

The Regular Meeting of the
Brian Head Town Council
Acting as the Governing Body for the Brian Head Special Service District,
Brian Head Redevelopment Agency, and Brian Head Municipal Building Authority
[www.Zoom.us \(Click Here\)](https://www.zoom.us/j/84881862198)
Via Zoom Meeting ID# 848 8186 2198
TUESDAY, MAY 24, 2022 @ 1:00 PM

AGENDA

- A. **CALL TO ORDER**
- B. **PLEDGE ALLEGIANCE**
- C. **DISCLOSURES**
- D. **APPROVAL OF THE MINUTES:**
 - 1. May 10, 2022 Town Council Meeting
 - 2. May 20, 2022 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. **PUBLIC HEARING FOR THE FISCAL YEAR 2023 BUDGET(S)** The Council will hold a public hearing to receive comments on the fiscal year 2023 budget(s) for the Town, RDA, SSD and MBA. Comments are limited to three minutes and written comments may be submitted to the Town/District Clerk at nleigh@bhtown.utah.gov no later than 4:30pm by May 23, 2022. Details are available at the Town Hall or on the Town website brianheadtown.utah.gov.
 - 2. **FY2022 FRAUD RISK ASSESSMENT.** Shane Williamson, Town Treasurer. The Town Council review and discuss the results from the FY2022 Fraud Risk Assessment as required by the State Auditor.
 - 3. **PUBLIC SAFETY BUILDING FURNISHING DISCUSSION.** Bret Howser, Town Manager. The Council will hold a discussion and direct staff on funding for furnishings for the expansion of the public safety building.
 - 4. **VEHICLE REPLACEMENT PROGRAM DISCUSSION.** Bret Howser, Town Manager. The Council will hold a discussion on the Town's vehicle replacement program.
 - 5. **ORDINANCE AMENDING THE LAND MANAGEMENT CODE, CHAPTER 6 (ZONING) AND CHAPTER 7 (ZONE DISTRICT REGULATIONS) FOR A COMMERCIAL CORE OVERLAY DISTRICT.** Bret Howser, Town Manager. The Council will consider an ordinance amending the Land Management Code, Chapter 6 and Chapter 7, for a Commercial Core Overlay District and setback exceptions.
 - 6. **STREETLIGHTS AND DARK SKIES DISCUSSION.** Bret Howser, Town Manager. The Council will hold a discussion regarding the Dark Skies policy and Town streetlights.
 - 7. **FUTURE AGENDA ITEMS.** The Council will discuss potential items for future agendas.
- G. **ADJOURNMENT**

Date: May 20, 2022



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: 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





STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Public Hearing on FY 2023 Budget
AUTHOR: Shane Williamson, Town Treasurer
DEPARTMENT: Administration Department
DATE: May 24, 2022
TYPE OF ITEM: Discussion

SUMMARY:

Public Hearing on proposed FY 2023 budget(s). Council acting as the governing body for RDA, SSD and MBA will hear public comments on the proposed FY 2023 budget(s).

BACKGROUND:

The Town Council approved the tentative FY 2023 budget at its meeting of May 10, 2022. Per State Code – a public hearing is required to be held prior to adoption of the final budget. Brian Head Town/RDA/SSD/MBA is scheduled to adopt the final FY 2023 budget at its meeting of June 14, 2022.

ANALYSIS:

No action is required; however, once the public hearing is closed, the Council can give staff further direction regarding the budget, if they feel it is needed. The following adjustments were made since the Tentative Budget for FY 2023 was approved:

General Fund (10)

Revenue

- Line 10.3890 (Current Year Property Tax) was increased from \$5,196 to \$7,696.

Expenses

- Line 10.4111.240 (Council – Office Supplies/Equip) was increase by \$1,000 to cover the cost of Zoom upgrades to the Council Chambers.
- Line 10.4660.615 (Marketing & Events-Entertainment) was increased from \$10k to \$11,500 to cover the increase in the cost of the 4th of July fireworks display.

FINANCIAL IMPLICATIONS:

The FY 2023 budget sets up the Town's finances for the period from July 1, 2022, to June 30, 2023.

BOARD/COMMISSION RECOMMENDATION:

N/A.

STAFF RECOMMENDATION:

N/A - Public Hearing only.

PROPOSED MOTION:

N/A - Public Hearing only.

ATTACHMENTS:

Attachment A: FY 2023 Tentative Budget Report

GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Tax (Current Year)	\$ 742,447	\$ 732,923	\$ 729,783	\$ 865,369	\$ 894,250	\$ 894,250	\$ 894,300
3120 General Property Tax (Delinquent)	\$ 37,351	\$ 58,848	\$ 62,627	\$ 53,207	\$ 89,000	\$ 89,000	\$ 105,000
3130 Sales and Use Taxes	\$ 153,024	\$ 148,469	\$ 259,403	\$ 134,776	\$ 156,300	\$ 156,300	\$ 193,800
3135 PAR Tax	\$ 27,929	\$ 27,007	\$ 48,494	\$ 23,743	\$ 29,300	\$ 29,300	\$ 36,200
3140 Franchise Tax	\$ 3,789	\$ 3,833	\$ 3,106	\$ 1,851	\$ 3,600	\$ 3,600	\$ 3,800
3145 Telecommunication Tax	\$ 4,094	\$ 4,520	\$ 3,864	\$ 2,501	\$ 4,500	\$ 4,500	\$ 4,700
3151 Resort Tax	\$ 444,538	\$ 430,638	\$ 766,094	\$ 376,804	\$ 467,400	\$ 467,400	\$ 579,600
3152 Highway Tax	\$ 83,757	\$ 80,989	\$ 145,473	\$ 71,223	\$ 88,000	\$ 88,000	\$ 108,700
3153 Municipal Energy Tax	\$ 122,800	\$ 122,167	\$ 131,890	\$ 59,900	\$ 119,900	\$ 119,900	\$ 126,500
3154 Municipal Transient Room Tax	\$ 80,231	\$ 86,109	\$ 175,888	\$ 104,019	\$ 86,000	\$ 86,000	\$ 107,000
3170 Fee in Lieu	\$ 6,050	\$ 6,824	\$ 8,445	\$ 6,054	\$ 5,500	\$ 5,500	\$ 7,000
3190 Penalties on Delinquent Taxes	\$ 1,425	\$ 1,923	\$ 2,714	\$ 1,195	\$ 3,700	\$ 3,700	\$ 4,500
3200 Personal Property Taxes	\$ 27,470	\$ 26,580	\$ 52,535	\$ 12,429	\$ 27,800	\$ 27,800	\$ 29,900
Total Taxes	\$ 1,734,905	\$ 1,730,830	\$ 2,390,316	\$ 1,713,071	\$ 1,975,250	\$ 1,975,250	\$ 2,201,000
Licenses and Permits							
3210 Business Licenses	\$ 12,176	\$ 14,461	\$ 28,097	\$ 34,184	\$ 19,500	\$ 19,500	\$ 30,700
3215 Alcohol Licenses	\$ 550	\$ 100	\$ 500	\$ 250	\$ 600	\$ 600	\$ 600
3220 Enhanced Services Business License Fee	\$ 339,567	\$ 295,715	\$ 551,517	\$ 271,627	\$ 355,000	\$ 355,000	\$ 440,800
3221.1 Building Permit Fees	\$ 4,505	\$ 4,179	\$ 15,913	\$ 23,893	\$ 15,836	\$ 15,836	\$ 15,900
3221.2 Plan Check Fee	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3221.3 Other Building Fee	\$ 50	\$ 1,800	\$ 10,875	\$ 9,750	\$ -	\$ -	\$ 5,000
3222 Land Use Permit Fees	\$ 6,497	\$ 2,642	\$ 4,630	\$ 6,566	\$ 365	\$ 4,500	\$ 4,500
3223 Enhanced Service STR Fee	\$ -	\$ -	\$ -	\$ 39,941	\$ 51,000	\$ 51,000	\$ 54,000
3230 Other Permits	\$ 1,250	\$ 3,959	\$ 3,925	\$ 13,427	\$ 5,100	\$ 5,100	\$ 5,300
Total Licenses and Permits	\$ 364,845	\$ 322,856	\$ 615,457	\$ 399,638	\$ 447,401	\$ 451,536	\$ 556,800
Intergovernmental Revenue							
3314 Public Safety State Grant	\$ 2,618	\$ 3,034	\$ -	\$ 9,042	\$ -	\$ -	\$ -
3341 General gov't state grant	\$ 19,100	\$ 61,660	\$ 156,525	\$ 11,067	\$ 67,500	\$ 78,500	\$ 58,050
3356 Class C Road Funds	\$ 64,610	\$ 63,335	\$ 69,353	\$ 48,944	\$ 64,900	\$ 64,900	\$ 65,600
3358 State Liquor Fund Allotment	\$ 4,100	\$ 2,953	\$ 3,057	\$ 3,179	\$ 4,000	\$ 4,000	\$ 4,000
3373 County - fire agreements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Intergovernmental Revenue	\$ 130,428	\$ 170,982	\$ 268,935	\$ 112,232	\$ 176,400	\$ 187,400	\$ 167,650



GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Charges for Services							
3419 Administrative Charges	\$ 62,637	\$ 76,464	\$ 67,722	\$ 50,948	\$ 61,138	\$ 61,138	\$ 66,400
3422 Retail Fuel	\$ 70,724	\$ 98,715	\$ 122,533	\$ 75,346	\$ 90,400	\$ 90,400	\$ 122,500
3426 Fire Department Revenue	\$ 450	\$ 4,780	\$ 6,797	\$ 5,701	\$ 9,600	\$ 9,600	\$ 8,800
3427 Volunteer Fire Revenue	\$ -	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -
3428 Misc Police Revenue (Police Reports)	\$ 628	\$ 20	\$ 60	\$ 15	\$ -	\$ -	\$ -
3435 Shop Charges	\$ 73,304	\$ 100,700	\$ 106,945	\$ 93,584	\$ 112,300	\$ 112,300	\$ 120,800
3441 Streets, trails, services	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ 207,743	\$ 290,099	\$ 304,057	\$ 225,594	\$ 273,438	\$ 273,438	\$ 318,500
Fines and Forfeitures							
3510 Court Fines	\$ 629	\$ 498	\$ 2,137	\$ -	\$ 600	\$ 600	\$ 600
3520 Administrative Fines (Code Violations)	\$ -	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ -
Total Fines and Forfeitures	\$ 629	\$ 498	\$ 2,137	\$ 4,700	\$ 600	\$ 600	\$ 600
Interest							
3610 Interest	\$ 42,714	\$ 26,064	\$ 7,540	\$ 5,047	\$ 18,600	\$ 18,600	\$ 12,000
Total Interest	\$ 42,714	\$ 26,064	\$ 7,540	\$ 5,047	\$ 18,600	\$ 18,600	\$ 12,000
Marketing & Events							
3540 Registration Fees	\$ 534	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ -
3550 Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3560 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570 Other Revenue	\$ 20,000	\$ -	\$ 17,297	\$ 6	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 20,534	\$ 429	\$ 17,297	\$ 6	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sale of Fixed Assets/Materials	\$ -	\$ -	\$ 12,578	\$ -	\$ -	\$ -	\$ -
3650 Sales of materials and supplies	\$ 75	\$ 303	\$ 26	\$ 346	\$ 300	\$ 300	\$ 250
3660 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Bond Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3671 Proceeds of lease agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680 Building/Pavilion Rentals	\$ 8,125	\$ 3,075	\$ 1,255	\$ 1,700	\$ 6,200	\$ 6,200	\$ 6,450
3690 Sundry (Miscellaneous)	\$ 9,488	\$ 1,577	\$ 18	\$ 16	\$ 3,100	\$ 3,100	\$ 3,200
3691 Health Insurance reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ 17,688	\$ 4,955	\$ 13,877	\$ 2,062	\$ 9,600	\$ 9,600	\$ 9,900
Contributions							
3801 Contribution from Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3802.2 Public Safety Impact Fee/3059	\$ 459	\$ 1,836	\$ 2,754	\$ 4,893	\$ 2,200	\$ 2,200	\$ 2,290
Total Contributions	\$ 459	\$ 1,836	\$ 2,754	\$ 4,893	\$ 2,200	\$ 2,200	\$ 2,290



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Transfers from other funds							
3817 Transfer from Wildland Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3860 Transfer From SEM SID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,004	\$ 7,696
Total Transfers from other funds	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 656,671	\$ 16,363
Total Revenue:	\$ 2,528,612	\$ 2,557,216	\$ 3,631,037	\$ 2,475,910	\$ 2,912,156	\$ 3,575,295	\$ 3,285,103



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Expenditures:							
General government							
Council							
4111.110 Council - Salaries	\$ 16,159	\$ 14,750	\$ 13,872	\$ 6,962	\$ 16,000	\$ 16,000	\$ 16,000
4111.130 Council - Benefits	\$ 1,598	\$ 1,466	\$ 1,333	\$ 667	\$ 1,224	\$ 1,224	\$ 1,224
4111.210 Council - Books/Subscriptions/Membership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.230 Council - Travel, Conferences & Training	\$ 1,875	\$ 322	\$ 1,833	\$ 1,177	\$ 3,750	\$ 3,750	\$ 9,250
4111.240 Council - Office Supplies & Expense	\$ 288	\$ 78	\$ 313	\$ 308	\$ 250	\$ 250	\$ 1,250
4111.290 Council - Telephone/Data Plans	\$ 721	\$ 659	\$ 266	\$ 263	\$ 600	\$ 600	\$ 600
4111.330 Council - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4111.610 Council - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
Total Council	\$ 20,641	\$ 17,275	\$ 17,617	\$ 9,377	\$ 22,074	\$ 22,074	\$ 28,574
Administrative							
4140.110 Admin - Salaries & Wages	\$ 90,167	\$ 95,631	\$ 98,705	\$ 80,861	\$ 110,615	\$ 110,615	\$ 122,235
4140.111 Admin - Overtime Wages (Administrative)	\$ 512	\$ 296	\$ 150	\$ 543	\$ -	\$ -	\$ -
4140.121 Admin - Part-Time Salaries/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.130 Admin - Employee Benefits	\$ 40,738	\$ 44,201	\$ 44,032	\$ 43,001	\$ 54,582	\$ 54,582	\$ 54,311
4140.140 Admin - Unemployment Costs	\$ 106	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -
4140.210 Admin - Books/Subscriptions/Memberships	\$ 2,345	\$ 2,828	\$ 1,716	\$ 26,892	\$ 2,635	\$ 27,635	\$ 2,295
4140.220 Admin - Publishing/Legal Notices	\$ 672	\$ 966	\$ 891	\$ 1,356	\$ 1,200	\$ 1,200	\$ 1,600
4140.230 Admin - Travel, Conferences & Training	\$ 4,680	\$ 4,709	\$ 3,409	\$ 2,227	\$ 4,050	\$ 4,050	\$ 4,495
4140.240 Admin - Office Supplies/Reimb Expenses	\$ 3,759	\$ 3,388	\$ 5,824	\$ 5,685	\$ 4,600	\$ 4,600	\$ 5,000
4140.245 Admin - Bank Charges	\$ 409	\$ 505	\$ 652	\$ 1,240	\$ 500	\$ 1,500	\$ 1,500
4140.250 Admin - Equipment Supplies/Maintenance	\$ 2,205	\$ 2,288	\$ 2,915	\$ 3,080	\$ 2,250	\$ 2,250	\$ 2,250
4140.254 Admin - Vehicle Repair & Maintenance	\$ 272	\$ 1,148	\$ 133	\$ 2,812	\$ 1,000	\$ 1,000	\$ 1,000
4140.255 Admin - Fuel & Oil	\$ 1,404	\$ 569	\$ 415	\$ 1,457	\$ 1,000	\$ 1,000	\$ 1,500
4140.260 Admin - Retail Fuel (Town Pump)	\$ 57,408	\$ 91,008	\$ -	\$ -	\$ -	\$ -	\$ -
4140.270 Admin - Bldgs/Grounds - Supplies/Maint	\$ 10,920	\$ 14,574	\$ 11,358	\$ 8,138	\$ 9,740	\$ 19,740	\$ 10,760
4140.275 Admin - Lease Expense (MBA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.280 Admin - Utilities	\$ 4,703	\$ 4,657	\$ 4,861	\$ 3,669	\$ 5,000	\$ 5,000	\$ 5,000
4140.290 Admin - Telephone	\$ 6,178	\$ 5,899	\$ 5,559	\$ 4,053	\$ 5,600	\$ 5,600	\$ 5,200
4140.310 Admin - Professional & Technical Services	\$ 10,502	\$ 10,083	\$ 9,646	\$ 33,641	\$ 12,750	\$ 12,750	\$ 15,630
4140.312 Admin - Audit & Accounting	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,500	\$ 15,000	\$ 15,000	\$ 15,500
4140.450 Admin - Elections	\$ -	\$ 387	\$ 21	\$ 321	\$ 500	\$ 500	\$ -
4140.485 Admin - Transportation Service	\$ 130,914	\$ 128,073	\$ -	\$ -	\$ -	\$ -	\$ -
4140.510 Admin - Insurance Expense	\$ 55,085	\$ 38,037	\$ 43,439	\$ 13,168	\$ 42,400	\$ 42,400	\$ 49,500
4140.540 Admin - Promotions/Incentives	\$ 3,512	\$ 5,167	\$ 4,029	\$ 2,656	\$ 5,850	\$ 5,850	\$ 6,100
4140.610 Admin - Miscellaneous Expense	\$ 311	\$ 270	\$ 90	\$ 225	\$ 350	\$ 350	\$ 250
Total Administrative	\$ 441,802	\$ 469,971	\$ 252,845	\$ 250,525	\$ 279,622	\$ 315,622	\$ 304,126



GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

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Legal							
4145.310 Legal - Books/Subscrip/Dues	\$ 4,115	\$ 1,582	\$ 1,475	\$ 4,142	\$ 7,000	\$ 7,000	\$ 7,000
Total Legal	\$ 4,115	\$ 1,582	\$ 1,475	\$ 4,142	\$ 7,000	\$ 7,000	\$ 7,000
Building Department							
4160.110 BldgDept - Salaries & Wages	\$ 13,242	\$ 15,128	\$ 15,584	\$ 17,242	\$ 25,709	\$ 25,709	\$ -
4160.111 BldgDept - Overtime Wages (Building)	\$ 77	\$ 4	\$ 28	\$ 126	\$ -	\$ -	\$ -
4160.130 BldgDept - Employee Benefits	\$ 8,093	\$ 9,470	\$ 9,654	\$ 15,243	\$ 17,698	\$ 17,698	\$ -
4160.240 BldgDept - Office Supplies & Expenses	\$ 584	\$ 78	\$ 175	\$ 251	\$ 300	\$ 300	\$ -
Total Building Department	\$ 21,996	\$ 24,680	\$ 25,441	\$ 32,862	\$ 43,707	\$ 43,707	\$ -
Planning and Zoning							
4180.110 P&Z - Salaries & Wages	\$ 16,769	\$ 15,272	\$ 15,776	\$ 27,893	\$ 43,051	\$ 43,051	\$ 89,808
4180.111 P&Z - Overtime Wages (P & Z)	\$ 43	\$ (43)	\$ 15	\$ 104	\$ -	\$ -	\$ -
4180.130 P&Z - Employee Benefits	\$ 9,223	\$ 7,588	\$ 7,923	\$ 29,188	\$ 30,042	\$ 30,042	\$ 55,614
4180.210 P&Z - Books/Subscriptions/Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
4180.230 P&Z - Travel, Conferences & Training	\$ -	\$ -	\$ -	\$ 587	\$ 2,035	\$ 2,035	\$ 4,100
4180.240 P&Z - Office Supplies & Expense	\$ 163	\$ 114	\$ 155	\$ 1,005	\$ 2,350	\$ 2,350	\$ 1,850
4180.290 P&Z - Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
4180.310 P&Z - Professional & Technical Services	\$ 25,373	\$ 585	\$ 2,008	\$ 13,418	\$ 7,100	\$ 82,100	\$ 7,950
Total Planning and Zoning	\$ 51,571	\$ 23,516	\$ 25,877	\$ 72,195	\$ 84,578	\$ 159,578	\$ 160,672
Retail Fuel							
4640.245 Retail Fuel - Bank Charges	\$ -	\$ -	\$ 6,708	\$ 4,227	\$ 7,420	\$ 7,420	\$ 7,420
4640.250 Retail Fuel - Equip Supplies/Maint	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
4640.260 Retail Fuel - Retail Fuel	\$ -	\$ -	\$ 106,873	\$ 64,675	\$ 71,900	\$ 71,900	\$ 102,500
4640.310 Retail Fuel - Prof & Tech Services	\$ -	\$ -	\$ 1,521	\$ 1,892	\$ 650	\$ 650	\$ 800
4640.510 Retail Fuel - Insurance Exp	\$ -	\$ -	\$ 560	\$ -	\$ 560	\$ 560	\$ 560
Total Retail Fuel	\$ -	\$ -	\$ 115,662	\$ 70,794	\$ 82,030	\$ 82,030	\$ 112,780
Transit							
4650.250 Transit - Equip Supplies/Maint	\$ -	\$ -	\$ 1,075	\$ 406	\$ 1,000	\$ 1,000	\$ 1,000
4650.310 Transit - Prof & Tech Services	\$ -	\$ -	\$ 18,250	\$ 5,000	\$ 10,500	\$ 10,500	\$ 10,000
4650.485 Transit - Transportation Services	\$ -	\$ -	\$ 124,832	\$ 106,425	\$ 139,000	\$ 139,000	\$ 143,850
Total Transit	\$ -	\$ -	\$ 144,157	\$ 111,831	\$ 150,500	\$ 150,500	\$ 154,850



GENERAL FUND BUDGET

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Marketing & Events							
4660.230 Marketing & Events - Travel and Training	\$ -	\$ 17	\$ -	\$ 63	\$ -	\$ -	\$ -
4660.250 Marketing & Events - Equip Supplies/Maint	\$ 1,426	\$ 1,541	\$ -	\$ 2,500	\$ 1,400	\$ 1,400	\$ 3,200
4660.310 Marketing & Events - Prof & Technical Servi	\$ 229	\$ 229	\$ 234	\$ 182	\$ 1,450	\$ 1,450	\$ 1,450
4660.610 Marketing & Events - Miscellaneous Expens	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660.611 Marketing & Events - Permits	\$ 100	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -
4660.612 Marketing & Events - Advertising/Marketing	\$ 80,300	\$ 134,167	\$ 116,758	\$ 127,000	\$ 127,550	\$ 127,550	\$ 116,850
4660.615 Marketing & Events - Entertainment	\$ 15,514	\$ 16,300	\$ 5,425	\$ 5,400	\$ 16,900	\$ 16,900	\$ 18,400
4660.616 Marketing & Events - Food	\$ 385	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marketing & Events	\$ 97,954	\$ 152,884	\$ 122,417	\$ 135,145	\$ 147,300	\$ 147,300	\$ 139,900
Total General government	\$ 638,079	\$ 689,908	\$ 705,491	\$ 686,871	\$ 816,811	\$ 927,811	\$ 907,902
Public safety							
Police							
4210.110 Police - Salaries & Wages	\$ 239,492	\$ 247,994	\$ 268,223	\$ 252,085	\$ 324,205	\$ 324,205	\$ 354,854
4210.111 Police - Overtime Wages (Police)	\$ 17,423	\$ 16,349	\$ 16,276	\$ 24,568	\$ 20,880	\$ 20,880	\$ 24,368
4210.120 Police - Part-time Officers	\$ 24,764	\$ 27,190	\$ 27,773	\$ 16,588	\$ 37,230	\$ 37,230	\$ 34,487
4210.130 Police - Employee Benefits	\$ 185,362	\$ 188,130	\$ 198,572	\$ 228,952	\$ 266,279	\$ 271,183	\$ 283,776
4210.210 Police - Books/Subscriptions/Memberships	\$ 604	\$ 460	\$ 460	\$ 500	\$ 610	\$ 610	\$ 650
4210.230 Police - Travel, Conferences & Training	\$ 3,358	\$ 2,661	\$ 2,090	\$ 726	\$ 5,450	\$ 5,450	\$ 7,390
4210.240 Police - Office Supplies & Expense	\$ 664	\$ 248	\$ 1,138	\$ 905	\$ 650	\$ 650	\$ 800
4210.250 Police - Equipment Supplies & Maintenance	\$ 5,362	\$ 7,220	\$ 9,105	\$ 37,940	\$ 27,350	\$ 76,750	\$ 9,880
4210.254 Police - Vehicle Repair & Maintenance	\$ 6,181	\$ 7,079	\$ 7,213	\$ 3,663	\$ 5,900	\$ 5,900	\$ 6,040
4210.255 Police - Fuel	\$ 11,922	\$ 11,638	\$ 12,721	\$ 15,288	\$ 13,000	\$ 13,000	\$ 20,000
4210.270 Police - Bldg/Grounds Supplies & Maintenance	\$ 8,037	\$ (1,699)	\$ 6,668	\$ 4,191	\$ 5,930	\$ 5,930	\$ 6,205
4210.275 Police - Public Safety Building Payment (MB)	\$ 60,763	\$ 60,348	\$ 60,485	\$ 60,598	\$ 60,598	\$ 60,598	\$ 60,185
4210.280 Police - Utilities	\$ 4,145	\$ 3,938	\$ 3,946	\$ 3,229	\$ 4,500	\$ 4,500	\$ 4,000
4210.290.1 Police - Telephone	\$ 7,037	\$ 4,609	\$ 4,704	\$ 4,038	\$ 4,350	\$ 4,350	\$ 5,850
4210.290.2 Police - Communications	\$ 23,711	\$ 29,384	\$ 26,318	\$ 27,140	\$ 34,225	\$ 34,225	\$ 35,650
4210.310 Police - Professional & Technical Services	\$ 7,469	\$ 4,202	\$ 4,392	\$ 368	\$ 4,675	\$ 4,675	\$ 8,195
4210.450 Police - Uniforms	\$ 942	\$ 1,017	\$ 1,326	\$ 1,271	\$ 2,000	\$ 2,000	\$ 4,000
4210.451 Police - EMT Supplies	\$ 26	\$ 1,805	\$ 1,005	\$ 1,148	\$ 1,250	\$ 1,250	\$ 1,500
4210.452 Police - EMT Training & Travel	\$ 1,410	\$ 1,057	\$ 762	\$ 2,368	\$ 3,150	\$ 3,150	\$ 5,480
4210.453 Police - Search & Rescue	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4210.610 Police - Miscellaneous Expense	\$ 238	\$ 495	\$ 716	\$ 216	\$ 400	\$ 400	\$ 400
Total Police	\$ 608,910	\$ 614,125	\$ 653,893	\$ 685,782	\$ 823,132	\$ 877,436	\$ 874,210



GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Fire							
4220.110 Fire - Salaries & Wages	\$ 80,023	\$ 83,430	\$ 86,378	\$ 82,603	\$ 112,568	\$ 112,568	\$ 118,285
4220.111 Fire - Overtime Wages (Fire)	\$ 5,808	\$ 5,450	\$ 5,425	\$ 8,189	\$ 6,960	\$ 6,960	\$ 8,124
4220.120 Fire - Part Time Wages	\$ 3,293	\$ 9,463	\$ 7,327	\$ 2,505	\$ 4,800	\$ 4,800	\$ 4,500
4220.130 Fire - Employee Benefits	\$ 61,535	\$ 62,999	\$ 66,015	\$ 76,003	\$ 89,750	\$ 91,385	\$ 95,215
4220.210 Fire - Books/Subscriptions/Memberships	\$ 144	\$ -	\$ -	\$ 335	\$ 100	\$ 100	\$ 335
4220.230 Fire - Travel, Conferences & Training	\$ 1,286	\$ 2,625	\$ 532	\$ 647	\$ 1,875	\$ 1,875	\$ 1,875
4220.240 Fire - Office Supplies & Expense	\$ 228	\$ 161	\$ 76	\$ 207	\$ 350	\$ 350	\$ 350
4220.250 Fire - Equipment - Supplies & Maintenance	\$ 4,351	\$ 3,379	\$ 4,078	\$ 8,815	\$ 4,700	\$ 14,400	\$ 5,550
4220.254 Fire - Vehicle Repair & Maintenance	\$ 4,436	\$ 6,642	\$ 6,298	\$ 2,460	\$ 7,070	\$ 7,070	\$ 7,080
4220.255 Fire - Fuel	\$ 2,600	\$ 1,903	\$ 2,104	\$ 1,684	\$ 1,200	\$ 1,200	\$ 2,000
4220.270 Fire - Bldgs/Grounds - Supplies & Maintenance	\$ 8,041	\$ (1,703)	\$ 5,727	\$ 4,183	\$ 5,730	\$ 5,730	\$ 6,005
4220.275 Fire - Public Safety Building Payment (MBA)	\$ 60,763	\$ 60,348	\$ 60,485	\$ 60,598	\$ 60,598	\$ 60,598	\$ 60,185
4220.280 Fire - Utilities	\$ 4,145	\$ 3,938	\$ 4,104	\$ 3,229	\$ 4,500	\$ 4,500	\$ 4,000
4220.290 Fire - Telephone	\$ 4,143	\$ 4,094	\$ 4,063	\$ 3,421	\$ 4,350	\$ 4,350	\$ 5,850
4220.310 Fire - Professional & Technical Services	\$ 3,291	\$ 4,947	\$ 4,753	\$ 7,236	\$ 10,200	\$ 10,200	\$ 12,700
4220.450 Fire - Uniforms	\$ 479	\$ 540	\$ 312	\$ -	\$ 750	\$ 750	\$ 750
4220.451 Fire - Volunteer Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.453 Fire - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.610 Fire - Miscellaneous Expense	\$ 1,627	\$ 495	\$ 2,324	\$ 208	\$ 2,000	\$ 2,000	\$ 2,000
Total Fire	\$ 246,193	\$ 248,711	\$ 260,001	\$ 262,323	\$ 317,501	\$ 328,836	\$ 334,804
Total Public Safety	\$ 855,103	\$ 862,836	\$ 913,894	\$ 948,105	\$ 1,140,633	\$ 1,206,272	\$ 1,209,013
Public Works							
Highways							
4410.110 Streets - Salaries & Wages	\$ 46,938	\$ 83,656	\$ 88,154	\$ 65,614	\$ 91,973	\$ 91,973	\$ 156,625
4410.111 Streets - Overtime Wages (Streets)	\$ 3,631	\$ 4,281	\$ 5,377	\$ 3,632	\$ 5,000	\$ 5,000	\$ 5,000
4410.130 Streets - Employee Benefits	\$ 31,219	\$ 56,508	\$ 58,837	\$ 46,476	\$ 60,910	\$ 60,910	\$ 110,681
4410.230 Streets - Travel, Conferences & Training	\$ 5,091	\$ 1,131	\$ 400	\$ 3,998	\$ 3,760	\$ 3,760	\$ 4,615
4410.240 Streets - Office Supplies & Expense	\$ -	\$ -	\$ 88	\$ 99	\$ 150	\$ 150	\$ 150
4410.250 Streets - Equipment - Supplies & Maintenance	\$ -	\$ 1,454	\$ 1,402	\$ 1,193	\$ 950	\$ 950	\$ 1,200
4410.253 Streets - Snow Removal	\$ 73,732	\$ 35,236	\$ 31,630	\$ 34,958	\$ 33,650	\$ 33,650	\$ 47,870
4410.269 Streets - Equipment Rental	\$ 15,665	\$ 18,341	\$ 20,058	\$ 19,600	\$ 21,100	\$ 21,100	\$ 31,900
4410.280 Streets - Utilities (Area Lights)	\$ 13,694	\$ 13,681	\$ 15,463	\$ 9,754	\$ 15,000	\$ 15,000	\$ 15,000
4410.310 Streets - Professional & Technical Services	\$ 605	\$ 740	\$ 2,130	\$ 2,670	\$ 3,800	\$ 3,800	\$ 3,800
4410.411 Streets - Street Signs & Signals	\$ 1,100	\$ 9,280	\$ 2,623	\$ 5,271	\$ 2,500	\$ 2,500	\$ 3,500
4410.415 Streets - Skier bridge O&M	\$ -	\$ 1,750	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,800
4410.420 Streets - Road Maintenance/Improvements	\$ 10,275	\$ 27,507	\$ 39,419	\$ 23,021	\$ 32,080	\$ 49,580	\$ 32,080
Total Highways	\$ 201,950	\$ 253,565	\$ 265,581	\$ 216,286	\$ 272,373	\$ 289,873	\$ 414,221



GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Shop & Garage							
4440.230 Shop - Travel, Conferences & Training	\$ 1,184	\$ 1,198	\$ 1,226	\$ 752	\$ 500	\$ 500	\$ 500
4440.240 Shop - Office Supplies & Expenses	\$ 365	\$ 507	\$ 860	\$ 300	\$ 500	\$ 500	\$ 500
4440.250 Shop - Equipment - Supplies & Maintenance	\$ 5,149	\$ 6,150	\$ 8,439	\$ 5,065	\$ 6,950	\$ 6,950	\$ 7,650
4440.252 Shop - Heavy Equipment Maintenance	\$ 27,752	\$ 13,680	\$ 33,685	\$ 14,394	\$ 34,700	\$ 34,700	\$ 34,700
4440.254 Shop - Vehicle Repair & Maintenance	\$ 3,909	\$ 12,944	\$ 9,996	\$ 11,045	\$ 6,000	\$ 6,000	\$ 9,850
4440.255 Shop - Fuel	\$ 68,201	\$ 61,722	\$ 58,880	\$ 60,569	\$ 60,000	\$ 60,000	\$ 66,000
4440.261 Shop - Equipment Lease (operating)	\$ 86,599	\$ 59,239	\$ 91,477	\$ 83,131	\$ 90,190	\$ 90,190	\$ 100,850
4440.270 Shop - Bldgs/Grounds - Supplies & Maint	\$ 2,216	\$ 4,585	\$ 4,153	\$ 3,795	\$ 4,520	\$ 4,520	\$ 2,820
4440.280 Shop - Utilities	\$ 8,328	\$ 9,072	\$ 9,013	\$ 7,614	\$ 10,000	\$ 10,000	\$ 10,000
4440.290 Shop - Telephone	\$ 6,079	\$ 6,099	\$ 6,010	\$ 3,533	\$ 5,800	\$ 5,800	\$ 7,100
4440.310 Shop - Professional & Technical Services	\$ 1,228	\$ 1,445	\$ 1,484	\$ 661	\$ 1,320	\$ 1,320	\$ 1,575
4440.330 Shop - Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4440.450 Shop - Uniforms	\$ 3,783	\$ 6,094	\$ 4,935	\$ 4,435	\$ 7,200	\$ 7,200	\$ 6,700
4440.610 Shop - Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ 214,793	\$ 182,735	\$ 230,158	\$ 195,294	\$ 227,680	\$ 227,680	\$ 248,245
Recreation							
4560.110 Recreation - Salaries & Wages	\$ 3,471	\$ 7,670	\$ 8,127	\$ 5,417	\$ 8,990	\$ 8,990	\$ 29,456
4560.111 Recreation - Overtime Wages (Recreation)	\$ 90	\$ 116	\$ 186	\$ 272	\$ -	\$ -	\$ -
4560.130 Recreation - Employee Benefits	\$ 30	\$ 2,045	\$ 2,270	\$ 1,836	\$ 2,457	\$ 2,457	\$ 18,876
4560.230 Recreation - Travel, Conferences & Training	\$ -	\$ 7	\$ -	\$ -	\$ 160	\$ 160	\$ 160
4560.240 Recreation - Office Supplies & Expense	\$ -	\$ -	\$ 132	\$ 99	\$ 150	\$ 150	\$ 150
4560.250 Recreation - Supplies & Maintenance	\$ 819	\$ 1,628	\$ 2,273	\$ 843	\$ 1,000	\$ 1,000	\$ 1,000
4560.254 Recreation - Vehicle Repair & Maintenance	\$ 807	\$ 1,485	\$ 738	\$ 53	\$ 800	\$ 800	\$ 800
4560.265 Recreation - Fuel	\$ 768	\$ 2,514	\$ 1,167	\$ -	\$ -	\$ -	\$ -
4560.269 Recreation - Equipment Rental	\$ -	\$ 1,140	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,280
4560.270 Recreation - Bldgs/Grounds - Supplies & Maint	\$ 3,073	\$ 484	\$ 1,808	\$ 721	\$ 2,300	\$ 2,300	\$ 2,300
4560.310 Recreation - Professional & Technical Services	\$ 470	\$ 80	\$ -	\$ -	\$ 200	\$ 200	\$ 200
4560.450 Recreation - Uniforms	\$ 110	\$ 166	\$ 175	\$ 50	\$ 200	\$ 200	\$ 200
4560.621 Recreation - Beautification	\$ 345	\$ 1,794	\$ 4,394	\$ 279	\$ 5,000	\$ 5,000	\$ 6,500
4560.633 Recreation - ATV/Snowmobile Trails	\$ 4,497	\$ 2,815	\$ 11,425	\$ 2,187	\$ 5,000	\$ 5,000	\$ 5,000
4560.634 Recreation - Trail Signs	\$ -	\$ 285	\$ 1,778	\$ 219	\$ 500	\$ 500	\$ 2,100
Total Recreation	\$ 14,480	\$ 22,229	\$ 34,473	\$ 11,976	\$ 27,957	\$ 27,957	\$ 68,022



GENERAL FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Total Public Works	\$ 431,223	\$ 458,529	\$ 530,212	\$ 423,556	\$ 528,010	\$ 545,510	\$ 730,488
Transfers							
4818 Transfer to Steam Eng Meadows SID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4819 Transfer to Bristlecone SID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4828 Transfer to MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfer to Capital Projects	\$ 300,000	\$ 266,400	\$ 434,000	\$ 719,000	\$ 250,000	\$ 719,000	\$ 250,000
4847 Transfer to Asset Replacement	\$ 320,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,702	\$ 1,702	\$ -
Total Transfers	\$ 620,000	\$ 416,400	\$ 584,000	\$ 869,000	\$ 401,702	\$ 870,702	\$ 400,000
Operating Contingency							
4900 Operating Contingency	\$ 29,787	\$ 59,812	\$ 58,944	\$ 12,480	\$ 25,000	\$ 25,000	\$ 37,700
Total Operating Contingency	\$ 29,787	\$ 59,812	\$ 58,944	\$ 12,480	\$ 25,000	\$ 25,000	\$ 37,700
Total Expenditures:	\$ 2,574,192	\$ 2,487,485	\$ 2,792,541	\$ 2,940,012	\$ 2,912,156	\$ 3,575,295	\$ 3,285,103
Total Change In Net Position	\$ (45,580)	\$ 69,731	\$ 838,496	\$ (464,102)	\$ -	\$ -	\$ -



WILDLAND FIRE FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3314 Wildland Fire - State Grant	\$ 9,292	\$ 8,521	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Intergovernmental Revenue	\$ 9,292	\$ 8,521	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Charges for services							
3425 Wildland Fire Revenue	\$ 107,671	\$ -	\$ -	\$ 3,144	\$ 100,000	\$ 100,000	\$ 100,000
Total Charges for services	\$ 107,671	\$ -	\$ -	\$ 3,144	\$ 100,000	\$ 100,000	\$ 100,000
Interest							
3610 Interest Revenue	\$ 4,755	\$ 4,620	\$ 1,057	\$ 470	\$ -	\$ -	\$ -
Total Interest	\$ 4,755	\$ 4,620	\$ 1,057	\$ 470	\$ -	\$ -	\$ -
Total Revenue:	\$ 121,718	\$ 13,141	\$ 1,057	\$ 3,614	\$ 110,000	\$ 110,000	\$ 110,000
Expenditures:							
Public Safety							
Fire							
4220.110 Wildland Fire - Wages	\$ 23,934	\$ 1,704	\$ 1,629	\$ -	\$ 50,000	\$ 50,000	\$ 61,160
4220.130 Wildland Fire - Benefits	\$ 2,685	\$ 749	\$ 173	\$ -	\$ 3,825	\$ 3,825	\$ 6,450
4220.230 Wildland Fire - Travel, Conferences	\$ 1,506	\$ 35	\$ 13	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4220.240 Wildland Fire - Office Supplies & Ex	\$ 4,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.250 Wildland Fire - Materials and Suppl	\$ 31,838	\$ 2,840	\$ 3,709	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
4220.254 Wildland Fire - Vehicle Repair & Ma	\$ 47	\$ 555	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.255 Wildland Fire - Fuel	\$ 2,009	\$ 150	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
4220.450 Wildland Fire - Uniforms	\$ -	\$ 1,473	\$ -	\$ -	\$ -	\$ -	\$ -
4220.453 Wildland Fire - State Grants	\$ 9,220	\$ 8,521	\$ -	\$ 5,124	\$ 10,000	\$ 10,000	\$ 10,000
Total Fire	\$ 75,560	\$ 16,027	\$ 5,524	\$ 5,124	\$ 77,325	\$ 77,325	\$ 91,110
Total Public Safety	\$ 75,560	\$ 16,027	\$ 5,524	\$ 5,124	\$ 77,325	\$ 77,325	\$ 91,110
Transfers							
4846 Transfer to Capital Projects Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund balance	\$ -	\$ -	\$ -	\$ -	\$ 32,675	\$ 32,675	\$ 18,890
Total Transfers	\$ -	\$ 25,000	\$ -	\$ -	\$ 32,675	\$ 32,675	\$ 18,890
Total Expenditures:	\$ 75,560	\$ 41,027	\$ 5,524	\$ 5,124	\$ 110,000	\$ 110,000	\$ 110,000
Total Change In Net Position	\$ 46,158	\$ (27,886)	\$ (4,467)	\$ (1,510)	\$ -	\$ -	\$ -



SSD FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Charges for services							
3668 Water Lease	\$ 30,421	\$ 30,421	\$ 35,309	\$ 5,000	\$ 30,421	\$ 30,421	\$ 30,421
Total Charges for services	\$ 30,421	\$ 30,421	\$ 35,309	\$ 5,000	\$ 30,421	\$ 30,421	\$ 30,421
Miscellaneous revenue							
3610 - Interest revenue	\$ -	\$ -	\$ 1	\$ 8	\$ -	\$ -	\$ -
3670 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ -	\$ -	\$ 1	\$ 8	\$ -	\$ -	\$ -
Total Revenue:	\$ 30,421	\$ 30,421	\$ 35,310	\$ 5,008	\$ 30,421	\$ 30,421	\$ 30,421
Expenditures:							
Administrative							
4100.310 - Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.311 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.312 - Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.740 - Water Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers							
4851 - Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 30,421	\$ 30,421	\$ 30,421
Total Change In Net Position	\$ 30,421	\$ 30,421	\$ 35,310	\$ 5,008	\$ -	\$ -	\$ -



RDA FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Taxes							
3110 Tax Increment Monies - Current	\$ 54,046	\$ 95,561	\$ 175,058	\$ 188,264	\$ 180,000	\$ 180,000	\$ 190,000
3120 Prior Years' Tax Increment - Delinq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ 54,046	\$ 95,561	\$ 175,058	\$ 188,264	\$ 180,000	\$ 180,000	\$ 190,000
Intergovernmental revenue							
3310 Loans/Grants from Local Units	\$ 92,000	\$ -	\$ 70,000	\$ -	\$ 91,125	\$ 91,125	\$ 10,000
Total Intergovernmental revenue	\$ 92,000	\$ -	\$ 70,000	\$ -	\$ 91,125	\$ 91,125	\$ 10,000
Miscellaneous revenue							
3605 Rents and Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610 Interest Earnings	\$ 3,884	\$ 2,963	\$ 818	\$ 730	\$ -	\$ -	\$ -
3640 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3645 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 3,884	\$ 2,963	\$ 818	\$ 730	\$ -	\$ -	\$ -
Contributions							
3810 Contributions from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,067
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,067
Total Revenue:	\$ 149,930	\$ 98,524	\$ 245,876	\$ 188,994	\$ 271,125	\$ 271,125	\$ 317,067
Expenditures:							
General government							
Administrative							
4140.240 Supplies & Other Materials	\$ -	\$ 355	\$ -	\$ -	\$ -	\$ -	\$ -
4140.310 Legal Fees	\$ -	\$ -	\$ -	\$ 14,223	\$ 30,000	\$ 30,000	\$ -
4140.311 Professional Services	\$ 15,000	\$ -	\$ 1,049	\$ 24,717	\$ 75,000	\$ 75,000	\$ -
4140.312 Publishing / Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.630 Shared excess distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.640 2010 Street Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4140.610 Redevelopment Activities	\$ 17,481	\$ 50,089	\$ 24,623	\$ 25,237	\$ 151,450	\$ 151,450	\$ 308,400
4140.740 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative	\$ 32,481	\$ 50,444	\$ 25,672	\$ 64,177	\$ 256,450	\$ 256,450	\$ 308,400
Total General government	\$ 32,481	\$ 50,444	\$ 25,672	\$ 64,177	\$ 256,450	\$ 256,450	\$ 308,400
Transfers							
4810 Transfer to General Fund	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667



RDA FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
4846 Transfer to Capital Projects	\$ 277,000	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 6,008	\$ 6,008	\$ -
Total Transfers	\$ 285,667	\$ 8,667	\$ 138,667	\$ 8,667	\$ 14,675	\$ 14,675	\$ 8,667
Total Expenditures:	\$ 318,148	\$ 59,111	\$ 164,339	\$ 72,844	\$ 271,125	\$ 271,125	\$ 317,067
Total Change In Net Position	\$ (168,218)	\$ 39,413	\$ 81,537	\$ 116,150	\$ -	\$ -	\$ -



MBA FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Intergovernmental revenue							
3311 Grants MBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest							
3610 Interest income MBA	\$ 755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous revenue							
3620 Lease revenue	\$ 121,525	\$ 120,695	\$ 120,970	\$ 121,195	\$ 121,195	\$ 121,195	\$ 120,370
3670 Proceeds of bond sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous revenue	\$ 121,525	\$ 120,695	\$ 120,970	\$ 121,195	\$ 121,195	\$ 121,195	\$ 120,370
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3817 Transfer from Wild Lands Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 122,280	\$ 120,695	\$ 120,970	\$ 121,195	\$ 121,195	\$ 121,195	\$ 120,370
Expenditures:							
Public safety							
Fire							
4160.240 Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160.270 Bldg. Grounds / Maint.	\$ 14,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire	\$ 14,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public safety	\$ 14,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4160.810 MBA Bond Principal	\$ 113,193	\$ 69,000	\$ 71,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 74,000
4160.820 MBA Interest on long term debt	\$ 54,236	\$ 51,695	\$ 49,970	\$ 48,195	\$ 48,195	\$ 48,195	\$ 46,370
Total Debt service	\$ 167,429	\$ 120,695	\$ 120,970	\$ 121,195	\$ 121,195	\$ 121,195	\$ 120,370
Total Expenditures:	\$ 181,463	\$ 120,695	\$ 120,970	\$ 121,195	\$ 121,195	\$ 121,195	\$ 120,370
Total Change In Net Position	\$ (59,183)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DEBT SERVICE FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Taxes							
3110 General Property Taxes (Current Year)	\$ 297,028	\$ 283,550	\$ 252,164	\$ 200,840	\$ 207,712	\$ 207,712	\$ 205,408
3120 General Property Taxes (Delinquent)	\$ 14,731	\$ 23,543	\$ 24,236	\$ 17,308	\$ -	\$ -	\$ -
3170 Fee-in-Lieu/Fee Based Personal Property	\$ 2,421	\$ 2,641	\$ 3,167	\$ 1,405	\$ -	\$ -	\$ -
3190 Penalty/Interest on Delinquent Taxes	\$ 562	\$ 769	\$ 771	\$ 413	\$ -	\$ -	\$ -
3200 Personal Property	\$ 10,990	\$ 10,365	\$ 18,153	\$ 1,786	\$ -	\$ -	\$ -
Total Taxes	\$ 325,732	\$ 320,868	\$ 298,491	\$ 221,752	\$ 207,712	\$ 207,712	\$ 205,408
Interest							
3610 Interest Revenue	\$ 6,663	\$ 2,858	\$ 939	\$ 1,643	\$ 750	\$ 750	\$ 750
Total Interest	\$ 6,663	\$ 2,858	\$ 939	\$ 1,643	\$ 750	\$ 750	\$ 750
Transfers from other funds							
3810 Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3846 Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfers from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfers from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 332,395	\$ 323,726	\$ 299,430	\$ 223,395	\$ 208,462	\$ 208,462	\$ 206,158
Expenditures:							
Miscellaneous							
3670 Proceeds from long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
4100.810 Debt Service - Principal	\$ 235,000	\$ 245,000	\$ 225,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000
4100.820 Debt Service - Interest	\$ 53,631	\$ 42,187	\$ 31,368	\$ 22,713	\$ 22,712	\$ 22,712	\$ 15,408
4100.830 Trustee Fees	\$ 1,000	\$ 1,000	\$ 750	\$ 500	\$ 750	\$ 750	\$ 750
Total Debt service	\$ 289,631	\$ 288,187	\$ 257,118	\$ 208,213	\$ 208,462	\$ 208,462	\$ 206,158
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ 181,393	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -
4852 Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 181,393	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 471,024	\$ 373,187	\$ 257,118	\$ 208,213	\$ 208,462	\$ 208,462	\$ 206,158
Total Change In Net Position	\$ (138,629)	\$ (49,461)	\$ 42,312	\$ 15,182	\$ -	\$ -	\$ -



CAPITAL PROJECT FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Federal Grant	\$ 76,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ 150,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
3341 General Gov't State Grant	\$ 191,522	\$ 96,803	\$ 252,223	\$ -	\$ 75,000	\$ 75,000	\$ -
Total Intergovernmental Revenue	\$ 418,222	\$ 96,803	\$ 297,223	\$ -	\$ 75,000	\$ 75,000	\$ -
Interest							
3610 Interest revenue	\$ 6,818	\$ 3,970	\$ 579	\$ 1,134	\$ -	\$ -	\$ -
3610.1 Interest revenue - fire capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610.2 Interest revenue Skier bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ 6,818	\$ 3,970	\$ 579	\$ 1,134	\$ -	\$ -	\$ -
Miscellaneous Revenue							
3640 Sales of Fixed Assets/Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670 Proceeds from bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Sundry/Miscellaneous	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -
Transfers from Other Funds							
3810 Transfers from General Fund	\$ 300,000	\$ 266,400	\$ 434,000	\$ 719,000	\$ 250,000	\$ 719,000	\$ 250,000
3817 Transfer from Wildlands Fire Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
3825 Transfer from RDA Fund	\$ 277,000	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
3828 Transfer from Municipal Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3847 Transfer from Asset Replacement Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3853 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 314,578	\$ 314,578	\$ 95,000
Total Transfers from other funds	\$ 602,000	\$ 291,400	\$ 564,000	\$ 719,000	\$ 564,578	\$ 1,033,578	\$ 345,000
Total Revenue:	\$ 1,027,040	\$ 392,173	\$ 961,802	\$ 870,134	\$ 639,578	\$ 1,108,578	\$ 345,000



CAPITAL PROJECT FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Expenditures:							
General Government							
Administrative							
4100.700 Capital Project - Admin Vehicles	\$ -	\$ -	\$ -	\$ 12,379	\$ -	\$ 12,500	\$ -
4100.710 CP - Land Purchase	\$ -	\$ -	\$ -	\$ 210,076	\$ -	\$ 210,000	\$ -
4100.720 Capital Project - Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.730 Capital Project - Asset Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100.740 Capital Project - Wayfinding Signs	\$ 106,424	\$ 3,878	\$ -	\$ -	\$ -	\$ -	\$ -
4100.742 Capital Project - Public Art	\$ -	\$ -	\$ 14,000	\$ 50,000	\$ 75,000	\$ 100,000	\$ -
Total Administrative	\$ 106,424	\$ 3,878	\$ 14,000	\$ 272,455	\$ 75,000	\$ 322,500	\$ -
Total General Government	\$ 106,424	\$ 3,878	\$ 14,000	\$ 272,455	\$ 75,000	\$ 322,500	\$ -
Public Safety							
Police							
4210.250 Police Non-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210.700 Capital project - Police Public Safety	\$ -	\$ -	\$ -	\$ -	\$ 84,000	\$ 84,000	\$ -
4210.720 Capital project -PS Bldg	\$ -	\$ -	\$ -	\$ 43,412	\$ -	\$ 111,500	\$ -
4210.730 Capital Project - Police Equipment	\$ 2,618	\$ 19,586	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police	\$ 2,618	\$ 19,586	\$ -	\$ 43,412	\$ 84,000	\$ 195,500	\$ -
Fire							
4220.700 Capital project - Fire	\$ 269,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.710 Capital project - Fire Type 4 Fire Eng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.720 Proj Const - Public Safety Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220.730 Capital Project - Fire Equipment	\$ -	\$ -	\$ 145,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000
Total Fire	\$ 269,674	\$ -	\$ 145,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000
Total Public Safety	\$ 272,292	\$ 19,586	\$ 145,000	\$ 43,412	\$ 129,000	\$ 240,500	\$ 45,000
Highways and Public Improvements							
4410.250 Street Non-Capital	\$ (349)	\$ -	\$ 15,926	\$ -	\$ -	\$ -	\$ -
4410.700 Capital project Streets	\$ 311,778	\$ 293,467	\$ 141,376	\$ 202,764	\$ 285,578	\$ 315,578	\$ 280,000
4410.720 Capital Project - Pedestrian Improvement	\$ 223,601	\$ 12,669	\$ 429,505	\$ (3,668)	\$ -	\$ -	\$ -
Total Highways	\$ 535,030	\$ 306,136	\$ 586,807	\$ 199,096	\$ 285,578	\$ 315,578	\$ 280,000
Shop & Garage							
4410.730 Capital Projects - Shop Equipment	\$ -	\$ -	\$ -	\$ 58,317	\$ -	\$ 80,000	\$ 20,000
4410.750 Cold Storage Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shop & Garage	\$ -	\$ -	\$ -	\$ 58,317	\$ -	\$ 80,000	\$ 20,000
Total Highways and Public Improvements	\$ 535,030	\$ 306,136	\$ 586,807	\$ 257,413	\$ 285,578	\$ 395,578	\$ 300,000



CAPITAL PROJECT FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Parks, Rec, and Public Property							
Recreation							
4560.700 Capital project - Recreation	\$ -	\$ 20,008	\$ 52,792	\$ -	\$ 150,000	\$ 150,000	\$ -
4560.710 Capital project - Mountain Bike Trails	\$ -	\$ 32,838	\$ 100,000	\$ 8,500	\$ -	\$ -	\$ -
4560.751 Project construction - Chair 1 Parking	\$ 142,702	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ -
4560.752 Project construction - Chair 1 Restrooms	\$ 3,617	\$ 156,731	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 146,319	\$ 210,944	\$ 152,792	\$ 8,500	\$ 150,000	\$ 150,000	\$ -
Total Parks, Recreation, and Public Property	\$ 146,319	\$ 210,944	\$ 152,792	\$ 8,500	\$ 150,000	\$ 150,000	\$ -
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4821 Transfer to Wildlands fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ 99,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 99,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,160,036	\$ 540,544	\$ 898,599	\$ 581,780	\$ 639,578	\$ 1,108,578	\$ 345,000
Total Change in Net Position	\$ (132,996)	\$ (148,371)	\$ 63,203	\$ 288,354	\$ -	\$ -	\$ -



ASSET REPLACEMENT FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Revenue:							
Intergovernmental Revenue							
3312 Public Safety Fed Grant	\$ -	\$ 24,834	\$ -	\$ -	\$ -	\$ -	\$ -
3314 Public Safety State Grant	\$ -	\$ -	\$ 4,471	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Total Intergovernmental Revenue	\$ -	\$ 24,834	\$ 4,471	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Miscellaneous Revenue							
3640 Sale of Assets	\$ 23,850	\$ 192,274	\$ -	\$ -	\$ 29,500	\$ 29,500	\$ 49,000
3670 Loan Proceeds	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 Insurance proceeds	\$ -	\$ 6,050	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue	\$ 73,850	\$ 198,324	\$ -	\$ -	\$ 29,500	\$ 29,500	\$ 49,000
Transfers from other funds							
3810 Transfer from General Fund	\$ 320,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
3846 Transfer from Capital Projects Fund	\$ 99,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3852 Transfer from Sewer Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3890 Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ 4,520	\$ 4,520	\$ 25,949
Total Transfers from other funds	\$ 459,971	\$ 150,000	\$ 150,000	\$ 150,000	\$ 154,520	\$ 154,520	\$ 175,949
Total Revenue:	\$ 533,821	\$ 373,158	\$ 154,471	\$ 150,000	\$ 224,020	\$ 224,020	\$ 264,949
Expenditures:							
Administrative							
4100.720 Admin - Town Hall (Fuel Tank Repla	\$ 72,236	\$ 4,587	\$ 5,421	\$ 3,753	\$ 5,000	\$ 5,000	\$ 5,000
4100.721 Admin - FF&E Replacement/Renew	\$ 127	\$ -	\$ 195	\$ 128	\$ -	\$ -	\$ -
4100.741 Admin - Vehicle Replacement	\$ -	\$ 18,775	\$ -	\$ -	\$ -	\$ -	\$ -
4100.742 Admin - Computer/Electronic Re	\$ 1,651	\$ 4,337	\$ 2,156	\$ 1,782	\$ 5,500	\$ 5,500	\$ 15,700
Total Administrative	\$ 74,014	\$ 27,699	\$ 7,772	\$ 5,663	\$ 10,500	\$ 10,500	\$ 20,700
Public Safety							
4200.721 Public Safety - FF&E Replacement/R	\$ -	\$ -	\$ 6,147	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4200.740 Public Safety - Equipment Replacem	\$ 23,410	\$ 80,497	\$ 25,897	\$ 9,485	\$ 84,915	\$ 84,915	\$ 65,565
4200.741 Public Safety - Vehicle Replacement	\$ 40,421	\$ 79,201	\$ 14,859	\$ -	\$ 64,400	\$ 64,400	\$ 41,037
4200.742 Public Safety - Computer/Electronic	\$ 3,531	\$ 2,383	\$ 3,209	\$ 2,566	\$ 6,910	\$ 6,910	\$ 7,090
Total Public Safety	\$ 67,362	\$ 162,081	\$ 50,112	\$ 12,051	\$ 158,725	\$ 158,725	\$ 116,192
Public Works							
4400.721 Streets - FF&E Replacement/Renew	\$ 990	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
4400.740 Streets - Equipment Replacement	\$ 179,505	\$ 118,606	\$ 9,015	\$ -	\$ 5,500	\$ 5,500	\$ 35,500
4400.741 Streets - Vehicle Replacement	\$ -	\$ 85,265	\$ 2,412	\$ -	\$ 42,415	\$ 42,415	\$ 80,025



ASSET REPLACEMENT FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
4400.742 Streets - Computer/Electronics Rep	\$ 1,679	\$ 550	\$ 3,317	\$ 3,074	\$ 2,880	\$ 2,880	\$ 2,880
Total Public Works	\$ 182,174	\$ 204,421	\$ 14,744	\$ 3,074	\$ 54,795	\$ 54,795	\$ 122,405
Transfers							
4810 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4846 Transfers To Capital Projects Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4890 Budgeted Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,652
Total Transfers:	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,652
Total Expenditures:	\$ 348,550	\$ 394,201	\$ 72,628	\$ 20,788	\$ 224,020	\$ 224,020	\$ 264,949
Total Change In Net Position	\$ 185,271	\$ (21,043)	\$ 81,843	\$ 129,212	\$ -	\$ -	\$ -



WATER FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Income From Operations:							
Operating income							
3712 Water - Bulk Water Sales	\$ 28,909	\$ 35,125	\$ 55,923	\$ 33,302	\$ 31,000	\$ 31,000	\$ 33,000
3718 Water Lease Revenue	\$ 1,264,919	\$ 1,259,878	\$ 1,267,291	\$ 1,013,673	\$ 1,293,000	\$ 1,293,000	\$ 1,332,000
3719 Penalties	\$ (1,831)	\$ 6,697	\$ 6,548	\$ 4,838	\$ 6,000	\$ 6,000	\$ 6,000
3720 Water Connection Fees	\$ 5,250	\$ 12,250	\$ 39,284	\$ 28,000	\$ 21,000	\$ 21,000	\$ 10,600
3725 Miscellaneous operating income	\$ -	\$ 16,646	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 1,850
3749 Resort - Water Pumping Fee	\$ 77,232	\$ 51,323	\$ 97,274	\$ 67,119	\$ 50,000	\$ 50,000	\$ 54,000
Total Operating income	\$ 1,374,479	\$ 1,381,919	\$ 1,466,320	\$ 1,146,932	\$ 1,402,800	\$ 1,402,800	\$ 1,437,450
Operating Expense							
4751.110 Salaries & Wages	\$ 218,236	\$ 224,682	\$ 234,940	\$ 175,860	\$ 244,106	\$ 244,106	\$ 276,250
4751.111 Overtime Wages - Utilities	\$ 11,657	\$ 7,055	\$ 8,733	\$ 6,388	\$ 8,000	\$ 8,000	\$ 8,000
4751.130 Employee Benefits	\$ 147,664	\$ 151,457	\$ 101,618	\$ 110,735	\$ 147,043	\$ 147,043	\$ 172,545
4751.210 Books/Subscriptions/Memberships	\$ 405	\$ 314	\$ 314	\$ 423	\$ 415	\$ 415	\$ 415
4751.230 Travel, Conferences & Training	\$ 5,080	\$ 6,053	\$ 4,985	\$ 2,826	\$ 6,660	\$ 6,660	\$ 8,560
4751.240 Office Supplies/Reimbursement Ex	\$ 1,274	\$ 739	\$ 567	\$ 666	\$ 1,700	\$ 1,700	\$ 1,700
4751.245 Bank Charges - Utilities	\$ 2,164	\$ 1,683	\$ 4,991	\$ 4,078	\$ 3,600	\$ 3,600	\$ 7,000
4751.250 Equipment Supplies & Maintenance	\$ 6,078	\$ 27,905	\$ 12,716	\$ 18,721	\$ 28,200	\$ 28,200	\$ 24,900
4751.255 Fuel	\$ 1,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.256 Shop Charges	\$ 29,780	\$ 50,350	\$ 53,473	\$ 46,793	\$ 56,151	\$ 56,151	\$ 60,400
4751.261 Equipment Lease (Water)	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -
4751.265 System Repairs	\$ 31,998	\$ 140,339	\$ 147,233	\$ 58,801	\$ 104,400	\$ 104,400	\$ 106,600
4751.268 Leases - Water	\$ 60,866	\$ 32,883	\$ 59,101	\$ 2,796	\$ 38,025	\$ 38,025	\$ 38,275
4751.270 Bldgs/Grounds - Supplies & Maintenance	\$ 11,413	\$ 10,441	\$ 14,172	\$ 6,735	\$ 10,200	\$ 10,200	\$ 10,200
4751.280 Utilities	\$ 120,302	\$ 127,518	\$ 150,168	\$ 95,006	\$ 125,000	\$ 125,000	\$ 130,000
4751.290 Telephone	\$ 1,115	\$ 2,058	\$ 2,106	\$ 1,497	\$ -	\$ -	\$ -
4751.310 Professional & Technical Services	\$ 8,366	\$ 12,427	\$ 34,017	\$ 16,240	\$ 21,275	\$ 21,275	\$ 32,775
4751.311 Legal Services	\$ -	\$ -	\$ 510	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4751.550 Administrative Charges	\$ 32,356	\$ 39,707	\$ 35,727	\$ 27,302	\$ 32,762	\$ 32,762	\$ 38,200
4751.610 Miscellaneous Expense	\$ (117)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4751.620 Bad debt expense	\$ (3,288)	\$ (16)	\$ 6,608	\$ -	\$ -	\$ -	\$ -
4751.690 Depreciation	\$ 313,278	\$ 353,587	\$ 353,587	\$ 258,925	\$ 353,592	\$ 353,592	\$ 344,748
Total Operating Expense	\$ 1,000,007	\$ 1,189,438	\$ 1,225,566	\$ 833,792	\$ 1,183,629	\$ 1,183,629	\$ 1,263,068
Total Income From Operations:	\$ 374,472	\$ 192,481	\$ 240,754	\$ 313,140	\$ 219,171	\$ 219,171	\$ 174,382
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ 878,974	\$ -	\$ -	\$ -	\$ -	\$ -
3793 USDA Water Bond Interest	\$ 6,988	\$ 5,597	\$ 1,217	\$ 25	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 14,513	\$ 9,981	\$ 2,580	\$ 2,085	\$ 2,300	\$ 2,300	\$ 3,200



WATER FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
3795 Water Impact Fees	\$ (5,251)	\$ 63,011	\$ 94,516	\$ 157,525	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ 181,393	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 197,643	\$ 1,042,563	\$ 98,313	\$ 159,635	\$ 2,300	\$ 2,300	\$ 3,200
Non-Operating Expense							
4751.820 Debt Payment - Interest	\$ 197,645	\$ 187,860	\$ 178,698	\$ 130,305	\$ 168,334	\$ 168,334	\$ 141,893
4751.830 Administrative Fees	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
4847 Transfer to Asset Replacement Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4895 Transfer to Snowmaking	\$ 16,918	\$ 147,384	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 235,063	\$ 335,244	\$ 178,698	\$ 130,305	\$ 168,834	\$ 168,834	\$ 142,393
Total Non-Operating Items:	\$ (37,420)	\$ 707,319	\$ (80,385)	\$ 29,330	\$ (166,534)	\$ (166,534)	\$ (139,193)
Total Income or Expense	\$ 337,052	\$ 899,800	\$ 160,369	\$ 342,470	\$ 52,637	\$ 52,637	\$ 35,189



SEWER FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Income From Operations:							
Operating Income							
3731 Sewer Fees	\$ 608,321	\$ 621,881	\$ 627,181	\$ 478,983	\$ 679,000	\$ 679,000	\$ 696,000
3732 Stand by Fees - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3733 Sewer Connection Fees	\$ 700	\$ 4,200	\$ 4,550	\$ 6,650	\$ 3,100	\$ 3,100	\$ 3,000
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 609,021	\$ 626,081	\$ 631,731	\$ 485,633	\$ 682,100	\$ 682,100	\$ 699,000
Operating Expense							
4752.110 Salaries & Wages	\$ 112,343	\$ 115,917	\$ 121,142	\$ 90,317	\$ 127,124	\$ 127,124	\$ 120,688
4752.111 Overtime Wages - Utilities	\$ 5,908	\$ 3,538	\$ 4,386	\$ 3,225	\$ 4,000	\$ 4,000	\$ 4,000
4752.130 Employee Benefits	\$ 76,285	\$ 78,100	\$ 53,477	\$ 57,134	\$ 76,141	\$ 76,141	\$ 73,227
4752.230 Travel, Conferences & Training	\$ 1,894	\$ 1,221	\$ 1,231	\$ 2,939	\$ 1,360	\$ 1,360	\$ 1,360
4752.240 Office Supplies/ Reimbursement Exp	\$ 567	\$ 365	\$ 382	\$ 582	\$ 1,250	\$ 1,250	\$ 1,250
4752.245 Bank Charges - Utilities	\$ 1,082	\$ 841	\$ 2,113	\$ 1,808	\$ 1,800	\$ 1,800	\$ 3,200
4752.250 Equipment - Supplies & Maintenance	\$ 600	\$ 1,278	\$ 6,788	\$ 1,524	\$ 5,000	\$ 5,000	\$ 5,000
4752.254 Vehicle Repair & Maintenance	\$ 3,996	\$ -	\$ 2,028	\$ 2,013	\$ 1,500	\$ 1,500	\$ 2,000
4752.256 Shop Charges	\$ 27,489	\$ 37,762	\$ 40,104	\$ 35,094	\$ 42,113	\$ 42,113	\$ 45,300
4752.265 System Repairs	\$ 3,862	\$ 4,331	\$ 927	\$ 625	\$ 10,000	\$ 10,000	\$ 10,000
4752.268 Wastewater Treatment Fee (to Paro	\$ 66,084	\$ 69,328	\$ 78,280	\$ 67,283	\$ 89,712	\$ 89,712	\$ 89,712
4752.269 Sewer Bond Payment (to Parowan C	\$ 99,122	\$ 99,122	\$ 99,122	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
4752.280 Utilities	\$ 1,007	\$ 859	\$ 775	\$ 680	\$ 1,000	\$ 1,000	\$ 1,000
4752.290 Telephone	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4752.310 Professional & Technical Services	\$ 19,919	\$ 29,037	\$ 37,469	\$ 46,080	\$ 31,325	\$ 31,325	\$ 31,325
4752.550 Administrative Charges	\$ 21,508	\$ 26,579	\$ 23,015	\$ 16,585	\$ 19,902	\$ 19,902	\$ 19,900
4752.620 Bad debt expense	\$ (1,230)	\$ 109	\$ 5,340	\$ -	\$ -	\$ -	\$ -
4752.690 Depreciation	\$ 54,778	\$ 56,116	\$ 59,674	\$ 41,045	\$ 60,276	\$ 60,276	\$ 54,408
Total Operating Expense	\$ 495,500	\$ 524,503	\$ 536,253	\$ 366,934	\$ 572,503	\$ 572,503	\$ 562,370
Total Income From Operations:	\$ 113,521	\$ 101,578	\$ 95,478	\$ 118,699	\$ 109,597	\$ 109,597	\$ 136,630
Non-Operating Items:							
Non-Operating Income							
3730 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest Earnings	\$ 15,307	\$ 15,443	\$ 4,276	\$ 2,362	\$ 1,500	\$ 1,500	\$ 1,400
3795 Sewer Impact Fees	\$ 2,194	\$ 12,066	\$ 14,260	\$ 21,938	\$ -	\$ -	\$ -
3796.1 Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3797 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830 Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3851 Transfer from Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Income	\$ 17,501	\$ 27,509	\$ 18,536	\$ 24,300	\$ 1,500	\$ 1,500	\$ 1,400



SEWER FUND BUDGET

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
4830 Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4847 Transfer to Asset Replacement Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4851 Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4855 Transfer to Snowmaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4872 Transfer to Sewer Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -
Total Non-Operating Items:	\$ (2,499)	\$ 27,509	\$ 18,536	\$ 24,300	\$ 1,500	\$ 1,500	\$ 1,400
Total Income or Expense	\$ 111,022	\$ 129,087	\$ 114,014	\$ 142,999	\$ 111,097	\$ 111,097	\$ 138,030



SOLID WASTE FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
Income From Operations:							
Operating income							
3443 Sanitation Fees	\$ 190,652	\$ 250,796	\$ 253,386	\$ 191,239	\$ 254,000	\$ 254,000	\$ 255,000
3444 Landfill Fees (County)	\$ -	\$ -	\$ -	\$ 4,848	\$ 8,100	\$ 8,100	\$ 8,100
3445 Recycling Fees (Brian Head)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3446 Recycling Fees (from other entities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3690 New recycle bins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749 Uncollectible revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income	\$ 190,652	\$ 250,796	\$ 253,386	\$ 196,087	\$ 262,100	\$ 262,100	\$ 263,100
Operating Expense							
4753.110 Salaries & Wages	\$ 65,208	\$ 67,429	\$ 70,885	\$ 53,099	\$ 74,665	\$ 74,665	\$ 77,627
4753.111 Overtime Wages (Sanitation)	\$ 3,383	\$ 2,606	\$ 3,240	\$ 2,298	\$ 3,000	\$ 3,000	\$ 3,000
4753.130 Employee Benefits	\$ 51,394	\$ 47,711	\$ 33,838	\$ 35,286	\$ 46,720	\$ 46,720	\$ 37,319
4753.240 Office Supplies/Reimbursement Expense	\$ 353	\$ 365	\$ 170	\$ 121	\$ 500	\$ 500	\$ 500
4753.245 Bank Charges - Utilities	\$ 436	\$ 280	\$ 832	\$ 723	\$ 600	\$ 600	\$ 1,200
4753.250 Equipment - Supplies & Maint	\$ 12,748	\$ 2,806	\$ 14,873	\$ 417	\$ 25,500	\$ 25,500	\$ 19,500
4753.254 Vehicle Repair & Maintenance	\$ 8,615	\$ 17,514	\$ 23,252	\$ 14,674	\$ 11,000	\$ 11,000	\$ 15,000
4753.256 Shop Charges	\$ 16,035	\$ 12,588	\$ 13,368	\$ 11,698	\$ 14,037	\$ 14,037	\$ 15,100
4753.480 Contract Services/Landfill Fees	\$ 27,173	\$ 27,673	\$ 35,892	\$ 22,659	\$ 29,700	\$ 29,700	\$ 31,500
4753.550 Administrative Charges	\$ 8,773	\$ 10,178	\$ 8,980	\$ 7,062	\$ 8,474	\$ 8,474	\$ 8,300
4753.620 Bad debt expense	\$ 652	\$ 1,019	\$ 2,600	\$ -	\$ -	\$ -	\$ -
4753.690 Depreciation	\$ 45,348	\$ 20,784	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ 240,118	\$ 210,953	\$ 207,930	\$ 148,037	\$ 214,196	\$ 214,196	\$ 209,046
Total Income From Operations:	\$ (49,466)	\$ 39,843	\$ 45,456	\$ 48,050	\$ 47,904	\$ 47,904	\$ 54,054
Non-Operating Items:							
Non-Operating income							
3630 Profit/loss on retirement of assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3794 Interest income	\$ 7,857	\$ 6,022	\$ 1,875	\$ 945	\$ 500	\$ 500	\$ 500
Total Non-Operating Income	\$ 7,857	\$ 6,022	\$ 1,875	\$ 945	\$ 500	\$ 500	\$ 500
Non-Operating Expense							
4753.820 Debt service interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845 Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items:	\$ 7,857	\$ 6,022	\$ 1,875	\$ 945	\$ 500	\$ 500	\$ 500
Total Income or Expense	\$ (41,609)	\$ 45,865	\$ 47,331	\$ 48,995	\$ 48,404	\$ 48,404	\$ 54,554



SOLID WASTE FUND

(2022 YTD Column as of 04/01/2022)

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 YTD</u>	<u>2022 Original Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Proposed Budget</u>
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STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: FY 2022 Fraud Risk Assessment
AUTHOR: Shane Williamson
DEPARTMENT: Administration
DATE: May 24, 2022
TYPE OF ITEM: Informational

SUMMARY:

The Council will review and discuss the results and mitigation recommendations from the Fiscal Year 2022 Fraud Risk Assessment as required by the State Auditor.

BACKGROUND:

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste, and abuse.

ANALYSIS:

The Fraud Risk Assessment goes through several operational categories that may or may not present potential risks to the Town and its finances. In addition, the assessment and corresponding guidelines provide insight and recommendations for way to improve operations in those categories deemed risky. As such, the results of the assessment deliver an organization in varies ranges from Very High Risk to Very Low Risk depending on the overall score. For FY 2022, Brian Head Town Scored 285 pints, up from 280 points last year, placing our organization in the Moderate range of riskiness. That said, Staff feels this is not a bad starting point given our limited staff and operational size. However, there are many potential improvements that can move us closer if not within the Low risk range by next year.

First, we can look at the areas we met expectations on the assessment:

- Basic Separation of Duties – 200 Points
- Conflict of Interest Policy and Code of Ethics – 5 points each
- Procurement Policy – 5 points
- Ethical Behavior – 5 Points
- Written Credit/Purchasing Card Policy – 5 points
- Personal Use of Agency Equipment Guidelines – 5 – Points
- Annual commitment to ethical behavior – 20 points
- Annual State Auditor Training – 20 points
- Annual financial training for Clerk and Treasurer – 20 points

On the other hand, some areas we felt short but can easily improve are as follows:

- Written Fraud and abuse reporting procedure – 5 points
- Written Travel Policy – 5 points
- Written cash receipting and deposit policy (we have this, it is just not written and approved in Town Policies and Procedures Manual) – 5 points
- Promotion of a fraud hotline (An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number.) – 20 points
- Implement an Internal Audit function (To eliminate added costs entirely,
- some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. – 20 points

Therefore, by working on and adopting a few of the above recommendations, we can increase our score by 55 points, placing us at 340 overall points, landing in the top end of the Low Risk range without substantially increasing our costs.

FINANCIAL IMPLICATIONS:

N/A

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends working towards the implementation of the recommendations provide by the assessment results.

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:

- A – Brian Head Town FY 2022 Fraud Risk Assessment
- B – Fraud Risk Assessment Implementation Guidelines



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- **Monitoring**

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel

1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
3. Establishes a reporting structure with senior management reporting to the governing body.
4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
6. Communicates the public nature of purchase records.
7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards

1. Credit/purchase card issuance should be approved by governing body.
2. Establishes procedures for independent review and reconciliation of each card.
3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets

1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security

1. Establishes allowable uses of information systems, computer equipment, and the internet.
2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit

1. Establishes a timeline for entering receipts into the accounting system.
2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 285 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	☒	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	☒	5
b. Procurement?	☒	5
c. Ethical behavior?	☒	5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?	☒	5
g. Personal use of entity assets?	☒	5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	☒	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	☒	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	☒	20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Brian Head Town

*Completed for Fiscal Year Ending: June 30, 2022 *Completion Date: 5/24/2022

*CAO Name: Bret Howser *CFO Name: Shane Williamson

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		✓	✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		✓	✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Public Safety Bldg Furnishing
AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 24, 2022
TYPE OF ITEM: Discussion

SUMMARY:

The Council will discuss a quote for furnishing the Public Safety Building and direct staff

BACKGROUND/ANALYSIS:

The Public Safety Building is currently undergoing an expansion in an area which was previously unfinished, adding a couple offices and a conference room. The Council previously budgeted for the expansion itself, but staff neglected to include any money for furnishing in that budget request. Staff has priced out furnishing through Henriksen Butler (see attached) and is looking for direction from Council.

FINANCIAL IMPLICATIONS:

The quote for furnishing is just over \$23,000. If Council wishes to move forward, staff will return with a budget adjustment for the purchase with funding coming from FY 21 General Fund surplus.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff recommends moving forward with the purchase. Lead time on the furniture is about 6-8 weeks, which means that the offices would be ready to occupy by mid July.

PROPOSED MOTION:

No motion necessary, item is discussion/informational only

ATTACHMENTS:

A – Henriksen Butler Quote

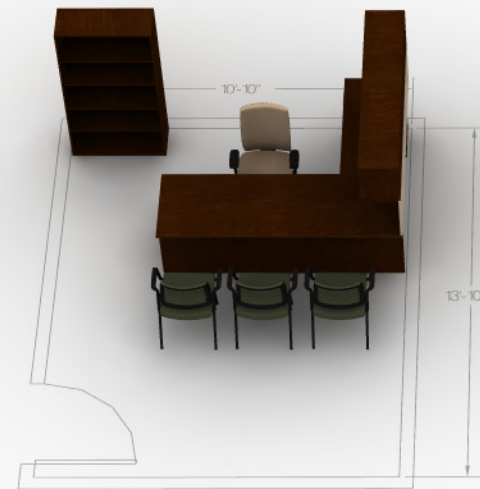
Furniture Package For:

Brian Head Town

Brian Head, Utah



Office 1



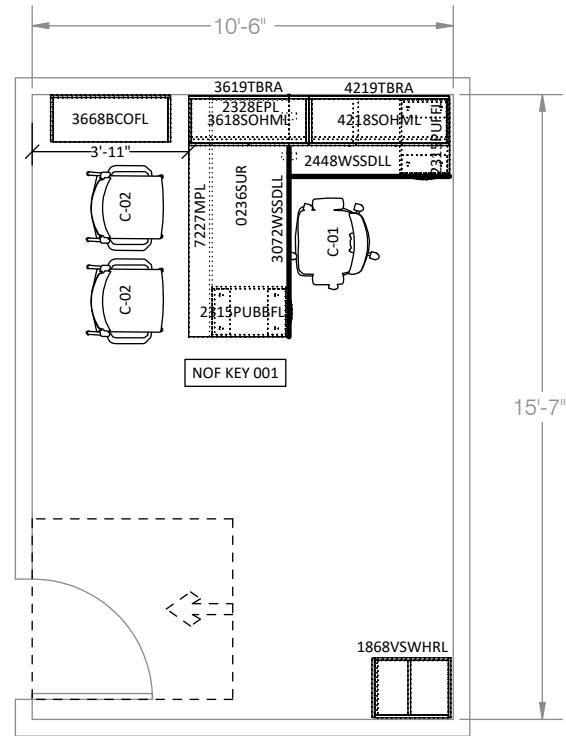
Office 2



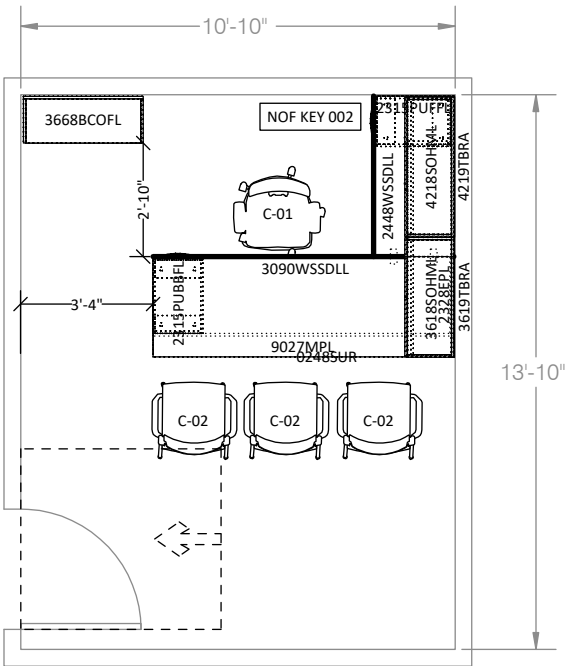
Conference



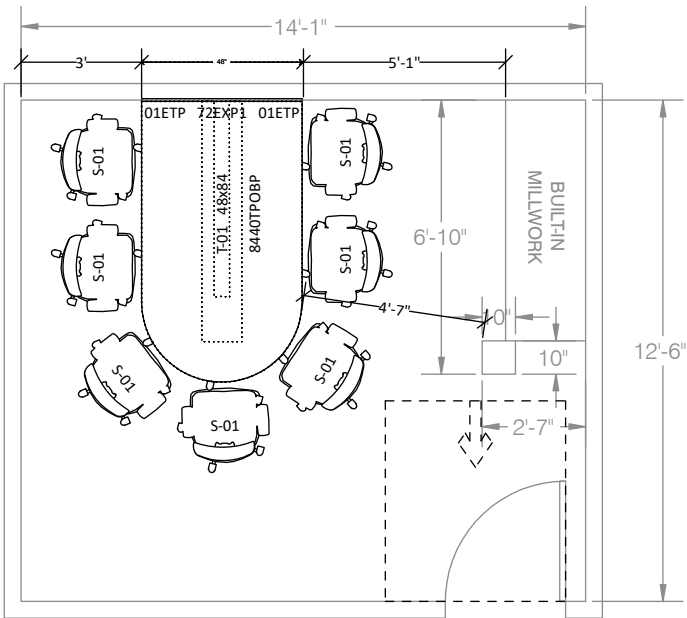
Electronics



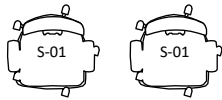
Office 1



Office 2



Conference

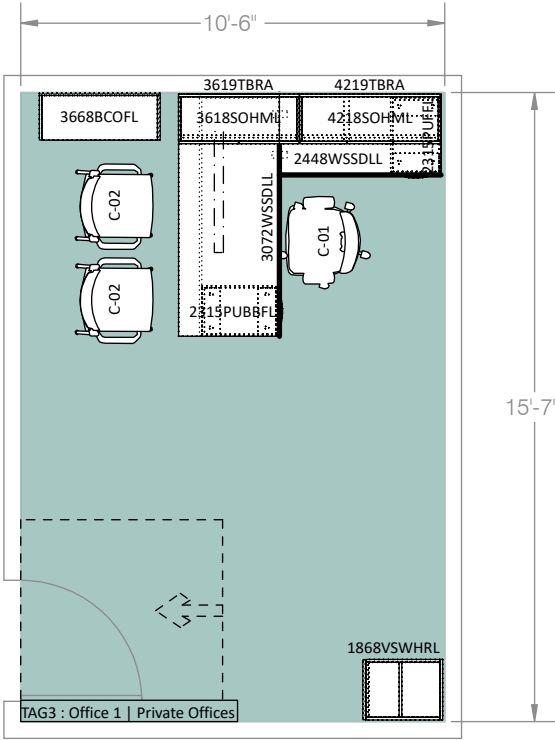


Electronics

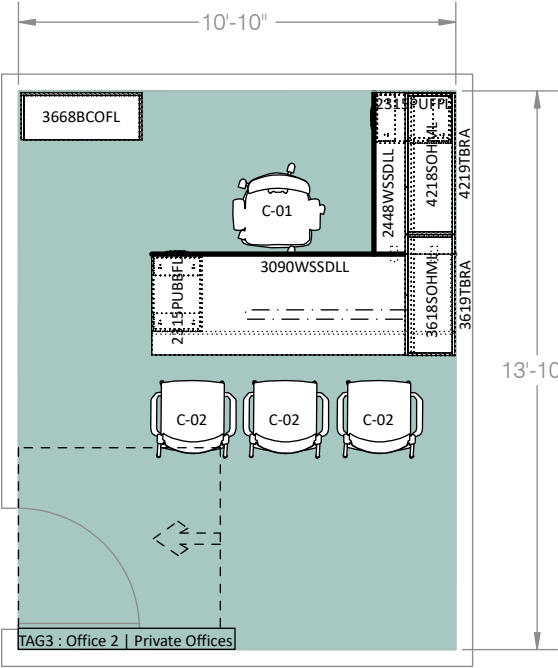
02
ANCILLARY SPACES

02
PRIVATE OFFICES

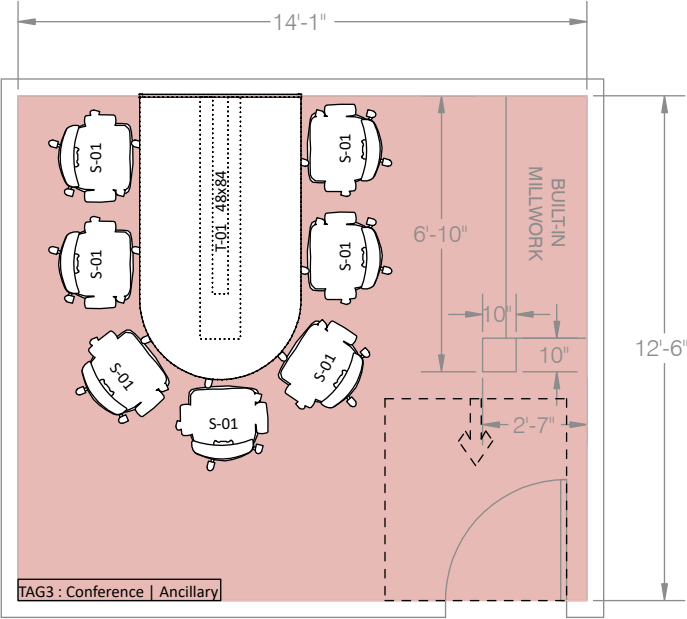
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WORKSTATIONS



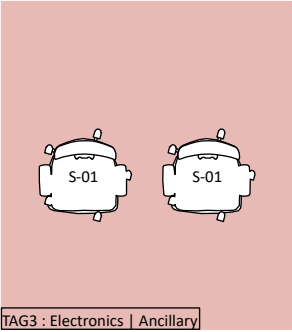
Office 1



Office 2



Conference

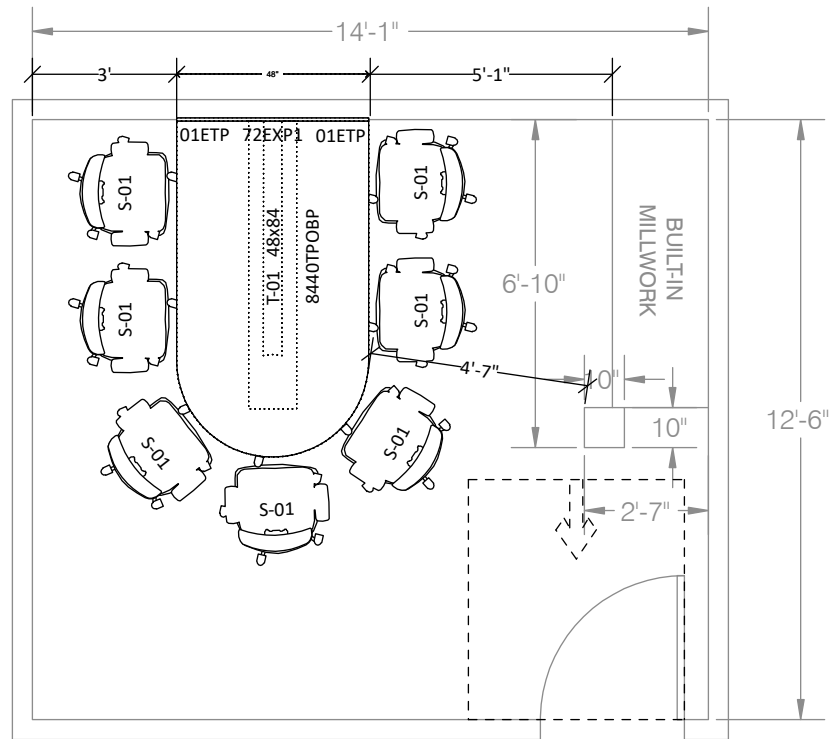


Electronics

Conference Room

FINAL

Furniture Plan:



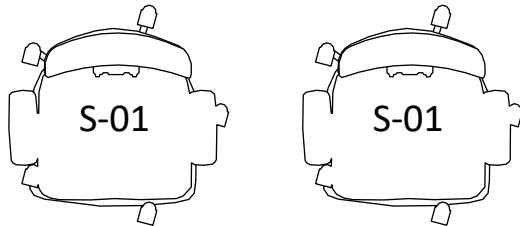
Scale 1/4" = 1'

See separate
ancillary
standards
document for
seating and
table details

Furniture Rendering:



Furniture Plan:



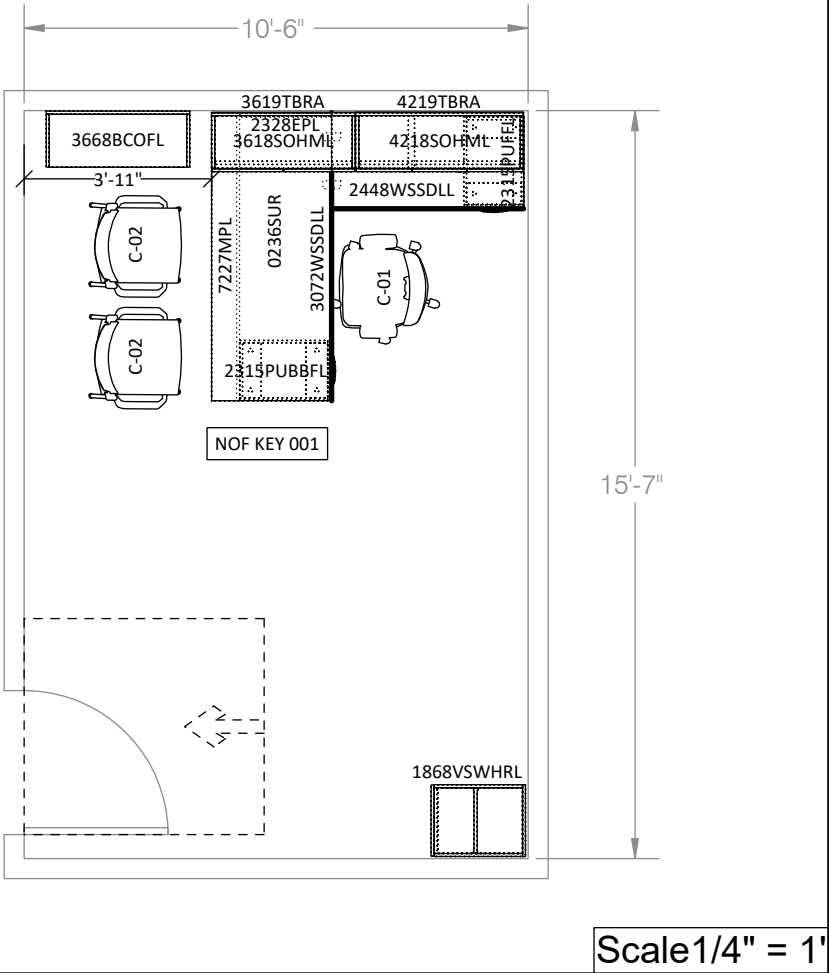
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See separate
ancillary
standards
document for
seating details

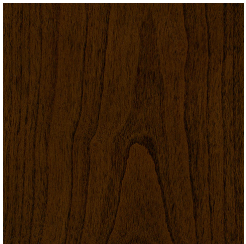
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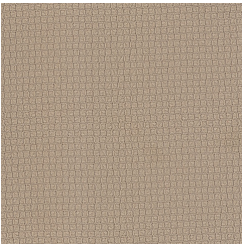
Component Plan:



Furniture Rendering:



Laminate
MH
Mocha



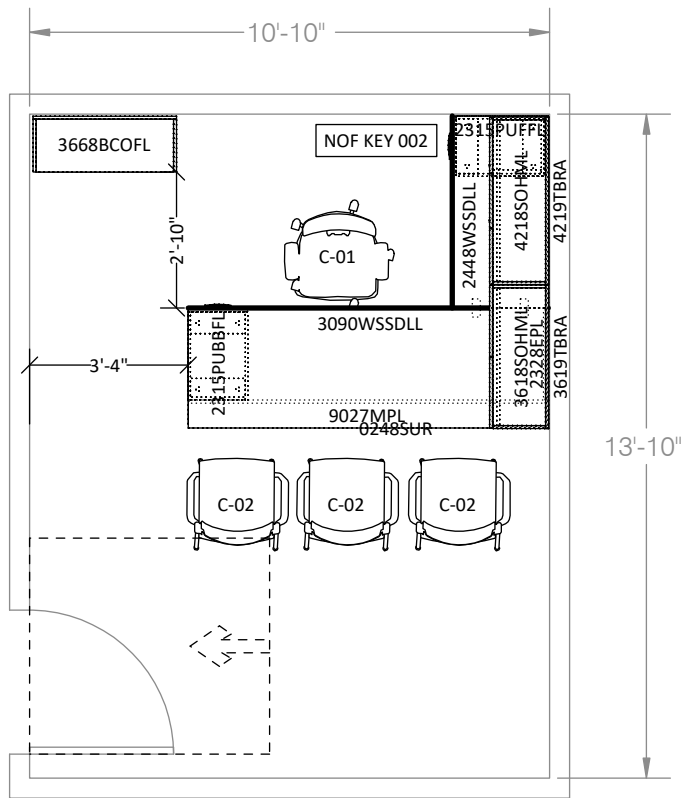
Tackboard Fabric
B-25422
Pact Taupe



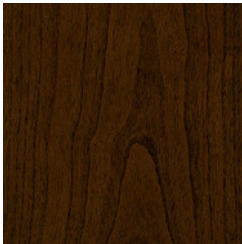
Storage Pulls
88PL
Level, Platinum Metallic

See separate
ancillary
standards
document for
seating details

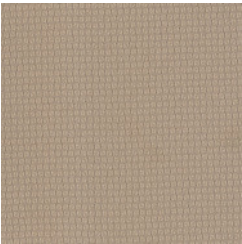
Component Plan:



Scale 1/4" = 1'



Laminate
MH
Mocha



Tackboard Fabric
B-25422
Pact Taupe



Storage Pulls
88PL
Level, Platinum Metallic

See separate
ancillary
standards
document for
seating details

Furniture Rendering:



Creating Inspiring Places to Work, Grow and Thrive.

Contact Us

Jay Orton

Account Manager

JOrton@henriksenbutler.com

435.275.2246 (direct)

435.590.4139 (mobile)

The pricing estimates in this document do not include delivery, installation, or applicable services and are valid for 30 days. Estimated costs are subject to change.

The graphic material and design concepts in this document remain at all time property of Henriksen Butler Design Group, LLC. Reproduction of the material and design contained herein is prohibited without written consent of Henriksen Butler Design Group, LLC.

- These floor plans are for space planning purposes only and are not to be used for construction documents.
- These floor plans are subject to all state and local codes
- All sizes are approximate and are subject to field verification.
- Layout is subject to field dimension verification.
- Finishes and fabrics to be selected prior to order entry.
- Signed approval returned to Henriksen Butler.
- All connections to building utilities to be completed by appropriate subcontractors.
- Client responsible for coordination and/or relocation of electrical and data needs.
- Client responsible for moving all existing furniture which may interfere with installation.
- All items labeled N.I.C. are not in contract.
- All items labeled EX. are existing by client.



**HENRIKSEN
BUTLER**

Proposal

Henriksen Butler Design Group
882 West 1600 South
St George, UT 84770

Quote/Order No	110426
Date	05/05/2022
Customer PO No	
Customer Account	BRIAN HEAD
Sales Associate	MARK HENDRICKSON
Project Number	
Page	1 of 10

T BRIAN HEAD TOWN
O P. O. BOX 190068
56 N HWY 143
BRIAN HEAD, UT 84719

ATTN: ACCOUNTS PAYABLE

S BRIAN HEAD TOWN
H P. O. BOX 190068
I 56 N HWY 143
P BRIAN HEAD, UT 84719

T ATTN: DAN BENSON
O Phone: 435-590-9829
danbenison@bhp.d.utah.gov

Prepared for : DAN BENSON

NEW OFFICES AND CONFERENCE ROOM

This Quote Expires 30 Days After Issue Date

** Please Note: Customer PO must read; "Subject to State Contract #MA385"

Account Manager: Mark Hendrickson, 435-275-2226, markh@henriksenbutler.com

Designer: Tammy Zeitlin, tzeitlin@henriksenbutler.com

Project Coordinator: Marquis Bilagody, 801-994-6321, mbilagody@henriksenbutler.com

Group	Quantity	Description	Unit Price	Extended Amount
A	1.0	Conference Room Ancillary	7,595.78	7,595.78

Line	Quantity	Catalog Number/Description	List	Unit Price	Extended Amount
1	7.00 Each	N30SP3SP--2-22141-C3 LAVORO,STOOL,PLSTC BACK,3D ARMS,PLASTIC BASE,MOBILE OPTION: 2:GRADE 2 OPTION: 22141:SEDONA SAND OPTION: C3:HARD DUAL WHEEL,BLACK Mark Line For: MA385 Conference Ancillary % Off List: 54.50	1,274.00	579.67	4,057.69
2	2.00 Each	11N01ETP--501 EXHIBIT,1H END CAP OPTION: 501:PLATINUM METALLIC Mark Line For: MA385 Conference Ancillary % Off List: 54.50	44.00	20.02	40.04
3	1.00 Each	11N72EXP1--501 EXHIBIT,72W EXTRUSION OPTION: 501:PLATINUM METALLIC Mark Line For: MA385 Conference Ancillary % Off List: 54.50	121.00	55.06	55.06
4	1.00 Each	15N4884UDL--VMH-X-X-STD-MH MIO,48DX84W,CONFERENCE TOP,U-SHAPE,EXHIBIT MT,LAMINATE OPTION: VMH:SOFTENED PVC,MOCHA OPTION: X:NO GROMMET OPTION: X:NO WIRE MANAGER	3,060.00	1,392.30	1,392.30



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		OPTION: STD:STANDARD LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Conference Ancillary % Off List: 54.50			
5	1.00 Each	15N8440TPOBP--6-501 MIO,FOR 84W TOP,TAPER O BASE,EXHIBIT MNT,BAR HEIGHT,PAINT OPTION: 6:STD CHANNEL HEIGHT OPTION: 501:PLATINUM METALLIC Mark Line For: MA385 Conference Ancillary % Off List: 54.50	4,507.00	2,050.69	2,050.69

Group	Quantity	Description	Unit Price	Extended Amount
B	1.0	Electronics Ancillary	1,159.34	1,159.34

Line	Quantity	Catalog Number/Description	List	Unit Price	Extended Amount
6	2.00 Each	N30SP3SP--2-22141-C3 LAVORO,STOOL,PLSTC BACK,3D ARMS,PLASTIC BASE,MOBILE OPTION: 2:GRADE 2 OPTION: 22141:SEDONA SAND OPTION: C3:HARD DUAL WHEEL,BLACK Mark Line For: MA385 Electronics Ancillary % Off List: 54.50	1,274.00	579.67	1,159.34

Group	Quantity	Description	Unit Price	Extended Amount
C	1.0	Private Office 1	5,809.73	5,809.73

Line	Quantity	Catalog Number/Description	List	Unit Price	Extended Amount
7	2.00 Each	N30GU9UP--MHMB-466446_015-C53 LAVORO,GUEST,UPH BACK,ARMS,UPH SEAT,BLACK,STATIC OPTION: MHMB:MAHARAM GRADE B OPTION: 466446_015:MURMUR BIOME OPTION: C53:HARD GLIDE Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	962.00	437.71	875.42
8	1.00 Each	N30HP3SSP--KD-2-22141-C3 LAVORO,HIGH PLSTC BACK,3D ARMS,SEAT SL,PLASTIC BASE OPTION: KD:TOOL-LESS KNOCK DOWN OPTION: 2:GRADE 2 OPTION: 22141:SEDONA SAND OPTION: C3:HARD DUAL WHEEL,BLACK Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	1,427.00	649.29	649.29



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9	1.00 Each	WW3668BCOFL--MH WAVEWORKS, 36WX68H,BOOKCASE,OPEN,FREESTANDING,LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	1,101.00	500.96	500.96
10	1.00 Each	WW2448WSSDLL--E-VMH-X-X-X-X-STD-MH WAVEWORKS,24DX48W,SURFACE,RECTANGULAR,TFL OPTION: E:EXTENSION OPTION: VMH:SOFTENED PVC,MOCHA OPTION: X:NO GROMMET OPTION: X:NO WIRE MANAGER OPTION: X:NO MODIFIED DEPTH (STANDARD) OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: STD:STANDARD LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	308.00	140.14	140.14
11	1.00 Each	WW3072WSSDLL--M-VMH-X-X-X-X-STD-MH WAVEWORKS,30DX72W,SURFACE,RECTANGULAR,TFL OPTION: M:MAIN OPTION: VMH:SOFTENED PVC,MOCHA OPTION: X:NO GROMMET OPTION: X:NO WIRE MANAGER OPTION: X:NO MODIFIED DEPTH (STANDARD) OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: STD:STANDARD LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	522.00	237.51	237.51
12	1.00 Each	WW7227MPL--M-X-X-MH WAVEWORKS,72WX27H,MODESTY PANEL,FULL,LAMINATE OPTION: M:MAIN OPTION: X:NO MODESTY GROMMET OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	365.00	166.08	166.08
13	1.00 Each	WW3618SOHML--KS1S-MH-MH WAVEWORKS,36WX18H,OVERHEAD,DOORS,WALL MOUNT,LAMINATE OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA	869.00	395.40	395.40



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Project Number	
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		Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50			
14	1.00 Each	WW4218SOHML--KS2S-MH-MH WAVEWORKS,42WX18H,OVERHEAD,DOORS,WALL MOUNT,LAMINATE OPTION: KS2S:SPECIFY 2 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	917.00	417.24	417.24
15	1.00 Each	WW2315PUBBFL--88PL-X-KS1S-MH-MH WAVEWORKS,23DX15W,PEDESTAL,BOX/BOX/ FILE,UNDERSURFACE,LAM OPTION: 88PL:LEVEL,PLATINUM METALLIC OPTION: X:NO GROMMET OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	946.00	430.43	430.43
16	1.00 Each	WW2315PUFFL--88PL-X-KS1S-MH-MH WAVEWORKS,23DX15W,PEDESTAL,FILE/ FILE,UNDERSURFACE,LAMINATE OPTION: 88PL:LEVEL,PLATINUM METALLIC OPTION: X:NO GROMMET OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	946.00	430.43	430.43
17	1.00 Each	WW1868VSWHRL--KS1S-MH-MH WAVEWORKS,18WX68H,WARDROBE/STORAGE,RIGHT,LAMINATE OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	1,736.00	789.88	789.88
18	1.00 Each	NAC3619TBRA--B-25422 ACCESSORIES,35 15/16WX19 1/2H,TACKBOARD,RAILROAD OPTION: B:GRADE B OPTION: 25422:PACT TAUPE Mark Line For: MA385	469.00	213.40	213.40



**HENRIKSEN
BUTLER**

Proposal

Henriksen Butler Design Group
882 West 1600 South
St George, UT 84770

Quote/Order No	110426
Date	05/05/2022
Customer PO No	
Customer Account	BRIAN HEAD
Sales Associate	MARK HENDRICKSON
Project Number	
Page	5 of 10

		Office 1 Private Offices % Off List: 54.50			
19	1.00 Each	NAC4219TBRA--B-25422 ACCESSORIES,41 15/16WX19 1/2H,TACKBOARD,RAILROAD OPTION: B:GRADE B OPTION: 25422:PACT TAUPE Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	525.00	238.88	238.88
20	1.00 Each	NAC0236SUR ACCESSORIES,36W,UNDERSURFACE SUPPORT RAIL,BLACK Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	207.00	94.19	94.19
21	1.00 Each	WW2328EPL--X-X-MH WAVEWORKS,23DX28H,END PANEL,LAMINATE OPTION: X:NO GROMMET OPTION: X:NO MODIFIED DEPTH (STANDARD) OPTION: MH:MOCHA Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	313.00	142.42	142.42
22	6.00 Each	NCCB001S CASEGOODS,LOCK CORE WITH KEY,SILVER,NO 001 Mark Line For: MA385 Office 1 Private Offices % Off List: 54.50	22.00	10.01	60.06
23	4.00 Each	HD215. Off Contract-Wall Mount Fastener Mark Line For: Office 1 Private Offices % Off List: 0.00	0.00	7.00	28.00

Group	Quantity	Description	Unit Price	Extended Amount
D	1.0	Private Office 2	5,109.47	5,109.47

Line	Quantity	Catalog Number/Description	List	Unit Price	Extended Amount
24	3.00 Each	N30GU9UP--MHMB-466446_015-C53 LAVORO,GUEST,UPH BACK,ARMS,UPH SEAT,BLACK,STATIC OPTION: MHMB:MAHARAM GRADE B OPTION: 466446_015:MURMUR BIOME OPTION: C53:HARD GLIDE Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	962.00	437.71	1,313.13



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882 West 1600 South
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Quote/Order No	110426
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Project Number	
Page	6 of 10

25	1.00 Each	N30HP3SSP--KD-2-22141-C3 LAVORO,HIGH PLSTC BACK,3D ARMS,SEAT SL,PLASTIC BASE OPTION: KD:TOOL-LESS KNOCK DOWN OPTION: 2:GRADE 2 OPTION: 22141:SEDONA SAND OPTION: C3:HARD DUAL WHEEL,BLACK Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	1,427.00	649.29	649.29
26	1.00 Each	WW3668BCOFL--MH WAVEWORKS, 36WX68H,BOOKCASE,OPEN,FREESTANDING,LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	1,101.00	500.96	500.96
27	1.00 Each	WW2448WSSDLL--E-VMH-X-X-X-X-STD-MH WAVEWORKS,24DX48W,SURFACE,RECTANGULAR,TFL OPTION: E:EXTENSION OPTION: VMH:SOFTENED PVC,MOCHA OPTION: X:NO GROMMET OPTION: X:NO WIRE MANAGER OPTION: X:NO MODIFIED DEPTH (STANDARD) OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: STD:STANDARD LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	308.00	140.14	140.14
28	1.00 Each	WW3090WSSDLL--M-VMH-X-X-X-X-STD-MH WAVEWORKS,30DX90W,SURFACE,RECTANGULAR,TFL OPTION: M:MAIN OPTION: VMH:SOFTENED PVC,MOCHA OPTION: X:NO GROMMET OPTION: X:NO WIRE MANAGER OPTION: X:NO MODIFIED DEPTH (STANDARD) OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: STD:STANDARD LAMINATE OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	667.00	303.49	303.49
29	1.00 Each	WW9027MPL--M-X-X-MH WAVEWORKS,90WX27H,MODESTY PANEL,FULL,LAMINATE OPTION: M:MAIN OPTION: X:NO MODESTY GROMMET OPTION: X:NO MODIFIED WIDTH (STANDARD) OPTION: MH:MOCHA	436.00	198.38	198.38



**HENRIKSEN
BUTLER**

Proposal

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St George, UT 84770

Quote/Order No	110426
Date	05/05/2022
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Customer Account	BRIAN HEAD
Sales Associate	MARK HENDRICKSON
Project Number	
Page	7 of 10

		Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50			
30	1.00 Each	WW3618SOHML--KS1S-MH-MH WAVEWORKS,36WX18H,OVERHEAD,DOORS,WALL MOUNT,LAMINATE OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	869.00	395.40	395.40
31	1.00 Each	WW4218SOHML--KS2S-MH-MH WAVEWORKS,42WX18H,OVERHEAD,DOORS,WALL MOUNT,LAMINATE OPTION: KS2S:SPECIFY 2 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	917.00	417.24	417.24
32	1.00 Each	WW2315PUBBFL--88PL-X-KS1S-MH-MH WAVEWORKS,23DX15W,PEDESTAL,BOX/BOX/ FILE,UNDERSURFACE,LAM OPTION: 88PL:LEVEL,PLATINUM METALLIC OPTION: X:NO GROMMET OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	946.00	430.43	430.43
33	1.00 Each	WW2315PUFFL--88PL-X-KS1S-MH-MH WAVEWORKS,23DX15W,PEDESTAL,FILE/ FILE,UNDERSURFACE,LAMINATE OPTION: 88PL:LEVEL,PLATINUM METALLIC OPTION: X:NO GROMMET OPTION: KS1S:SPECIFY 1 SILVER CORE SEPARATE OPTION: MH:MOCHA OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	946.00	430.43	430.43
34	1.00 Each	WW2328EPL--X-X-MH WAVEWORKS,23DX28H,END PANEL,LAMINATE OPTION: X:NO GROMMET OPTION: X:NO MODIFIED DEPTH (STANDARD)	313.00	142.42	142.42



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Quote/Order No	110426
Date	05/05/2022
Customer PO No	
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Sales Associate	MARK HENDRICKSON
Project Number	
Page	8 of 10

		OPTION: MH:MOCHA Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50			
35	1.00 Each	NAC0248SUR ACCESSORIES,48W,UNDERSURFACE SUPPORT RAIL,BLACK Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	242.00	110.11	110.11
36	5.00 Each	NCCB002S CASEGOODS,LOCK CORE WITH KEY,SILVER,NO 002 Mark Line For: MA385 Office 2 Private Offices % Off List: 54.50	22.00	10.01	50.05
37	4.00 Each	HD215. Off Contract-Wall Mount Fastener Mark Line For: Office 2 Private Offices % Off List: 0.00	0.00	7.00	28.00

Individual Items		3,468.25
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Line	Quantity	Catalog Number/Description	List	Unit Price	Extended Amount
38	8.00 Hours	DESIGN FEE Mark Line For: MA385 % Off List: 0.00	0.00	59.00	472.00
39	58.75 Hours	DELIVERY & INSTALLATION Weekday labor to install conference room, seating, & 2 offices per plan Mark Line For: MA385 % Off List: 0.00	0.00	51.00	2,996.25

SUB TOTAL: \$23,142.57

SALES TAX: 0.00

GRAND TOTAL: 23,142.57

Installation is an estimate based on the following assumptions (any variable not being met will increase the installation price):

- 1.Installation area must be free and clear of all other trades
- 2.Access to loading dock
- 3.Access to freight elevator
- 4.Standard installation schedule (not compressed)
- 5.Reasonable push from loading dock to elevator and/or installation area
- 6.Regular hour installation (Monday through Friday 8 am to 5 pm)
- 7.Single handling of product



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Project Number	
Page	9 of 10

Buyer agrees to purchase the goods and services described on this and all preceding pages, in accordance with the TERMS AND CONDITIONS on the following page, including but not limited to the "Payment" and "Default, Interest and Fees" provisions. Henriksen Butler's terms and conditions are null and void for State Contract purchases. State contract terms and conditions prevail for State purchases. This proposal is only an offer to purchase and is not binding upon the SELLER until accepted by the SELLER in writing. This proposal is valid for 30 days unless noted otherwise. SELLER SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL DAMAGES.

SIGNATURE: _____

DATE: _____

PRINT NAME: _____

TITLE: _____

Change Order Charges

Install costs are based on time estimates that may be impacted by changes to shipping, scheduling, and on-site changes. Changes to these conditions or plans may result in additional charges. Also note that any changes to the install schedule will be subject to the next available date. Contract interior products are built to order and in many cases are either non-cancellable or require significant cancellation charges after an order is placed. Additional charges may be applied based on policies and associated costs particular to each manufacturer.

Fee Schedule:

ORDER CANCELLATION: (These charges and timelines are subject to change according to manufacturer policy)	
All Cancellations	25% of Product Cost + Any Manufacturer Fees

CHANGES TO AN ORDER AFTER ORDER IS PLACED:	
Quantity, Specification, Shipping Move-up, Shipping Move-out	
16 Business Days out from Planned Delivery	1st Request – Any Applicable Service Fees, Additional Requests - \$500 + Any Applicable Service Fees
12 – 15 Business Days prior to Planned Delivery	\$500 + 7% of Product + Any Applicable Service Fees
1 – 11 Business Days prior to Planned Delivery	No Changes May be Made

SHIPPING AND STORAGE:	
Product Held by H/B Services	\$35 per Pallet per Month
Receiving and Double Handling Trailer	\$1,500 per Trailer
Monthly Trailer Storage Fees – Transfer Fees	\$500 per Trailer per Month

ON SITE INSTALLATION CHANGES:	
Variable Based on Request	Actual Design and Install Hours at Current Rate (First 30 minutes no fee, afterward billed at 1-hour minimum increments)

Updated: April 2020



STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Land Management Code Amendment – Commercial Core Overlay District, Chapter 6 and Chapter 7
AUTHOR: Bret Howser, Town Manager
DEPARTMENT: Administration
DATE: May 24, 2022
TYPE OF ITEM: Legislative Action

SUMMARY:

The Town Council will review proposed changes to the Land Management Code (LMC) chapters 6 and 7 regarding a Commercial Core Overlay District and setback exceptions and may adopt amendments by ordinance.

BACKGROUND:

In early 2022, staff suggested that some provisions and requirements for the General Commercial zone be re-evaluated, particularly along the highway in the commercial core, to better fit our long-term vision. In order to facilitate this, staff is recommending considering the creation of an overlay zone in the commercial core which would allow the Town to ask for enhanced standards in return for relaxing others in a manner consistent with the long-term vision for the commercial core. The legal structure of the overlay zone would allow the Town to add provisions to the overlay zone to better meet the vision as the vision becomes clearer, and as any potential conflicts between the underlying zone requirements and the vision for the commercial core arise through the application of the LMC to commercial development in the core.

On January 4, 2022, the Planning Commission discussed the overlay zone concept and proposal and largely reacted favorably. Commissioner Deutschlander expressed concern over the idea of pulling back on the minimum landscape requirements as he felt that was the wrong direction to be going. Other Commissioners were comfortable with the concept so long as we were getting enhanced landscaping where we want it. No official recommendation was made, and staff was directed to seek legal counsel on the proposed language.

On February 15, 2022, the Planning Commission again reviewed the proposed overlay district, this time with suggested changes by the Town Attorney, and suggested two more minor changes. The Planning Commission also reviewed proposed language allowing secondary egress stairs a setback exception in General Commercial. They suggested changes to that language as well.

On March 1, 2022, the Planning Commission voted unanimously to recommend changes to the Town Council as follows:

- The tradeoffs proposed in the overlay district be included directly in the L-1 and GC zones as exceptions rather than creating an overlay district
- The setback exceptions in GC be modified as proposed by staff

The Planning Commission felt that the overlay district concept was unnecessary complex, particularly since they did not wish to apply the tradeoff to R-3.

On March 8, 2022, the Town Council reviewed the staff proposal and Planning Commission recommendation and directed staff to proceed with the overlay district concept, with the requirement for GC and R3 zones to be reduced to 25% in the overlay, and to include an exhibit for the enhanced landscaping.

ANALYSIS:

The proposed ordinance creating the Commercial Core Overlay District is attached. Staff made additional edits since the Council's last review as follows:

- Minimum landscape percentage for R3 and GC in the Overlay District was reduced from 30% to 25%.
- Clarification was added that evergreen trees will be predominantly used, and the minimum spacing requirement is between mature trees, not low-profile shrubs.
- A provision was added for maintenance of the landscaping requiring a two-year bond.
- An illustration of the landscaping requirement was added.

The proposed ordinance would also include a setback exception for fire escape stairs, allowing them to be halfway into the setback when they are required on commercial developments by International Building Code.

FINANCIAL IMPLICATIONS:

There are no direct financial implications

STAFF RECOMMENDATION:

Staff recommends adoption of the ordinance as drafted

PROPOSED MOTION:

I move to adopt ordinance No. 22-004 amending the Land Management Code, Chapter 6, Zoning and Chapter 7, Zone District Regulations establishing the Commercial Core Overlay District and modifying the setback exceptions in General Commercial zone as presented.

ATTACHMENTS:

A – Ordinance No. 22-004 amending the Land Management Code.

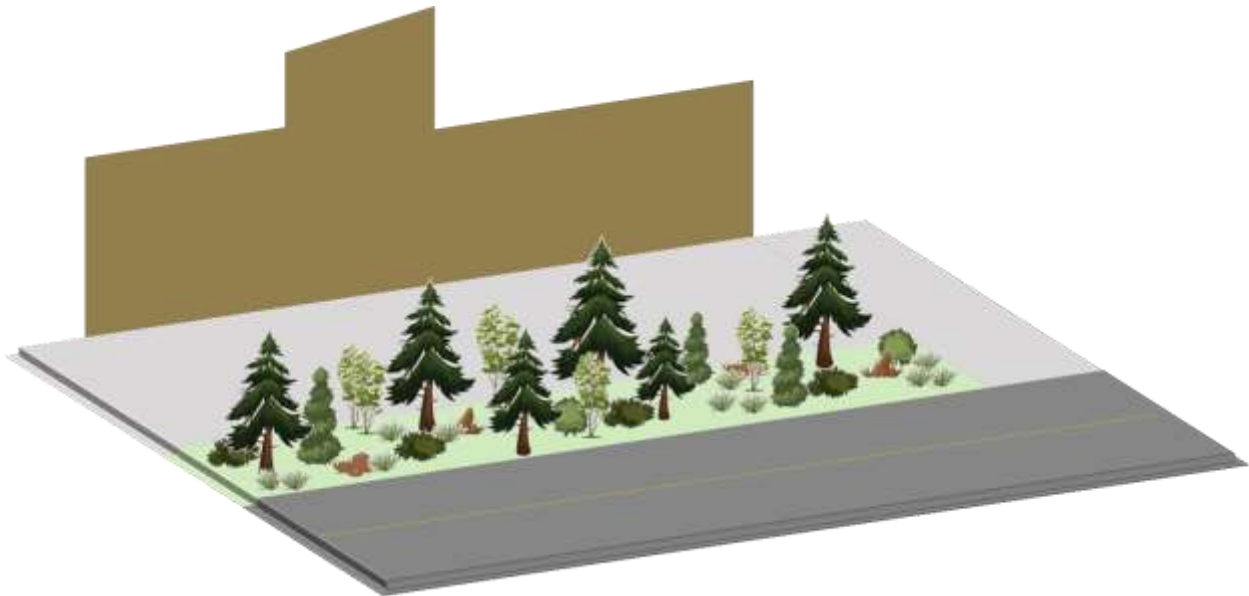
Attachment A – Proposed Overlay District

(note: All the language would be new to the code. Language in **black** is from previous drafts, red is newly proposed language)

9-7-11: CCOD COMMERCIAL CORE OVERLAY DISTRICT:

- A. Purpose Statement: The purpose of the Commercial Core Overlay District is to guide development in the commercial core in a manner that achieves the aesthetics desired in a mountain resort community and improves the first impression of the town. This overlay district employs stricter design standards in order to achieve the Town's goals in return for relaxing other standards that may not be as critical to the Town's goals specifically in the commercial core.
- B. District Locational Criteria: The Commercial Core Overlay District will be identified on the zone district map as prescribed in Chapter 6 of this title. Areas covered by the district are characterized by the following:
 - 1. Uses compatible with mountain resort-complimentary commercial and residential activity.
 - 2. Located adjacent to transportation corridors; and
 - 3. Frequented by guests and visitors to the town.
- C. Permitted Uses: The uses specified as permitted uses set forth in this chapter for the underlying zone shall be permitted uses and no other.
- D. Eligibility for District: Applicants proposing a project under the allowances and requirements of the Commercial Core Overlay District should make application according to the requirements outlined in Chapter 4 of this Title and state on their application that they intend to develop under the requirements of the overlay district rather than the underlying zone. The designated review authority shall determine eligibility of the application to be considered under the overlay district regulations according to the following standards:
 - 1. The proposed use and development is consistent with the Town General Plan
 - 2. The proposed use and development enhances the character of the overlay district, as set forth in the purpose of the overlay district, in a manner which could not be reasonably achieved under the regulations and standards of the underlying zone
 - 3. The proposed use and development strictly adheres to or exceeds the enhanced design standards set forth in this section
- E. Conditional Uses: The uses specified as conditional uses set forth in this chapter for the underlying zone shall be conditional uses and no other.
- F. Physical Restrictions: The physical restrictions specified as set forth in this chapter for the underlying zone shall be applied unaltered in this overlay district with the following exceptions:

1. Minimum Landscaping: Minimum requirement may be reduced to 20% in L-1, R-1 and R-2 underlying zones and may be reduced to 25% in R-3 and GC underlying zones. Minimum requirement remains unaltered in all other zones.
- G. Design Standards: The design standards specified as set forth in chapter 12 of this title shall be applied unaltered in this overlay district with the following exceptions:
1. Landscaping: Landscaping shall be incorporated along frontages between any buildings, structures or parking area and the public right-of-way to achieve enhanced screening. Landscaping used for screening shall consist of mature trees and shrubs, varied in height but a minimum of six (6) feet in height and four (4) inches in trunk diameter for trees. While landscaping intended for screening does not need to completely block buildings and parking area from sight, it shall be of sufficient density to render any structures significantly less imposing on views from the right-of-way. Evergreen trees shall be used predominantly to ensure that screening is effective year-round. Spacing between the foliage of mature trees and shrubs shall be no greater than four (4) feet with shrubs interspersed in the spaces between and beneath tree foliage, except where driveways and walkways intersect the frontage. Placement of trees and shrubs shall be staggered and varied to avoid unnaturally linear appearance of vegetation. Enhanced landscaped areas shall not be designated for snow storage. Landscape screening shall not impede visibility for drivers entering and exiting driveways.
 2. Landscape Maintenance: The developer or applicant shall maintain the landscaping plan as originally approved and may be required to provide a financial guarantee for replacement of plant materials that have died, for a period of two (2) years from the issuance of a certificate of occupancy or certificate of completion.



Example of Enhanced Landscaping Requirement required by 9-7-11(G)(1)



ORDINANCE NO. 22-_____

AN ORDINANCE AMENDING BRIAN HEAD TOWN CODE, TITLE 9, LAND MANAGEMENT CODE, CHAPTER 6 (ZONE DISTRICT MAP) AND CHAPTER 7 (ZONE DISTRICT REGULATIONS) ESTABLISHING 9-7-11: CCOD: COMMERCIAL CORE OVERLAY DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Brian Head Town has identified a need to amend the Brian Head Land Management Code in order to regulate land use within the Town limits of Brian Head, Utah; and,

WHEREAS, the Brian Head Planning Commission held a public hearing on February 15, 2022, giving at least fourteen (14) days' notice prior to the public hearing to receive public comment. The Planning Commission hereby forward their recommendation to the Brian Head Town Council for their consideration and adoption; and

WHEREAS, the Brian Head Town Council held a public hearing on February 22, 2022 giving at least fourteen (14) days' notice to receive public comment on the proposed amendments Brian Head Land Management Code; and

WHEREAS, the Council determined that establishing an Commercial Core Overlay District would allow for enhanced landscaping between Highway 143 and future developments within the Commercial Core district; 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 Brian Head Land Management Code is hereby amended and incorporated herein by reference as Title 9, Chapter 6 (Zoning) (Zone District Map) and Chapter 7 (Zone District Regulations) as follows:

CHAPTER 6: ZONING:

9-6-1: ZONE DISTRICT MAP: The Brian Head Zone District Map see (Attachment "A").

CHAPTER 7: ZONE DISTRICT REGULATIONS:

9-7-4: GC GENERAL COMMERCIAL:

DRAFT

D. Physical Restrictions:

4. Setback exceptions: The following shall be allowed to encroach within the required setback, subject to compliance with the provisions of this section.
 - a. Driveways and walkways.
 - b. Roof eaves provided they encroach no more than five feet (5') into the required setback.
 - c. Pop out windows, provided the bottom of the pop out structure is no less than four feet (4') above grade measured at the pop out structure, the total width of the pop out structure does not exceed twelve feet (12') measured at the point where the pop out structure attaches to the residential structure, the pop out structure is under and completely covered by a roof overhang or eaves, and the pop out structure encroaches no more than three and one-half feet (3½') into the required setback; (2010 Code, amd. Ord. 15-004, 04-28-2015)
 - d. Decks and exterior staircases attached to the residential structure may be permitted on a case-by-case basis after written approval of the Town Manager, or designee, following review. The deck or exterior staircase must be uncovered other than by a permitted roof overhang or eaves of the residential structure, and the deck or exterior staircase may encroach no more than four feet (4') into the required setback. Decks or sidewalks less than 30" above grade may stand within the innermost one-third (1/3) of the setback. (2010 Code, amd. Ord. 15-004, 04-28-2015)
 - e. Portico or secondary access egress stairways (when required on a second story above grade plan and higher by section 1006 in IBC) may extend into ~~front or side yard~~ the innermost half of the setback when approved by the Planning Commission.

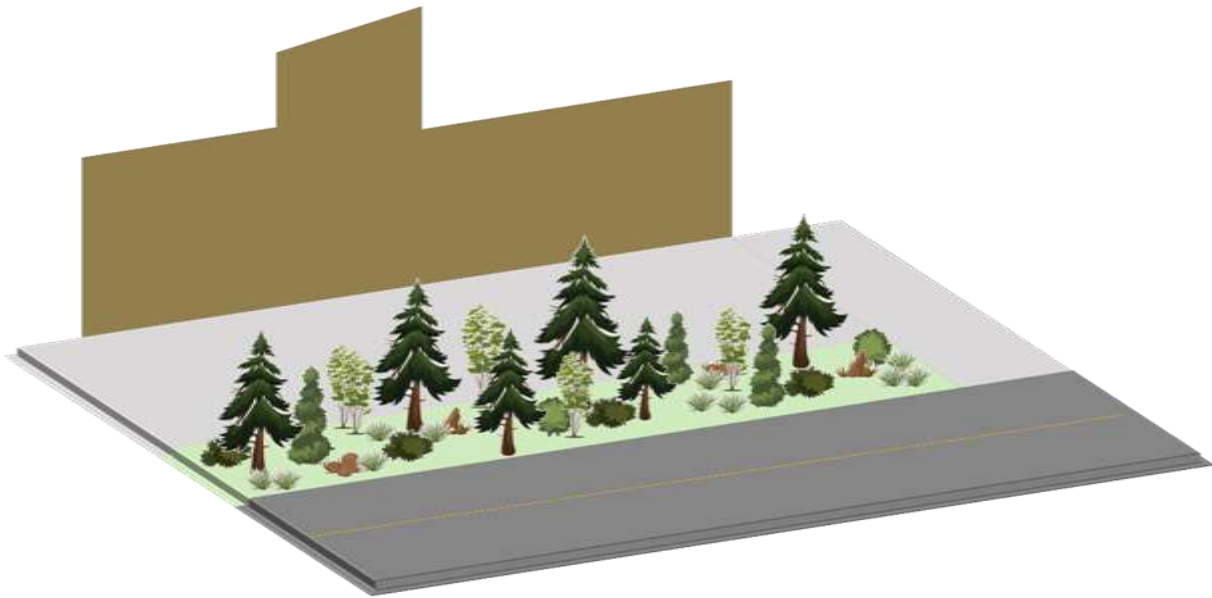
9-7-11: CCOD COMMERCIAL CORE OVERLAY DISTRICT

- A. **Purpose Statement:** The purpose of the Commercial Core Overlay District is to guide development in the commercial core in a manner that achieves the aesthetics desired in a mountain resort community and improves the first impression of the town. This overlay district employs stricter design standards in order to achieve the Town's goals in return for relaxing other standards that may not be as critical to the Town's goals specifically in the commercial core.
- B. **District Locational Criteria:** The Commercial Core Overlay District will be identified on the zone district map as prescribed in Chapter 6 of this title. Areas covered by the district are characterized by the following:

1. Uses compatible with mountain resort-complimentary commercial and residential activity.
 2. Located adjacent to transportation corridors; and
 3. Frequented by guests and visitors to the town.
- C. Permitted Uses:** The uses specified as permitted uses set forth in this chapter for the underlying zone shall be permitted uses and no other.
- D. Eligibility for District:** Applicants proposing a project under the allowances and requirements of the Commercial Core Overlay District should make application according to the requirements outlined in Chapter 4 of this Title and state on their application that they intend to develop under the requirements of the overlay district rather than the underlying zone. The designated review authority shall determine eligibility of the application to be considered under the overlay district regulations according to the following standards:
1. The proposed use and development is consistent with the Town General Plan
 2. The proposed use and development enhances the character of the overlay district, as set forth in the purpose of the overlay district, in a manner which could not be reasonably achieved under the regulations and standards of the underlying zone
 3. The proposed use and development strictly adheres to or exceeds the enhanced design standards set forth in this section
- E. Conditional Uses:** The uses specified as conditional uses set forth in this chapter for the underlying zone shall be conditional uses and no other.
- F. Physical Restrictions:** The physical restrictions specified as set forth in this chapter for the underlying zone shall be applied unaltered in this overlay district with the following exceptions:
1. Minimum Landscaping: Minimum requirement may be reduced to 20% in L-1, R-1 and R-2 underlying zones and may be reduced to 25% in R-3 and GC underlying zones. Minimum requirement remains unaltered in all other zones.
- G. Design Standards:** The design standards specified as set forth in chapter 12 of this title shall be applied unaltered in this overlay district with the following exceptions:
1. Landscaping: Landscaping shall be incorporated along frontages between any buildings, structures or parking area and the public right-of-way to achieve enhanced screening. Landscaping used for screening shall consist of mature trees and shrubs, varied in height but a minimum of six (6) feet in height and four (4) inches in trunk diameter for trees. While landscaping intended for screening does not need to completely block buildings and parking area from sight, it shall be of sufficient density to render any structures significantly less imposing on views from the right-of-way. Evergreen trees shall be used predominantly to ensure that screening is effective year-round. Spacing between the foliage of mature trees shall be no greater than four (4) feet with shrubs interspersed in the spaces between and beneath tree foliage, except where driveways and walkways intersect

the frontage. Placement of trees and shrubs shall be staggered and varied to avoid unnaturally linear appearance of vegetation. Enhanced landscaped areas shall not be designated for snow storage. Landscape screening shall not impede visibility for drivers entering and exiting driveways.

2. **Landscape Maintenance.** The developer or applicant shall maintain the landscaping plan as originally approved and may be required to provide a financial guarantee for replacement of plant materials that have died, for a period of two (2) years from the issuance of a certificate of occupancy or certificate of completion.



Example of Enhanced Landscaping Requirement required by 9-7-11(G)(1)

Section 2. Effective Date. This Ordinance shall take effect upon its passage by a majority vote of the Brian Head Town Council. Upon this Ordinance being adopted by the Brian Head Town Council of Iron County, Utah, all provisions of this Ordinance shall be codified into Title 9 of 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 shall be repealed.

DRAFT

**PASSED AND ADOPTED BY THE BRIAN HEAD TOWN COUNCIL OF IRON COUNTY,
UTAH this _____ day of May 2022 with the following vote.**

Mayor Clayton Calloway	Aye_____	Nay_____
Council Member Martin Tidwell	Aye_____	Nay_____
Council Member Kelly Marshall	Aye_____	Nay_____
Council Member Dennis VanNostran	Aye_____	Nay_____
Council Member Larry Freeberg	Aye_____	Nay_____

BRIAN HEAD TOWN COUNCIL

ATTEST:

By: _____
Clayton Calloway, Mayor

Nancy Leigh, Town Clerk

(SEAL)

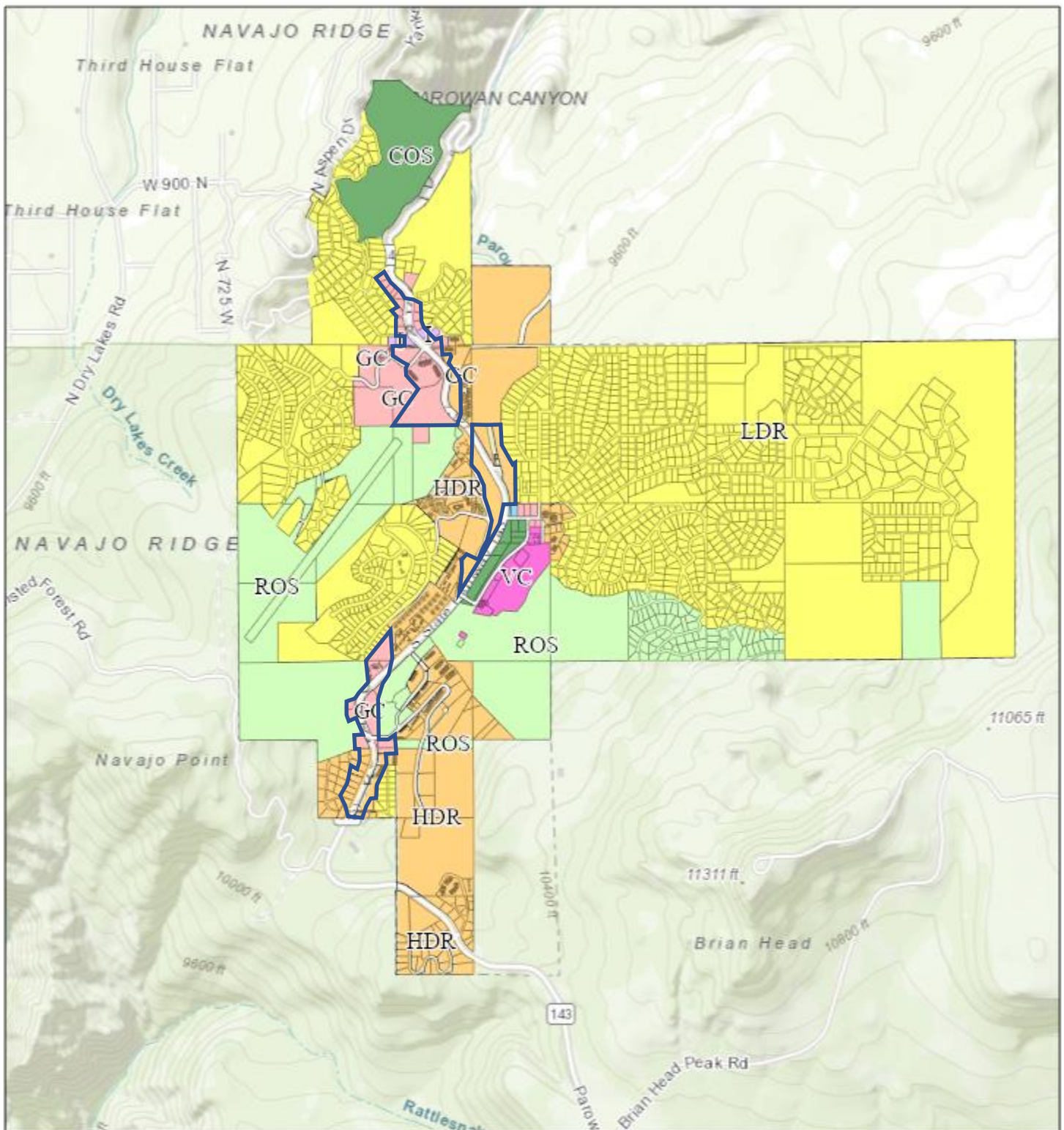
CERTIFICATE OF PASSAGE AND POSTING

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 May 2022 and have posted a summary of the adopted ordinance in two conspicuous places within the Town of Brian Head, to-wit: Town Hall and Post Office. A complete copy of the adopted ordinance on the Brian Head Town Website and has been posed on the Utah Public Meeting Notice Website.

Nancy Leigh, Town Clerk

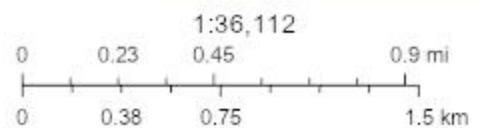
Ordinance No. _____

Zoning Map



December 30, 2021

- Commercial Core Overlay District





STAFF REPORT TO THE TOWN COUNCIL

SUBJECT: Street Lights – Dark Skies Discussion
AUTHOR: Bret Howser
DEPARTMENT: Administration
DATE: May 24, 2022
TYPE OF ITEM: Discussion

SUMMARY:

The Council will discuss broad policy regarding dark skies and Town street lights. The Council may give staff direction to prepare ordinance amendments.

BACKGROUND:

Brian Head Town has long been recognized for its pristine night skies. The General Plan anticipates that the Town will take efforts to maintain this natural resource. In FY 2019 and FY 2020, the Town Council adopted a strategic plan that included an action step to explore International Dark Skies Community (IDSC) certification as a potential measure for preserving our night skies.

In summer and fall of 2019, Planning Commission and Town Council reviewed the guidelines for IDSC certification and made changes to the Town's lighting code which, while perhaps falling short of the strict requirements of IDSC, were more "night sky friendly" than they had previously been. These amendments to Title 9 Chapter 12 of the Town Code were adopted in November 2019.

One of those changes dealt specifically with street lighting. The recommendation of the Planning Commission would have limited streetlights to intersections with the highway and with collector roads and provided for additional streetlights where deemed necessary by Public Safety. The Council was unsure if that was sufficient lighting to create a sense of place. Ultimately the Council adopted the ordinance change with the provision that a Street Light Master Plan would be created to guide the placement of street lights in Town which strikes a balance of safety, dark sky considerations, and sense of place.

Staff has been directed in recent years to investigate working with Rocky Mountain Power (RMP, who owns and operates most of the street lights in Brian Head) to convert the existing street lights to LED. Several years ago the Council considered a project to do so and decided it wasn't the next best thing to spend a large chunk of money on. In February 2022, the Council reviewed a report outlining a plan to convert to LED street lights and directed staff to work with RMP to install a few examples, with an eye to fully converting to night-sky friendly LED street lights.

Following the 2019 adjustments to our Land Mgt Code in an attempt to preserve dark skies as a natural resource that is important to our community and economy, the Town has turned inward and retrofitted much of the lighting on our buildings in an attempt to "lead out" in the community. We have also begun having conversations with local businesses and condominium HOAs to encourage them to retrofit their lighting to be more dark sky friendly.

The Town has also adjusted its Business Beautification Grant program to allow these funds to be used for lighting retrofits.

ANALYSIS:

Staff has not been asked to provide analysis as this is a broad policy discussion for the Council

FINANCIAL IMPLICATIONS:

N/A

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

N/A

PROPOSED MOTION:

N/A

ATTACHMENTS:

A – LMC Ch 12 Excerpt – Street Light Requirements

1. Fences and gates shall be set back at least ten feet (10') behind the building front facade.
2. Perimeter fencing of a property is prohibited without specific Planning Commission approval.
3. Fences shall not exceed four feet (4') in height, except where required for safety reasons (swimming pool and attractive nuisances) or where necessary to meet screening requirements or where not visible from off site. (Ord. 08-016, 8-12-2008 and Ord. 15-018, 12-8-2015)
4. Fence materials shall be wood, timbers, rock or materials indigenous to the area. Wrought iron fencing should be used primarily at swimming pools and painted or treated to blend in with the surrounding environment or building facade.
5. Vegetation should be planted in and around fencing to soften the appearance except where no visible from off site. (Ord. 08-016, 8-12-2008 and Ord. 15-018, 12-8-2015)
6. Inappropriate wall and fence materials are railroad ties, stucco, chain-link, concrete blocks and vinyl. Use of these or similar materials must be consistent with the General Plan and approved by the Planning Commission. (Ord. 08-016, 12-2008, and Ord. 16-007, 12-8-2016).

9-12-6: LIGHTING:

It is the intent of this section to encourage lighting practices and systems which preserve Brian Head's special resource of dark skies and support the Dark Sky Certification of neighboring Cedar Breaks National Monument by minimizing light pollution, glare and light trespass, and by eliminating unnecessarily bright light color spectrums. The Town intends to accomplish these objectives without sacrificing nighttime safety, mobility, or the ability of businesses to operate reasonably. This section does not apply to indoor lighting. (Ord. 18-006, 6-11-2018 and Ord. 19-014, 11-12-2019)

- A. All light fixtures, including security lighting and sign lighting, except streetlamps, shall be placed at a location, angle and height and shielded so that upward light pollution is minimized: (Ord. 19-014, 11-12-2019)
 1. Light fixtures shall be mounted to the building or of a pole that directs light towards the ground and focuses on the object to be lit. Where signs and similar objects can be lit from above with lighting directed downward, this option should be employed. Where it is not possible, sufficient shielding should be employed to focus the light on the object rather than allowing it to escape upward and pollute the night sky. (2010 Code. and Ord. 19-014, 11-12-2019)
 2. Light fixtures shall be fully shielded on top with opaque material that disallows light from the sources to travel upward into the sky. The sides of the fixture shall be at least partially shielded with either transparent or translucent material. Fixtures which are not fully shielded with opaque material shall be limited to 800 lumens per fixture in residential zones and 2,000 lumens per fixture in commercial zones. (amd. Ord. 19-014, 11-12-2019)
- B. The correlated color temperature of any outdoor lighting fixture shall not exceed three thousand degrees kelvin (3,000°k). (Ord. 19-014, 11-12-2019)

- C. Light fixtures shall not emit more light than is necessary to accomplish its purpose:
1. Fixtures shall be spaced sufficiently to provide adequate light as required by the building code. (Ord. 19-014, 11-12-2019)
 2. Parking lot lights, yard lights, or both, may be required for multi-family, commercial and industrial projects. The Planning Commission shall review the proposed lighting plan of a project to determine that it meets the minimum lighting requirement for safety while maintaining sensitivity to night sky preservation.
 3. Total outdoor lighting shall not produce more than 25,000 lumens per acre or more than five (5) lux at any property boundary for commercial properties or more than 4,000 per acre or more than one (1) lux at any property boundary for residential properties. (Ord. 19-014, 11-12-2019)
 4. Architectural and aesthetic lighting shall use low lumen light sources. (Ord. 19-014, 11-12-2019)
- D. Outdoor lighting shall only be used when necessary to accomplish its purpose:
1. Security lights shall be operated on a motion sensor. Any light on a functioning motion sensor will not count toward the light maximum in subsection C(3). (Ord. 19-014, 11-12-2019)
- E. Subdivision and Street Lighting:
1. Street lighting will be used to ensure safety and mobility. (amd. Ord. 19-014, 11-12-2019).
 - i. Streetlights will be placed at all intersections with a state highway and all intersections with a Town collector road (as defined in the Brian Head Transportation Master Plan).
 - ii. The Public Safety Director may order the placement of additional streetlights where necessary to preserve public safety.
 - iii. The specifications of street lighting fixtures will be in accordance with the Town's Public Works Standards and shall utilize lamp types that are energy efficient, are dark sky compliant, and mitigate the other negative impacts of artificial lighting.
 - iv. Pedestrian trails, sidewalks and walkways may be lit with minimum light necessary to ensure pedestrian safety and in accordance with Public Works Standards.
 - v. Additional streetlights may be used to establish a sense of place in accordance with a Street Lighting Master Plan approved by the Town Council. (Ord. 19-014, 11-12-2019).
 2. Subdivision plans (either residential or non-residential) shall provide for lighting of all streets in accordance with subsection 9-12-(E)(1) and the Town's public works standards. (amd. Ord. 19-014, 11-12-2019)
 - i. Additional streetlights along the public right of way may be required by the Planning Commission in order to better establish a sense of place. Said streetlights, when required, shall conform to the Town's public works standards. (amd. Ord. 19-014, 11-12-2019)

- ii. Subdivision plans shall include:
 - a) The location, height and overhand of each light.
 - b) The size of lights in lumens and type of laminator, and the color of the lights (expressed in Kelvin). Where practicable, the most energy efficient laminators shall be used.
 - c) A drawing or photograph of the typical streetlight and standard proposed and location of energy meter, switches, cutoffs, etc., if any.

(amd. Ord. 19-014, 11-12-2019)

F. Exceptions: The following shall be exempt from the requirements of this chapter:

1. Holiday lighting from November 15 to January 15 as long as it does not create a safety hazard or nuisance to surrounding businesses or residences.
2. Traffic control signals and devices or temporary emergency lighting in use by law enforcement or government agencies or at their direction.
3. The lighting of federal or state flags, provided that the light is a narrow beam aimed and shielded to illuminate only the flag. Flag lighting should use appropriate illumination levels to the light the flag, while at the same time fulfilling the purpose of this chapter. Upward lighting of flags is permitted with a limit of three (3) fixture per flagpole with a maximum of two thousand (2,000) lumens each. The fixtures must be shielded such that the point source is not visible outside of a fifteen (15') foot radius.
4. Lights on snow removal or grooming equipment engaged in water snow operations.
5. Lighting for recreational uses (such as ballfields, parks or night skiing) which do not strictly adhere to the requirements of this section may be approved by the Planning Commission following a determine that the lighting meets the intent of the requirements of this section and up on the condition that lighting will be subject to a reasonable curfew.

(Ord. 19-014, 11-12-2019)