,297	1,000	1,000
3520 Administrative Fines (Code Violations)	3520	4,450	400	1,300	7,100	2,000	2,000
Total Fines and forfeitures		16,738	3,671	4,043	9,397	3,000	3,000

Interest							
3610 Interest	3610	83,645	126,903	126,333	77,610	100,000	100,000
Total Interest		83,645	126,903	126,333	77,610	100,000	100,000
Special Events							
3540 Registration Fees	3540	0	0	420	4,520	0	4,520
3550 Donations	3550	0	1,000	4,025	0	0	0
Total Special Events		0	1,000	4,445	4,520	0	4,520
Miscellaneous revenue							
3650 Sales of materials and supplies	3650	0	0	0	-32	250	250
3680 Building/Pavilion Rentals	3680	3,845	5,902	2,495	3,005	3,600	3,600
3685 Annexation Cost Reimburesments	3685	0	44,425	0	0	0	0
3690 Sundry (Miscellaneous)	3690	0	251	0	0	0	0
3691 Health Insurance reimbursement (to be cleared)	3691	3,687	6,586	8,510	0	4,200	4,200
Total Miscellaneous revenue		7,532	57,164	11,005	2,973	8,050	8,050
Contributions							
3802.2 Public Safety Impact Fee/3059	3802.2	1,224	4,590	3,519	1,989	1,000	1,000
Total Contributions		1,224	4,590	3,519	1,989	1,000	1,000
Transfers from other funds							
3825 Transfer from RDA	3825	8,667	23,500	35,258	29,500	29,500	29,500
3851 Transfer from Water Fund	3851	0	0	1,080,000	0	0	0
3890 Fund Balance Appropriated	3890	0	0	0	0	55,000	93,132
Total Transfers from other funds		8,667	23,500	1,115,258	29,500	84,500	122,632
Total Revenue:		4,155,498	4,844,766	6,118,715	4,517,529	5,154,076	5,260,948
Expenditures:							
General government							
Council							
4111.110 Council - Salaries	4111.11	16,225	20,230	19,676	22,025	20,600	20,600
4111.130 Council - Benefits	4111.13	1,546	1,981	1,923	1,054	1,576	1,576
4111.230 Council - Travel, Conferences & Training	4111.23	8,686	1,938	3,505	2,244	12,550	12,550
4111.240 Council - Office Supplies & Expense	4111.24	2,030	242	42	491	250	250
4111.290 Council - Telephone/Data Plans	4111.29	562	813	733	613	700	700
4111.330 Council - Training & Education	4111.33	0	0	77	0	0	0
4111.450 Council - Expenses	4111.45	55	0	0	0	150	150
4111.610 Council - Miscellaneous Expense	4111.61	54	258	0	0	0	0
Total Council		29,157	25,462	25,957	26,428	35,826	35,826
Administrative							
4140.110 Admin - Salaries & Wages	4140.11	130,049	154,031	238,050	236,711	242,292	248,792
4140.111 Admin - Overtime Wages (Administrative)	4140.111	794	924	1,723	1,526	0	0
4140.130 Admin - Employee Benefits	4140.13	57,039	59,170	99,413	90,962	112,478	113,528
4140.210 Admin - Books/Subscriptions/Memberships	4140.21	2,978	4,359	4,886	5,225	5,290	5,290
4140.220 Admin - Publishing/Legal Notices	4140.22	611	267	131	58	600	600
4140.230 Admin - Meetings, Travel, Conferences & Training	4140.23	2,962	5,265	7,165	5,811	9,005	9,005
4140.240 Admin - Office Supplies/Reimb Expenses	4140.24	6,105	8,808	7,381	5,074	6,000	6,000
4140.245 Admin - Bank Charges	4140.245	2,069	2,419	4,103	5,637	3,200	6,750
4140.250 Admin - Equipment Supplies/Maintenance	4140.25	3,434	4,919	4,241	4,109	3,400	3,400
4140.254 Admin - Vehicle Repair & Maintenance	4140.254	764	2,782	1,134	1,219	1,800	1,800
4140.255 Admin - Fuel & Oil	4140.255	2,629	2,103	1,943	1,472	2,000	2,000
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	4140.27	11,623	12,043	10,564	10,039	12,690	12,690
4140.280 Admin - Utilities	4140.28	6,118	6,344	5,017	3,283	6,000	6,000
4140.290 Admin - Telephone	4140.29	8,252	6,282	6,881	5,684	6,600	6,600
4140.310 Admin - Professional & Technical Services	4140.31	19,494	23,576	22,347	23,668	22,235	22,235
4140.312 Admin - Audit & Accounting	4140.312	15,500	17,700	18,300	19,900	18,000	18,000
4140.330 Admin - Training & Education	4140.33	0	0	0	3,000	0	0
4140.450 Admin - Elections	4140.45	0	305	0	350	300	300
4140.470 Admin - Uniforms	4140.47	180	344	138	0	250	250

4140.510 Admin - Insurance Expense	4140.51	53,290	58,589	64,390	76,683	77,450	77,450
4140.540 Admin - Promotions/Incentives	4140.54	3,933	4,838	8,467	5,704	16,190	16,190
4140.610 Admin - Miscellaneous Expense	4140.61	333	365	150	207	250	250
4150.610 NonDept - Miscellaneous Expense	4150.61	0	-95	0	0	0	0
Total Administrative		328,154	375,338	506,425	506,323	546,030	557,130
Legal							
4145.310 Legal - Professional & Technical Services	4145.31	3,375	5,068	3,680	5,600	7,000	7,000
Total Legal		3,375	5,068	3,680	5,600	7,000	7,000
Planning and zoning							
4180.110 P&Z - Salaries & Wages	4180.11	76,839	127,559	101,547	95,089	104,501	105,591
4180.111 P&Z - Overtime Wages (P & Z)	4180.111	816	150	1,020	583	0	0
4180.130 P&Z - Employee Benefits	4180.13	43,456	49,168	55,234	51,554	57,894	58,069
4180.210 Admin - Books/Subscriptions/Memberships	4180.21	348	561	633	367	850	850
4180.220 Planning & Bldg - State Bldg Permit Fee	4180.22	0	1,304	699	286	900	900
4180.230 P&Z - Travel, Conferences & Training	4180.23	0	1,488	9,528	3,909	6,380	6,380
4180.240 P&Z - Office Supplies & Expense	4180.24	1,293	1,071	906	1,079	2,500	2,500
4180.290 P&Z - Telephone	4180.29	392	924	1,548	1,498	1,600	1,600
4180.310 P&Z - Professional & Technical Services	4180.31	34,417	33,699	9,843	11,927	11,540	11,540
4180.313 P&Z - Engineer	4180.313	0	172	0	0	0	0
Total Planning and zoning		157,562	216,095	180,959	166,293	186,165	187,430
Marketing & Events							
4660.230 Marketing & Events - Travel and Training	4660.23	63	0	0	0	0	0
4660.250 Marketing & Events - Equip Supplies/Maint	4660.25	2,625	4,568	1,441	913	2,000	2,000
4660.310 Marketing & Events - Prof & Technical Services	4660.31	16,809	562	7,800	7,800	7,500	7,500
4660.610 Marketing & Events - Miscellaneous Expense	4660.61	1,723	0	70,473	25,130	0	14,947
4660.612 Marketing & Events - Advertising/Marketing	4660.612	122,943	426,898	363,902	330,369	363,250	363,250
4660.615 Marketing & Events - Entertainment	4660.615	9,958	17,900	7,385	137,528	128,300	128,300
Total Marketing & Events		154,121	449,928	451,001	501,739	501,050	515,997
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	4640.245	4,668	4,629	3,868	4,043	5,620	5,620
4640.250 Retail Fuel - Supplies & Maintenance	4640.25	1,481	120	0	0	1,500	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	4640.26	71,081	81,335	67,093	59,579	72,600	72,600
4640.310 Retail Fuel - Professional & Technical Services	4640.31	2,426	2,086	2,794	1,386	725	725
4640.510 Retail Fuel - Insurance Expense	4640.51	0	0	0	0	560	560
Total Retail Fuel		79,655	88,169	73,756	65,007	81,005	81,005
Transit							
4650.250 Transit - Supplies & Maintenance	4650.25	447	1,769	15	56	1,000	1,000
4650.310 Transit - Professional & Technical Services	4650.31	15,500	15,450	15,675	8,750	11,000	11,000
4650.485 Transit - Transportation Service	4650.485	138,000	145,000	149,000	147,650	152,700	152,700
Total Transit		153,947	162,219	164,690	156,456	164,700	164,700
Total General government		905,971	1,322,528	1,406,469	1,427,846	1,521,776	1,549,088
Public safety							
Police							
4210.110 Police - Salaries & Wages	4210.11	379,884	414,351	463,696	472,523	519,336	523,126
4210.111 Police - Overtime Wages (Police)	4210.111	24,803	35,200	32,582	45,120	32,400	32,400
4210.120 Police - Part-time Officers	4210.12	24,046	16,541	22,683	23,672	27,456	27,456
4210.130 Police - Employee Benefits	4210.13	292,549	294,136	338,113	327,046	363,304	363,304
4210.210 Police - Books/Subscriptions/Memberships	4210.21	644	668	1,061	1,144	810	810
4210.230 Police - Travel, Conferences & Training	4210.23	4,008	4,615	3,743	6,234	10,810	10,810
4210.240 Police - Office Supplies & Expense	4210.24	727	553	280	222	650	650
4210.250 Police - Equipment Supplies & Maintenance	4210.25	24,221	12,507	3,863	26,892	14,200	14,200
4210.254 Police - Vehicle Repair & Maintenance	4210.254	5,991	5,337	8,362	10,150	6,680	6,680
4210.255 Police - Fuel	4210.255	27,216	22,462	22,033	20,124	22,900	22,900
4210.270 Police - Bldg/Grounds Supplies & Maintenance	4210.27	7,116	5,977	6,160	5,690	5,900	5,900
4210.275 Police - Public Safety Building Payment (MBA)	4210.275	60,612	60,260	60,310	60,335	60,335	60,335
4210.280 Police - Utilities	4210.28	5,495	5,803	4,298	3,871	6,000	6,000

4210.290.1 Police - Telephone	4210.290.1	10,194	5,408	5,964	5,778	5,820	5,820
4210.290.2 Police - Communications	4210.290.2	30,158	43,597	37,475	38,466	39,550	39,550
4210.310 Police - Professional & Technical Services	4210.31	8,145	11,190	9,232	9,171	10,600	10,600
4210.450 Police - Uniforms	4210.45	2,827	2,204	1,693	2,989	3,500	3,500
4210.451 Police - EMT Supplies	4210.451	1,582	4,561	3,324	8,075	1,750	5,005
4210.452 Police - EMT Training & Travel	4210.452	4,627	4,245	6,051	2,368	6,750	6,750
4210.453 Police - Search & Rescue	4210.453	0	0	0	0	500	500
4210.610 Police - Miscellaneous Expense	4210.61	430	885	54	550	500	500
Total Police		915,273	950,502	1,030,979	1,070,420	1,139,751	1,146,796
Fire							
4220.110 Fire - Salaries & Wages	4220.11	120,621	147,263	145,803	158,854	182,055	185,845
4220.111 Fire - Overtime Wages (Fire)	4220.111	8,253	11,716	10,848	15,678	10,800	10,800
4220.120 Fire - Part Time Wages	4220.12	792	2,556	2,760	1,876	4,500	4,500
4220.130 Fire - Employee Benefits	4220.13	95,535	96,167	106,777	108,583	138,308	138,308
4220.210 Fire - Books/Subscriptions/Memberships	4220.21	899	671	227	384	310	310
4220.230 Fire - Travel, Conferences & Training	4220.23	430	689	641	3,207	1,575	1,575
4220.240 Fire - Office Supplies & Expense	4220.24	358	130	393	67	200	200
4220.250 Fire - Equipment - Supplies & Maintenance	4220.25	15,392	7,439	141,902	66,882	4,400	65,365
4220.254 Fire - Vehicle Repair & Maintenance	4220.254	8,014	3,971	9,460	5,088	10,200	10,200
4220.255 Fire - Fuel	4220.255	1,446	2,795	2,778	3,031	2,500	2,500
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	4220.27	6,562	6,020	6,091	6,857	5,700	5,700
4220.275 Fire - Public Safety Building Payment (MBA)	4220.275	60,185	60,260	60,310	60,335	60,335	60,335
4220.280 Fire - Utilities	4220.28	5,495	5,803	4,282	3,699	6,000	6,000
4220.290 Fire - Telephone	4220.29	5,376	4,943	5,495	4,788	5,820	5,820
4220.310 Fire - Professional & Technical Services	4220.31	11,114	10,654	9,888	7,700	11,100	11,100
4220.330 Fire - Training & Education	4220.33	0	0	0	0	250	250
4220.450 Fire - Uniforms	4220.45	0	0	470	483	750	750
4220.610 Fire - Miscellaneous Expense	4220.61	450	351	254	750	2,100	2,100
4220.810 Fire - Debt service principal	4220.81	0	0	0	173	0	0
Total Fire		340,921	361,428	508,379	448,434	446,903	511,658
Total Public safety		1,256,194	1,311,930	1,539,358	1,518,855	1,586,654	1,658,454
Highways and public improvements							
Highways							
4410.110 Streets - Salaries & Wages	4410.11	171,653	262,605	333,886	269,279	339,494	349,244
4410.111 Streets - Overtime Wages (Streets)	4410.111	8,466	32,318	21,712	27,002	16,500	16,500
4410.130 Streets - Employee Benefits	4410.13	110,586	167,426	196,157	151,049	221,014	222,574
4410.230 Streets - Travel, Conferences & Training	4410.23	4,562	4,933	6,520	10,004	10,471	10,471
4410.240 Streets - Office Supplies & Expense	4410.24	132	120	22	0	0	0
4410.250 Streets - Equipment - Supplies & Maintenance	4410.25	1,952	1,242	579	242	1,200	1,200
4410.253 Streets - Snow Removal	4410.253	101,948	119,554	66,102	72,521	90,000	90,000
4410.254 Streets - Vehicle Repair & Maintenance	4410.254	0	0	0	1,642	0	0
4410.261 Streets - Equipment Lease	4410.261	4,026	0	0	0	0	0
4410.269 Streets - Equipment Rental	4410.269	14,182	7,995	2,500	0	8,750	8,750
4410.270 Streets - Bldgs/Grounds - Supplies & Maint	4410.27	0	89	0	0	0	0
4410.280 Streets - Utilities (Area Lights)	4410.28	11,262	14,630	12,134	6,046	12,000	12,000
4410.310 Streets - Professional & Technical Services	4410.31	9,054	2,769	871	3,514	2,090	2,090
4410.411 Streets - Street Signs & Signals	4410.411	1,406	2,422	2,357	2,361	5,500	5,500
4410.415 Streets - Skier bridge O&M	4410.415	0	2,600	0	0	2,600	2,600
4410.420 Streets - Road Maintenance/Improvements	4410.42	60,548	43,318	22,391	43,195	56,080	56,080
Total Highways		499,777	662,020	665,232	586,856	765,699	777,009
Shop & garage							
4440.230 Shop - Travel, Conferences & Training	4440.23	383	2,164	1,186	638	2,000	2,000
4440.240 Shop - Office Supplies & Expenses	4440.24	548	1,468	1,333	701	1,500	1,500
4440.250 Shop - Equipment - Supplies & Maintenance	4440.25	15,594	28,657	19,759	9,516	11,150	11,150
4440.252 Shop - Heavy Equipment Maintenance	4440.252	42,942	67,119	30,436	37,837	47,500	47,500
4440.254 Shop - Vehicle Repair & Maintenance	4440.254	20,765	16,671	12,383	18,771	15,000	15,000
4440.255 Shop - Fuel	4440.255	155,377	144,027	91,298	86,742	95,000	95,000
4440.261 Shop - Equipment Lease (operating)	4440.261	103,904	120,968	159,798	121,634	119,800	119,800
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	4440.27	2,465	3,228	4,520	5,200	5,150	5,150

4440.280 Shop - Utilities	4440.28	13,330	15,180	11,802	9,050	12,000	12,000
4440.290 Shop - Telephone	4440.29	5,416	6,513	9,527	7,212	9,600	9,600
4440.310 Shop - Professional & Technical Services	4440.31	1,364	2,638	3,637	2,364	2,100	2,100
4440.450 Shop - Uniforms	4440.45	6,485	10,084	13,050	11,234	13,400	13,400
Total Shop & garage		368,572	418,717	358,729	310,898	334,200	334,200
Total Highways and public improvements		868,349	1,080,738	1,023,961	897,753	1,099,899	1,111,209
Parks, recreation, and public property							
Recreation							
4560.110 Recreation - Salaries & Wages	4560.11	32,604	36,385	34,415	36,920	48,150	48,150
4560.111 Recreation - Overtime Wages (Recreation)	4560.111	864	1,483	162	140	0	0
4560.130 Recreation - Employee Benefits	4560.13	19,187	18,022	18,344	17,518	23,217	23,217
4560.230 Recreation - Travel, Conferences & Training	4560.23	38	129	268	1,316	1,200	1,200
4560.240 Recreation - Office Supplies & Expense	4560.24	132	99	162	0	0	0
4560.250 Recreation - Supplies & Maintenance	4560.25	1,149	2,429	382	688	1,000	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	4560.254	141	1,329	1,970	977	900	900
4560.265 Recreation - Fuel	4560.265	0	0	56	0	0	0
4560.269 Recreation - Equipment Rental	4560.269	1,844	7,903	0	0	0	0
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	4560.27	1,246	6,609	3,229	649	2,800	2,800
4560.310 Recreation - Professional & Technical Services	4560.31	633	39	184	0	90	90
4560.450 Recreation - Uniforms	4560.45	0	35	0	0	200	200
4560.621 Recreation - Beautification	4560.621	3,496	5,945	7,954	7,243	6,000	6,000
4560.631 Recreation - Walking Trails	4560.631	425	7,554	1,474	447	100	100
4560.633 Recreation - ATV/Snowmobile Trails	4560.633	8,327	8,683	3,546	2,283	7,500	7,500
4560.634 Recreation - Trail Signs	4560.634	99	874	226	908	750	750
Total Recreation		70,185	97,518	72,373	69,088	91,907	91,907
Total Parks, recreation, and public property		70,185	97,518	72,373	69,088	91,907	91,907
Miscellaneous							
4900 Operating Contingency	4900	20,386	14,999	41,297	13,266	43,900	43,900
Total Miscellaneous		20,386	14,999	41,297	13,266	43,900	43,900
Transfers							
4846 Transfer to Capital Projects	4846	1,196,100	820,000	625,000	433,825	433,825	433,825
4847 Transfer to Asset Replacement	4847	156,000	320,000	335,000	354,000	354,000	354,000
4851 Transfer to Water Fund	4851	0	0	1,080,000	0	0	0
4890 Budgeted Increase in Fund Balance	4890	0	0	0	0	22,115	18,565
Total Transfers		1,352,100	1,140,000	2,040,000	787,825	809,940	806,390
Total Expenditures:		4,473,185	4,967,713	6,123,458	4,714,633	5,154,076	5,260,948
Total Change In Net Position		-317,687	-122,947	-4,743	-197,104	0	0



STAFF REPORT TO THE TOWN COUNCIL

BRIAN HEAD

ITEM: ORDINANCE/RESOLUTIONS ADOPTING FY 2027 BUDGETS

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: June 9, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

Ordinance No 26-009, and Resolution Nos. RDA-046, SSD 041, and MBA-016 adopting the FY 2027 budgets, will be presented to Council. The budget(s) included for adoption are the General Fund, Wildlands Fire Fund, Debt Service Fund, Capital Projects Fund, Asset Replacement Fund, and all Enterprise Funds. Also included for adoption are the budgets for the Special Service District Fund, Redevelopment Agency Fund, and Municipal Building Authority Fund. Per State law, the FY 2027 budget is to be adopted by the Town Council and Town Council acting as the Redevelopment Agency, Special Service District Board and Municipal Building Authority Board. The statutory deadline for adoption is June 30, 2026.

BACKGROUND:

The Council approved the FY 2027 tentative budget on May 12, 2026. Subsequently, a public hearing was held on May 26, 2026.

ANALYSIS:

The FY 2027 Budget has the following changes since the approval of the FY 2027 tentative budget and public hearings:

10 - General Fund

- Increase Insurance by \$3,892 after receiving renewal
- Removal of \$150,000 Property Tax Increase

46 - Capital Fund

- Removal of transfer of property tax increase (\$150,000) for streets projects

48 - TUF Fund

- Removal of entire fund and budget

FINANCIAL IMPLICATIONS:

The FY 2027 budget sets up the Town's finances for the period from July 1, 2026, to June 30, 2027. If followed, the revenues versus expenditures will balance.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends adopting Ordinance No 26-009, Resolution No. RDA-046, SSD-042, and MBA-016, adopting the FY 2027 budgets, as presented.

PROPOSED MOTION:

Town Budget:

I move to adopt Ordinance No 26-009, approving the FY 2027 Brian Head Town budgets, as presented.

Redevelopment Agency Budget:

I move to adopt Resolution No. RDA-046, approving the FY 2027 Redevelopment Agency Fund budget, as presented.

Special Service District Budget:

I move to adopt Resolution No. SSD-042, approving the FY 2027 Special Service District Fund budget, as presented.

Municipal Building Authority Budget:

I move to adopt Resolution No. MBA-016, approving the FY 2027 Municipal Building Authority Fund budget, as presented.

ATTACHMENTS:

A: Town Budget: Ordinance No 26-009

B: RDA Budget: RDA Resolution No RDA-046

C: SSD Budget: SSD Resolution No SSD-042

D: MBA Budget: MBA Resolution No MBA-016



ORDINANCE NO. 26-___

AN ORDINANCE ADOPTING THE BUDGET: MAKING APPROPRIATIONS FOR THE SUPPORT FOR THE TOWN OF BRIAN HEAD FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, a tentative budget was prepared, approved, and made available to the public by the Town Council as required by law during the first meeting in May of the Town Council held on May 12, 2026; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing held on May 26, 2026, the right of citizens to be heard, the location of the Town Clerk Office where the Budget was available for public inspection, was published on the Utah Public Meeting Notice website at least seven days prior to said public hearing; and;

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the proposed Budget, and;

WHEREAS, pursuant to law, the Brian Head Town Council, at a regularly scheduled meeting of the Town Council, must adopt a final budget on or before the 30th day of June 2026, and;

WHEREAS, it is the intent and desire of the Town of Brian Head to comply with all applicable State and local laws regarding the adoption of the Budget; and;

WHEREAS, the Brian Head Town Council finds that the expenditures of the budget will provide for the health, safety and general welfare of the citizens of the Town of Brian Head.

NOW, THEREFORE, BE IT ORDINANED by the Town Council of the Town of Brian Head, Utah as follows:

**Section I:
Budget Adoption**

A. The budgeted amounts shown in EXHIBIT A, Town of Brian Head Fiscal Year 2027 Budgets, for the general fund, enterprise funds, capital improvements, and debt service



attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the Town of Brian Head, Utah for the fiscal year commencing July 1, 2026, and ending June 30, 2027, and are hereby adopted as the Budget for the Town of Brian Head, Utah for the fiscal year 2027.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the Budget Officer and shall be filed with the State Auditor within thirty (30) days after the adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the offices of the Brian Head Town Clerk and shall be available for public inspection during regular business hours.

Section II Further Action

A. In addition to the foregoing, the Town Manager is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget and the levy of property taxes with the approval of the Town Council. Such actions may include but are not necessarily limited to; notification, reporting, and publishing as required by and consistent with applicable law.

B. The Town Manager is hereby authorized to set the property tax rate at the certified tax rate.

C. Budget surpluses in excess of the 100% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

D. Notice of the FY2027 Public Officials Compensation public hearing was duly posted and a public hearing was held on May 26, 2026, during the regular meeting of the Town Council. The Council hereby approves an increase of seven percent (7%) be allotted to the public officials as presented for the FY2027 budget.

E. Modification of the adopted Budget will be set by Ordinance upon approval of the Brian Head Town Council.



BRIAN HEAD

Section III Severability:

If any provision of this Ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section IV Effective Date

This Ordinance shall take effect upon a majority vote of the Town Council and deposited and recorded in the office of the Town Clerk and accepted as required herein.

PASSED AND APPROVED this ____ day of June 2026.

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Yes___	No___
Council Member Martin Tidwell	Yes___	No___
Council Member Duane Nyen	Yes___	No___
Council Member Logan Cruz	Yes___	No___
Council Member Larry Freeberg	Yes___	No___

BRIAN HEAD TOWN

Mayor Clayton Calloway

ATTEST:

Nancy Leigh, Town Clerk

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of this ordinance passed by the Town Council on the 11th day of June 2024 and have posted a complete copy of the ordinance on the Utah Public Meeting Notice Website and the Town's website as per UCA § 63G-30-102.

Nancy Leigh, Town Clerk

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Tax (Current Year)	1,038,391	1,043,500	1,090,220
3120 General Property Tax (Delinquent)	107,771	87,300	89,128
3130 Sales and Use Taxes	288,434	296,800	308,303
3135 PAR Tax	52,350	55,500	57,634
3140 Franchise Tax	-	4,700	4,800
3145 Telecommunication Tax	3,932	5,900	6,200
3151 Resort Tax	837,226	887,800	922,138
3152 Highway Tax	157,028	166,000	172,900
3153 Municipal Energy Tax	159,234	156,400	157,000
3154 Municipal Transient Room Tax	184,225	182,000	189,000
3170 Fee in Lieu	13,937	9,300	10,231
3190 Penalties on Delinquent Taxes	2,712	3,400	3,300
3200 Personal Property Taxes	36,334	34,600	35,870
Total Taxes	2,881,573	2,933,200	3,046,724
Licenses and permits			
3210.1 Business Licenses - New	43,933	36,900	1,296
3210.2 Business Licenses - Renewal	2,170	-	3,224
3212.1 STR Business Licenses - New	3,921	-	11,778
3212.2 STR Business Licenses - Renewal	2,658	-	36,478
3215 Alcohol Licenses	400	1,100	400
3220 Enhanced Services Business License Fee	623,621	675,000	701,000
3221.1 Building Permit Fees	82,348	103,200	108,200
3221.2 Plan Check Fee	53,685	15,900	18,900
3221.3 Tree and Grading Permit Fee	8,675	6,000	7,000
3221.4 State Building Permit Fee 1%	822	1,032	1,032
3222 Land Use Permit Fees	3,223	5,000	6,000
3223 Disproportionate Service STR Fee	68,412	73,480	119,900
Total Licenses and permits	893,867	917,612	1,015,208
Intergovernmental revenue			
3314 Public Safety State Grant	120,295	-	-
3341 General gov't state grant	451,460	385,000	370,000
3356 Class C Road Funds	107,778	100,000	110,000
3358 State Liquor Fund Allotment	4,628	3,000	3,000
3373 County - fire agreements	40,000	80,000	80,000
Total Intergovernmental revenue	724,161	568,000	563,000
Charges for services			
3419 Administrative Charges	80,000	82,600	82,700
3422 Retail Fuel	78,377	92,900	97,300
3426 Fire Department Revenue	6,630	11,400	16,600
3428 Misc Police Revenue (Police Reports)	60	-	-
3429 GRAMMA Requests (other than Police Reports)	5	-	-
3435 Shop Charges	189,438	192,989	190,206
3442 Transportation Utility Fee	-	158,825	-
Total Charges for services	354,510	538,714	386,806
Fines and forfeitures			
3510 Court Fines	2,743	1,000	500
3520 Administrative Fines (Code Violations)	1,300	2,000	2,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
Total Fines and forfeitures	4,043	3,000	2,500
Interest			
3610 Interest	126,333	100,000	97,000
Total Interest	126,333	100,000	97,000
Special Events			
3540 Registration Fees	420	4,520	7,250
3550 Donations	4,025	-	4,000
3570 Other Revenue	-	-	5,500
Total Special Events	4,445	4,520	16,750
Miscellaneous revenue			
3650 Sales of materials and supplies	-	250	250
3680 Building/Pavilion Rentals	2,495	3,600	3,600
3691 Health Insurance reimbursement (to be cleared)	8,510	4,200	4,200
Total Miscellaneous revenue	11,005	8,050	8,050
Contributions			
3802.2 Public Safety Impact Fee/3059	3,519	1,000	1,000
Total Contributions	3,519	1,000	1,000
Transfers from other funds			
3825 Transfer from RDA	35,258	29,500	13,900
3851 Transfer from Water Fund	1,080,000	-	-
3890 Fund Balance Appropriated	-	93,132	70,899
Total Transfers from other funds	1,115,258	122,632	84,799
Total Revenue:	6,118,715	5,196,728	5,221,837
Expenditures:			
General government			
Council			
4111.110 Council - Salaries	19,676	20,600	20,600
4111.130 Council - Benefits	1,923	1,576	1,576
4111.230 Council - Travel, Conferences & Training	3,505	12,550	13,350
4111.240 Council - Office Supplies & Expense	42	250	250
4111.290 Council - Telephone/Data Plans	733	700	700
4111.330 Council - Training & Education	77	-	-
4111.450 Council - Expenses	-	150	150
Total Council	25,957	35,826	36,626
Administrative			
4140.110 Admin - Salaries & Wages	238,050	248,792	262,186
4140.111 Admin - Overtime Wages (Administrative)	1,723	-	-
4140.130 Admin - Employee Benefits	99,413	113,528	106,443
4140.210 Admin - Books/Subscriptions/Memberships	4,886	5,290	5,785
4140.220 Admin - Publishing/Legal Notices	131	600	600
4140.230 Admin - Meetings, Travel, Conferences & Training	7,165	9,005	9,930
4140.240 Admin - Office Supplies/Reimb Expenses	7,381	6,000	6,200
4140.245 Admin - Bank Charges	4,103	3,200	5,000
4140.250 Admin - Equipment Supplies/Maintenance	4,241	3,400	4,150
4140.254 Admin - Vehicle Repair & Maintenance	1,134	1,800	1,800
4140.255 Admin - Fuel & Oil	1,943	2,000	2,000
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	10,564	12,690	12,550
4140.280 Admin - Utilities	5,017	6,000	6,000

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
4140.290 Admin - Telephone	6,881	6,600	5,700
4140.310 Admin - Professional & Technical Services	22,347	22,235	21,035
4140.312 Admin - Audit & Accounting	18,300	18,000	20,000
4140.450 Admin - Elections	-	300	-
4140.470 Admin - Uniforms	138	250	250
4140.510 Admin - Insurance Expense	64,390	77,450	86,882
4140.540 Admin - Promotions/Incentives	8,467	16,190	18,540
4140.610 Admin - Miscellaneous Expense	150	250	340
Total Administrative	506,425	553,580	575,391
Legal			
4145.310 Legal - Professional & Technical Services	3,680	7,000	7,000
Total Legal	3,680	7,000	7,000
Planning and zoning			
4180.110 P&Z - Salaries & Wages	101,547	105,591	111,331
4180.111 P&Z - Overtime Wages (P & Z)	1,020	-	-
4180.130 P&Z - Employee Benefits	55,234	58,069	58,721
4180.210 Admin - Books/Subscriptions/Memberships	633	850	1,640
4180.220 Planning & Bldg - State Bldg Permit Fee	699	900	900
4180.230 P&Z - Travel, Conferences & Training	9,528	6,380	3,435
4180.240 P&Z - Office Supplies & Expense	906	2,500	2,500
4180.290 P&Z - Telephone	1,548	1,600	1,400
4180.310 P&Z - Professional & Technical Services	9,843	11,540	11,740
Total Planning and zoning	180,959	187,430	191,667
Marketing & Events			
4660.250 Marketing & Events - Equip Supplies/Maint	1,441	2,000	2,250
4660.310 Marketing & Events - Prof & Techincal Services	7,800	7,500	7,500
4660.610 Marketing & Events - Miscellaneous Expense	70,473	14,947	-
4660.612 Marketing & Events - Advertising/Marketing	363,902	363,250	343,250
4660.615 Marketing & Events - Entertainment	7,385	128,300	177,250
Total Marketing & Events	451,001	515,997	530,250
Retail Fuel			
4640.245 Retail Fuel - Bank Charges	3,868	5,620	5,740
4640.250 Retail Fuel - Supplies & Maintenance	-	1,500	1,500
4640.260 Retail Fuel - Retail Fuel (Town Pump)	67,093	72,600	77,100
4640.310 Retail Fuel - Professional & Technical Services	2,794	725	825
4640.510 Retail Fuel - Insurance Expense	-	560	560
Total Retail Fuel	73,756	81,005	85,725
Transit			
4650.250 Transit - Supplies & Maintenance	15	1,000	500
4650.310 Transit - Professional & Technical Services	15,675	11,000	11,500
4650.485 Transit - Transporation Service	149,000	152,700	167,075
Total Transit	164,690	164,700	179,075
Total General government	1,406,469	1,545,538	1,605,734
Public safety			
Police			
4210.110 Police - Salaries & Wages	463,696	523,126	574,599
4210.111 Police - Overtime Wages (Police)	32,582	32,400	32,400
4210.120 Police - Part-time Officers	22,683	27,456	29,382
4210.130 Police - Employee Benefits	338,113	363,304	426,814

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
4210.210 Police - Books/Subscriptions/Memberships	1,061	810	830
4210.230 Police - Travel, Conferences & Training	3,743	10,810	13,785
4210.240 Police - Office Supplies & Expense	280	650	650
4210.250 Police - Equipment Supplies & Maintenance	3,863	14,200	27,700
4210.254 Police - Vehicle Repair & Maintenance	8,362	6,680	7,600
4210.255 Police - Fuel	22,033	22,900	24,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	6,160	5,900	6,500
4210.275 Police - Public Safety Building Payment (MBA)	60,310	60,335	60,335
4210.280 Police - Utilities	4,298	6,000	6,000
4210.290.1 Police - Telephone	5,964	5,820	6,306
4210.290.2 Police - Communications	37,475	39,550	41,550
4210.310 Police - Professional & Technical Services	9,232	10,600	14,500
4210.450 Police - Uniforms	1,693	3,500	4,000
4210.451 Police - EMT Supplies	3,324	1,750	1,750
4210.452 Police - EMT Training & Travel	6,051	6,750	6,750
4210.453 Police - Search & Rescue	-	500	500
4210.610 Police - Miscellaneous Expense	54	500	550
Total Police	1,030,979	1,143,541	1,286,501
Fire			
4220.110 Fire - Salaries & Wages	145,803	185,845	176,570
4220.111 Fire - Overtime Wages (Fire)	10,848	10,800	10,800
4220.120 Fire - Part Time Wages	2,760	4,500	4,500
4220.130 Fire - Employee Benefits	106,777	138,308	130,116
4220.210 Fire - Books/Subscriptions/Memberships	227	310	310
4220.230 Fire - Travel, Conferences & Training	641	1,575	1,600
4220.240 Fire - Office Supplies & Expense	393	200	200
4220.250 Fire - Equipment - Supplies & Maintenance	141,902	4,400	4,400
4220.254 Fire - Vehicle Repair & Maintenance	9,460	10,200	10,200
4220.255 Fire - Fuel	2,778	2,500	2,600
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	6,091	5,700	6,300
4220.275 Fire - Public Safety Building Payment (MBA)	60,310	60,335	60,335
4220.280 Fire - Utilities	4,282	6,000	6,000
4220.290 Fire - Telephone	5,495	5,820	6,276
4220.310 Fire - Professional & Technical Services	9,888	11,100	11,300
4220.330 Fire - Training & Education	-	250	250
4220.450 Fire - Uniforms	470	750	2,750
4220.610 Fire - Miscellaneous Expense	254	2,100	2,150
Total Fire	508,379	450,693	436,657
Total Public safety	1,539,358	1,594,234	1,723,158
Highways and public improvements			
Highways			
4410.110 Streets - Salaries & Wages	333,886	349,244	371,229
4410.111 Streets - Overtime Wages (Streets)	21,712	16,500	16,500
4410.130 Streets - Employee Benefits	196,157	222,574	224,486
4410.230 Streets - Travel, Conferences & Training	6,520	10,471	10,850
4410.240 Streets - Office Supplies & Expense	22	-	-
4410.250 Streets - Equipment - Supplies & Maintenance	579	1,200	1,200
4410.253 Streets - Snow Removal	66,102	90,000	91,800
4410.269 Streets - Equipment Rental	2,500	8,750	-
4410.280 Streets - Utilities (Area Lights)	12,134	12,000	12,000
4410.310 Streets - Professional & Technical Services	871	2,090	2,090

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
4410.411 Streets - Street Signs & Signals	2,357	5,500	5,500
4410.415 Streets - Skier bridge O&M	-	2,600	2,600
4410.420 Streets - Road Maintenance/Improvements	22,391	56,080	13,080
Total Highways	665,232	777,009	751,335
Shop & garage			
4440.230 Shop - Travel, Conferences & Training	1,186	2,000	2,500
4440.240 Shop - Office Supplies & Expenses	1,333	1,500	1,500
4440.250 Shop - Equipment - Supplies & Maintenance	19,759	11,150	12,980
4440.252 Shop - Heavy Equipment Maintenance	30,436	47,500	47,500
4440.254 Shop - Vehicle Repair & Maintenance	12,383	15,000	15,000
4440.255 Shop - Fuel	91,298	95,000	95,000
4440.261 Shop - Equipment Lease (operating)	159,798	119,800	109,000
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	4,520	5,150	5,650
4440.280 Shop - Utilities	11,802	12,000	12,000
4440.290 Shop - Telephone	9,527	9,600	9,100
4440.310 Shop - Professional & Technical Services	3,637	2,100	2,200
4440.450 Shop - Uniforms	13,050	13,400	13,400
Total Shop & garage	358,729	334,200	325,830
Total Highways and public improvements	1,023,961	1,111,209	1,077,165
Parks, recreation, and public property			
Recreation			
4560.110 Recreation - Salaries & Wages	34,415	48,150	50,226
4560.111 Recreation - Overtime Wages (Recreation)	162	-	-
4560.130 Recreation - Employee Benefits	18,344	23,217	20,214
4560.230 Recreation - Travel, Conferences & Training	268	1,200	1,200
4560.240 Recreation - Office Supplies & Expense	162	-	-
4560.250 Recreation - Supplies & Maintenance	382	1,000	1,000
4560.254 Recreation - Vehicle Repair & Maintenance	1,970	900	900
4560.265 Recreation - Fuel	56	-	-
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	3,229	2,800	2,800
4560.310 Recreation - Professional & Technical Services	184	90	90
4560.450 Recreation - Uniforms	-	200	200
4560.621 Recreation - Beautification	7,954	6,000	6,000
4560.631 Recreation - Walking Trails	1,474	100	100
4560.633 Recreation - ATV/Snowmobile Trails	3,546	7,500	7,000
4560.634 Recreation - Trail Signs	226	750	1,000
Total Recreation	72,373	91,907	90,730
Total Parks, recreation, and public property	72,373	91,907	90,730
Miscellaneous			
4900 Operating Contingency	41,297	43,900	44,300
Total Miscellaneous	41,297	43,900	44,300
Transfers			
4846 Transfer to Capital Projects	625,000	433,825	326,750
4847 Transfer to Asset Replacement	335,000	354,000	354,000
4851 Transfer to Water Fund	1,080,000	-	-
4890 Budgeted Increase in Fund Balance	-	22,115	-
Total Transfers	2,040,000	809,940	680,750
Total Expenditures:	6,123,458	5,196,728	5,221,837
Total Change In Net Position	(4,743)	-	-

Brian Head Town
State Budget Report
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Brian Head Town
State Budget Report
15 15 SnowShoe & Toboggan SAA - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3341 General gov't state grant	530,386	-	-
Total Intergovernmental revenue	530,386	-	-
Charges for services			
3685 SnowShoe & Toboggan SAA Assessment Revenue	123,237	70,163	70,163
Total Charges for services	123,237	70,163	70,163
Interest			
3610 Interest Revenue	9,518	-	-
Total Interest	9,518	-	-
Miscellaneous revenue			
3670 SAA Bond Proceeds	50,000	-	-
Total Miscellaneous revenue	50,000	-	-
Contributions			
3846 Transfer from Capital Projects Fund	495,762	-	-
3851 Transfer from Water Fund	313,481	-	-
3890 Fund Balance Appropriated	-	986,412	99,050
Total Contributions	809,243	986,412	99,050
Total Revenue:	1,522,384	1,056,575	169,213
Expenditures:			
Highways and public improvements			
Special improvements			
4400.310 Professional & Technical Services	5,210	-	-
4400.420 Public Improvements-Utilities	794,092	989,457	99,050
Total Special improvements	799,302	989,457	99,050
Total Highways and public improvements	799,302	989,457	99,050
Debt service			
4400.810 Bond Payment - Principal	-	67,118	70,163
4400.850 Debt Issue Costs	10,907	-	-
Total Debt service	10,907	67,118	70,163
Transfers			
4846 Transfer to Capital Projects Fund	495,762	-	-
Total Transfers	495,762	-	-
Total Expenditures:	1,305,971	1,056,575	169,213
Total Change In Net Position	216,413	-	-

Brian Head Town
State Budget Report
16 16 CBME SAA - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Charges for services			
3685 CBME SAA Assessment Revenue	294,253	170,138	170,274
Total Charges for services	294,253	170,138	170,274
Interest			
3610 Interest Revenue	286	250	250
Total Interest	286	250	250
Contributions			
3890 Fund Balance Appropriated	-	512,356	-
Total Contributions	-	512,356	-
Total Revenue:	294,538	682,744	170,524
Expenditures:			
Highways and public improvements			
Special improvements			
4400.240 Office Supplies/Software	2,500	-	-
4400.420 Public Improvements-Utilities	-	512,606	-
Total Special improvements	2,500	512,606	-
Total Highways and public improvements	2,500	512,606	-
Debt service			
4400.810 Bond Payment - Principal	123,000	128,000	133,000
4400.820 Bond Payment - Interest	46,689	42,138	37,274
Total Debt service	169,689	170,138	170,274
Transfers			
4890 Budgeted Increase in Fund Balance	-	-	250
Total Transfers	-	-	250
Total Expenditures:	172,189	682,744	170,524
Total Change In Net Position	122,349	-	-

Brian Head Town
State Budget Report
17 17 Wildlands Fire - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Wildland Fire - State Grant	8,788	10,000	10,000
Total Intergovernmental revenue	8,788	10,000	10,000
Charges for services			
3425 Wildland Fire Revenue	-	100,000	100,000
Total Charges for services	-	100,000	100,000
Interest			
3610 Interest Revenue	9,332	-	-
Total Interest	9,332	-	-
Total Revenue:	18,120	110,000	110,000
Expenditures:			
Public safety			
Fire			
4220.110 Wildland Fire - Wages	-	61,160	61,160
4220.130 Wildland Fire - Benefits	-	6,066	5,654
4220.230 Wildland Fire - Travel, Conferences & Training	-	2,500	2,500
4220.250 Wildland Fire - Materials and Supplies	-	1,000	1,000
4220.254 Wildland Fire - Vehicle Repair & Maintenance	-	5,000	5,000
4220.255 Wildland Fire - Fuel	-	5,000	5,000
4220.453 Wildland Fire - State Grants	9,860	10,000	10,000
Total Fire	9,860	90,726	90,314
Total Public safety	9,860	90,726	90,314
Transfers			
4890 Budgeted Increase in Fund balance	-	19,274	19,686
Total Transfers	-	19,274	19,686
Total Expenditures:	9,860	110,000	110,000
Total Change In Net Position	8,260	-	-

Brian Head Town
State Budget Report
30 30 Debt Service - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 General Property Taxes (Current Year)	-	173,770	174,170
3120 General Property Taxes (Delinquent)	1,172	-	-
3190 Penalty/Interest on Delinquent Taxes	58	-	-
Total Taxes	1,230	173,770	174,170
Interest			
3610 Interest Revenue	13,043	250	250
Total Interest	13,043	250	250
Total Revenue:	14,273	174,020	174,420
Expenditures:			
Debt service			
4100.810 Debt Service - Principal	-	70,000	94,000
4100.820 Debt Service - Interest	-	103,720	80,120
4100.830 Trustee Fees	-	50	50
Total Debt service	-	173,770	174,170
Transfers			
4890 Budgeted Increase in Balance	-	250	250
Total Transfers	-	250	250
Total Expenditures:	-	(174,020)	(174,420)
Total Change In Net Position	14,273	-	-

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3341 General Gov't State Grant	150,000	12,500	-
Total Intergovernmental revenue	150,000	12,500	-
Interest			
3610 Interest revenue	42,839	-	-
3610.3 Interest revenue 2025 GO Bond	24,651	-	-
Total Interest	67,490	-	-
Miscellaneous revenue			
3670 Proceeds from bonds issued	1,800,000	-	-
3690 Sundry/Miscellaneous	94,000	-	20,000
Total Miscellaneous revenue	1,894,000	-	20,000
Transfers from other funds			
3810 Transfers from General Fund	625,000	433,825	326,750
3815 Transfers from SnowShoe & Toboggan SAA Fund	495,762	-	-
3851 Transfer from Water Fund	654,238	-	-
3890 Fund Balance Appropriated	-	4,071,562	113,350
Total Transfers from other funds	1,775,000	4,505,387	440,100
Total Revenue:	3,886,490	4,517,887	460,100
Expenditures:			
General government			
Administrative			
4100.710 Land Purchase	47,602	-	-
4100.720 Capital Project - Town Hall	-	54,600	-
4100.742 Capital Project - Public Art	-	3,949	-
Total Administrative	47,602	58,549	-
Beautification			
4120.710 Beautification - Shuttle Stops/Crosswalks	36,904	563,346	-
4120.720 Beautification - Street Lights	50,432	499,568	-
4120.721 Beautification - Trail Lights	14,851	15,149	-
4120.730 Beautification - Street Signs	37,960	22,040	-
4120.740 Beautification - Town Hall	54,200	145,800	-
4120.750 Beautification - Other Beautification Projects	-	709,750	-
4120.850 Beautification - Debt Issue Costs	27,500	-	-
Total Beautification	221,847	1,955,653	-
Total General government	269,449	2,014,202	-
Public safety			
Police			
4210.250 Police Non-Capital	-	-	30,000
4210.720 Capital project - Public Safety Building	-	-	20,000
4210.721 Capital project - PS Bldg - Aspen Meadows	-	270,000	-
4210.730 Capital Project - Police Equipment	243,990	-	6,300
Total Police	243,990	270,000	56,300
Fire			
4220.720 Capital Project - Public Safety Building	-	-	20,000
4220.730 Capital Project - Fire Equipment	819	38,739	17,050
Total Fire	819	38,739	37,050

Brian Head Town
State Budget Report
46 46 Capital Projects - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Total Public safety	244,809	308,739	93,350
Highways and public improvements			
Highways			
4410.250 Street Non-Capital	7,500	-	-
4410.700 Capital project Streets	23,560	1,313,847	290,000
4410.705 Capital project Gravel	-	-	51,750
4410.710 Capital project Street Lighting	9,952	88,606	-
4410.715 Capital Project - Hwy 143 Corridor	-	192,467	-
4410.720 Capital Project - Pedestrian Improvements	1,322	-	-
Total Highways	42,334	1,594,920	341,750
Shop & garage			
4440.720 Public Works Aspen Meadows Facility	-	250,000	-
4440.721 Public Works Facility	145,410	154,590	-
Total Shop & garage	145,410	404,590	-
Total Highways and public improvements	187,744	1,999,510	341,750
Parks, recreation, and public property			
Recreation			
4560.700 Capital project - Recreation	152,843	195,436	25,000
Total Recreation	152,843	195,436	25,000
Total Parks, recreation, and public property	152,843	195,436	25,000
Transfers			
4815 Transfer to SnowShoe & Toboggan SAA Fund	495,762	-	-
4851 Transfer to Water Utility Fund	654,238	-	-
Total Transfers	1,150,000	-	-
Total Expenditures:	2,004,845	4,517,887	460,100
Total Change In Net Position	1,881,645	-	-

Brian Head Town
State Budget Report
47 47 Asset Replacement Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Intergovernmental revenue			
3314 Public Safety State Grant	42,929	-	-
Total Intergovernmental revenue	42,929	-	-
Miscellaneous revenue			
3640 Sale of Assets	87,820	72,000	138,000
Total Miscellaneous revenue	87,820	72,000	138,000
Transfers from other funds			
3810 Transfer from General Fund	335,000	354,000	361,000
3890 Fund Balance Appropriated	-	290,950	-
Total Transfers from other funds	335,000	644,950	361,000
Total Revenue:	465,749	716,950	499,000
Expenditures:			
General government			
Administrative			
4100.720 Admin - Town Hall (Fuel Tank Replacement)	5,879	49,060	5,000
4100.721 Admin - FF&E Replacement/Renewal	16,354	41,300	41,300
4100.741 Admin - Vehicle Replacement	16,000	20,000	20,000
4100.742 Admin - Computer/Electronic Replacement	9,337	4,290	3,714
Total Administrative	47,571	114,650	70,014
Total General government	47,571	114,650	70,014
Public safety			
Police			
4200.721 Public Safety - FF&E Replacement/Renewal	14,570	44,520	18,320
4200.740 Public Safety - Equipment Replacement	33,231	29,250	42,280
4200.741 Public Safety - Vehicle Replacement	65,058	131,000	134,900
4200.742 Public Safety - Computer/Electronics Replacement	2,645	7,500	23,523
Total Police	115,503	212,270	219,023
Total Public safety	115,503	212,270	219,023
Highways and public improvements			
Special improvements			
4400.721 Streets - FF&E Replacement/Renewal	5,000	5,000	5,000
4400.740 Streets - Equipment Replacement	92,000	380,850	54,100
4400.741 Streets - Vehicle Replacement	-	-	113,300
4400.742 Streets - Computer/Electronics Replacement	2,469	4,180	1,970
Total Special improvements	99,469	390,030	174,370
Total Highways and public improvements	99,469	390,030	174,370
Transfers			
4890 Budgeted Increase in Fund Balance	-	-	35,593
Total Transfers	-	-	35,593
Total Expenditures:	262,543	716,950	499,000
Total Change In Net Position	203,205	-	-

Brian Head Town
State Budget Report
51 51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3712 Water - Bulk Water Sales	33,075	34,000	34,000
3718 Water Lease Revenue	1,512,821	1,480,000	1,492,000
3719 Penalties	7,265	6,000	6,000
3720 Water Connection Fees	28,410	14,500	15,200
3749 Resort - Water Pumping Fee	43,825	59,000	58,000
Total Operating income	1,625,396	1,593,500	1,605,200
Operating expense			
4751.110 Salaries & Wages	354,193	374,340	407,426
4751.111 Overtime Wages - Utilities	17,450	9,900	9,900
4751.130 Employee Benefits	211,635	216,157	217,142
4751.210 Books/Subscriptions/Memberships	361	650	660
4751.230 Travel, Conferences & Training	19,429	17,000	17,600
4751.240 Office Supplies/Reimbursement Expenses	750	1,200	1,200
4751.245 Bank Charges - Utilities	8,916	9,000	9,000
4751.250 Equipment Supplies & Maintenance	6,281	49,700	15,500
4751.254 Vehicle Repair & Maintenance	56	-	-
4751.256 Shop Charges	95,432	96,494	95,103
4751.261 Equipment Lease (Water)	307	-	-
4751.265 System Repairs	54,523	129,400	144,800
4751.268 Leases - Water	138,419	43,725	43,725
4751.270 Bldgs/Grounds - Supplies & Maintenance	20,205	45,000	9,500
4751.280 Utilities	124,076	142,000	142,000
4751.290 Telephone	2,777	2,400	2,700
4751.310 Professional & Technical Services	32,412	34,110	53,410
4751.311 Legal Services	-	2,500	2,500
4751.550 Administrative Charges	45,300	47,500	47,100
4751.620 Bad debt expense	(15,119)	-	-
4751.690 Depreciation	383,892	383,892	383,892
Total Operating expense	1,501,294	1,604,968	1,603,158
Total Income From Operations:	124,102	(11,468)	2,042
Non-Operating Items:			
Non-operating income			
3730 Grants	14,022	-	-
3793 USDA Water Bond Interest	562	-	-
3794 Interest Earnings	43,432	6,300	10,800
3795 Water Impact Fees	112,505	-	-
3810 Transfer from General Fund	1,080,000	-	-
3846 Transfer from Capital Projects Fund	654,238	-	-
Total Non-operating income	1,904,759	6,300	10,800
Non-operating expense			
4751.691 Amortization of bonding costs	(10,425)	-	-
4751.820 Debt Payment - Interest	127,964	124,925	120,550
4751.830 Administrative Fees	1,250	500	500
4810 Transfer to General Fund	1,080,000	-	-
4815 Transfer to Snowshoe & Toboggan SAA Fund	313,481	-	-
4846 Transfer to Capital Projects Fund	654,238	-	-
Total Non-operating expense	2,166,508	125,425	121,050

Brian Head Town
State Budget Report
51 51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>
Total Non-Operating Items:	<u>(261,749)</u>	<u>(119,125)</u>	<u>(110,250)</u>
Total Income or Expense	<u>(137,647)</u>	<u>(130,593)</u>	<u>(108,208)</u>

Brian Head Town
State Budget Report
52 52 Sewer - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3731 Sewer Fees	740,867	798,000	794,000
3733 Sewer Connection Fees	4,550	3,400	3,600
Total Operating income	745,417	801,400	797,600
Operating expense			
4752.110 Salaries & Wages	126,724	133,959	145,574
4752.111 Overtime Wages - Utilities	5,359	2,100	2,100
4752.130 Employee Benefits	75,148	71,066	71,630
4752.230 Travel, Conferences & Training	2,481	1,200	1,200
4752.240 Office Supplies/ Reimbursement Expenses	773	750	750
4752.245 Bank Charges - Utilities	4,615	4,500	4,500
4752.250 Equipment - Supplies & Maintenance	7,824	19,400	5,000
4752.254 Vehicle Repair & Maintenance	944	2,500	2,500
4752.256 Shop Charges	71,039	72,371	71,327
4752.265 System Repairs	8,165	10,000	10,000
4752.268 Wastewater Treatment Fee (to Parowan City)	122,668	135,680	115,680
4752.269 Sewer Bond Payment (to Parowan City)	-	100,000	100,000
4752.280 Utilities	907	1,000	1,100
4752.310 Professional & Technical Services	20,400	71,840	96,340
4752.550 Administrative Charges	23,600	23,700	24,300
4752.620 Bad debt expense	(5,281)	-	-
4752.690 Depreciation	84,681	84,684	84,684
Total Operating expense	550,045	734,750	736,685
Total Income From Operations:	195,371	66,650	60,915
Non-Operating Items:			
Non-operating income			
3794 Interest Earnings	31,224	1,600	1,900
3795 Sewer Impact Fees	28,747	-	-
Total Non-operating income	59,971	1,600	1,900
Non-operating expense			
4752.820 Debt Service - Interest	65,656	90,989	76,000
Total Non-operating expense	65,656	90,989	76,000
Total Non-Operating Items:	(5,685)	(89,389)	(74,100)
Total Income or Expense	189,686	(22,739)	(13,185)

Brian Head Town
State Budget Report
53 53 Solid Waste - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
3443 Sanitation Fees	265,963	305,000	318,000
3444 Sanitation Fees (County)	8,112	8,100	8,100
Total Operating income	274,075	313,100	326,100
Operating expense			
4753.110 Salaries & Wages	93,270	102,651	107,856
4753.111 Overtime Wages (Sanitation)	4,042	1,500	1,500
4753.130 Employee Benefits	64,968	65,875	53,097
4753.230 Travel, Conferences & Training	455	-	-
4753.235 Bad debt expense	24	-	-
4753.240 Office Supplies/Reimbursement Expenses	372	500	500
4753.245 Bank Charges - Utilities	1,154	1,800	1,800
4753.250 Equipment - Supplies & Maint	9,292	35,500	36,500
4753.254 Vehicle Repair & Maintenance	26,314	22,000	27,000
4753.256 Shop Charges	23,680	24,124	23,776
4753.480 Contract Services/Landfill Fees	33,106	37,150	36,950
4753.550 Administrative Charges	11,100	11,400	11,300
4753.620 Bad debt expense	(1,818)	-	-
4753.690 Depreciation	18,652	18,652	18,652
Total Operating expense	284,609	321,152	318,931
Total Income From Operations:	(10,534)	(8,052)	7,169
Non-Operating Items:			
Non-operating income			
3510 Code Violations	1,300	-	-
3794 Interest income	13,101	700	600
Total Non-operating income	14,401	700	600
Total Non-Operating Items:	14,401	700	600
Total Income or Expense	3,867	(7,352)	7,769

**BRIAN HEAD REDEVELOPMENT AGENCY
BRIAN HEAD, UTAH**

BUDGET RESOLUTION

RESOLUTION NO. RDA-___

A RESOLUTION ADOPTING THE FISCAL YEAR 2027 BUDGET ENDING JUNE 30, 2027, OF THE BRIAN HEAD REDEVELOPMENT AGENCY, BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah, Brian Head Redevelopment Agency (Community Development Agency), is hereby adopting its budget for the fiscal year ending June 30, 2027; and

WHEREAS, in accordance with Utah State law, a public hearing was held on May 26, 2026, to receive public comment on the proposed FY2027 Budget. No comments were received on the FY 2027 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BRIAN HEAD REDEVELOPMENT AGENCY BOARD, BRIAN HEAD, UTAH:

ADOPTION: The Fiscal Year 2027 RDA Budget is hereby adopted, including all funds and accounts as shown in the budget format attached.

PASSED AND ADOPTED BY THE BRIAN HEAD REDEVELOPMENT AGENCY BOARD MEMBERS OF BRIAN HEAD, THE STATE OF UTAH on this ___ day of June 2026.

VOTING:

Chairperson Clayton Calloway	Yes ___	No ___
Board Member Duane Nyen	Yes ___	No ___
Board Member Logan Cruz	Yes ___	No ___
Board Member Martin Tidwell	Yes ___	No ___
Board Member Larry Freeberg	Yes ___	No ___

BRIAN HEAD REDEVELOPMENT AGENCY

By: _____
Clayton Calloway, Chair

ATTEST:

Nancy Leigh, RDA Clerk

(seal)

Brian Head Town
State Budget Report
25 25 Redevelopment Agency - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 Tax Increment Monies - Current	409,603	400,000	200,000
Total Taxes	409,603	400,000	200,000
Intergovernmental revenue			
3310 Loans/Grants from Local Units	17,854	-	42,500
Total Intergovernmental revenue	17,854	-	42,500
Miscellaneous revenue			
3550 Dontations	3,590	-	-
3610 Interest Earnings	28,549	-	-
Total Miscellaneous revenue	32,139	-	-
Contributions			
3890 Fund Balance Appropriated	-	-	320,900
Total Contributions	-	-	320,900
Total Revenue:	459,596	400,000	563,400
Expenditures:			
General government			
Administrative			
4140.310 Professional & Technical Services	2,250	42,500	-
4140.311 Legal Services	-	-	125,000
4140.610 Redevelopment Activities	200,747	258,000	424,500
Total Administrative	202,997	300,500	549,500
Total General government	202,997	300,500	549,500
Transfers			
4810 Transfer to General Fund	35,258	29,500	13,900
4890 Budgeted Increase in Fund Balance	-	70,000	-
Total Transfers	35,258	99,500	13,900
Total Expenditures:	238,255	400,000	563,400
Total Change In Net Position	221,341	-	-

**BRIAN HEAD SPECIAL SERVICE DISTRICT
BRIAN HEAD, UTAH**

BUDGET RESOLUTION

RESOLUTION NO. SSD-__

A RESOLUTION ADOPTING THE FISCAL YEAR 2027 BUDGET ENDING JUNE 30, 2027, OF THE BRIAN HEAD SPECIAL SERVICE DISTRICT, BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah, Brian Head Special Service District is hereby adopting its budget for the fiscal year ending June 30, 2027; and

WHEREAS, in accordance with Utah State law, a public hearing was held on May 26, 2026, to receive public comment on the proposed FY2027 Budget. No comments were received on the FY 2027 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BRIAN HEAD SPECIAL SERVICE DISTRICT BOARD, BRIAN HEAD, UTAH:

ADOPTION: The Fiscal Year 2027 Special Service District Budget is hereby adopted, including all funds and accounts as shown in the budget format attached.

PASSED AND ADOPTED BY THE BRIAN HEAD SPECIAL SERVICE DISTRICT BOARD MEMBERS OF BRIAN HEAD, THE STATE OF UTAH on this ___ day of June 2026.

VOTING:

Chairperson Clayton Calloway	Yes___	No___
Board Member Duane Nyen	Yes___	No___
Board Member Logan Cruz	Yes___	No___
Board Member Martin Tidwell	Yes___	No___
Board Member Larry Freeberg	Yes___	No___

BRIAN HEAD SPECIAL SERVICE DISTRICT

By: _____
Clayton Calloway, Chair

ATTEST:

Nancy Leigh, SSD Clerk

(seal)

Brian Head Town
State Budget Report
21 21 SSD Special Service District - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
Change In Net Position			
Revenue:			
Miscellaneous revenue			
3610 Interest revenue	1,483	-	-
3668 Water Lease	44,721	35,000	35,000
Total Miscellaneous revenue	<u>46,204</u>	<u>35,000</u>	<u>35,000</u>
Total Revenue:	<u>46,204</u>	<u>35,000</u>	<u>35,000</u>
Expenditures:			
Transfers			
4890 Budgeted Increase in Fund Balance	-	35,000	35,000
Total Transfers	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total Expenditures:	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total Change In Net Position	<u>46,204</u>	<u>-</u>	<u>-</u>

**BRIAN HEAD MUNICIPAL BUILDING AUTHORITY
BRIAN HEAD, UTAH**

BUDGET RESOLUTION

RESOLUTION NO. MBA-___

A RESOLUTION ADOPTING THE FISCAL YEAR 2026 BUDGET ENDING JUNE 30, 2026, OF THE BRIAN HEAD MUNICIPAL BUILDING AUTHORITY, BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah, Brian Head Municipal Building Authority is hereby adopting its budget for the fiscal year ending June 30, 2026; and

WHEREAS, in accordance with Utah State law, a public hearing was held on May 27, 2025, to receive public comment on the proposed FY2026 Budget. No comments were received on the FY 2025 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BRIAN HEAD MUNICIPAL BUILDING AUTHORITY BOARD MEMBERS, BRIAN HEAD, UTAH:

ADOPTION: The Fiscal Year 2026 Municipal Building Authority Budget is hereby adopted, including all funds and accounts as shown in the budget format attached.

PASSED AND ADOPTED BY THE BRIAN HEAD MUNICIPAL BUILDING AUTHORITY BOARD MEMBERS OF BRIAN HEAD, THE STATE OF UTAH on this ___ day of June 2026.

VOTING:

Chairperson Clayton Calloway	Yes___	No___
Board Member Mitch Ricks	Yes___	No___
Board Member Kelly Marshall	Yes___	No___
Board Member Martin Tidwell	Yes___	No___
Board Member Larry Freeberg	Yes___	No___

BRIAN HEAD MUNICIPAL BUILDING AUTHORITY

By: _____
Clayton Calloway, Chair

ATTEST:

Nancy Leigh, MBA Clerk

(seal)

Brian Head Town
State Budget Report
28 28 Municipal Building Authority - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
Change In Net Position			
Revenue:			
Miscellaneous revenue			
3620 Lease revenue	120,620	120,670	120,670
Total Miscellaneous revenue	<u>120,620</u>	<u>120,670</u>	<u>120,670</u>
Total Revenue:	<u>120,620</u>	<u>120,670</u>	<u>120,670</u>
Expenditures:			
Debt service			
4160.810 MBA Bond Principal	78,000	80,000	82,000
4160.820 MBA Interest on long term debt	42,620	40,670	38,670
Total Debt service	<u>120,620</u>	<u>120,670</u>	<u>120,670</u>
Total Expenditures:	<u>120,620</u>	<u>120,670</u>	<u>120,670</u>
Total Change In Net Position	<u>0</u>	<u>-</u>	<u>-</u>



ITEM: RESOLUTION TO PICK-UP EMPLOYEE CONTRIBUTIONS IN THE PUBLIC SAFETY TEIR II RETIREMENT

AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: June 9, 2026
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a resolution to formally pick up the employee contributions required to be paid under Subsection 49-23-301(2)(c), as enacted in S.B. 56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all Town employees participating in the New Public Safety and Firefighter Tier II Contributory Retirement System.

BACKGROUND:

In May of 2020, the Council adopted a resolution to pick-up all Public Safety Teir II employee contributions in perpetuity. However, in 2024, the legislature and URS administration changed the ruling stating that a new resolution must be adopted that sets a specific percentage that the Council agrees to pick-up. In 2024, we did this again.

ANALYSIS:

The change in the ruling gives Councils the ability to set a cap they are willing to pick-up. Therefore, by adopting a specific percentage, Council may have to consider a new resolution each year the employee contribution percentage has an increase above the previous adopted percentage. For FY 2027, the percentage is 5.98%. Staff recommends adopting the resolution illustrating the 5.98% pick-up election.

FINANCIAL IMPLICATIONS:

Electing to pick-up the employee contribution increases the budget. However, this expense has already been illustrated in the Proposed FY 2027 Budget.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends adopting the resolution illustrating the 5.98% pick-up election.

PROPOSED MOTION:

I move to adopt resolution number 26-575, electing to formally pick up the employee contributions of 5.98% required to be paid under Subsection 49-23-301(2)(c), as enacted in S.B. 56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all Town employees participating in the New Public Safety and Firefighter Tier II Contributory Retirement System effective July 1, 2026.

ATTACHMENTS:

- A - Resolution #575
- B - URS Election Form



RESOLUTION NO. 26-___

A RESOLUTION ELECTING TO FORMALLY PICK UP THE EMPLOYEE CONTRIBUTIONS of 5.98% REQUIRED TO BE PAID UNDER UTAH CODE ANNOTATED SECTION 49-23-301(2)(c), AS ENACTED IN SENATE BILL 56, PUBLIC SAFETY AND FIREFIGHTER TIER II RETIREMENT ENHANCEMENTS WITH AN EFFECTIVE DATE OF JULY 1, 2024.

WHEREAS, Brian Head Town participates in the Utah Retirement System for its employees. Senate Bill 56 was passed in which enhancements were made to Tier II Public Safety and Firefighter retirement benefits that took effect July 1, 2020; and

WHEREAS, the Tier II retirement for Public Safety and Firefighters require the employer to contribute 14% and the employee to contribute 2.27% for a total of 16.27%, a provision that was made for an employer to pick up the employee's portion of 2.27% of the retirement contribution and was treated as an employer contribution effective July 1, 2020; and

WHEREAS, the Council adopted Resolution No. 20-493, authorizing the pick up of employee contribution for public safety and firefighter tier II retirement for all town employees participating in the tier II contributory retirement system; and

WHEREAS, in 2024, the Utah Legislature and Utah Retirement System Administration changed the ruling stating that a new resolution must be adopted which sets a specific percentage that the Town agrees to pick up for its employees participating in the public safety and firefighter Tier II contributory retirement system; and

WHEREAS, The Town Council determined it is in the public interest to provide benefits authorized by Utah state law for Public Safety and Firefighter personnel who qualify for retirement benefits; and

WHEREAS, it is the intent of the Town Council to approve and authorize an employer pick-up 5.98% for the Tier II Public Safety and Firefighter retirement benefits in order to retain and attract employees.

NOW THEREFORE, be it resolved by the Town Council of Brian Head, Utah, that the Town hereby elects to formally pick up the employee contributions of 5.98% required to be paid under UCA §49-23-301(2)(c), as enacted in S.B. 56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all Town employees participating in the Public Safety and Firefighter Tier II Contributory Retirement System effective July 1, 2026.

PASSED AND ADOPTED by the Town Council of Brian Head, Utah this ____ day of June 2026

TOWN COUNCIL VOTE:

Mayor Clayton Calloway	Yes___	No___
Council Member Duane Nyen	Yes___	No___
Council Member Larry Freeberg	Yes___	No___
Council Member Martin Tidwell	Yes___	No___
Council Member Logan Cruz	Yes___	No___

BRIAN HEAD TOWN

Mayor Clayton Calloway

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)



Utah Retirement Systems
 PO Box 1590
 Salt Lake City, UT 84110-1590
 801-366-7318 | 800-753-7318
 www.urs.org

Employer Election To Pick-up Member Contributions

- Instructions:**
1. This form is designed to notify Utah Retirement Systems (URS) of an Employer’s formal election to pick-up retirement contributions.
 2. This form and accompanying documentation must be returned to URS for processing.
 3. A separate Election must be indicated and submitted for each URS system for which the Employer is electing to pick-up Employee contributions, whether on a single form or multiple submitted forms.
 4. For information regarding employer pick-up contributions, please refer to Internal Revenue Code Section 414, and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
 5. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name Brian Head Town	Employer Number 318	Date 06/09/2026
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Desired Effective Date: 07/01/2026 (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)

SECTION B » PICKUP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each affected system below).

Attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

- Tier 1 Firefighters’ Retirement System, with a pick-up election of _____% of salary that will be paid by the Employer in lieu of employee contributions. *This election only available to employers initially entering participation with URS in the Firefighters’ Retirement System.*
- Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of 5.98 % of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**.
- Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of _____% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge and certify the following:

- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up of employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- From and after the date of the pick-up election, an Employer may not: 1) have a cash or deferred election right with respect to the designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction – in other words, the Employer must not reduce Employee salary to offset the amount designated as Employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a “pick-up” election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.
- I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer’s failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official) Bret Howser	Signature of Binding Official	Title Town Manager
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