

The Regular Meeting of the
Brian Head Town Council
www.Zoom.us ([Click Here](#))
Via Zoom Meeting ID# 838 5494 9109
TUESDAY, DECEMBER 14, 2021 @ 1:00 PM

AGENDA

- A. CALL TO ORDER**
- B. PLEDGE ALLEGIANCE**
- C. DISCLOSURES**

- D. APPROVAL OF THE MINUTES:**
 - October 26, 2021, Town Council Field Trip
 - November 8, 2021 Town Council Meeting
 - December 7, 2021 Town Council Special 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. 2021 ANNUAL AUDIT PRESENTATION.** Wayne Everett, Town Auditor. The Auditor will present the FY 2021 Annual Audit.
- 2. PUBLIC HEARING FOR ROAD NAME CHANGE FROM LESLIE LANE TO RED FOX CIRCLE.** Nancy Leigh, Town Clerk. The Council will hold a public hearing to receive comments on a proposed road name change from Leslie Lane to Red Fox Circle in the Steam Engine Meadows subdivision. Comments are limited to three minutes and written comments may be submitted to the Town Clerk no later than December 13, 2021 by 5:00 pm.
- 3. ROAD NAME CHANGE ORDINANCE CHANGING THE NAME FROM LESLIE LANE TO RED FOX CIRCLE.** Nancy Leigh, Town Clerk. The Council will consider an ordinance changing the name from Leslie Lane to Red Fox Circle in the Steam Engine Meadows Subdivision.
- 4. PUBLIC HEARING FOR REVISED ANNEXATION POLICY PLAN.** The Council will hold a public hearing to receive comments on proposed revision of the Brian Head Annexation Policy Plan. Comments are limited to three minutes and written comments may be submitted to the Town Clerk no later than December 13, 2021 by 5:00 pm.
- 5. ORDINANCE ADOPTING THE REVISED ANNEXATION POLICY PLAN.** Bret Howser, Town Manager. The Council will consider an ordinance adopting the revised Annexation Policy Plan.
- 6. COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FIRST PUBLIC HEARING.** Shane Williamson, Town Treasurer. The Council will hold a public hearing to receive comment on possible projects that meet the CDBG grant guidelines.
- 7. PUBLIC ART PIECE DECISION, COLOR OF BRIAN THE BEAR.** Bret Howser, Town Manager. The Council will decide on a color for the public art piece, Brian the Bear.
- 8. SCENIC ROAD SPECIAL ASSESSMENT PETITION.** Nancy Leigh, Town Clerk. The Council will consider a petition for a Special Assessment Area (SAA) for the Scenic Road / Lupin Court area.



9. 2022 TOWN COUNCIL MEETING SCHEDULE APPROVAL. Nancy Leigh, Town Clerk. The Council will approve their 2022 meeting schedule.

10. FUTURE AGENDA ITEMS. The Council will discuss potential items for future agendas.

G. CLOSED SESSION OF THE TOWN COUNCIL. The Town Council will enter into closed session to discuss pending or imminent litigation and a strategy session to discuss the sale, lease or purchase of real property.

H. ADJOURNMENT

Date: December 10, 2021

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 in three conspicuous locations; The Mall, Post Office, and the Brian Head Town Hall and have posted copies on the Utah Meeting Notice Website and the Brian Head Town website and have caused a copy of this notice to be delivered to the Daily Spectrum, a newspaper of general circulation.

Nancy Leigh, Town Clerk





DEPARTMENT UPDATE

ADMINISTRATION DEPARTMENT

December 6, 2021

Brian Head Town Administration Department consists of the Town Manager, Clerk, Treasurer, Planner, and Guest Services staff. The Department primarily handles public information and records, finances and accounting, human resources, land use planning, economic development, business licensing, strategic planning, and related issues. The following highlights a few of the items the Administration Department has handled in the past month which would be of most interest to the Town Council and the public.

Public Information & Communication

- The front desk staffing continues to be in flux. Our most recent hire moved on fairly quickly, so we are currently trying to cover all the hours with Cecile Wallis and Sierra Vincentsen. We could definitely use another person to work one day per week and cover any leave from the others. Again, if you're aware of anybody that is looking to pick up an extra day of work, please let us know.

Community & Economic Development

- The Planning Commission held a meetings on 11-2 And 11-16 to consider lot line vacations on Hunter Ridge and Trails at Navajo, a revision to the Ridgeline Estates amended plat, a name change for Leslie Lane to Red Fox Circle, and the annexation policy. The items were all approved or forwarded to the Council with a positive recommendation.
- The Town Manager and Town Attorney met by conference call with the attorney for Gardner Plumb regarding annexation of "Aspen Meadows". Their attorney is currently working on a draft of an annexation/development agreement based on the existing development agreement between Iron County and the previous developer for Alpine Creek. We are told to expect something around January.
- Gardner Plumb has submitted a subdivision application for the property known as 159 SEM at the top of Steam Engine Meadows. See attached Plat Map for details.
- Staff met with UDOT and Gardner Plumb representatives regarding the entrance to Aspen Meadows (Burt's Road). Plans are coming together to create some kind of bridge just north of the current entrance off of Hwy 143. This would create a cleaner entrance onto Burt's Road from Hwy 143 and create a potentially developable commercial parcel between the proposed new turnoff and Town Hall.
- Staff met with Steve Danko regarding the next phase of Black Diamond condos. He went through the planning commission for a plat amendment in 2015, but it was never recorded and has now expired. So he will need to go for another plat amendment and may bring a design review at the same time if he chooses.
- A large development of "tiny" cabins (they're actually not that small, but it's a multi-family development of smaller stand-alone cabins, along with a convenience store) has been proposed for lots 2, 3, and 4 in Crystal Aire subdivision. The new subdivision would be called "West Zion View". It'll be on the Planning Commission agenda for 12-7-21.
- The Town has advertised for Planning Commission appointments, and I'll be interviewing candidates after the first of the year, with an eye to make the appointments during the first

ADMINISTRATION DEPARTMENT UPDATE (CONT.)

Council meeting. There is a full commissioner spot and an alternate (which were vacated by Marty Tidwell and Dennis Van Nostran, both of whom were elected to the Council)

Code Enforcement

- The month of November was a little slower for code enforcement. Listed below are the stats for the month:
- Warnings Issued: Total: 6
 - Attractive Nuisances: 2
 - Obstructing Snow Removal: 2
 - Operating without a license: 2
 - Excavating/Grading without permit: 1
 - Building without a permit: 1
- Citations Issued: 2
 - Operating without a License (STR): 1
 - Building without a permit: 1
 - Excavating/Grading without permit: 1
- Resolved Warnings & Citations: Total: 3
 - Operating without a license: 1
 - Attractive Nuisance: 1
 - Temp Sign: 1
- Code Enforcement is currently working on parking throughout the Town. The removal cars other derby from Town Streets. The majority of people have been cooperative. Another area that has received attention are unlicensed business throughout the Town.
- If you have any questions on what's happening in Code Enforcement, please do not hesitate to contact Amanda.

Trails

- We are gearing up for Phase II of the Manzanita Trail in 2022. I'm currently getting bids for trail construction of the "lower switchbacks" and Aldo is working on plans for trailhead improvements and a scenic overlook.

State Legislature

- I've been participating in some preliminary meetings with the ULCT Legislative Policy Committee (LPC). Again this year, the legislature is focused on affordable housing issues. Last year they went after local land use authority in the name of affordable housing. This year they seem intent on messing around with the 50/50 sales tax redistribution formula in the name of affordable housing. I won't bother trying to explain why – I hold your intelligence in too high esteem.
- I've been part of the Short Term Rental Task Force for the League, and we're trying to get the law that restricts our ability to regulate based on online advertisements (referred to as the "Knotwell Language") removed from statute. Mostly we're basing on argument on the idea that STRs take away from the affordable housing pool. Yes, the irony of using the State's own argument against them draws a smile from me...





Brian Head Town Council Update

December 1, 2021

BRIAN HEAD MARSHALS OFFICE:

Winter has been slow coming this year. But, deputies have still stayed busier than we expected with the late opening of the Resort. People have been coming to town regardless of lifts being open. This has been interesting for us and has caused us to handle a large variety of calls. We expect things will get busier as we get snow and as more lifts and ski runs open up.

Deputies handled calls involving Hit and Run Accidents, Car Fires, Trespassing, Illegal Dumping, Disorderly, Child Abuse, Fireworks, and our usual medicals, and citizen assist type calls. We are still keeping busy with new and 2nd year fire inspections. This has been beneficial to our new deputies as they are getting to walk through condo properties and get more familiar with the layout of multi-family residents. The Marshal's Office handled 71 incidents during the month of November. Things are on a slower pace than we have seen in the past, but we feel like it has been the closest thing to a slowdown in almost 2 years.

You may have seen our deputies out working traffic. We have been able to take a more proactive approach to traffic in town and in the canyon than we have for a couple of years. We have plans to do some dedicated traffic shifts during the holidays and winter months as we start to pick up in visitor numbers. We also plan on hitting SR-143 during these shifts in an effort to prevent accidents and keep people safe. So if you have friends who are chronic speeders you might want to give them a heads up.

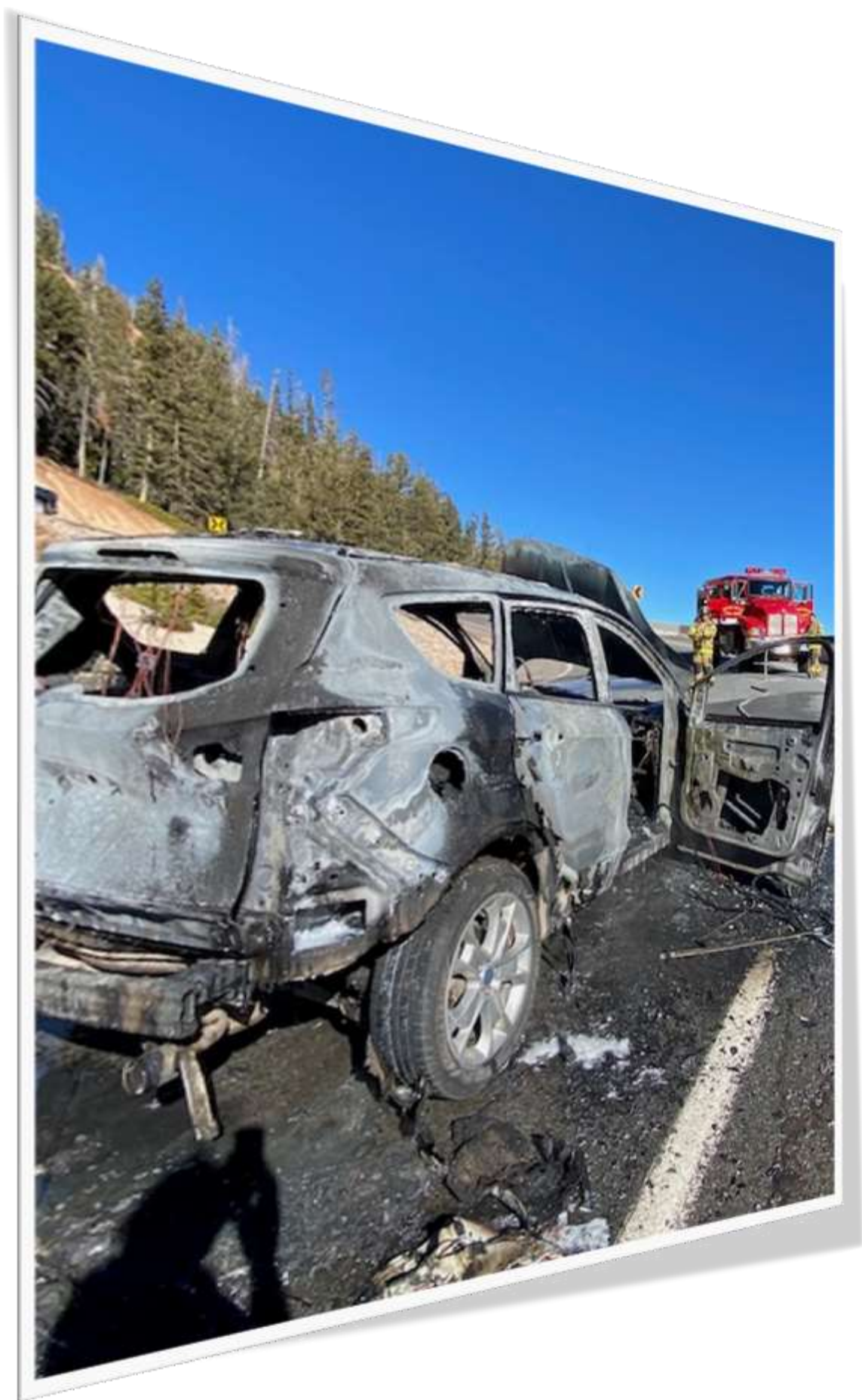
BRIAN HEAD FIRE DEPARTMENT:

The fire department had our annual Christmas Dinner, and it was a great success. It was nice to get out of our training mode and response mode and sit down with our better halves and have dinner together. We didn't get comfortable for too long because as we were finishing up dinner our fire pagers went off to assist Parowan on a structure fire. I have to admit I was pretty stoked about this call out because we had two full engines rolling out the door within minutes of the page. We got canceled in route. Which we are glad Parowan was able to get the fire out quickly with minimal

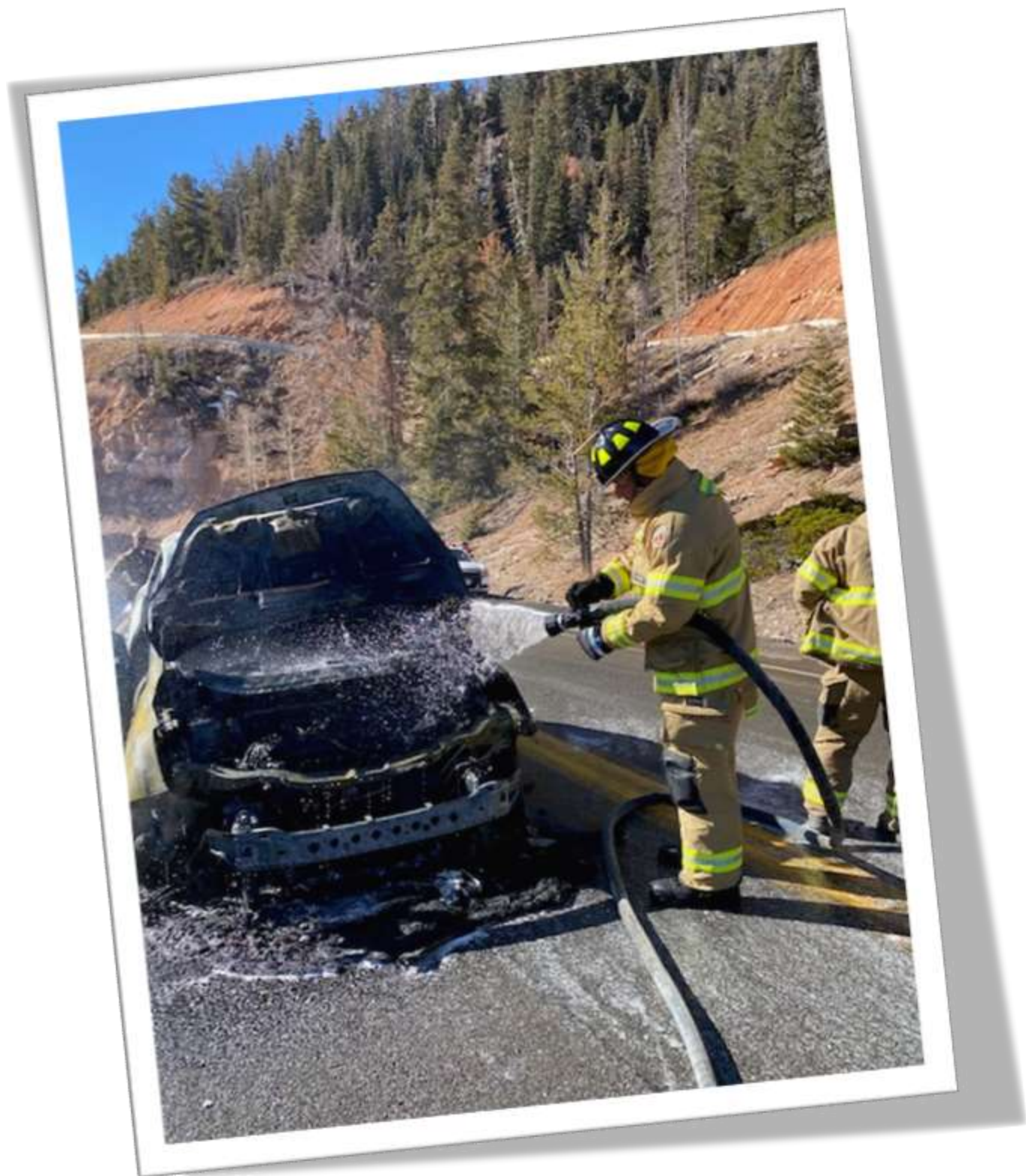
damage. But it was fun to feel like a full time fire service with firefighters on hand and at the firehouse as the page went out.

We had two car fires on the “S-turn” within a few short days of each other. You probably noticed the blistering on the pavement where these fires occurred. We usually have less than one of these type of fires per year, so it was interesting to have to fully engulfed vehicles within such a short time. I hope it’s not a sign of things to come. I do think we will pick up as we are seeing more and more traffic in our canyon. I can report that we had great response from our firefighters on both incidents filling multiple fire trucks as they responded.

I can’t complete my report without recognizing Lynn and Shaun for their years of service to Brian Head. It has been a pleasure serving with both as you upheld your council seat with great respect. Thank you both for your dedication to Brian Head and for supporting our Public Safety Department. We hope that your stepping down from council doesn’t make you strangers from Public Safety and you will stop by and visit with us often. **If you don’t stop by we will by stopping, you!!!**











Brian Head Town

Public Works Department Update December 14, 2021

Well, that was fast, another year has come and gone. December is here and hopefully so is the snow. Public Work operators continue to stay in contact with resort operators on snowmaking. With the warm temperatures it has been difficult for them to make snow, but Public Work operators continue to send as much water to them as possible during the short windows they have to make snow. Inventory of electrical motors is being restocked after the issues the Town saw during the Thanksgiving holiday. The following are a list of the projects that Public Works has been working on.

STREETS

- Ski View Drive update. Staff has reached an agreement with the county residents on Ski View Drive to continue to plow this area until the spring of 2022. Staff ran into some issues while working out the details of the agreement (caution this issue turned into quite the onion, layer upon layer). A property owner located on Ski View Drive that is located inside the town limits, approached the Town about a building permit on Ski View Drive. With the Town plowing this road out to the county residents it will be full-time year-round access. Which means, this lot would have to have watermain installed before a building permit would be issued. So, by the Town making an exception to the Snow Removal Policy for county residents, it potentially caused issues for a Town resident. Much discussion amongst staff and the property owners from both parties took place and also review of the policy to see if a solution could be found. Ultimately, the solution came down to this, Ski View Drive is an improved road. Once a cabin was built on this road it would be plowed as to provide access for safety/maintenance, thus triggering year-round access and the requirement of the watermain. If the owner wishes to build their cabin, then a watermain will have to be installed. If Ski View Drive had not been an improved road, then Town would not plow it and it would stay seasonal access only, but the county residents would plow open this road, which would make it year-round again. Round and round staff went on this issue, but ultimately came up with the above listed solution. Staff worked with the town property owner by providing some estimated cost for infrastructure install and now they will have to decide if they still want to build the cabin. Staff also informed the county residents that this is a one year stop gap solution to their problem and they will need to bring a solution back to the Town for continued service or plow their section of road.
- The streets of Zion View, Village Way, lower section of Steam Engine Drive and Ridge Street have all been cracked sealed. They were the next on the list according to the

Streets Preservation Plan. Next up for the 2022 Streets Project is the chip seal for Bristlecone, Zion View and Village way.

- A leak on Lee Street has been repaired and a new meter barrel was installed.
- Repair of the meter reading system continues with new MXU's being installed.
- Operators have replaced two pump motors in the million-gallon pump station. It is unclear why these motors went out. Rocky Mountain Power has had issues in the area with the recent power outage, but no admittance it was the cause of the motor failure. Staff also had the VFD drives checked by representatives from Delco Western and the drives are operating as they should be. As a secondary precaution, staff had motor savers installed before the VFDs, to help protect the motors in the future. Staff will also look at the other pumps sites to see if motor savers also need to be installed at those locations.
- With the recent power outages, it has brought to life the need for and importance of a generator for backup power at the million-gallon pump station. It has become a central hub for not only chlorinating spring water, but also moving water to the Salt Pile tank and also the snowmaking pond. Staff is putting together a project to present during budget.
- The potential water line projects for this spring continue to grow with progress being made for residents forming Special Assessment Areas. Nancy has done a wonderful job working with the residents in getting these requests filled out.

SEWER

- Staff continuous to work with Alpha Engineering on the Sewer Capital Plan and I have their assurance this will be completed to present to the Council at the Strategic Planning Retreat meeting.

PARKS & TRAILS

- Preliminary engineering data has been collected on the Town Trail Phase III by Rosenberg Engineering. Design will take place this Winter.
- A field trip was taken out to the lookout location on the Manzinita trail. Staff will begin construction of the lookout this Spring.
- Warning signs of thin ice on the pond were posted along with the electronic sign board warning visitors of the conditions on the pond.
- Public Works operators have dug the area out for the firework bunker located next to the Public Safety building. Concrete has been poured by Pendleton Construction and once they give the greenlight, operators will back fill this area and compact the best they can due to timing of the construction and frost.

IN-HOUSE PROJECTS

Public works will continue to work on in-house projects and maintaining buildings and equipment as needed. If you have any questions or concerns, please do not hesitate to call.



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Presentation of the Fiscal Year 2021 Audit
AUTHOR: Shane Williamson, Town Treasurer
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Informational

SUMMARY:

Wayne Everett, Brian Head Town Auditor, will present his annual audit report for fiscal year ending June 30, 2021.

BACKGROUND:

This is an annual event, and our Auditor will update the Town Council on the financial status of the Town.

ANALYSIS:

The staff has reviewed the audit and we look forward to the audit presentation.

FINANCIAL IMPLICATIONS:

It is not anticipated that the Town will have any significant financial implications from the FY 2021 audit.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

This is an informational item only and requires no action from the Council. Please feel free to ask Mr. Everett any questions you may have.

PROPOSED MOTION:

Informational only.

ATTACHMENTS:

A – FY 2021 Annual Audit

Brian Head Town

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

Brian Head Town
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June 30, 2021

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Town Council
Brian Head Town
Brian Head, UT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brian Head Town (the Town), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining

fund information of the Brian Head Town, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and pension schedules listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

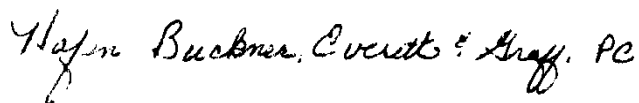
Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brian Head Town's basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 29, 2021, on our consideration of the Brian Head Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Brian Head Town's internal control over financial reporting and compliance.



Hafen, Buckner, Everett, & Graff, PC

October 29, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Brian Head Town
Management's Discussion and Analysis
June 30, 2021

As management of Brian Head Town (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of financial activities of the Town for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- *Total net position for the Town as a whole increased by \$2,450,850
- *Total unrestricted net position for the Town as a whole increased by \$1,809,891
- *Total net position for governmental activities increased by \$2,129,324
- *Total net position for business-type activities increased by \$321,525

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the Town. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the Town available to cover any remaining costs of the functions or programs.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds . These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains two major governmental funds, the general fund and the capital projects fund.

The Town adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds . The Town maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses four enterprise funds to account for the operations of the water, sewer, solid waste, and snowmaking lease activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the Town.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

FINANCIAL ANALYSIS

Brian Head Town's Net Position

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Current and other assets	\$ 4,672,160	3,119,449	3,263,789	3,243,523	7,935,949	6,362,972
Net capital assets	29,634,049	29,247,384	19,048,423	19,219,636	48,682,471	48,467,020
Deferred outflows of resources	122,188	105,514	69,885	83,419	192,073	188,933
Total assets and deferred outflows	34,428,397	32,472,347	22,382,097	22,546,579	56,810,494	55,018,925
Long-term debt outstanding	2,541,131	2,842,552	6,125,115	6,422,583	8,666,245	9,265,135
Other liabilities	1,859,330	2,007,950	146,638	264,045	2,005,968	2,271,995
Deferred inflows of resources	1,155,345	878,579	149,298	78,180	1,304,643	956,759
Total liabilities and deferred inflows	5,555,806	5,729,080	6,421,051	6,764,809	11,976,856	12,493,889
Net position:						
Net investment in capital assets	27,092,918	26,404,832	12,923,308	12,797,053	40,016,226	39,201,885
Restricted	262,648	220,336	308,829	524,522	571,476	744,858
Unrestricted	1,517,026	118,098	2,871,159	2,460,195	4,388,184	2,578,293
Total net position	\$ 28,872,591	26,743,267	16,103,295	15,781,770	44,975,888	42,525,038

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$44,975,888, an increase of \$2,450,850 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$4,388,184 which represents an increase of \$1,809,891 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

FINANCIAL ANALYSIS (continued)

Brian Head Town's Change in Net Position

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Program revenues:						
Charges for services	\$ 1,301,321	734,148	2,351,436	2,556,437	3,652,756	3,290,585
Operating grants and contributions	268,935	179,503	-	-	268,935	179,503
Capital grants and contributions	374,448	348,473	108,776	954,051	483,224	1,302,524
General revenues:						
Property taxes	1,329,654	1,243,527	-	-	1,329,654	1,243,527
Sales tax	307,898	175,475	-	-	307,898	175,475
Other taxes	1,226,315	728,257	-	-	1,226,315	728,257
Other revenues	177,971	208,963	9,948	(1,512,947)	187,919	(1,303,984)
Total revenues	4,986,540	3,618,345	2,470,160	1,997,541	7,456,700	5,615,886
Expenses:						
General government	800,438	782,935	-	-	800,438	782,935
Public safety	1,154,808	1,105,886	-	-	1,154,808	1,105,886
Highways and improvements	708,502	807,280	-	-	708,502	807,280
Parks and recreation	110,910	85,448	-	-	110,910	85,448
Interest on long-term debt	82,557	90,788	-	-	82,557	90,788
Operating expenses	-	-	2,148,634	2,166,214	2,148,634	2,166,214
Total expenses	2,857,216	2,872,337	2,148,634	2,166,214	5,005,850	5,038,550
Excess before transfers	2,129,325	746,009	321,526	(168,673)	2,450,850	577,336
Transfers in (out)	-	(85,000)	-	85,000	-	-
Change in net position	\$ 2,129,325	661,009	321,526	(83,673)	2,450,850	577,336

For the Town as a whole, total revenues increased by \$1,840,814 compared to the previous year, while total expenses decreased by \$32,700. The total net change of \$2,450,850 is, in private sector terms, the net income for the year which is \$1,873,514 more than the previous year.

Governmental activities revenues of \$4,986,540 is an increase of \$1,368,195 from the previous year. This increase is primarily due to an increase in charges for services and tax revenues. Governmental activities expenses of \$2,857,216 is a decrease of \$15,121 from the previous year. While highways and improvements expenses decreased, all other department expenses increased.

Business-type activities revenue of \$2,470,160 is an increase of \$472,619 from the previous year. Service revenues decreased by \$205,001, capital contributions decreased by \$845,275, and other revenues increased by \$1,522,895. Business-type activities expenses of \$2,148,634 is a decrease of \$17,580 from the previous year.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

General Fund

The fund balance of \$2,538,952 reflects an increase of \$1,091,670 from the previous year. Total revenues increased by \$1,319,043. Tax revenues had a net increase of \$659,488. Charges for services increased by \$272,657. Licenses and permits increased by \$292,601. All other revenues had a net increase of \$94,297.

Total expenditures, excluding transfers out, increased by \$128,5715. General government expenditures increased by \$15,586, public safety expenditures increased by \$40,558, highways and public improvements expenditures increased by \$61,049, and parks and recreation expenditures increased by \$11,377.

Fund balance restricted for debt service amounts to \$156,540. Fund balance committed for wildlands fire was \$179,786. The unassigned fund balance was \$2,202,626.

Water Fund

The change in net position (net income) was \$160,183. The amount restricted for debt service is \$10,347. The amount restricted for capital projects is \$285,782. Unrestricted net position amounts to \$1,701,393.

Sewer Fund

The change in net position (net income) was \$114,012. The amounts restricted for debt service was \$12,700. Unrestricted net position amounts to \$830,534.

Solid Waste Fund

The change in net position (net income) was \$47,330. There were no restrictions on net position. Unrestricted net position amounts to \$339,232.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers, were originally budgeted in the amount of \$2,626,967 This amount was amended in the final budget to \$3,049,007. Actual revenues, excluding transfers, amounted to \$3,882,681.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of \$2,030,236. This amount was amended in the final budget to \$2,435,036 Actual expenditures amounted to \$2,215,678.

Net transfers out for the year were originally budgeted in the amount of \$341,333 This was amended in the final budget to \$575,333, which was equal to the actual net transfers out.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION

Brian Head Town's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Net Capital Assets:						
Land and rights	\$ 21,006,265	21,006,265	2,978,176	2,978,176	23,984,441	23,984,441
Buildings	4,829,745	4,829,745	293,896	293,896	5,123,641	5,123,641
Improvements	5,539,047	5,192,031	-	-	5,539,047	5,192,031
Machinery and equipment	2,190,904	2,045,904	980,132	956,376	3,171,036	3,002,281
Water system	-	-	16,967,150	16,967,150	16,967,150	16,967,150
Sewer system	-	-	2,461,385	2,364,692	2,461,385	2,364,692
Construction in progress	2,854,244	2,477,585	2,081,474	1,959,875	4,935,717	4,437,461
 Total capital assets	 36,420,205	 35,551,531	 25,762,212	 25,520,165	 62,182,417	 61,071,696
Less accumulated depreciation	(6,786,156)	(6,304,147)	(6,713,789)	(6,300,529)	(13,499,945)	(12,604,676)
 Net Capital Assets	 \$ 29,634,049	 29,247,384	 19,048,423	 19,219,636	 48,682,471	 48,467,020

The total amount of capital assets, net of depreciation, of \$48,682,471 is an increase of \$215,451 from the previous year.

Governmental activities capital assets, net of depreciation, of \$29,634,049 is an increase of \$386,665 from the previous year.

Business-type activities capital assets, net of depreciation, of \$19,048,423 is a decrease of \$171,214 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

Brian Head Town
Management's Discussion and Analysis
June 30, 2021

Brian Head Town's Outstanding Debt

	Current Year	Previous Year
Governmental activities:		
2007 GO Interconnect Bridge	\$ -	45,000
2005B GO Refunding	575,000	755,000
2018 UDAF Petroleum Storage Tank	38,324	43,745
2011 Lease Revenue Bond	1,927,807	1,998,807
Total governmental	\$ 2,541,131	2,842,552
Business-type activities:		
2009 USDA Water Revenue	-	4,720,583
2019 Fire Protection Bond	-	147,000
2013 G.O Reservoir Bond	1,462,000	1,555,000
2021 Water Rev Refunding	4,250,000	-
Less deferred bond issue costs	(142,249)	-
Plus deferred issuance premium	413,115	-
Total business-type	\$ 5,982,866	6,422,583
Total outstanding debt	\$ 8,523,996	9,265,135

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the Town are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Brian Head Town's finances for all those with an interest in the Town's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Town Treasurer, Brian Head Town, P.O. Box 190068, 56 North Highway 143, Brian Head, UT 84719.

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BASIC FINANCIAL STATEMENTS

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Brian Head Town
STATEMENT OF NET POSITION
June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 3,191,828	1,638,696	4,830,525
Accounts receivable, net	1,215,381	160,267	1,375,648
Total current assets	4,407,210	1,798,963	6,206,173
Non-current assets:			
Restricted cash and cash equivalents	264,951	308,829	573,780
Capital assets:			
Not being depreciated	23,860,508	5,059,650	28,920,158
Net of accumulated depreciation	5,773,540	13,988,773	19,762,313
Prepaid long-term water lease	-	1,155,997	1,155,997
Total non-current assets	29,899,000	20,513,248	50,412,248
Total assets	34,306,209	22,312,212	56,618,421
Deferred outflows of resources - pensions	122,188	69,885	192,073
Total assets and deferred outflows of resources	\$ 34,428,397	22,382,097	56,810,494
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 61,867	25,700	87,567
Customer/contractor deposits	222,982	26,027	249,009
Accrued interest payable	22,690	28,616	51,306
Unearned revenue	1,363,710	-	1,363,710
Revenue bonds due within one year	262,587	260,000	522,587
Total current liabilities	1,933,836	340,343	2,274,179
Non-current liabilities:			
Compensated absences	72,171	-	72,171
Revenue bonds due after one year	2,278,544	5,865,115	8,143,658
Net pension liability	115,910	66,295	182,205
Total non-current liabilities	2,466,625	5,931,410	8,398,034
Total liabilities	4,400,461	6,271,753	10,672,213
Deferred inflows of resources - property taxes	894,312	-	894,312
Deferred inflows of resources - pensions	261,033	149,298	410,331
Total liabilities and deferred inflows of resources	5,555,806	6,421,051	11,976,856
NET POSITION:			
Net investment in capital assets	27,092,918	12,923,308	40,016,226
Restricted for:			
Debt service	261,299	10,347	271,646
Capital projects	1,348	298,482	299,830
Unrestricted	1,517,026	2,871,159	4,388,184
Total net position	28,872,591	16,103,295	44,975,887
Total liabilities, deferred inflows of resources, and net position	\$ 34,428,397	22,524,346	56,952,743

Brian Head Town
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
<u>FUNCTIONS/PROGRAMS:</u>					
Primary government:					
Governmental activities:					
General government	\$ 800,438	806,286	156,525	-	162,373
Public safety	1,154,808	6,857	43,057	47,754	(1,057,140)
Highways and public improvements	708,502	488,177	69,353	326,694	175,722
Parks, recreation and public property	110,910	-	-	-	(110,910)
Interest on long-term debt	82,557	-	-	-	(82,557)
Total governmental activities	2,857,216	1,301,321	268,935	374,448	(912,512)
Business-type activities:					
Water	1,404,449	1,466,319	-	94,516	156,386
Sewer	536,254	631,731	-	14,260	109,736
Solid waste	207,931	253,386	-	-	45,455
Total business-type activities	2,148,634	2,351,436	-	108,776	311,577
Total primary government	\$ 5,005,850	3,652,756	268,935	483,224	(600,935)

(continued on next page)

Brian Head Town
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2021

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	\$ (912,512)	311,577	(600,935)
General revenues:			
Property taxes	1,329,654	-	1,329,654
Sales tax	307,898	-	307,898
Other taxes	1,226,315	-	1,226,315
Unrestricted investment earnings	11,487	9,948	21,436
Gain (loss) on disposition of capital assets	-	-	-
Miscellaneous	166,483	-	166,483
Total general revenues	3,041,837	9,948	3,051,785
Transfers in (out)	-	-	-
Change in net position	2,129,325	321,526	2,450,850
Net position - beginning	26,743,267	15,781,770	42,525,037
Net position - ending	\$ 28,872,591	16,103,295	44,975,887

Brian Head Town
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021

	General Fund	Special Service District	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,545,998	-	-	645,830	3,191,828
Accounts receivable, net	95,002	-	-	-	95,002
Due from other governments	910,080	-	210,299	-	1,120,379
Restricted cash and cash equivalents	156,540	4,889	102,174	1,348	264,951
TOTAL ASSETS	\$ 3,707,620	4,889	312,472	647,179	4,672,160
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities:					
Accounts payable	\$ 51,374	-	-	10,493	61,867
Customer/contractor deposits	222,982	-	-	-	222,982
Unearned revenues	-	1,155,997	207,713	-	1,363,710
Total liabilities	274,357	1,155,997	207,713	10,493	1,648,559
Deferred inflows of resources:					
Property tax	894,312	-	-	-	894,312
Total deferred inflows of resources	894,312	-	-	-	894,312
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,168,669	1,155,997	207,713	10,493	2,542,871
FUND BALANCES:					
Restricted for:					
Debt service	156,540	-	104,759	-	261,299
Capital projects	-	-	-	1,348	1,348
Committed for:					
Wildlands fire	179,786	-	-	-	179,786
Redevelopment agency	-	-	-	223,154	223,154
Assigned for:					
Capital projects	-	-	-	412,184	412,184
Unassigned	2,202,626	(1,151,108)	-	-	1,051,518
TOTAL FUND BALANCES	2,538,952	(1,151,108)	104,759	636,686	2,129,289
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,707,620	4,889	312,472	647,179	4,672,160

Brian Head Town
**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
For the Year Ended June 30, 2021

	General Fund	Special Service District	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes:					
Property	\$ 856,105	-	298,491	175,058	1,329,654
Sales	307,898	-	-	-	307,898
Other taxes	1,226,315	-	-	-	1,226,315
License and permits	615,457	-	-	-	615,457
Intergovernmental revenues	268,935	-	-	371,694	640,629
Charges for services	562,756	-	-	120,970	683,727
Fines and forfeitures	2,137	-	-	-	2,137
Impact fees	2,754	-	-	-	2,754
Interest	9,150	1	939	1,398	11,487
Miscellaneous revenue	31,174	35,309	-	100,000	166,483
Total revenues	3,882,681	35,310	299,430	769,120	4,986,540
EXPENDITURES:					
General government	705,492	-	-	42,023	747,515
Public safety	919,418	-	-	195,113	1,114,531
Highways and public improvements	497,350	-	-	601,551	1,098,902
Parks, recreation and public property	93,417	-	-	152,792	246,209
Debt service:					
Principal	-	-	225,000	76,421	301,421
Interest	-	-	32,118	49,970	82,088
Total expenditures	2,215,678	-	257,118	1,117,870	3,590,666
Excess (deficiency) of revenues over (under) expenditures	1,667,003	35,310	42,312	(348,750)	1,395,874
Other financing sources and (uses):					
Sale of fixed assets	-	-	-	-	-
Transfers in	8,667	-	-	714,000	722,667
Transfers out	(584,000)	-	-	(138,667)	(722,667)
Total other financing sources and (uses)	(575,333)	-	-	575,333	-
Net change in fund balances	1,091,670	35,310	42,312	226,583	1,395,874
Fund balances - beginning of year	1,447,282	(1,186,418)	62,448	410,103	733,415
Fund balance - end of year	\$ 2,538,952	(1,151,108)	104,759	636,686	2,129,289

Brian Head Town
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2021

Total Fund Balance for Governmental Funds	<u>\$ 2,129,289</u>
Total net position reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	36,420,205
Less accumulated depreciation	<u>(6,786,156)</u>
Net capital assets	<u>29,634,049</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>122,188</u>
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements, but not in the fund statements.	
General long-term debt	<u>(2,541,131)</u>
Interest accrued but not yet paid on long-term debt	<u>(22,690)</u>
Compensated absence liability	<u>(72,171)</u>
Net pension liability	<u>(115,910)</u>
Certain revenue is deferred in governmental funds, but not in the statement of net position because it qualifies for recognition under the economic resources measurement focus.	
Deferred inflows of resources - pensions	<u>(261,033)</u>
Total Net Position of Governmental Activities	<u><u>\$ 28,872,591</u></u>

Brian Head Town

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	<u>\$ 1,395,874</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost so allocated over their estimated useful lives and reported as depreciation expenses.	
Capital outlays	868,673
Depreciation expense	<u>(482,009)</u>
Net	<u>386,665</u>
The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.	
	<u>57,232</u>
Cost of retired assets sold is not reported in government fund statements, while it is reported in the statement of activities.	
Book cost of assets retired	<u>-</u>
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Long-term debt principal repayments	<u>301,421</u>
Accrued interest and compensated absences are not reported as expenditures for the current period, while they are recorded in the statement of activities.	
Change in accrued interest on long-term debt	<u>(469)</u>
Change in compensated absence liability	<u>(11,399)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 2,129,325</u></u>

Brian Head Town
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2021

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Current assets:				
Cash and cash equivalents	\$ 477,601	815,019	346,076	1,638,696
Accounts receivable, net	75,127	57,676	27,464	160,267
Total current assets	552,729	872,695	373,539	1,798,963
Non-current assets:				
Restricted cash and cash equivalents	296,129	12,700	-	308,829
Capital assets:				
Not being depreciated	4,621,364	438,286	-	5,059,650
Net of accumulated depreciation	12,688,381	1,300,391	-	13,988,773
Bond issuance costs	142,249	-	-	142,249
Prepaid long-term water lease	1,155,997	-	-	1,155,997
Total non-current assets	18,904,120	1,751,377	-	20,655,497
Total assets	19,456,849	2,624,072	373,539	22,454,461
Deferred outflows of resources - pensions	38,973	19,399	11,513	69,885
Total assets and deferred outflows of resources	\$ 19,495,822	2,643,471	385,053	22,524,346
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:				
Liabilities:				
Current liabilities:				
Accounts payable	\$ 13,681	1,715	10,304	25,700
Accrued interest payable	28,616	-	-	28,616
Customer security deposits	26,027	-	-	26,027
Revenue bonds, current portion	260,000	-	-	260,000
Total current liabilities	328,324	1,715	10,304	340,343
Non-current liabilities:				
Revenue bonds, long-term	5,865,115	-	-	5,865,115
Net pension liability	36,971	18,402	10,922	66,295
Total non-current liabilities	5,902,086	18,402	10,922	5,931,410
Total liabilities	6,230,410	20,117	21,225	6,271,753
Deferred inflows of resources - pensions	83,260	41,443	24,596	149,298
Total liabilities and deferred inflows of resources	6,313,670	61,560	45,821	6,421,051
NET POSITION:				
Net investment in capital assets	11,184,631	1,738,677	-	12,923,308
Restricted for:				
Debt service	10,347	-	-	10,347
Capital projects	285,782	12,700	-	298,482
Unrestricted	1,701,393	830,534	339,232	2,871,159
Total net position	13,182,153	2,581,911	339,232	16,103,295
Total liabilities, deferred inflows of resources and net position	\$ 19,495,822	2,643,471	385,053	22,524,346

Brian Head Town
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

For the Year Ended June 30, 2021

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Operating income:				
Charges for sales and service	\$ 1,427,035	627,181	253,386	2,307,602
Connection fees	39,284	4,550	-	43,834
Total operating income	1,466,319	631,731	253,386	2,351,436
Operating expenses:				
Personnel services	345,290	179,006	107,963	632,260
Utilities	152,274	775	-	153,049
Repair and maintenance	227,594	49,848	51,494	328,935
Other supplies and expenses	45,571	41,194	36,894	123,659
Water leases	59,101	-	-	59,101
Payments to Parowan City	-	177,402	-	177,402
Administrative charges	35,727	23,015	8,980	67,722
Bad debt expense	6,608	5,340	2,600	14,548
Depreciation expense	353,587	59,674	-	413,261
Total operating expense	1,225,752	536,254	207,931	1,969,937
Net operating income (loss)	240,568	95,476	45,455	381,499
Non-operating income (expense):				
Impact fees	94,516	14,260	-	108,776
Interest income	3,797	4,276	1,875	9,948
Capital contribution to general fund	-	-	-	-
Gain (loss) on disposition of assets	-	-	-	-
Interest on long-term debt	(178,698)	-	-	(178,698)
Total non-operating income (expense)	(80,385)	18,536	1,875	(59,974)
Income (loss) before contributions and transfers	160,183	114,012	47,330	321,526
Capital grants	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Change in net position	160,183	114,012	47,330	321,526
Net position - beginning	13,021,969	2,467,899	291,901	15,781,770
Net position - ending	\$ 13,182,153	2,581,911	339,232	16,103,295

Brian Head Town
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2021

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Cash flows from operating activities:				
Cash received from customers - service	\$ 1,478,440	639,011	256,425	2,373,876
Cash paid to suppliers	(479,734)	(290,569)	(89,145)	(859,448)
Cash paid to employees	(383,701)	(197,868)	(118,747)	(700,316)
Net cash provided (used) in operating activities	615,005	150,575	48,532	814,112
Cash flows from noncapital financing activities:				
Customer deposit increase (decrease)	15,300	-	-	15,300
Net transfers in (out)	-	-	-	-
Net cash provided (used) in noncapital financing activities	15,300	-	-	15,300
Cash flows from capital and related financing activities:				
Cash from impact fees	94,516	14,260	-	108,776
Cash from capital grants	-	-	-	-
Cash from bond issues	4,520,866	-	-	4,520,866
Cash payments for capital assets	(121,598)	(120,449)	-	(242,047)
Cash payments for long-term debt principal	(4,960,583)	-	-	(4,960,583)
Cash payments for long-term debt interest	(178,698)	-	-	(178,698)
Net cash provided (used) in capital and related financing activities	(645,497)	(106,189)	-	(751,686)
Cash flows from investing activities:				
Cash received from interest earned	3,797	4,276	1,875	9,948
Net cash provided (used) in investing activities	3,797	4,276	1,875	9,948
Net increase (decrease) in cash	(11,395)	48,662	50,408	87,674
Cash balance, beginning	785,125	779,057	295,668	1,859,851
Cash balance, ending	\$ 773,730	827,719	346,076	1,947,525
Cash reported on the statement of net position:				
Cash and cash equivalents	\$ 477,601	815,019	346,076	1,638,696
Non-current restricted cash	296,129	12,700	-	308,829
Total cash and cash equivalents	\$ 773,730	827,719	346,076	1,947,525

Brian Head Town
STATEMENT OF CASH FLOWS (continued)
For the Year Ended June 30, 2021

**Reconciliation of Operating Income to Net Cash
Provided (Used) in Operating Activities:**

	Water Fund	Sewer Fund	Solid Waste Fund	Total Proprietary Funds
Net operating income (expense)	\$ 240,568	95,476	45,455	381,499
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:				
Depreciation and amortization	353,587	59,674	-	413,261
Changes in assets and liabilities:				
(Increase) decrease in receivables	18,728	12,621	5,638	36,987
(Increase) decrease in prepaid items	30,421	-	-	30,421
(Increase) decrease in deferred outflows	7,898	3,360	2,276	13,534
Increase (decrease) in payables	10,112	1,665	8,223	20,000
Increase (decrease) in accrued liabilities	-	-	-	-
Increase (decrease) in unearned revenue	-	-	-	-
Increase (decrease) in net pension liability	(85,969)	(41,963)	(24,776)	(152,708)
Increase (decrease) in deferred inflows	39,660	19,741	11,716	71,118
Net cash provided (used) in operating activities	\$ 615,005	150,575	48,532	814,112

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Primary Government: Brian Head Town (the Town), a municipal corporation located in Iron County, Utah, operates under a Council-Manager form of government and provides the following services: General and Administrative, Public Safety-Police and Fire, Highways and Streets, Sanitation, Culture and Recreation, Public Improvements, Planning and Zoning, Water and Sewer Services. The accompanying financial statements present the Town and its component units.

Blended Component Units: The financial activity for the following entities is blended in this report. These are entities for which the Town is considered to be financially accountable because of the significance of their operational or financial relationships with the Town and the governing body being the same as that of the Town. The Municipal Building Authority of Brian Head Town was formed to further the purposes of the Town by acquiring and improving properties and financing the cost of such activities. The Brian Head Special Service District was formed to acquire water rights. No separate financial report is issued by these entities.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the Town are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to Town departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-D. Fund types and major funds

Governmental funds

The Town reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special service district fund* accounts for resources accumulated and payments made for the acquisition of water rights which have been leased to the Town.

The *debt service fund* accounts for resources accumulated and payments made for principal and interest on general obligation bonds.

Proprietary funds

The Town reports the following major proprietary funds:

The *water fund* is used to account for the activities of the culinary water distribution system.

The *sewer fund* accounts for the activities of the Town's sewer collection operations.

The *solid waste fund* accounts for the activities of the Town's sanitation and solid waste collection operations.

The *snowmaking lease fund* accounts for the activities of the Town's leasing of snowmaking equipment to the ski resort operations.

1-E. Assets, Liabilities, and Net Position or Equity

1-E-1. Deposit and Investments

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the Town are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

1-E-2. Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

1-E-3. Receivables and Payables

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Special assessments receivable are reported at the remaining amount of the initial assessment. An uncollectible allowance is provided that is based upon an analysis of the aging of the accounts.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-E-3. Receivables and Payables (continued)

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either *due to or due from other funds*.

Property taxes are assessed and collected for the Town by Iron County and remitted to the Town shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-4. Restricted Assets

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-5. Inventories and Prepaid items

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. Additionally, the Town reports deferred inflows of resources related to pensions as required by GASB 68.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-E-7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-8. Capital Assets

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual significant cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units (if any), is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Improvements, roads	15
Water distribution system	50
Sewer distribution system	50
Snowmaking system	40
Machinery and equipment	3-20

1-E-9. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt, are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-E-10. *Compensated Absences*

The Town has a policy allowing compensated absence benefits to permanent employees for both sick and vacation leave. Provision is made in the financial statements for unused leave liability.

1-E-11. *Fund Equity*

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, it is the Town's policy to use committed resources first, followed by assigned resources and then unassigned resources as they are needed.

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

Net investment in capital assets - Represents capital assets, net of accumulated depreciation and reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Equity is classified in governmental fund financial statements as fund balance and is further classified as follows:

Nonspendable - Cannot be spent because it is either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted - Fund balance with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Committed - Can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the Town Council. A resolution, ordinance or vote by the Town Council is required to establish, modify or rescind a fund balance commitment.

Assigned - Constrained by the government's intent to be used for specific purposes, but is neither restricted nor committed. The Town Manager is authorized to assign amounts to a specific purpose in accordance with the Town's budget policy.

Unassigned - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

Proprietary fund equity is classified the same as in the government-wide statements.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

1-F. *Estimates*

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and Town Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the Town Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the Town's budgetary control (the level at which the Town's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the Town from creating a deficit fund balance by making expenditures in excess of amounts budgeted. Any deficit so created must be made up in the following fiscal year. Deficits arising from emergencies, however, may be retired over five years. The maximum amount held in the general fund may not exceed 75% of the total estimated revenues of the fund for the succeeding year.

Once adopted, budget amendments which increase total expenditures must be approved by the Town Council following a public hearing. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund balance

The Brian Head Special Service District reported a deficit fund balance. The purpose of the District is to acquire water rights. The rights acquired have been leased to the Town for a fifty year period. The deficit occurs because the Town prepaid the lease to enable purchase of the rights and the District reports no fixed assets as it is a governmental fund. The prepaid lease will be amortized to income over the period of the lease which will eliminate the deficit over the fifty years.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2021 consist of the following:

	<u>Fair Value</u>
Deposits:	
Cash on hand	\$ 450
Demand deposits - checking	107,699
Investments:	
Deposits - PTIF	<u>5,296,155</u>
Total deposits and investments	<u>\$ 5,404,304</u>

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 4,830,525
Restricted cash and cash equivalents (non-current)	<u>573,780</u>
Total cash and cash equivalents	<u>\$ 5,404,304</u>

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The Town follows the requirements of the Utah Money Management Act (*Utah code, Section 51, chapter 7*) in handling its depositor and investment transactions. The Act requires the depositing of Town funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

Custodial Credit Risk

For deposits, this is the risk that in the event of bank failure, the Town's deposits may not be returned to the Town. The Town's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the Town to be in a qualified depository, as defined in the paragraph above. As of June 30, 2021, none of the Town's demand deposits were exposed to custodial risk.

Investments

The Money Management Act defines the types of securities authorized as appropriate investment for the Town and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-A. Deposits and investments (continued)

Investments (continued)

Statutes authorize the Town to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poor’s, bankers’ acceptances; obligations of the United States Treasury including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurer’s Investment Fund.

The Utah State Treasurer’s Office operates the Public Treasurer’s Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer’s office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses - net of administration fees, of the PTIF are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair value of investments

The Town measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2021, the Town had \$5,296,155 invested in the PTIF, which uses a Level 2 fair value measurement.

As of June 30, 2019 the government had the following investment and maturities:

	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
State of Utah Public Treasurer's Investment Fund	\$ 5,296,155	5,296,155	-	-	-
Total Fair Value	<u>\$ 5,296,155</u>	<u>5,296,155</u>	<u>-</u>	<u>-</u>	<u>-</u>

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's policy-for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing exposure to credit risk is to comply with the State's Money Management Act.

At June 30, 2021 the Town had the following investments and quality ratings:

	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
State of Utah Public Treasurer's Investment Fund	\$5,296,155	-	-	-	5,296,155
Total Fair Value	<u>\$5,296,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,296,155</u>

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the Town's funds are shown below:

	Governmental Activities	Business-type Activities	Total
Shuttle fees, licenses	\$ 100,427	-	100,427
Water	-	96,043	96,043
Sewer	-	73,733	73,733
Solid waste	-	35,110	35,110
Taxes and other	1,120,379	-	1,120,379
Total accounts receivable	1,220,806	204,885	1,425,691
Less allowance for uncollectibles	(5,425)	(44,619)	(50,043)
Net accounts receivable	<u>\$ 1,215,381</u>	<u>160,267</u>	<u>1,375,648</u>

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-C. Capital Assets

Capital asset activity for the governmental activities was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land and rights	\$ 19,260,216	-	-	19,260,216
Water rights	1,746,049	-	-	1,746,049
Construction in progress	2,477,585	582,297	205,639	2,854,244
Total capital assets, not being depreciated	23,483,850	582,297	205,639	23,860,508
Capital assets, being depreciated:				
Buildings	4,829,745	-	-	4,829,745
Improvements other than buildings	5,192,031	347,015	-	5,539,047
Machinery and equipment	2,045,904	145,000	-	2,190,904
Total capital assets, being depreciated	12,067,681	492,015	-	12,559,696
Less accumulated depreciation for:				
Buildings	1,547,565	120,744	-	1,668,309
Improvements other than buildings	3,603,932	198,891	-	3,802,823
Machinery and equipment	1,152,651	162,374	-	1,315,024
Total accumulated depreciation	6,304,147	482,009	-	6,786,156
Total capital assets being depreciated, net	5,763,534	10,007	-	5,773,540
Governmental activities capital assets, net	\$ 29,247,384	592,304	205,639	29,634,049

Depreciation expense was charged to functions/programs of the primary government governmental activities was follows:

Governmental activities:	
General government	\$ 98,757
Public safety	185,277
Highways and public improvements	180,482
Parks, recreation and public property	17,493
Total	\$ 482,009

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-C. Capital Assets (continued)

Capital asset activity for the business-type activities was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land and rights	\$ 2,978,176	-	-	2,978,176
Construction in progress	1,959,875	121,598	-	2,081,474
Total capital assets, not being depreciated	4,938,052	121,598	-	5,059,650
Capital assets, being depreciated:				
Water system	16,967,150	-	-	16,967,150
Sewer system	2,364,692	96,693	-	2,461,385
Buildings	293,896	-	-	293,896
Machinery and equipment	956,376	23,756	-	980,132
Total capital assets, being depreciated	20,582,114	120,449	-	20,702,562
Less accumulated depreciation for:				
Water system	4,015,130	339,343	-	4,354,474
Sewer system	1,203,942	49,644	-	1,253,586
Buildings	148,416	5,878	-	154,294
Machinery and equipment	933,040	18,396	-	951,435
Total accumulated depreciation	6,300,529	413,261	-	6,713,789
Total capital assets being depreciated, net	14,281,585	(292,812)	-	13,988,773
Business-type activities capital assets, net	\$ 19,219,636	(171,214)	-	19,048,423

Depreciation expense was charged to functions/programs of the primary government business-type activities as follows:

Business-type activities:	
Water system	\$ 353,587
Sewer system	59,674
Solid waste	-
Total	\$ 413,261

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-D. Long-term debt

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2007 GO Interconnect Bridge							
Matures 9/1/2022	\$1,291,000	6.29	\$ 45,000	-	45,000	-	-
2005B GO Refunding							
Matures 3/15/2024	2,280,000	3.95	755,000	-	180,000	575,000	185,000
2018 UDAF Petroleum Storage Tank							
Matures 8/1/2028	50,000	-	43,745	-	5,421	38,324	4,587
2011 Lease Revenue Bond							
Matures 4/1/2042	2,553,000	2.50	1,998,807	-	71,000	1,927,807	73,000
Total governmental activity							
long-term liabilities			\$ 2,842,552	-	301,421	2,541,131	262,587

The Town leases facilities from the Municipal Building Authority (MBA). The annual lease payment is approximately the amount of the debt service requirements. See Note 4-C for additional information regarding the MBA leases.

Bond debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2022	\$ 262,587	70,908	333,495
2023	269,004	61,775	330,779
2024	281,004	52,420	333,424
2025	83,004	42,620	125,624
2026	85,004	40,670	125,674
2027-2031	444,721	172,351	617,072
2032-2036	489,000	115,651	604,651
2037-2041	552,000	51,426	603,426
2042	74,807	1,870	76,677
Total	\$ 2,541,131	609,691	3,150,822

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-D. Long-term debt

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2009 USDA Water Revenue							
Matured 2021	\$5,569,000	3.50	\$ 4,720,583	-	4,720,583	-	-
2019 Fire Protection Bond							
Matured 2021	147,000	-	147,000	-	147,000	-	-
2013 G.O Reservoir Bond							
Matures 9/1/2034	2,000,000	1.50	1,555,000	-	93,000	1,462,000	95,000
2021 Water Rev Refunding							
Matures 4/1/2048	4,250,000	3.00	-	4,250,000	-	4,250,000	165,000
Less deferred bond issue costs			-	(142,249)	-	(142,249)	-
Plus deferred issuance premium			-	413,115	-	413,115	-
Total governmental activity long-term liabilities			\$ 6,422,583	4,520,866	4,960,583	5,982,866	260,000

The general obligation bonds are backed by the full faith and credit of the Town, including its taxing capability.

Revenue bonds are issued where the Town pledges income derived from the acquired or constructed assets to pay the debt service.

Bond debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2022	\$ 260,000	130,305	390,305
2023	251,000	143,055	394,055
2024	252,000	136,965	388,965
2025	209,000	130,860	339,860
2026	215,000	126,075	341,075
2027-2031	1,140,000	554,265	1,694,265
2032-2036	1,170,000	415,275	1,585,275
2037-2041	825,000	284,250	1,109,250
2042-2046	965,000	152,550	1,117,550
2047-2048	425,000	19,200	444,200
Total	\$ 5,712,000	2,092,800	7,804,800

Other long-term liabilities:

	Beginning	Increase (Decrease)	Ending
Compensated absences:			
Governmental	\$ 60,772	11,399	72,171
Total	\$ 60,772	11,399	72,171
Net pension liability:			
Governmental	\$ 280,811	(164,901)	115,910
Business-type	219,002	(152,707)	66,295
Total	\$ 499,813	(317,608)	182,205

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

3-E. Operating Leases

The Town entered into three agreements with Wheeler Machinery Co. to lease certain items of equipment. Equipment operating leases have been negotiated for an additional period on a backhoe, two loaders, and a grader. For the year 2021, the total minimum lease payment is \$128,296. In addition to the regular lease payments, the Town is responsible for maintenance costs of the equipment.

3-F. Interfund transfers

From time to time, transfers are made between funds where required by statute or budget. The following is a reconciliation of the operating transfers made between funds:

	Transfers In	Transfers Out
General Fund	\$ 8,667	584,000
Debt Service Fund	-	-
Redevelopment Agency Fund	-	138,667
Capital Projects Fund	564,000	-
Asset Replacement Fund	150,000	-
Total	\$ 722,667	722,667

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Town participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The Town is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. Municipal Building Authority Leases

Town Hall Lease Arrangement

On October 1, 1997, the Municipal Building Authority of The Town of Brian Head, Utah (the Authority) entered into a lease arrangement with Brian Head Town for the acquisition and remodel of a new town hall. In order to acquire and construct a new town hall, the Authority issued a lease revenue bond issue in the amount of \$560,000. The remaining liability on this bond is disclosed in Note 3-E Long-term debt.

Public Safety Building Lease Arrangement

On June 30, 2011, the Municipal Building Authority of The Town of Brian Head, Utah (the Authority) entered into a lease arrangement with Brian Head Town for a public safety building. Pursuant to the lease arrangement, the Authority constructed the facility. In order to construct the facility, the Authority issued a lease revenue bond in the amount of \$2,553,000. The remaining liability on this bond is disclosed in Note 3-E Long-term debt.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-B. Municipal Building Authority Leases (continued)

General Terms of Leases

The initial term of the leases commence as of the date of delivery of the Lease Revenue Bonds and terminates on the bond anniversary date thereafter. The lease term may be continued, solely at the option of Brian Head Town, beyond the termination of the original term for an additional year, and for 12 consecutive additional renewal terms thereafter each of one year in duration except that the final renewal term will coincide with the final payment on the bonds. The Town makes an election to continue the lease for the next renewal term by budgeting sufficient Town funds to pay the base and reasonably estimated additional rentals due during the next renewal term.

The Town and the Authority acknowledge and agree that the obligation of the Town to pay base rentals and additional rentals constitutes a current expense of the Town payable exclusively from Town funds and shall not in any way be construed to be an obligation or indebtedness of the Town. The lease is to be deemed a net lease. The terms of the lease require Brian Head Town to pay certain base rentals which approximate the principal and interest due on the lease revenue bonds issued by the Authority. Those amounts are included in the disclosure relating to long-term debt in Note 3-E.

4-C. Special Service District Lease

In 2009, the Town prepaid a lease for the use of water rights to the Brian Head Special Service District in the amount of \$523,428 that will be amortized over the next fifty years which is the term of the lease. In 2010, additional water rights were leased on the same basis in the amount of \$997,561. As of June 30, 2021, the balance of these leases is \$1,155,997.

4-D. Litigation

The Town is involved in various litigation as of June 30, 2021, none of which, in the opinion of the Town's legal counsel, is material to the financial statements. Therefore, no amounts have been recorded in the Town's financial statements.

4-E. Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

4-F. Subsequent events

Subsequent events have been evaluated through October 29, 2021. There have been no subsequent events that provide additional evidence about conditions that existed at the balance sheet date.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans

General Information about the Pension Plan

Plan description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust funds:

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;

Public Safety Retirement System (Public Safety System) is a mixed agent and cost sharing, multiple employer public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost sharing, public employee retirement system;

Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans (continued)

Benefits provided:

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending on employer
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions

** All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contributions:

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board.

Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k) Plan
Contributory System			
11 - Local Government Div - Tier 1	6.00	14.46	N/A
111 - Local Government Div - Tier 2	N/A	15.80	0.89
Noncontributory System			
15 - Local Government Div - Tier 1	N/A	18.47	N/A
Public Safety System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	N/A	25.83	N/A
Noncontributory			
43 - Other Div A with 2.5% COLA	N/A	34.04	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00
222 - Public Safety	N/A	11.83	12.00

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans (continued)

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 92,296	N/A
Public Safety System	101,635	-
Tier 2 Public Employees System	18,261	-
Tier 2 Public Safety and Firefighter	11,800	995
Total Contributions	\$ 223,991	995

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, we reported a net pension asset of \$0 and a net pension liability of \$182,205.

	(Measurement Date): December 31, 2020			Proportionate	Change
	Net Pension Asset	Net Pension Liability	Proportionate Share	Share 12/31/2019	(Decrease)
Noncontributory System	\$ -	\$ 26,822	0.0522912%	0.0528954%	-0.0006042%
Public Safety System	-	152,394	0.1835541%	0.1846803%	-0.0011262%
Tier 2 Public Employees System	-	1,013	0.0070413%	0.0067343%	0.0003070%
Tier 2 Public Safety and Firefighter	-	1,976	0.0220288%	0.0256797%	-0.0036509%
Total	\$ -	\$ 182,205			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2021, we recognize pension expense of \$98,860.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans (continued)

At June 30, 2021, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 65,988	\$ 612
Changes in assumptions	1,740	8,092
Net difference between projected and actual earnings on pension plan investments	-	397,008
Changes in proportion and differences between contributions and proportionate share of contributions	9,405	4,619
Contributions subsequent to the measurement date	114,940	-
Total	\$ 192,073	\$ 410,331

\$114,940 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Net Deferred Outflows (Inflows) of Resources
2021	\$ (86,152)
2022	(44,232)
2023	(140,245)
2024	(65,460)
2025	421
Thereafter	2,470

Actuarial assumptions:

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans (continued)

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December, 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Assets class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.95%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100.00%		4.84%
	Inflation		2.50%
	Expected arithmetic nominal return		7.34%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was remained unchanged at 6.95 percent.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

4-G. Pension Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 465,021	\$ 26,822	\$ (338,482)
Public Safety System	643,385	152,394	(246,290)
Tier 2 Public Employees System	17,041	1,013	(11,249)
Tier 2 Public Safety and Firefighter	9,316	1,976	(3,878)
Total	\$ 1,134,763	\$ 182,205	\$ (599,899)

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan:

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The Town participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2021	2020	2019
401(k) Plan			
Employer Contributions	\$ 12,874	\$ 15,392	\$ 11,443
Employee Contributions	24,900	25,198	21,810
457(b) Plan			
Employer Contributions	1,510	-	-
Employee Contributions	24,446	15,874	20,211
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	12,158	10,164	9,061

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Brian Head Town
Notes to Required Supplementary Information
June 30, 2021

Budgetary Comparison Schedules

The Budgetary Comparison Schedule presented in this section of the report is for the Town's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Town Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2021, all departmental expenditures were within budgeted amounts.

Changes in Assumptions Related to Pensions

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability as of December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

Brian Head Town

SCHEDULE OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 2021

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 1,697,700	\$ 1,972,940	\$ 2,390,317	\$ 417,377
Licenses and permits	330,800	341,800	615,457	273,657
Intergovernmental revenues	193,400	277,900	268,935	(8,965)
Charges for services	379,367	413,367	562,756	149,389
Fines and forfeitures	500	500	2,137	1,637
Impact fees	1,400	1,400	2,754	1,354
Interest	15,000	15,000	9,150	(5,850)
Miscellaneous revenue	8,800	26,100	31,174	5,074
Total revenues	2,626,967	3,049,007	3,882,681	833,674
Expenditures				
General government	487,917	770,227	705,492	64,735
Public safety	1,029,363	1,029,863	919,418	110,445
Highways and public improvements	465,546	502,786	497,350	5,436
Parks, recreation and public property	47,410	132,160	93,417	38,743
Total expenditures	2,030,236	2,435,036	2,215,678	219,358
Excess (Deficiency) of Revenues Over (Under) Expenditures	596,731	613,971	1,667,003	1,053,032
Other financing sources and (uses)				
Transfers in	8,667	8,667	8,667	-
Transfer out	(350,000)	(584,000)	(584,000)	-
Total other financing sources and (uses)	(341,333)	(575,333)	(575,333)	-
Net change in fund balances	255,398	38,638	1,091,670	1,053,032
Fund balances - beginning of year	1,447,282	1,447,282	1,447,282	-
Fund balances - end of year	\$ 1,702,680	\$ 1,485,920	\$ 2,538,952	\$ 1,053,032

Brian Head Town
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2021
Last 10 Fiscal Years*

	As of December 31,						
	2021	2019	2018	2017	2016	2015	2014
Noncontributory Retirement System							
Proportion of the net pension liability (asset)	0.0522912%	0.0528954%	0.0499581%	0.0497653%	0.0501275%	0.0266886%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 26,822	\$ 199,356	\$ 367,878	\$ 218,037	\$ 321,880	\$ 151,017	\$ -
Covered employee payroll	\$ 479,554	\$ 482,527	\$ 447,658	\$ 439,484	\$ 447,715	\$ 233,236	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.59%	41.32%	82.18%	49.61%	71.89%	64.75%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%	0.00%
Contributory System							
Proportion of the net pension liability (asset)	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.1755339%	0.5884290%	1.0097066%
Proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -	\$ -	\$ 356,207	\$ 413,580	\$ 291,243
Covered employee payroll	\$ 5,922	\$ 5,400	\$ 3,544	\$ -	\$ 263,523	\$ 237,836	\$ 520,929
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%	135.17%	173.89%	55.90%
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	86.50%	85.70%	94.00%
Public Safety System							
Proportion of the net pension liability (asset)	0.1835541%	0.1846803%	0.1822860%	0.1767580%	0.0053147%	0.1608895%	0.1579360%
Proportionate share of the net pension liability (asset)	\$ 152,394	\$ 296,526	\$ 468,799	\$ 277,273	\$ 593	\$ 288,194	\$ 198,187
Covered employee payroll	\$ 288,902	\$ 282,743	\$ 272,022	\$ 262,815	\$ 43,585	\$ 243,214	\$ 234,447
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	52.75%	104.87%	172.34%	105.50%	1.36%	118.49%	84.50%
Plan fiduciary net position as a percentage of the total pension liability	95.50%	90.90%	84.70%	80.20%	95.10%	87.10%	90.50%
Tier 2 Public Employees Retirement System							
Proportion of the net pension liability (asset)	0.0704130%	0.0067343%	0.0061638%	0.0064074%	0.0202390%	0.0053886%	0.0068300%
Proportionate share of the net pension liability (asset)	\$ 1,013	\$ 1,515	\$ 2,640	\$ 586	\$ (176)	\$ (12)	\$ (207)
Covered employee payroll	\$ 112,590	\$ 93,476	\$ 72,021	\$ 62,687	\$ 16,722	\$ 3,480	\$ 35,534
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.90%	1.62%	3.67%	0.90%	-1.05%	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	98.30%	96.50%	90.80%	97.40%	103.60%	100.20%	103.50%
Tier 2 Public Safety and Firefighters Retirement System							
Proportion of the net pension liability (asset)	0.0220288%	0.0256797%	0.0300984%	0.3635170%	0.0000000%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 1,976	\$ 2,416	\$ 754	\$ (421)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 43,909	\$ 42,328	\$ 40,300	\$ 3,876	\$ -	\$ -	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	4.50%	5.71%	1.87%	-1.10%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	93.10%	89.60%	95.60%	103.00%	0.00%	0.00%	0.00%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI.

Brian Head Town
SCHEDULE OF CONTRIBUTIONS
June 30, 2021
Last 10 Fiscal Years*

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory Retirement System	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	-	-	-	-	0.00%
	2016	84,374	84,374	-	456,818	18.47%
	2017	84,080	84,080	-	455,226	18.47%
	2018	80,787	80,787	-	437,394	18.47%
	2019	86,896	86,896	-	470,469	18.47%
	2020	88,671	88,671	-	480,079	18.47%
	2021	92,296	92,296	-	499,708	18.47%
Contributory System	2014	68,356	68,356	-	515,347	13.26%
	2015	72,612	72,612	-	502,156	14.46%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
Public Safety System	2014	73,837	73,837	-	229,736	32.14%
	2015	81,410	81,410	-	239,158	34.04%
	2016	84,210	84,210	-	247,385	34.04%
	2017	91,647	91,647	-	269,233	34.04%
	2018	90,762	90,762	-	266,632	34.04%
	2019	94,459	94,459	-	277,493	34.04%
	2020	97,821	97,821	-	287,371	34.04%
	2021	101,635	101,635	-	298,575	34.04%
Tier 2 Public Employees Retirement System**	2014	5,024	5,024	-	31,898	15.75%
	2015	5,760	5,760	-	34,493	16.70%
	2016	5,492	5,492	-	36,104	15.21%
	2017	7,950	7,950	-	53,318	14.91%
	2018	10,518	10,518	-	69,611	15.11%
	2019	11,287	11,287	-	72,683	15.53%
	2020	17,718	17,718	-	113,141	15.66%
	2021	18,261	18,261	-	115,611	15.79%
Tier 2 Public Safety and Firefighter System**	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	7,650	7,650	-	35,442	21.59%
	2018	8,873	8,873	-	39,312	22.57%
	2019	9,525	9,525	-	41,288	23.07%
	2020	10,031	10,031	-	43,368	23.13%
	2021	11,800	11,800	-	45,533	25.92%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The 10-year schedule will need to be built prospectively.

** Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

COMBINING STATEMENTS

Brian Head Town
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

	Redevelopment Agency Fund	Municipal Building Authority	Capital Projects Fund	Asset Replacement Fund	Total Non-Major Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 224,339	-	175,422	246,070	645,830
Restricted cash and cash equivalents	-	1,348	-	-	1,348
TOTAL ASSETS	\$ 224,339	1,348	175,422	246,070	647,179
LIABILITIES					
Accounts payable	\$ 1,185	-	9,308	-	10,493
TOTAL LIABILITIES	1,185	-	9,308	-	10,493
FUND BALANCES:					
Restricted for:					
Capital projects	-	1,348	-	-	1,348
Committed for:					
Redevelopment agency	223,154	-	-	-	223,154
Assigned for:					
Capital projects	-	-	166,114	246,070	412,184
TOTAL FUND BALANCES	223,154	1,348	166,114	246,070	636,686
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 224,339	1,348	175,422	246,070	647,179

Brian Head Town

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2021

	Redevelopment Agency Fund	Municipal Building Authority	Capital Projects Fund	Asset Replacement Fund	Total Non-Major Governmental Funds
REVENUES:					
Property taxes	\$ 175,058	-	-	-	175,058
Intergovernmental revenues	70,000	-	297,223	4,471	371,694
Charges for services	-	120,970	-	-	120,970
Interest	818	-	579	-	1,398
Miscellaneous	-	-	100,000	-	100,000
Total revenues	245,876	120,970	397,803	4,471	769,120
EXPENDITURES:					
General government	25,672	-	14,000	2,351	42,023
Public safety	-	-	145,000	50,113	195,113
Highways and public improvements	-	-	586,807	14,744	601,551
Parks, recreation and public property	-	-	152,792	-	152,792
Debt service:					
Principal	-	71,000	-	5,421	76,421
Interest	-	49,970	-	-	49,970
Total expenditures	25,672	120,970	898,599	72,629	1,117,870
Excess (deficiency) of revenues over (under) expenditures	220,205	-	(500,796)	(68,159)	(348,750)
Other financing sources and (uses):					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	564,000	150,000	714,000
Transfers out	(138,667)	-	-	-	(138,667)
Total other financing sources and (uses)	(138,667)	-	564,000	150,000	575,333
Net change in fund balances	81,538	-	63,204	81,841	226,583
Fund balances - beginning of year	141,616	1,348	102,910	164,228	410,103
Fund balance - end of year	\$ 223,154	1,348	166,114	246,070	636,686

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Certified Public Accountants

hbeg.com

90 East 200 North
St. George, UT 84770
(435) 673-6167

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

Honorable Mayor and Town Council
Brian Head Town

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brian Head Town (Town) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Brian Head Town's basic financial statements, and have issued our report thereon dated October 29, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control. Accordingly, we do not express an opinion on the effectiveness of Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brian Head Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hafen Buckner, Everett & Graff, PC

Hafen, Buckner, Everett, & Graff, PC
October 29, 2021



Certified Public Accountants

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St. George, UT 84770
(435) 673-6167

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE STATE COMPLIANCE GUIDE**

To the Town Council
Brian Head Town
St. George, Utah

Report On Compliance with General State Compliance Requirements

We have audited the Brian Head Town's (the Town) compliance with the applicable general compliance requirements described in the *State of Utah Legal Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2021.

State compliance requirements were tested for the year ended June 30, 2021, in the following areas:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Governmental Fees

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the Town's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the Town's compliance with those requirements.

Opinion on General State Compliance Requirements

In our opinion, the Brian Head Town, complied, in all material respects, with the state compliance requirements

referred to above for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide*.

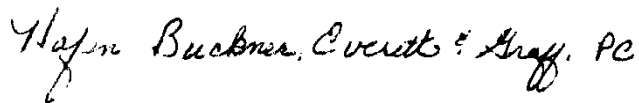
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state or major state program compliance requirement on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state or major state program compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state or major state program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.



Hafen, Buckner, Everett & Graff, PC
October 29, 2021

Town of Brian Head
Schedule of Findings for State Compliance
June 30, 2021

Current year

State Compliance Findings

No findings

Prior year

State Compliance Findings

Finding: 2020-1 Fraud Risk Assessment

Town did not complete and submit Fraud Risk Assessment.

Recommendation: Town establish peocedures to ensure fraud risk assessment is completed and submitted.

Response: Town was not aware of requirement to complete and submit risk assessment.

Internal Control Findings

Internal control findings relate to the controls over compliance as noted above as 2020-1.



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Road Name Change – Leslie Lane to Red Fox Circle
Public Hearing & Ordinance Adoption
AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will first hold a public hearing to receive public comment on a proposed road name change from Leslie Lane to Red Fox Circle located in the Steam Engine Meadows subdivision. Staff has received two written comments from property owners who live on Leslie Lane and are in favor of the name change.

Once the public hearing has closed, the Council will consider an ordinance changing the name of Leslie Lane to Red Fox Circle.

BACKGROUND:

In October 2021, staff received a written request from Martin Tidwell, property owner on Leslie Lane, requesting a road name change from Leslie Lane to Red Fox Circle (see attached request). As part of the Town's requirements, the requestor is asked "to do an investigation of local history regarding the names and references to geological and historical features located in the subdivision and, whenever possible, to incorporate the historical names and references into the names and designations of streets". Mr. Tidwell has identified a history of red foxes in the area which was the reasoning behind the name change to Red Fox Circle.

Over the past 15 years, the Town Council has officially adopted two road name changes; Brian Head Boulevard to Vasels Road and Bearflat Ave. to Steam Engine Drive.

ANALYSIS:

Staff has noticed the public hearing for the road name change along with sending a notice directly to the property owners who are on Leslie Lane along with the notice for four consecutive weeks.

If the Council decides to adopt the ordinance changing the name of Leslie Lane to Red Fox Circle, staff will record the ordinance with the County Recorder's office and send the property information to the County Clerk's office to update the 911 system. Staff will work on updating brochures and street signs.

FINANCIAL IMPLICATIONS:

Possible financial implications would be the cost of changing the town street signs, brochures, and town hall kiosk along with the cost for postage for noticing the public hearing and mailings to property owners. Currently there isn't a fee associated with road name changes in the adopted Consolidated Fee Schedule.

BOARD/COMMISSION RECOMMENDATION:

The Planning Commission gave their recommendation of approval for the road name change to Red Fox Circle during their November 2, 2021 Commission meeting.

STAFF RECOMMENDATION:

Staff recommends the Council adopt ordinance No. 21-015 changing Leslie Lane to Red Fox Circle as presented.

PROPOSED MOTION:

I move to adopt ordinance No. 21-015, an ordinance changing the road name from Leslie Lane to Red Fox Circle as presented.

ATTACHMENTS:

A – Road Name Change Request – Martin Tidwell

B – Public Hearing Comments – 2 comments

C - Ordinance adopting the road name change to Red Fox Circle.



Nancy Leigh <nleigh@bhtown.utah.gov>

Road Name Change Process

Martin Tidwell

Wed, Oct 20, 2021 at 4:58 PM

To: Nancy Leigh <nleigh@bhtown.utah.gov>

Nancy,

We would like to formally start the process for a name change for Leslie Ln. I have communicated with the land and home owners and we have majority support, albeit verbal at this point. There are two homes on Leslie Ln and two empty lots. Open space owned by the HOA also abuts the street. If the HOA needs to approve as well, I can make that happen.

We would like to change the name from Leslie Ln to Red Fox Circle. There have been several Red Fox sightings in Brian Head, and specifically in Steam Engine Meadows. Red Fox reflects a natural reference to the area.

Also, we would like to keep the street numbering, but drop the "N" designation. Right now, for example, our address is 182 N Leslie Ln. wWe would like it to be 182 Red Fox Circle. If we need to keep the North designation, it is ok. Just let me know.

Please post the appropriate notices. If I can help in any way, just let me know.

Best,
Marty

On Oct 12, 2021, at 10:44 AM, Nancy Leigh <nleigh@bhtown.utah.gov> wrote:

[Quoted text hidden]



Nancy Leigh <nleigh@bhtown.utah.gov>

Subject: Name Change Leslie Lane to Red Fox Circle Public Hearing

Sandoval, Rousana Nin

Sat, Nov 20, 2021 at 8:06 AM

To: "nleigh@bhtown.utah.gov" <nleigh@bhtown.utah.gov>

Cc:

Attention: Brian Head Town Council

In regards to the recent request to change the name of Leslie Lane to Red Fox Circle, as owners of the property address 221 Leslie Lane, we would like to submit a letter of **support to change the name**.

Thank you,

Rousana Sandoval

Frank Scott Hocut



Nancy Leigh <nleigh@bhtown.utah.gov>

Red Fox Circle - Street Name Change

1 message

Wed, Dec 1, 2021 at 6:16 PM

To: nleigh@bhtown.utah.gov

Dear Ms. Leigh,

My name is Mark Dunford and I am the Trustee of the Mark L Dunford Family Trust. The Trust owns Lots 14 and 15 of the Steam Engine Meadows subdivision in Brian Head. I am writing to let you know I support changing Leslie Lane to Red Fox Circle. Said name change request is to be heard by the Brian Head Town Council in public hearing on December 14, 2021.

Please email or telephone me at 702-278- ----- should questions arise.

Thank you, Mark Dunford, Trustee

DRAFT



TOWN OF BRIAN HEAD

ORDINANCE NO. 21-____

AN ORDINANCE CHANGING THE ROAD NAME FROM LESLIE LANE TO BE NAMED AS RED FOX CIRCLE WITHIN THE TOWN OF BRIAN HEAD, COUNTY OF IRON, STATE OF UTAH.

WHEREAS, the Town has been petitioned for a road name change from Leslie Lane to Red Fox Circle for a section of road in the Steam Engine Meadows Subdivision; and,

WHEREAS, the Land Management Code allows for individuals and developers to propose road name changes if they meet the Land Management Code requirements by conducting an investigation on local history regarding the name and references to geological and historical features; and,

WHEREAS, the Planning Commission has reviewed the proposed road name change during their regular meeting on November 2, 2021 and hereby forwards their recommendation for approval of the road name Red Fox Circle to the Town Council for their consideration; and

WHEREAS, the Town Council held a public hearing on December 14, 2021 to receive public comments on the proposed road name change and all property owners located on such road have been noticed for the public hearing; and,

WHEREAS, in making its review the Town Council finds that it is in the best interests of the health, safety, and welfare of the Town and its citizens to grant the requested road name change as proposed.

NOW, THEREFORE, BE IT ORDINANED BY THE TOWN COUNCIL OF THE TOWN OF BRIAN HEAD, UTAH.

SECTION I: The road name of Leslie Lane located in the Steam Engine Meadows Subdivision in Brian Head Utah identified in attachment "A" is hereby changed to be identified as Red Fox Circle.

SECTION II: The Town Council hereby directs the Town Clerk to notice the proper agencies of the road name change in order to be in compliance with the Emergency 911 System and the revision of County maps.

DRAFT

SECTION III. Effective Date. This Ordinance shall take effect upon its passage by a majority vote of the Brian Head Town Council.

PASSED AND ADOPTED by the Town Council of the Town of Brian Head, Utah this _____ day of December 2021.

Roll Call Vote of the Town Council:

Mayor Clayton Calloway	Aye_____	Nay____
Council Member Freeberg	Aye_____	Nay____
Council Member Marshall	Aye_____	Nay____
Council Member Kelly	Aye_____	Nay____
Council Member Mulder	Aye_____	Nay____

Brian Head Town

Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)

DRAFT

ATTACHMENT "A"

MAP OF ROAD NAME CHANGE FROM LESLIE LANE TO BE NAMED AS RED FOX CIRCLE, LOCATED IN THE STEAM ENGINE MEADOWS SUBDIVISION





STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Annexation Policy Plan – Public Hearing & Ordinance
Adopting the revised Annexation Policy Plan.

AUTHOR: Wendy Dowland

DEPARTMENT: Administration

DATE: December 14, 2021

TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council will hold a public hearing to receive public comments regarding the revision of the Town's Annexation Policy Plan. The Council can then make any final changes and adopt the revised Annexation Policy Plan.

BACKGROUND:

The Town adopted an annexation policy in 2010 and has since has outdated information in the plan. Since that time, no annexations have happened. The Town is now looking at a significant potential annexation on the horizon and has contracted with Rural Community Consultants to revise our Annexation Policy Plan.

ANALYSIS:

Ryan Robinson with Rural Community Consultants has worked with the Planning Commission and incorporated the requested changes to the revised Annexation Policy Plan (see *attached*). *State Code requires the following schedule:*

Planning Commission:

1. Accept input from affected entities and review any changes during a public Planning Commission meeting. *This occurred on November 02, 2021.*
2. Accept and consider any additional comments for 10 days after the public meeting.
3. Make any modifications based on input from affected entities and finalize any changes. *This occurred during the November 16, 2021 meeting.*
4. Provide at least 14-day notice for public hearing & hold public hearing & forward a recommendation to the Council. *This occurred during the December 07, 2021 meeting.*

Town Council:

1. Hold a public hearing on the Annexation Policy plan and receive the recommendation forwarded by the Planning Commission.
2. Provide at least 14 days' notice of the public hearing.
3. After holding the public hearing, make any modifications that the Council considers appropriate.
4. Adopt the recommended Annexation Policy Plan, with or without modifications.

FINANCIAL IMPLICATIONS:

With the potential of a large annexation in the near future, the Town's tax base will significantly increase.

BOARD/COMMISSION RECOMMENDATION:

The Planning Commission held a public hearing on December 7, 2021 during their regular meeting and forwards a recommendation of approval onto the Town Council meeting by a unanimous vote.

STAFF RECOMMENDATION:

Staff recommends Council review the revised Annexation Policy Plan and follow the Planning Commission's recommendation of approval.

PROPOSED MOTION:

I move to adopt ordinance No. 21-016, an ordinance adopting the 2021 Brian Head Town Annexation Policy Plan as presented (or with modifications, please list the modifications).

ATTACHMENTS:

A – Ordinance adopting the 2021 Annexation Policy Plan.



ORDINANCE NO. 21-_____

AN ORDINANCE ADOPTING THE 2021 BRIAN HEAD ANNEXATION POLICY PLAN REGULATING ANNEXATIONS WITHIN THE TOWN OF BRIAN HEAD, UTAH AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Brian Head Town has identified a need to revise the Brian Head Annexation Policy Plan in compliance with state law, UCA 10-2-401.5 requiring an Annexation Policy Plan for each municipality which may annex unincorporated land; and,

WHEREAS, the Brian Head Planning Commission held a public hearing as required by UCA 10-2-401.5(2)(a)(ii) on November 2, 2021 for the Affected Entities and on December 7, 2021 giving at least fourteen (14) days' notice prior to the public hearing to receive public comment. The Planning Commission hereby forwards their recommendation of approval of the Brian Head Annexation Policy Plan to the Brian Head Town Council for their consideration and adoption; and

WHEREAS, the Brian Head Town Council held a public hearing giving at least fourteen (14) day notice, the public hearing was held on December 14, 2021 to receive public comment and receive the Planning Commission's recommendation of approval on the Brian Head Annexation Policy Plan; and

WHEREAS, it is in the best interests of Brian Head Town and the health, safety, and general welfare of its citizens to adopt this Ordinance:

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

Section 1. The 2021 Brian Head Annexation Policy Plan is hereby adopted and incorporated herein by reference in its entirety as Attachment "A". All annexations proposed to the Town of Brian Head shall comply with the Brian Head Annexation Policy Plan and state requirements; and

Section 2. Effective Date. This Ordinance shall take effect upon its passage by a majority vote of the Brian Head Town Council and following notice and publication as required by law. Upon this Ordinance being adopted by the Brian Head Town Council of Iron County, Utah, all provisions of this Ordinance shall be incorporated into the Brian Head Town Code.

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

Section 4. Severability Clause. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portions shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 5. Repealer. All provisions of the Brian Head Town Code that are inconsistent with the expressed terms of this Ordinance and all prior Annexation Policy Plans previously adopted shall be repealed.

PASSED AND ADOPTED BY THE BRIAN HEAD TOWN COUNCIL OF IRON COUNTY, UTAH this ____ day of December 2021, with the following vote.

Mayor Clayton Calloway	Aye____	Nay____
Council Member Larry Freeberg	Aye____	Nay____
Council Member Lynn Mulder	Aye____	Nay____
Council Member Shaun Kelly	Aye____	Nay____
Council Member Kelly Marshall	Aye____	Nay____

BRIAN HEAD TOWN COUNCIL

By: _____
Clayton Calloway, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of the Ordinance passed by the Town Council on the ____ day of December 2021 and have posted a complete copy of the ordinance in three conspicuous places within the Town of Brian Head, to-wit: Town Hall, Post Office and the Mall and on the Utah Public Meeting Website.

Nancy Leigh, Town Clerk

Ordinance No. _____

ATTACHMENT “A”
2021 Brian Head Annexation Policy Plan

DRAFT



BRIAN HEAD TOWN

ANNEXATION POLICY PLAN

Updated 2021

DRAFT

BRIAN HEAD TOWN ANNEXATION POLICY PLAN

This document has been prepared to outline the procedures and requirements to annex unincorporated areas of Iron County to be included into Brian Head Town limits. The annexation policy plan will be regulated by [State Code 10-2-4](#) and Brian Head Town Code (as amended).

The Annexation Policy Plan is to guide decisions regarding future annexation petitions. The Annexation Policy Plan helps the Town plan for future expansion in conjunction with neighboring political entities. Open communication between the Town and other political entities, particularly Iron County, is a priority in the process of developing and implementing the Annexation Policy Plan.

1.0 INTRODUCTION TO BRIAN HEAD

Brian Head is an Alpine Community, which provides an excellent location for individuals and families interested in an outdoor lifestyle surrounded by a scenic environment. The resort atmosphere and gateway to outdoor recreational activities have attracted and will continue to attract a number of people who want to live and vacation in this community. The lack of a year-round population and the seasonal influx of visiting clientele pose a unique challenge for the community that has an impact on its growth and development. For this and other reasons, the Town's residents will benefit from increased diversification of the tax base, specifically through additional development which brings permanent jobs and resort-related commercial establishments. By establishing an expansion area, the Town is planning for the future growth and diversification desired.

The Town will annex lands when the annexation helps the Town realize its vision and goals as outlined in the current general plan. To that end, the Town supports entering into beneficial annexation agreements and inter-local agreements with adjoining public entities and landowners within areas considered for annexation. When the annexed property is developed, it is to be done in accordance with the Brian Head Town Land Management Code.

2.0 Population Estimates

Regarding the anticipated growth in the community, the Town acknowledges two primary population groups: the permanent year-round residents; and, seasonal residents. Anticipated projections for the twenty-year "growth patterns" for this plan recognize year-round population and business/housing growth. Brian Head is expected to gradually increase in population, projecting out to the year 2050. The Governor's Office of Planning and Budget estimates by the year 2040 Brian Head's population will be roughly 157 residents and by the year 2050, the population will be about 190 residents living within the Town boundaries. The Town recognizes that the likely greatest growth will occur in the seasonal housing market as the ski resort continues to expand in popularity.

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3.0 ANNEXATION AREA OVERVIEW

Annexation is the process through which properties outside the Town's boundaries are incorporated as part of the Town. This process includes an application by property owners to the Town and a public hearing process where stakeholders can discuss the issue. Petitions for property to be annexed into the town are initiated by property owners.

This document is intended to provide the Town with a Policy Plan that will guide the development and expansion of the municipal boundaries through annexation in a manner that is consistent with the General Plan and land use codes of the Town, Iron County, and the laws of the state of Utah.

The intent of this plan is to protect and enhance the private property rights of property owners within the municipal boundaries of Brian Head Town, within the Town Annexation Policy Plan area, and surrounding unincorporated areas of Iron County. Further, the intent is that regulations contained herein shall encourage sound planning practices and reduce many of the major sources of problems associated with the annexation process.

Except for Parowan thirteen (13) miles, Paragonah seventeen (17) miles to the north, and Enoch twenty-six (26) miles to the west, there are no incorporated communities near Brian Head Town. Brian Head's geographic constraints and proximity to federal lands constrain its ability to expand. The exception to this is the Town's ability to annex lands to the North and Northwest (i.e. Dry Lakes area). The current town limits include land currently administered by the USFS. There are several regions that the town is currently focused on, the order does not indicate priority:

- **Area 1:** From the present Town limits to Thunder Ridge Scout Camp to the North. Sections 26, 25, 35, and 36 of Township 35 South, Range 9 West.
- **Area 2:** From the present Town limits to Dry Lakes to the West. Sections: 27, 28, 33, and 34 of Township 35 South, Range 9 West; and, Sections 3 and 4 of Township 36 South, Range 9 West.
- **Area 3:** From the present Town limits to Brian Head Peak to the East. Sections 13, 12, and 11 of Township 36 South, Range 9 West.
- **Area 4:** From the present Town limits to Cedar Breaks and Ashdown Gorge to the South.
- Sections: 14 and 10 of Township 36 South, Range 9 West.

The areas mentioned above represent the Iron County addressing section numbers. Total Section Numbers Included: Sections 1, 2, 3, 4, 10, 11, 12, 13, and 14 of Township 36 South, Range 9 West; and, Sections 25, 26, 27, 28, 33, 34, 35, and 36 of Township 35 South, Range 9 West.

Iron County as part of the County's land-use policies has developed urban growth and tier policies. These tiers are meant to show where certain types of development may be more appropriate within current county land. Area 2 falls within Tier II- Urban Expansion Area. Areas 3 and 4, have been identified by the County as primary wilderness land and may not be optimal for the expansion of the Town.

Area 1 is identified as Tier III Urbanizing Area, according to the County's current tier growth policies which identify the land as *"available for Urban Growth (whether or not in reasonable proximity to a municipal boundary and whether or not served by municipal sewer and water capacity) that can be developed as a new master-planned community, village or resort project served with central sewer and water infrastructure and capacity provided through private development, incorporation, special*

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districts, interlocal agreements or other methods and regulated by a County-approved development agreement)”. Iron County established a development agreement with the previous potential development of this property in 2005. The policy position of the Town Council of Brian Head is that the development of this Area 1 would be the most beneficial if annexed into the current Town boundaries under favorable circumstances to the Town. Brian Head Town encourages Iron County to update the designation of this area as Tier II.

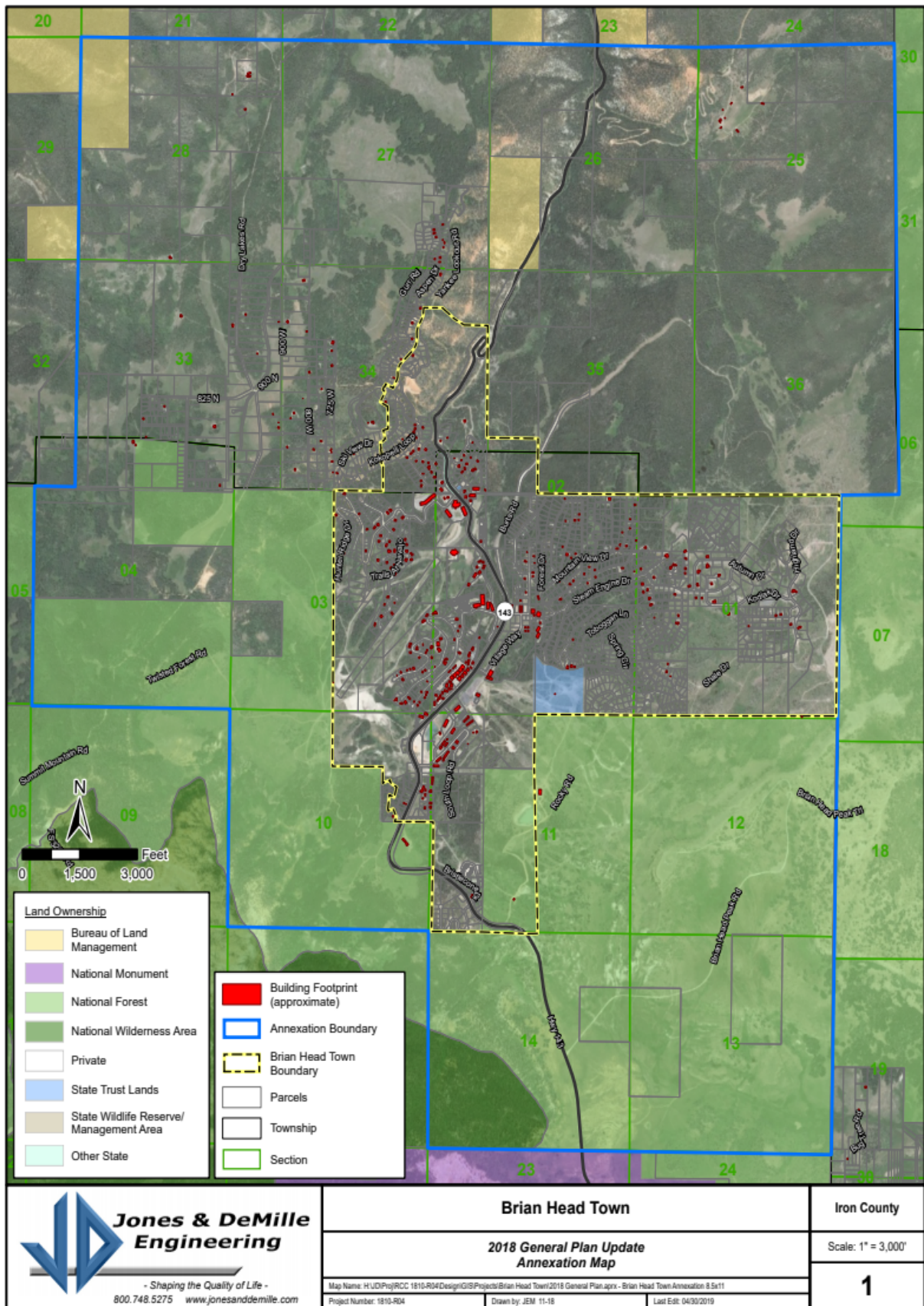
Growth occurs through the annexation of adjoining unincorporated property within Iron County. The current general plan updated in 2019 suggests the development of criteria for annexation that includes items such as the following: the logical extension of existing services; cost-benefit relationships between land-use, tax-base and municipal services; and proactive planning for the purpose of controlling development adjacent to or surrounding the Town. These areas were selected for future development due to accessibility for development as well as the ownership of the majority of the properties surrounding Brian Head belonging to State or Federal land, limiting future development opportunities.

4.0 Current Maps

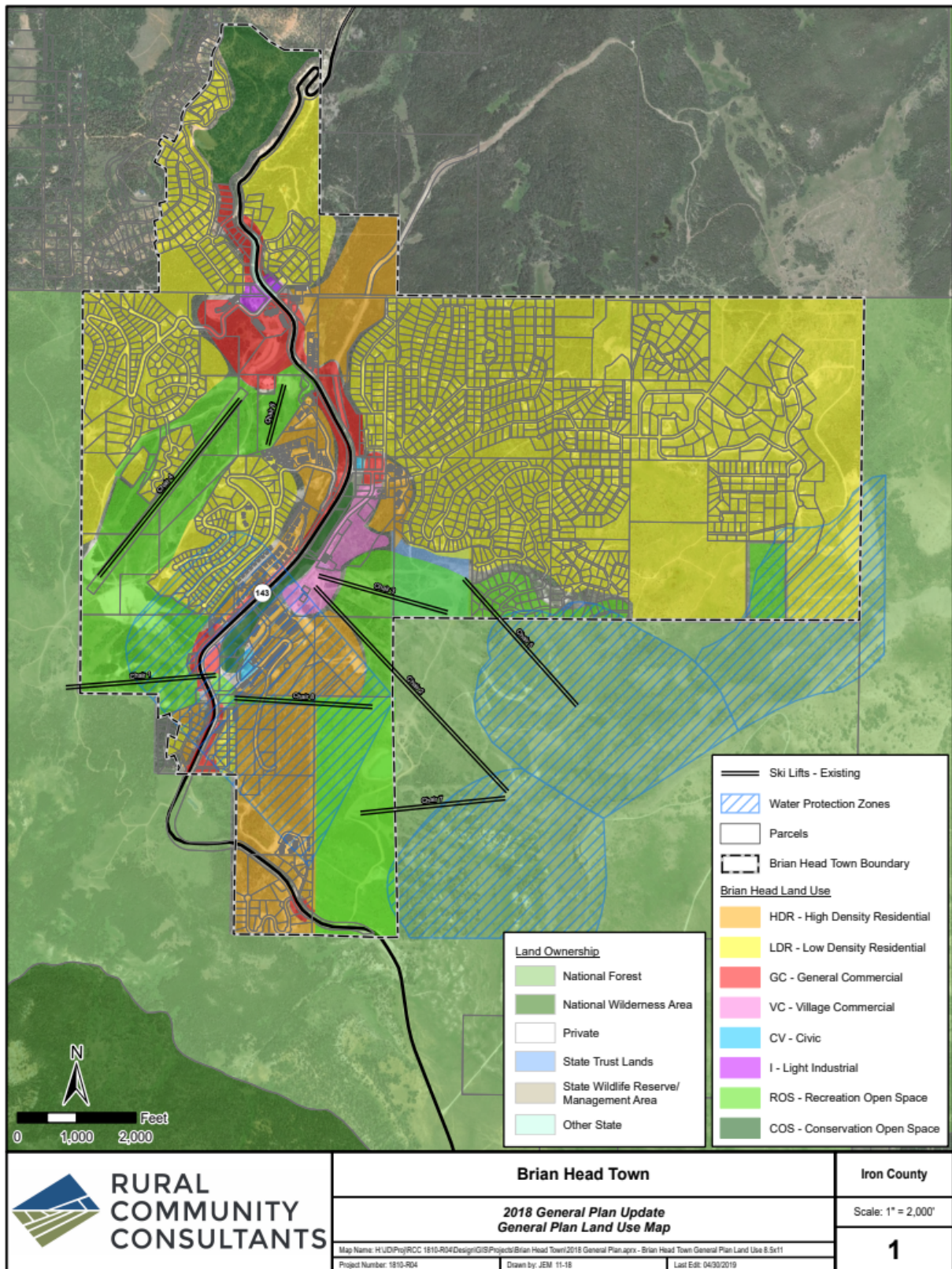
The Town has developed an "expansion area" map to identify the area the Town anticipates annexing in the future. The expansion area is intended to accommodate the future growth of the community. This plan considers the long-range planning objectives of the Brian Head General Plan and represents a graphic illustration/representation of the area to which the town may be willing to provide services in the future.

The Town hereby adopts an expansion areas map that depicts the growth boundary of the town. The expansion area includes territories outside, but adjacent to, Brian Head Town that may be annexed into the Town. These areas are not bordered by any other municipality. Even though a property may lie within the expansion area, there is no guarantee that an annexation request will be approved by the Town. The town maintains discretion as to the timing and conditions of any annexation within the expansion area.

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5.0 Annexation Petition Review Matrix

The following statements are additional considerations Brian Head Town will use in determining whether or not to approve future annexation petitions.

Criteria for Consideration	
The character of the community.	1. The annexation will accommodate development consistent with the zoning and accompanied uses assigned to this area. 2. Annexation will initiate site improvement, i.e. public utilities and streets, parks, or other public features. 3. The annexation does not create or exacerbate an existing peninsula or island unless the Town Council determines that not annexing the entire unincorporated island or peninsula is in Brian Head Town's best interest. 4. The annexation shows consistency with the community vision as outlined in the current General Plan. 5. The area is contiguous to the municipality and located within the Brian Head Town Annexation declaration area. 6. The annexation will take into consideration historic sites and include in the plans how they intend to preserve these areas or structures.
The need for municipal services.	1. The landowners requested annexation as a means to gain access to culinary water. Adequate culinary water rights acceptable to the Town must be submitted to the Town as part of the annexation process. These must be legally transferable water rights. The Town will require sufficient water shares to be turned in that meet the requirements outlined in the current capital improvements plan. These water rights need to be converted to culinary water before being accepted by the Town. 2. The annexation applicant will provide storm sewer improvements to benefit annexed landowners if required by an engineer licensed by the state of Utah. 3. The extension of utilities in this area will maintain the overall Town system. 4. Facilitate the consolidation of overlapping services of local government. 5. Promote the efficient delivery of services. 6. Encourage the equitable distribution of community resources and obligations

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	7. The following services will need to be addressed by the applicant: - Water - Sewer - Public Safety - Storm Drainage - Parks and Open Spaces - Trails - Public Transit - Workforce housing - Snowmaking (when appropriate) - Streets
The municipality's plan for the extension of services.	1. The area to be annexed will allow for an orderly extension of culinary water, wastewater, and street system enhancements. 2. The annexation will allow for the orderly extension of utilities by providing easements, right-of-ways, or street dedication. 3. The extension of utilities corresponds to the Town's Capital Improvement Plan.
How services will be financed.	1. The applicant will fund the extension of all required services at the cost of the applicant. 2. The Town may extend service with reimbursement through user fees or impact fees.
An estimate of the tax consequences.	1. The tax increment increase, if any, is recognized by the petitioner. 2. The property-certified tax rate for existing parcels within the Town limits will not be increased to provide for the annexation of any area. 3. The petitioner will fund any necessary financial analysis to determine the impact on existing parcels.
The interests of all affected entities.	1. The annexation will not create boundary alignment problems with elementary or secondary schools. 2. The annexation does not extend beyond the limits of the adopted annexation policy plan.

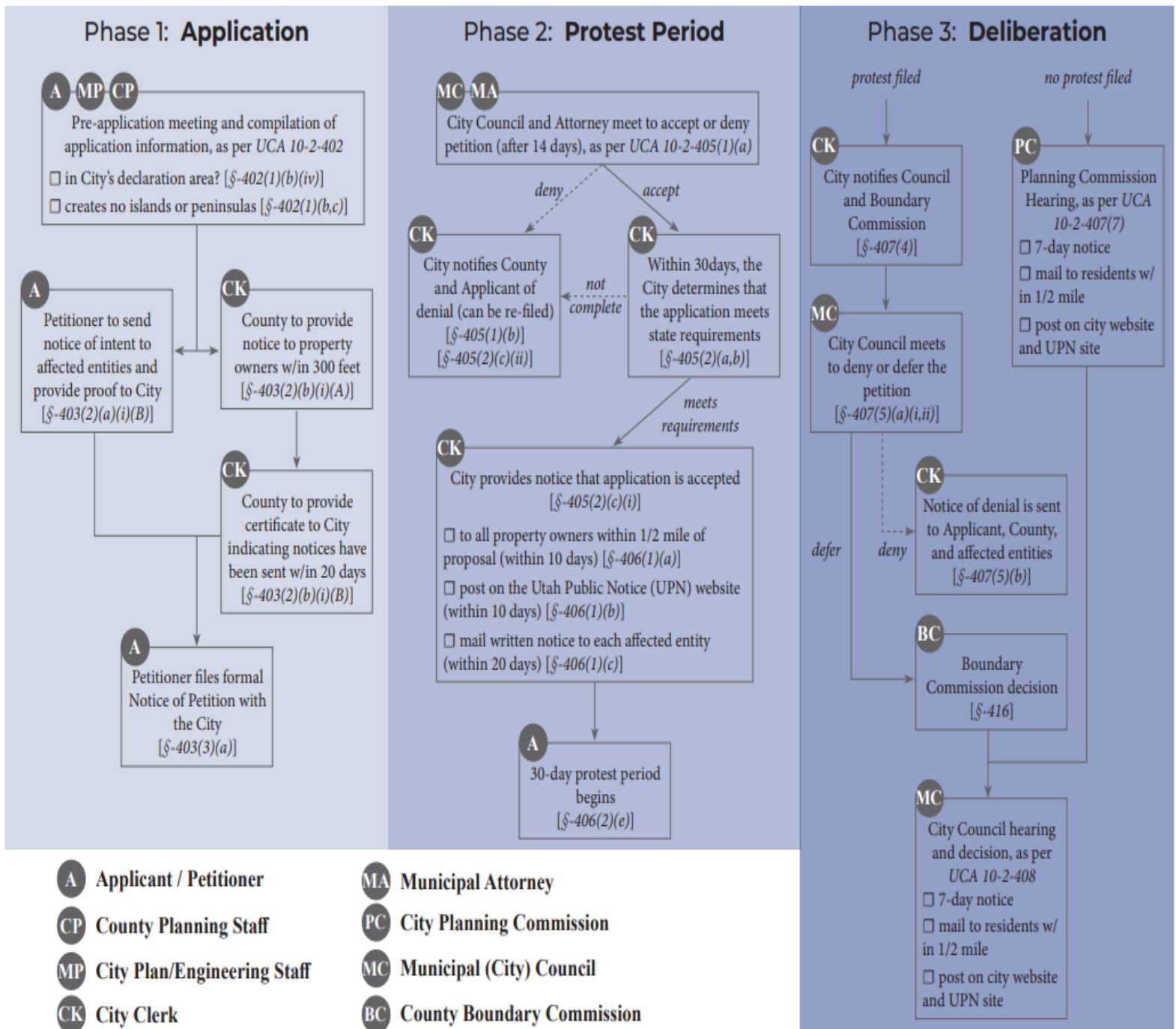
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	3. Other services, i.e., secondary water, natural gas, electrical power, and communications facilities, are available or reasonably available to the site. 4. Affected entities will include the following: a. <u>Iron County.</u> Iron County's policy has been that municipal type development should take place in areas served with central sewer and water systems, which are typically within, or in the immediate vicinity of municipalities. All of the land shown in the Annexation Policy area is anticipated to be served by Brian Head Town at some point in the future. b. <u>US Forest Service.</u> Some of the expansion area is adjacent to Forest Service land. It is anticipated that the development of this area would be compatible with Forest Service land. c. <u>Iron County School District.</u> The School District is involved in the boundaries of the annexation area, and it is anticipated that Iron County School District will provide school service to the proposed area. d. <u>Other.</u> Possible other affected parties would be the Brian Head Redevelopment Agency, Brian Head Municipal Building Authority, Brian Head Special Service District, Iron County Special Service Districts, and the National Park Service (Cedar Breaks National Monument).
Environmental and land use conditions	Development in sensitive lands will be limited in order to protect and preserve environmentally and geologically sensitive lands in Brian Head. For each new development it should be demonstrated that the development would not adversely impact the following: 1. Fault and earthquake hazards 2. Subsurface rock and soil types 3. The slope of the land 4. Groundwater recharge areas and local groundwater conditions 5. Flood hazards and erosion types 6. Viewscapes 7. Flood Plains 8. Elevation 9. Wildlife habitat 10. Water Quality.

6.0 Annexation Process

Annexation Process: Brian Head / Iron County

Disclaimer: this graphic is intended to serve as an illustration of the annexation statute in Utah. Each party involved should familiarize themselves with the current state statute as well as any local ordinances that might be related.



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Utah State Code Cited

- [Utah State Code 10-2-402](#)
- [Utah State Code 10-2-403](#)
- [Utah State Code 10-2-405](#)
- [Utah State Code 10-2-406](#)
- [Utah State Code 10-2-407](#)
- [Utah State Code 10-2-408](#)
- [Utah State Code 10-2-416](#)

7.0 Definition of Terms

Affected Entity: A county in whose unincorporated area the area proposed for annexation is located; an independent special district under UCA Title 17A, Chapter 2, Independent Special Districts, whose boundaries include any part of an area proposed for annexation; a school district whose boundaries include any part of an area proposed for annexation, and a municipality whose boundaries are within 1/2 mile of an area proposed for annexation.

Area of Influence: The geographic area surrounding the Town that is defined as contributing to and creating the environment in which the community exists, i.e. scenery, mountains, rivers & streams, wildlife, farms and agricultural lands, etc.. This area of influence shall generally be consistent with the outer tier of the Growth Phases Map, but in some cases may not be due to unique characteristics that do not follow geographic boundaries.

Agricultural Protection Area: That area designated within the "Expansion Area" according to UCA [Title 17, Chapter 41](#), Agriculture Protection Area, as an Agriculture Protection Area.

Annexation Petition: A petition under UCA [10-2-403](#) proposing the annexation to a municipality of a contiguous, unincorporated area that is contiguous to the municipality.

Commission: A Boundary Commission established under UCA [10-2-409](#) for the county in which the property that is proposed for annexation is located.

Contact Sponsor: That person listed on the annexation petition as the "Contact Sponsor".

Contiguous: That the property or area share a common border and are next or together in sequence.

County: Means Iron County.

Expansion Area: The unincorporated area that is identified in an annexation policy plan under UCA [10-2-401.5](#) as the area that the municipality anticipates annexing in the future.

Personal Representative: The signature of a person signing a petition or protest in a representative capacity on behalf of an owner. This signature is invalid unless the person's representative capacity and the name of the owner the person represents are indicated on the petition or protest with the person's signature, and the person provides documentation accompanying the petition or protest that substantiates the person's representative capacity. A duly appointed personal representative may sign a petition or protest on behalf of a deceased owner.

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Petitioner: The owner of real property, for purposes of each provision of this part, which requires the owners of private real property covering a percentage or majority of the total private land area within an area to sign a petition or protest.

Petition Sponsors: The majority of the petitioners or qualified personal representatives of petitioners of an annexation petition that are designated by the petitioners as “Petition Sponsors”, one of whom is designated as the “Contact Sponsor”.

Private: With respect to real property, means not owned by the United States or any agency of the federal government, the state, a county, a municipality, a school district, a special district under UCA Title 17A, Special Districts, or any other political subdivision or governmental entity of the state.

Owner of Real Property: The recorded title owner according to the records of the County Recorder on the date of the filing of the petition or protest.

Qualifying Parcel: A parcel of real property represented in the calculation of the required percentage or majority of petitioners owning said parcel, where the petition or protest is signed by owners representing a majority ownership interest in that parcel; or if the parcel is owned by joint tenants or tenants by the entirety, 50% of the number of owners of that parcel;

Value of Private Real Property: The value as determined according to the last assessment roll for county taxes before the annexation petition or protest.



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Community Development Block Grant (CDBG) First Public Hearing
AUTHOR: Shane Williamson, Town Treasurer
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Discussion

SUMMARY:

The Town Council will be holding a public hearing to receive public input on and discuss possible projects that meet the CDBG grant guidelines.

BACKGROUND:

Brian Head Town is eligible to apply to the Utah Department of Workforce Services for funding under the Community Development Block Grant (CDBG) Small Cities Program, a federally funded program administered by the State of Utah, Housing and Community Development Division (HCD). The Town is eligible to apply for CDBG funding provided the Town meets the applicable program requirements.

As a requirement of the CDBG grant award, Brian Head Town is holding a public hearing to receive input from its citizens regarding the grant award.

ANALYSIS:

The purpose of the public hearing is to provide citizens with pertinent information about the Community Development Block Grant program and to allow for discussion of possible applications. This public hearing will cover eligible activities, program requirements, and expected funding allocations in the region. The CDBG Program can fund a broad range of activities, including, but not limited to construction of public works and facilities, e.g., water and sewer lines, fire stations, acquisition of real property, and provision of public services such as food banks or homeless shelters. If the Town chooses to apply for CDBG funding, a second public hearing will be held later to discuss the project.

FINANCIAL IMPLICATIONS:

Not applicable since this is just a public hearing and no action will be taken.

STAFF RECOMMENDATION:

Not applicable since this is a public hearing only.

PROPOSED MOTION:

No applicable since this is a public hearing only.

ATTACHMENTS:

A – Public Hearing Notice

**APPENDIX B
CDBG PUBLIC HEARING NOTICE**

Entity:	Brian Head Town
Body:	Town Council
Subject:	Grant Proposals
Notice Title:	Community Development Block Grant (CDBG) First Public Hearing
Notice Type:	Hearing
Date and Time:	December 14, 2021, 1:00 PM MST

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FIRST PUBLIC HEARING
NOTICE**

Notice is hereby given that **Brian Head Town** will hold a public hearing on **December 14, 2021**, at **56 N Hwy 143, Brian Head, UT, 84719 in the Town Council Chambers** at **1:00 PM MST**. **Brian Head Town** is eligible to apply to the Utah Department of Workforce Services for funding under the Community Development Block Grant (CDBG) Small Cities Program, a federally funded program administered by the State of Utah, Housing and Community Development Division (HCD). **Brian Head Town** is eligible to apply for CDBG funding provided **Brian Head Town** meets the applicable program requirements.

The purpose of the public hearing is to provide citizens with pertinent information about the Community Development Block Grant program and to allow for discussion of possible applications. This public hearing will cover eligible activities, program requirements, and expected funding allocations in the region. The CDBG Program can fund a broad range of activities, including, but not limited to: construction of public works and facilities, e.g., water and sewer lines, fire stations, acquisition of real property, and provision of public services such as food banks or homeless shelters. In the event that **Brian Head Town** chooses to apply for CDBG funding, a second public hearing will be held at a later time to discuss the project. Further information can be obtained by contacting **Shane Williamson** at **(435) 677-2029**. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this hearing should notify **Shane Williamson** at **Brian Head Town Hall, 56 N Hwy 143, Brian Head, UT 84761** at least three days prior to the hearing. Individuals with speech and/or hearing impairments may call the Relay Utah by dialing 711. Spanish Relay Utah: 1.888.346.3162.

Published on State of Utah's Public Meeting Notice Website – www.utah.gov/pmn on **December 06, 2021**



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Brian the Bear – Color Decision
AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Administrative Direction

SUMMARY:

The Council will give direction regarding the color of Brian the Bear.

BACKGROUND:

Following a lengthy RFQ/RFP process spanning much of 2021, the Town Council decided to move forward with the “Brian the Bear” public art proposal from Terrence Martin of Jagged Metal Art in September 2021. Some details need to be finalized, including the material to be used for the Bear and the final location.

ANALYSIS:

The artist needs final direction from the Council regarding the “color” of the Bear so he can order the materials and move forward with construction in time for a summer 2022 installation. The original proposal was for a stainless steel (matte silver colored) sculpture, although an alternative that incorporated corten material which will rust was offered, which would create a rust and silver patchy effect.



FINANCIAL IMPLICATIONS:

The cost of the project is the same regardless of the material.

BOARD/COMMISSION RECOMMENDATION:

The Public Art Committee art committee recommended the project but did not make a recommendation on which of the two color options to go with.

STAFF RECOMMENDATION:

This is purely an artistic decision, and staff has no professional recommendation.

PROPOSED MOTION:

Council may give administrative direction to staff, either by consensus or by motion

ATTACHMENTS:

N/A



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Scenic Drive Special Assessment Area Petition
AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will consider a petition for a special assessment area (SAA) on Scenic Drive and Lupin Court for water system improvements.

BACKGROUND:

Ms. Amanda Gonzaga, property owner on Scenic Drive is submitting a petition to begin a special assessment area (SAA) for Scenic Drive and Lupin Court for water system improvements. This SAA has a total of 14 lots and the petition shows there are six property owners, but a total of seven properties who have signed the petition in favor of the SAA. One property owner, lot 37, signed the petition but their property is outside of the proposed SAA area.

Ms. Gonzaga contacted Alpha Engineering and completed the field work for the SAA (see attached) which is why staff is now presenting the petition for this SAA.

The SAA Policy states that a majority of the property owners within an area need to sign the petition in order to begin the process. Once there is a sufficient number of property owners in favor of a SAA, then the petition is submitted to the Council for consideration. If the Council chooses to move forward with the petition, then additional information would need to be gathered such as an updated estimated cost for the project, verification of signatures and legal descriptions for the properties in the proposed SAA area. This is sent to the attorney to draft a Notice of Intent identifying the public hearing process and 60-day protest period.

ANALYSIS:

Staff will be reviewing this SAA on Monday, December 13, 2021 in order to determine if this SAA is ready to proceed through the process. If during the staff review, it is determined that the petition does not meet the Town's guidelines, then staff will be requesting the Council to table the petition until the issue is resolved.

This will be the fourth SAA this year if it is decided that it meets the Town's guidelines for proceeding with the SAA process. Ms. Gonzaga is wanting to start construction for the waterline in the 2022 construction season and in order to meet the timeline, Council will need to hold another special meeting in December for the Notice of Intent in order to meet the noticing requirements.

A tentative timeline for this project (if everything goes according to plan)

- December 14, 2021 Town Council Meeting: Council approves the SAA petition.

- Week of December 20, 2021 the Council would need to hold a special council meeting to adopt the Notice of Intent resolution.
- February 1, 2022 Special Town Council Meeting: Public Hearing for SAA, this begins the 60-day protest period.
- April 5th, 2022 a special Town Council Meeting would need to be held to adopt either Creation of SAA or Abandon SAA.

After the April meeting and the SAA succeeds, staff can begin the bid process for the project and once the bids are accepted, the Council will adopt the final assessment ordinance identifying the amount each property will be assessed over a period of time.

It was noted that the engineer estimate identified the waterline from Mountain View going up Scenic Drive to 475 North and included Lupin Court, but the petition and map Ms. Gonzaga provided shows the SAA area for Scenic Drive to Lupin Court and did not extend to 475 North, which is why lot #37 was removed from the SAA.

FINANCIAL IMPLICATIONS:

The construction cost estimate that has been submitted by Ms. Gonzaga from Alpha Engineering is \$184,979 for an 8-inch ductile iron waterline from Mountain View Drive to 475 North including Lupin Court. Since the SAA area has been reduced, the construction costs would also be reduced.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff will have a recommendation for Council at the meeting. Staff will need to meet and review the SAA before a recommendation is made to the Council.

PROPOSED MOTION:

I move to approve the Scenic Drive Special Assessment Area petition and direct staff to proceed with the SAA process.

ATTACHMENTS:

- A – Scenic Drive SAA Petition with signatures
- B – Scenic Drive SAA Map area.
- C – Alpha Engineering Estimated Construction Costs

ADDITIONAL COMMENTS OR REQUESTS:

Special Assessment Area Petitioners

DocuSigned by:
Signature: Amanda Gonzaga Date: 11-16-2021
204F7FE3B7564B3...
(Print Name: Amanda Gonzaga) Phone: 801-372-0760
Mailing Address: 8856 Shady Meadow Dr Sandy UT 84093
Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 60

Signature: _____ Date: _____
(Print Name: Roger Merrell) Phone: _____
Mailing Address: _____
Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 69

DocuSigned by:
Signature: [Signature] Date: 11-16-2021
3E9DGE52ABE74C0...
(Print Name: Justin Mackie) Phone: 702-266-2190
Mailing Address: 140 e horizon dr suite d henderson nv 89015
Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 30 & 32

DocuSigned by:
Signature: Brooke Galbraith Date: 11-18-2021
EC7D554A297D4CF...
(Print Name: Brook Galbraith) Phone: 801-610-6341
Brooke Galbraith
Mailing Address: _____
Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 65

DocuSigned by:
Signature: Tommy Farr Date: 11-28-2021
AF2C5DA2B8AB424...
(Print Name: Tommy Farr) Phone: 7027684678
10415 Apples Eye St, Las Vegas, NV, 89131
Mailing Address: _____
Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 63

DocuSigned by:
Signature: Mark LaCroix Date: 11-23-2021
F73581AF33A5411...
(Print Name: Mark LaCroix) Phone: 720-354-6614

Adopted 2009

4

2527 S Wilson Dr, Hurricane, UT 84737

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot 69

Signature: _____ Date: _____

(Print Name: Mitchell Sawin) Phone: _____

Mailing Address: _____

Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 26

Signature: _____ Date: 11-16-2021

(Print Name: Robert Chalmers) Phone: 4357054635

Mailing Address: 2196 west reserve circle st.george, UT 84770

Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 37

Signature: _____ Date: 12-02-2021

(Print Name: Nathan Trotter) Phone: (435) 590-4933

Mailing Address: Lot 56

Subdivision: Cedar Breaks Mountain Estates Unit _____ Block _____ Lot 56

Signature: _____ Date: 12-09-2021

(Print Name: Amanda Gonzaga) Phone: 801-372-0760

Mailing Address: 8856 Shady Meadow Dr Sandy UT

Subdivision: Cedar Break Mountain Estates Unit _____ Block _____ Lot 52

(Attach additional sheets as needed)

N Scenic Dr

24

56

57

E Lupine Ct

59

60

26

63

28

N-Scenic Dr

65

30

69

32

63

N-Scenic-Dr

34

Amanda Gonzaga - Scenic Drive Waterline Extension

Brian Head, Utah

Engineer's Estimate of Probable Construction Costs

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE Dollars & Cents	ITEM PRICE Dollars & Cents
1	Mobilization @ 10%	1	L.S.	\$13,453.00	\$13,453
2	8" D.I. Waterline	1,044	L.F.	\$85.00	\$88,740
3	8" Tee	1	Each	\$950.00	\$950
4	8" Gate Valves	2	Each	\$2,700.00	\$5,400
5	Fire Hydrant Assembly	3	Each	\$8,000.00	\$24,000
6	Tie-ins to Existing Piping	1	Each	\$5,000.00	\$5,000
7	6" Roadbase	10,440	Each	\$1.00	\$10,440
SUBTOTAL					\$147,983
10% CONTINGENCY					\$14,798
15% ENGINEERING & CONSTRUCTION MANAGEMENT					\$22,197
TOTAL					\$184,979



43 South 100 East, Suite 100 T 435.628.6500
St George, Utah 84770 F 435.628.6553

alphaengineering.com

November 24, 2021

Amanda Gonzaga
amandakgooch@gmail.com
(801) 372-0760

Re: Proposal for Professional Civil Engineering Design Services for the Amanda Gonzaga Waterline Extension

Dear Amanda:

We appreciate the opportunity to submit this proposal to provide professional civil engineering services for the above-mentioned project. It is our understanding that the proposed future project will consist of providing an engineer's opinion of probable construction cost to extend an 8-inch ductile iron waterline along Scenic Drive to 475 North from the existing waterline in Mountain View Drive, with additional valves, fittings, and fire hydrants. We also understand that a water network analysis will need to be performed before any design work is done. If it's determined that the waterline extension will meet the required pressures and flows, Alpha Engineering will begin the survey. If it's determined that the required flows will not be met, then Alpha Engineering will provide an opinion of probable construction cost for a waterline loop to be installed from Arrowleaf Drive.

Alpha Engineering has recently completed many waterline projects in the Brian Head area, including 8-inch waterlines along Mountain View Drive, and from 1 MG Tank to Salt Pile Tank. Outlined below is our scope of work to provide professional civil engineering services and the associated costs.

SCOPE OF WORK

ARTICLE I - DESIGN ENGINEERING

- 1.1 Water Network Analysis.** The ENGINEER will perform a water network analysis (WNA) for the single waterline extension before any design work is performed. The analysis will ensure that the entire waterline will meet the state's three pressure requirements: 40 psi during peak day flows, 30 psi with peak instantaneous flows, and 20 psi with a fire flow of 1,500 gallons per minute. If the WNA indicates the required pressures will be achieved, the survey and preliminary engineer's opinion of probable construction cost will continue. If the WNA indicates the required pressures will not be met, the survey and estimate will reflect the need to loop the waterline.
- 1.2 Preliminary Engineer's Opinion of Probable Construction Cost.** The analysis from Task 1.1 will be used to develop a preliminary engineer's opinion of probable cost. The ENGINEER will use construction prices from the area, and Brian Head Town standards to determine an approximation of hydrants, valves, and other appurtenances needed. The cost estimate will be provided to Brian Head Town Public Works and the CLIENT for their review.

- 1.3 Topographic Survey.** The ENGINEER will perform a topographic survey of the proposed waterline alignment including location of conflicting utilities where possible. The survey will need to be completed before snow accumulates on the ground, otherwise gathering an accurate survey would be impossible. The provided topography can then be used to provide a preliminary layout and final design.
- 1.4 Miscellaneous Design.** The ENGINEER will provide other engineering design services as requested at our Standard Rate Schedule (Attachment B).

The fees for the professional engineering services provided as described above are as follows:

ARTICLE II - BASIS OF COMPENSATION

The CLIENT agrees to pay compensation to the ENGINEER for work performed on the project as specified below:

- 3.1 Design Fee.** For all design engineering services as outlined in Article I "Design Engineering", the ENGINEER shall be compensated a lump sum of **Two Thousand Nine Hundred Seventy-Two Dollars (\$2,972.00)**. The lump sum design fee is broken down for different aspects of the project as follows:

3.1.1 Water Network Analysis	\$763.00
3.1.2 Preliminary Engineer's Opinion of Probable Construction Cost	\$611.00
3.1.3 Topographic Survey.....	<u>\$1,598.00</u>
Total Design Fee.....	\$2,972.00

- 3.2 Additional Services.** Additional work and reproduction expenses will be invoiced per our Standard Rate Schedule (Attachment B). No extra work will be performed without the consent of the CLIENT.

An upfront cost of the water network analysis will be required for us to proceed with the project.

Attachment "A", which is our standard "Engineering Services Agreement Between CLIENT and Engineer" and Attachment "B" which includes our Standard Rate Schedule are incorporated herein by this reference. If you have any questions regarding the above or if you have questions regarding the scope or cost of the proposal, please call. If this proposal is acceptable to you, please sign and return one copy to our office.

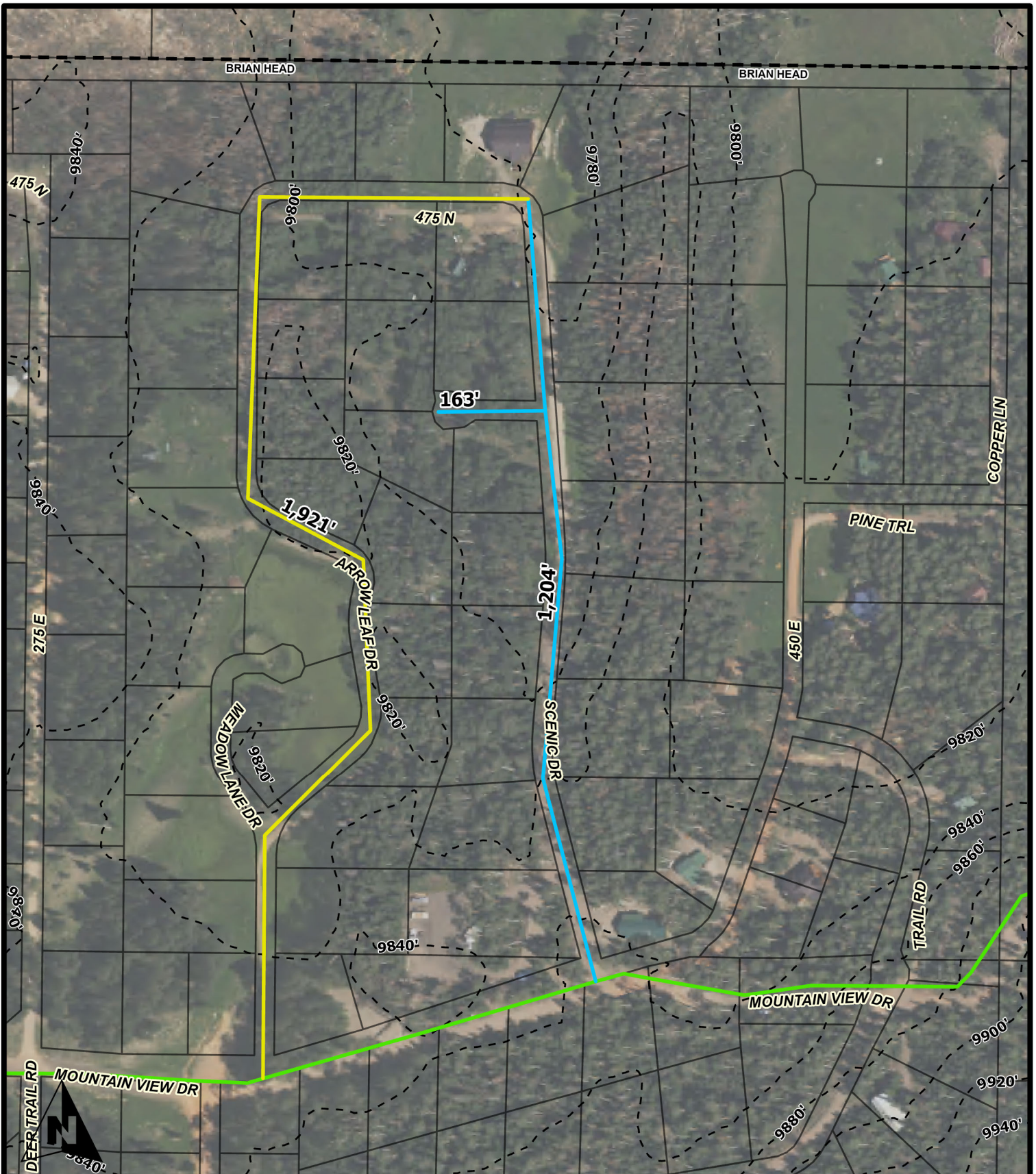
Sincerely,



Todd Gardner, P.E.
ALPHA ENGINEERING COMPANY

Amanda Gonzaga

Enclosed: Attachments A & B
Waterline Location Exhibit



43 South 100 East, Suite 100 • St George, Utah 84770
T: 435.628.6500 • F: 435.628.6553 • alphaengineering.com

Legend

- Surface Contours
- Proposed 8" Ductile Iron Waterline
- 8" Ductile Iron Waterline Loop (if required)

Amanda Gonzaga Proposal Brian Head, UT

Spatial Reference: UT83-SF

Drawn By: RKB

Scale: 1" = 200 feet

Date: November 2021



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: 2022 Town Council Meeting Schedule Approval
AUTHOR: Nancy Leigh, Town Clerk
DEPARTMENT: Administration
DATE: December 14, 2021
TYPE OF ITEM: Legislative Action

SUMMARY:

The Council will approve their 2022 meeting schedule as required by state law.

BACKGROUND:

As per state law, the legislative body is required to formally approve its meeting schedule annually. Once the meeting schedule is approved, it is posted in the newspaper and on the Utah State Meeting Website by December 31, 2021.

Ordinance No. 19-015 was adopted in December 2019 which identifies the 2nd and 4th Tuesday of each month with the exception of November and December and a meeting time of 1:00 pm at the Brian Head Town Hall Council Chambers. The ordinance allows the Council to approve their annual meeting schedule by motion without having to adopt an ordinance annually.

ANALYSIS:

For the 2022 year, the Council meetings are identified with the following:

- Meetings begin at 1:00 pm or shortly thereafter.
- The meeting anchor location is the Brian Head Town Hall Council Chambers located at 56 North Highway 143, Brian Head, UT 84719
- Council meetings are scheduled for the 2nd and 4th Tuesday of each month except for November and December where there will be one meeting on the second Tuesday of the month.
- The Redevelopment Agency, Municipal Building Authority, Special Service District will be held when needed and posted accordingly.

Attached is the 2022 meeting schedule identifying each date scheduled for Council meetings, also attached is a calendar showing the dates along with holidays for 2022. The Council meeting dates on the calendar are highlighted in yellow for reference.

In looking at the calendar for any conflicting dates, there does not seem to be any for 2022. The closest holiday is President's Day on February 21st with a Council meeting on February 22nd. It may be noted that the second meeting in January is typically held for the annual Strategic Planning Retreat and is scheduled for January 25th & 26, 2022.

If the Council should decide to change the meeting dates (2nd & 4th Tuesday) of each month or change the meeting time, staff will need to present an ordinance amending the Council meeting schedule.



FINANCIAL IMPLICATIONS:

None.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends the Council approve the 2022 meeting schedule as presented if Council is satisfied with the 2nd and 4th Tuesday, 1:00 pm time location of Town Hall Council Chambers, unless otherwise noticed.

PROPOSED MOTION:

I move to approve the 2022 Town Council meeting schedule as presented.

ATTACHMENTS:

A – 2022 Meeting Schedule & Calendar



BRIAN HEAD TOWN COUNCIL MEETING SCHEDULE

2022

LOCATION:

BRIAN HEAD TOWN HALL - COUNCIL CHAMBERS
56 NORTH HIGHWAY 143, BRIAN HEAD, UT 84719

TIME:

ALL MEETINGS ARE SCHEDULED TO BEGIN AT 1:00 P.M. (MST) OR SHORTLY
THEREAFTER UNLESS OTHERWISE NOTICED.

DATES:

ALL MEETINGS ARE SCHEDULED FOR THE 2ND & 4TH TUESDAY OF EACH MONTH
ON THE FOLLOWING DATES:

JANUARY: 11th & 25th
FEBRUARY: 8th & 22nd
MARCH: 8th & 22nd
APRIL: 12th & 26th
MAY: 10th & 24th
JUNE: 14th & 28th

JULY: 12th & 26th
AUGUST: 9th & 23rd
SEPTEMBER: 13th & 27th
OCTOBER: 11th & 25th
NOVEMBER: 8th
DECEMBER: 13th

THERE WILL BE ONE COUNCIL MEETING SCHEDULED FOR THE MONTH OF
NOVEMBER AND DECEMBER 2022 WHICH WILL BE THE 2ND TUESDAY OF
THESE MONTHS:

THE MEETINGS OF THE BRIAN HEAD REDEVELOPMENT AGENCY, BRIAN HEAD
SPECIAL SERVICE DISTRICT, AND THE BRIAN HEAD MUNICIPAL BUILDING
AUTHORITY WILL BE HELD WHEN NEEDED AND WILL BE POSTED ACCORDINGLY.

Dated this ____ day of December 2021

In compliance with the Americans with Disabilities Act, persons needing auxiliary communications aids and services for this meeting should call the Brian Head Town Hall @ 435-677-2029 giving at least three (3) days notice prior to the meeting.

CERTIFICATE OF POSTING

I hereby certify that on December ____, 2021, I have posted copies of this 2022 Meeting Schedule in three public and conspicuous places within the Town limits of Brian Head, to wit: Town Hall, Post Office, and The Mall and have caused a copy of this notice to be delivered to the Daily Spectrum and have posted it on the Utah Public Meeting Notice Website.

Nancy Leigh, Town Clerk

Brian Head Town Council

Meeting Schedule 2022



JANUARY 2022						
Su	M	Tu	W	Th	F	Sa
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
APRIL 2022						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
JULY 2022						
Su	M	Tu	W	Th	F	Sa
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
OCTOBER 2022						
Su	M	Tu	W	Th	F	Sa
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

FEBRUARY 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					
MAY 2022						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
AUGUST 2022						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
NOVEMBER 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MARCH 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
JUNE 2022						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
SEPTEMBER 2022						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
DECEMBER 2022						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

*Council Meetings are highlighted and identified as the 2nd and 4th Tuesday of each month with the exception of November and December.

2022 Holidays:

Jan. 1 - New Year's Eve

Jan. 17 - Martin Luther King Jr./Civil Rights Day

Feb. 121 - President's Day

April 17 - Easter

July 4 - Independence Day

May 30 - Memorial Day

July 24 - Pioneer Day

September 5 - Labor Day

November 11 - Veteran's Day

November 24 - Thanksgiving

December 25 - Christmas