

The Regular Meeting of the
Brian Head Town Council
Town Hall - 56 North Highway 143
Brian Head, UT 84719
TUESDAY, DECEMBER 13, 2016 @ 1:00 PM

AGENDA

- A. CALL TO ORDER** **1:00**
- B. PLEDGE OF ALLEGIANCE**
- C. DISCLOSURES**
- D. PUBLIC INPUT/ REPORTS (Limited to three (3) minutes) Non-Agenda Items**
- E. APPROVAL OF THE MINUTES:** November 8, 2016 Town Council Meeting
- F. AGENDA ITEMS:**
- 1. ANNUAL AUDIT FOR FISCAL YEAR 2016.** Wayne Everett, Hafen, Buckner & Everett, will present the annual audit for the town ending June 30, 2016
 - 2. STEAM ENGINE MEADOWS – PHASE 1C SPECIAL ASSESSMENT AREA REQUEST.** David Whitehead, property owner, will present a petition to create a Special Assessment Area for the Steam Engine Meadows Subdivision, Phase 1-C area.
 - 3. STEAM ENGINE MEADOWS PHASE 1A & 1B SUBDIVISION ACCEPTANCE.** Shane Williamson, Public Works Director. The Council will officially accept Phase 1A and 1B of the Steam Engine Meadows Subdivision.
 - 4. PUBLIC HEARING FOR THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDGB) AND COMMUNITY IMPACT BOARD (CIB) CAPITAL PROJECTS.** The Council will receive public comment on a proposed project list for a one year and a 2 to 5 year capital improvement project list for potential grant funding. Comments are limited to three minutes and written comments may be submitted to the Town Clerk no later than noon on December 13, 2016.
 - 5. APPROVAL OF THE CDGB AND CIB CAPITAL PROJECT LIST.** Cecilia Johnson, Town Treasurer. The Council will consider approval of the Capital project list for a one year and a 2 to 5 year capital improvement project list to be submitted to CDBG and CIB for potential grant funding.
 - 6. PUBLIC HEARING FOR AMENDING THE FISCAL YEAR 2016 BUDGET.** The Council will hold a public hearing to receive public comment on proposed amendments to the General Fund budget ending June 30, 2016. Comments are limited to three minutes and written comments may be submitted to the Town Clerk no later than noon on December 13, 2016. Details of the proposed budget amendment are available at the town offices during normal business hours.
 - 7. ORDINANCE AMENDING THE FISCAL YEAR 2016 TOWN BUDGET.** Cecilia Johnson, Town Treasurer. The Council will consider adopting an ordinance amending the fiscal year 2016 town budget.
 - 8. BEARFLAT MEADOW PRESERVE MASTER PLAN RESOLUTION.** Bret Howser, Town Manager. The Council will consider a resolution adopting the Bearflat Meadow Preserve Master Plan.
 - 9. UTAH OUTDOOR RECREATION GRANT APPROVAL.** Bret Howser, Town Manager. The Council will give the approval for the Utah Outdoor Recreation Grant that the town received.



10. UTAH STATE PARKS AND RECREATION COOPERATIVE AGREEMENT. Nancy Leigh, Town Clerk. The Council will consider an agreement with Utah State Parks and Recreation for partial reimbursement for the town's snowmobile trail grooming for the 2016-2017 winter season.

11. 2017 TOWN COUNCIL MEETING SCHEDULE APPROVAL. Nancy Leigh, Town Clerk. The Council will approve their 2017 meeting schedule.

G. CLOSED SESSION OF THE TOWN COUNCIL to discuss the character, professional competence, or physical or mental health of an individual.

H. ADJOURNMENT

Date: December 9, 2016

Available to Board Members as per Resolution No. 347 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 Council may participate by means of a telephonic or telecommunications conference. 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 public and conspicuous places within the Town Limits of Brian Head; to wit, Town Hall, Post Office and The Mall on this 9th day of December 2016 and have posted such copy on the Utah Meeting Notice 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



Brian Head Public Safety Council Update

11/01/2016

Brian Head Marshal's Office:

Winter is in full swing, the resort is open and deputies are off to the races. We had a busy month with diverse incidents. Deputies have already proven to be ready for this upcoming ski season and are ready for whatever is thrown their way.

Sergeant Dan Guymon was handed a vehicle burglary case that seemed difficult to solve. A car that was parked at "Hidden Haven" was burglarized and a wallet was taken from the vehicle. Sgt. Guymon jumped right on the case. The victim was a visitor to the Town and he knew his response would be faster than if the County were to take it. He was able to make quick work of tracking transactions made in other surrounding counties, gain video evidence of a suspect, and track him back to a residence in Parowan. Sgt. Guymon and Deputy Jared Burton surveyed the home until the suspect returned. They were able to make an arrest based on good evidence, follow up and great interview skills. The victim was very appreciative of their response.

Sergeant Guymon is also working an active case involving a tenant at Timberbrook who took some furnishings when they moved from the property. He is currently interviewing suspects and tracking down stolen items.

We had a couple of burglaries at the Lofts. Danny Abbott was given the task of chasing this case and following up on it. So far it appears to be more in line of an act of vandalism than an actual burglary. Two doors were beat in, but no property has been found stolen at this time. Deputies canvased many of the condo properties throughout town and no further properties were found to be affected. The case is still open and Deputy Abbott is still chasing any and all leads he can turn up.

Deputy Brad Benson as well as some of the others were very busy keeping up on fire inspections for nightly rentals. A total of 11 new properties were inspected. Many of them were did not pass our minimal requirements and will need to be followed up on and re-inspected. It is great to be getting so many citizens on board and with proper business licenses. Nancy has done a great job in tracking and getting these properties identified and informed of local ordinances.

Deputy Jared Burton was out of commission for a few weeks due to an ATV accident that occurred during his rifle deer hunt. Deputy Burton suffered from a broken arm and concussion. He is now back in full swing and filling his shifts.

We have all been very busy assisting each other with our own individually assigned cases and working very well as a team. Many cases take a considerable amount of time due to the fact they usually involve people that don't reside in Brian Head. Both victims and suspects are usually living in communities elsewhere and it us up to us to track them down for interviews and follow up information. This often times means that deputies are having to leave them mountain themselves. We are working hard to be sure and backfill as needed to keep the mountain covered for other emergencies that may arise. We are also utilizing our neighboring agencies to assist and are glad we have such good working relationships

with them. Many times we are able to get suspects to return to Brian Head for questioning. We are also conducting phone interviews as much as possible to limit travel and maintain coverage. I can't express how appreciative I am of our Deputies and their level of professionalism for the Town of Brian Head. They truly have our best interest in mind.

Deputy Danny Abbott, Sergeant Guymon, and I were able to travel to West Valley this past month and pay our respects to one of our fallen officers. West Valley Police Departments Cody Brotherson was killed this month while trying to stop fleeing felons in a stolen car. Officer Brotherson was struck while trying to put out "Stop Sticks" in an effort to slow the vehicle. He died from his injuries on scene. The car was driven by a 15-year-old, and two 14-year-old passengers. It was an honor for us to attend this service and stand by our brothers in blue.

- Shifts and Numbers of Incidents
 - Day Shift =24
 - Swing Shift =12
 - Grave Shift = 4
- **Total Incidents for November = 40**

Types of Incidents

- Citizen Assists:10
- Medicals: 2
- Fire Calls: 12
- 911/Alarms:5
- Vehicle Accidents: 2
- Suspicious: 1
- Theft: 2
- Vehicle Burglary: 1
- Burglary: 1
- Weapon Offense: 1
- Unsecure Premise: 2
- Trespass: 1
- Suspicious: 1

Brian Head Fire Dept:

Fall is our favorite time to conduct our burning operations for fuel breaks. A substantial amount of piles fuels was burned in the area of the Alpine Creek Trail. This area is probably looking at one more treatment of re-stacking and cutting down the remaining dead and it will be complete. This fuel thinning project is an excellent one in regards to protecting our North boundary from approaching wildfire. It will also prove to make a better experience for those trekking the Alpine Creek Trail. We have already noted an increase in grasses and flowers which will in turn bring in more wildlife.

Our very own project on Snowshoe and Toboggan are complete. Piles have been burned and this area is already grown in with lots of grasses on its own. As we were burning in a couple of feet of snow we were amazed with how many deer were still in the area and were all picking at vegetation along the roadway that would not have been there had we not done this fuels project.

We are also very pleased with the work we have been able to do along the Town Trail between Fir and Aspen. Although we have some work to complete on this project next spring/summer. We will be cutting down the hazard/dead trees now that we can actually safely get into the area and work. Many of these will have to fall on the highway so a coordination between public works and our fuels crew will have to be made for this work to get completed. We can't wait to see what becomes of this area in regards to wildflowers and grasses now that it has been thinned and cleaned up.

Training as always has been top notch. We are still doing multi agency trainings with Parowan and Paragonah and are very pleased with the comradery we have with our neighboring fire departments. Our last training involved a multi-agency response to a structural fire. With the use of a smoke machine a very realistic atmosphere was created. We then proceeded to send teams in on rescue and attack teams. These teams were put together with members of each department. I can't tell you how pleased I am with our ability now to be on the same page. No matter what agencies members we put together, they seemed to work together in an effective safe manner.

We also had a training course in defensive driving that was instructed by the Utah Local Governments Trust. This is a training I have been trying to get them to come and do for many years. It is great information that I wanted put out to all of our firefighters. I appreciate Cecilia getting this put together and making it happen.

Our older Ford fire truck was taken to Parowan in an attempt to have it pump tested at a higher GPM. Elevation has a serious effect on an engines ability to produce horse power especially in a gas engine. With the older truck testing at a lower value over the past few years we thought it would be worth the drive. We did not see a substantial increase, but were able to get 750 GPM out of it which will still maintain its status as a structural fire truck therefore giving us credit with our ISO rating. Age of the engine seems to be playing more of a role in its capabilities.

As a matter of information. We have been in contact with Landis Fireworks and our New Year's Eve show is ordered and will be put together by our Public Safety Department. It is usually shot of at about 6:00 PM right after the Torch Light Parade.

Brian Head Public Safety

Wishing You

A

Merry Christmas and a Safe and Happy New Year



















1 Officer Cody Brotherson Funeral Service

















Brian Head Town

Public Works Department Update

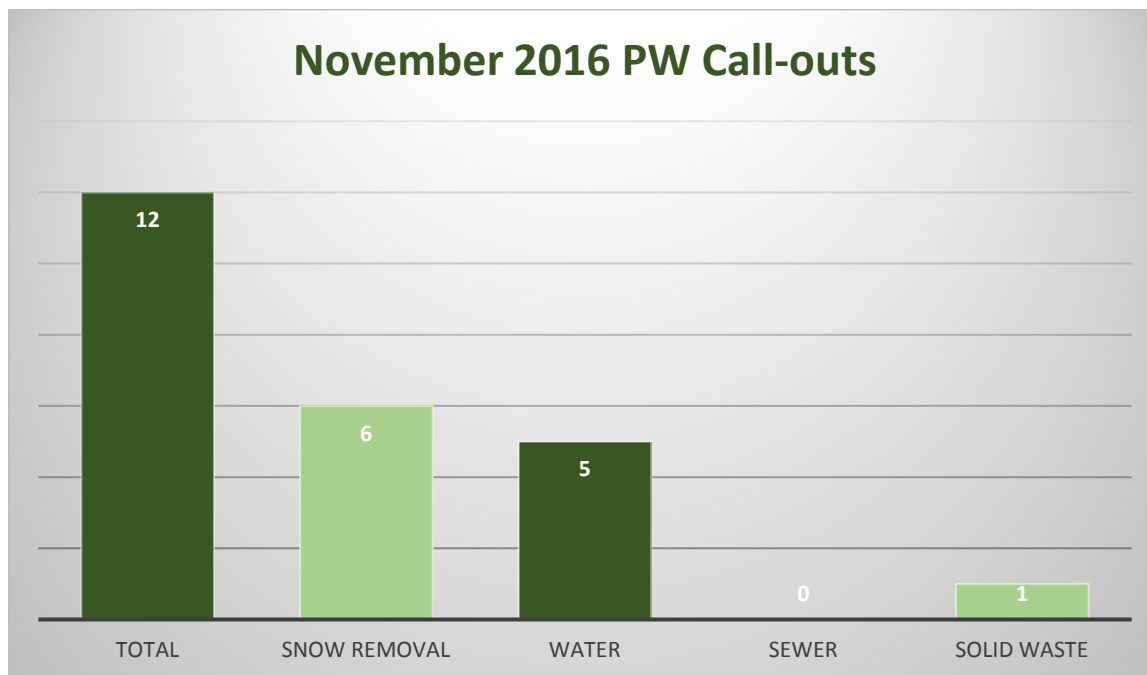
December 13, 2016

As we have begun to settle into the winter season and focus on providing snow removal, it is impressive to reflect on the amount of work the Public Works Department accomplished during the unseasonably warm fall weather. For example, deficient and leaking pipes near Decker Springs may have waited until spring to obtain repairs; however, this work is now complete. That said, a particular achievement resulting from the fall efforts comes from the infamous Dedicated Snowmaking Line. Specifically, the completion of this line has brought several growing pains in calibrating the new equipment and make minor adjustments as the infrastructure integration was executed. However, the Public Works Department is pleased to announce that the efforts have paid off, as we are now able to provide around 1,100 gallons per minute to the Resort's snowmaking pond. We are excited with this ability, which is nearly double the volume from last year, as it has been a huge part of the Resort's opening this season!

Next, with the kick-off of snow removal season, we have experienced a few growing pains based on training new operators and dealing with equipment breakdowns. However, at this point, we have mitigated the errors, and the equipment is running well, giving us a better arsenal to fight the storms as they develop. Also, Chris, Jesse, and Marty have completed the snow ramp for the snowmobile trail in front of the Mall. I am happy to report that overall, despite a couple of hiccups, the newly remodeled crew has fared well and I am pleased with their progress as a unit.

Finally, I recently had the opportunity to take the State of Utah Drinking Water exam, with which I passed! Consequently, I am now certified at a level above that of the Town's water system. Moving forward, we are scheduled to attend the annual Rural Water Conference later this winter, at which our new employees will begin testing for both the Drinking Water and Wastewater certifications.

November PW Statistics:



Summary: During November 2016, the majority of our call-outs pertained to snow removal, with a close second coming from water system issues. That said, the water system issues were singled to SCADA resets and pump resets. Finally, with no sewer calls, the single solid waste call-out was from one overflowing dumpster and one recycling dumpster, of which we are looking for ways to assure these are taken care of during our normal scheduled pick-ups.

November-16

**Iron County
BUILDING PERMIT
REPORT**



IRON COUNTY UNINCORPORATED AREA

	<u>Current Month</u>	<u>Year to Date</u>	<u>2015 Year to Date</u>
Permits Issued:	26	276	218
Fees Collected:	\$ 29,207.89	\$ 492,185.37	\$ 673,614.27
Valuation:	\$ 1,681,431.00	\$ 193,417,850.55	\$ 111,760,056.00



PAROWAN CITY

	<u>Current Month</u>	<u>Year to Date</u>	<u>2015 Year to Date</u>
Permits Issued:	5	45	32
Fees Collected:	\$ 6,477.51	\$ 45,566.18	\$ 33,496.85
Valuation:	\$ 403,412.00	\$ 2,688,860.28	\$ 3,359,923.00



BRIAN HEAD CITY

	<u>Current Month</u>	<u>Year to Date</u>	<u>2015 Year to Date</u>
Permits Issued:	1	29	2
Fees Collected:	\$ 126.25	\$ 115,040.49	\$ 7,447.84
Valuation:	\$ 6,000.00	\$ 3,208,918.00	\$ 475,450.00

November in Pictures:







Town Council Staff Report

Subject: Audit Report – FY 2016 Budget
Author: Cecilia Johnson, Town Treasurer
Department: Administration
Date: December 13, 2016
Type of Item: Informational

SUMMARY:

Wayne Everett, Brian Head Town Auditor, will present his annual audit report for FY ending June 30, 2016.

PREVIOUS COUNCIL ACTION:

Not applicable.

BACKGROUND:

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

ANALYSIS:

Not applicable.

DEPARTMENT REVIEW:

The staff has reviewed the audit.

FINANCIAL IMPLICATIONS:

It is not anticipated that the Town will have any significant financial implications from the FY 2016 audit.

BOARD/COMMISSION RECOMMENDATION:

Not applicable.

STAFF RECOMMENDATION:

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

PROPOSED MOTION:

Not applicable, since this is an informational item only.

Brian Head Town
Iron County, Utah

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2016

Brian Head Town
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June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the Town Council
Brian Head Town
Brian Head, UT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brian Head Town (the Town), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Brian Head Town, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

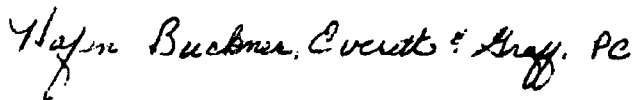
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 2016, on our consideration of the Brian Head Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Brian Head Town's internal control over financial reporting and compliance.



Hafen, Buckner, Everett, & Graff, PC

December 8, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Brian Head Town
Management's Discussion and Analysis
June 30, 2016

As management of Brian Head Town (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of financial activities of the Town for the fiscal year ended June 30, 2016.

FINANCIAL HIGHLIGHTS

- *Total net position for the Town as a whole increased by \$810,952.
- *Total unrestricted net position for the Town as a whole increased by \$228,091.
- *Total net position for governmental activities increased by \$139,373.
- *Total net position for business-type activities increased by \$671,579.

BASIC FINANCIAL STATEMENTS

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

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

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

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

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

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

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

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

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

The Town maintains four major governmental funds; general, special service district, debt service, and capital projects funds.

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

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

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

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

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

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

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

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

FINANCIAL ANALYSIS

Brian Head Town's Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Current and other assets	\$ 3,324,787	3,314,972	3,421,901	3,188,459	6,746,689	6,503,430
Net capital assets	27,894,284	27,962,787	20,458,234	20,618,483	48,352,518	48,581,269
Deferred outflows of resources	284,061	57,327	171,800	39,072	455,861	96,399
Total assets and deferred outflows of resources	<u>31,503,132</u>	<u>31,335,085</u>	<u>24,051,936</u>	<u>23,846,013</u>	<u>55,555,068</u>	<u>55,181,099</u>
Other liabilities	2,586,087	2,306,098	746,042	610,414	3,332,129	2,916,512
Long-term liabilities	4,118,000	4,430,000	8,818,921	9,439,364	12,936,921	13,869,364
Deferred inflows of resources	888,463	827,778	64,315	45,157	952,778	872,935
Total liabilities and deferred inflows of resources	<u>7,592,550</u>	<u>7,563,876</u>	<u>9,629,278</u>	<u>10,094,935</u>	<u>17,221,828</u>	<u>17,658,811</u>
Net position:						
Net investment in capital assets	23,776,284	23,532,787	11,639,313	11,179,118	35,415,597	34,711,905
Restricted	694,290	689,143	347,956	473,934	1,042,246	1,163,078
Unrestricted	(559,992)	(450,721)	2,435,389	2,098,026	1,875,396	1,647,305
Total net position	<u>\$ 23,910,582</u>	<u>23,771,209</u>	<u>14,422,658</u>	<u>13,751,078</u>	<u>38,333,240</u>	<u>37,522,288</u>

As noted above, net position may serve over time as a useful indicator of financial position. Total assets exceeded total liabilities and deferred inflows of resources at the close of the year by \$38,333,240, an increase of \$810,952 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year are \$1,875,396, which represents an increase of \$228,091 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants or other legal requirements.

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

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

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

FINANCIAL ANALYSIS (continued)

Brian Head Town's Change in Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Program revenues:						
Charges for services	\$ 843,823	875,937	2,357,403	2,186,562	3,201,225	3,062,499
Operating grants	123,124	127,826	-	-	123,124	127,826
Capital grants	-	-	-	-	-	-
General revenues:						
Property taxes	1,242,767	1,576,411	-	-	1,242,767	1,576,411
Sales tax	129,455	127,112	-	-	129,455	127,112
Other taxes	597,960	602,244	-	-	597,960	602,244
Special assessments	-	-	-	-	-	-
Other revenues	101,571	59,164	65,654	23,984	167,225	83,147
Total revenues	<u>3,038,699</u>	<u>3,368,693</u>	<u>2,423,056</u>	<u>2,210,545</u>	<u>5,461,755</u>	<u>5,579,239</u>
Expenses:						
General government	736,358	727,198	-	-	736,358	727,198
Public safety	1,041,913	1,008,968	-	-	1,041,913	1,008,968
Streets and public works	665,452	644,769	-	-	665,452	644,769
Parks and recreation	118,556	130,654	-	-	118,556	130,654
Interest on long-term debt	146,047	152,954	308,795	321,942	454,842	474,896
Operating expenses	-	-	1,633,682	1,628,905	1,633,682	1,628,905
Total expenses	<u>2,708,326</u>	<u>2,664,542</u>	<u>1,942,477</u>	<u>1,950,847</u>	<u>4,650,803</u>	<u>4,615,389</u>
Excess (deficiency)						
before transfers	330,373	704,151	480,579	259,699	810,952	963,850
Transfers in (out)	(191,000)	-	191,000	-	-	-
Change in net position	<u>\$ 139,373</u>	<u>704,151</u>	<u>671,579</u>	<u>259,699</u>	<u>810,952</u>	<u>963,850</u>

For the Town as a whole, total revenues decreased by \$117,483 compared to the previous year, while total expenses increased by \$35,415. The total net change of \$810,952 is, in private sector terms, the net income for the year which is \$152,898 less than the previous year's net change (net income).

Governmental activities revenues of \$3,038,699 is \$329,994 less than the previous year, while governmental activities expenses of \$2,708,326 is \$43,784 more than the previous year. The decrease in revenues is primarily due to a decrease in revenues from property taxes. Property taxes in the prior year included a large one-time backup payments of delinquent property taxes which accounts for most of the difference.

Business-type activities revenue of \$2,423,056 is \$212,511 more than the previous year. Increases in charges for services made up most of the difference. Business-type activities expenses of \$1,942,477 were less than the previous year by \$8,369.

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

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

General Fund

The fund balance of \$915,662 reflects a decrease of \$56,306 from the previous year. Amounts restricted that are included in the fund balance include \$94,815 for debt service related to the Steam Engine Meadows special improvement district. Fund balance also has commitments of \$26,412 for Volunteer Fire and \$123,350 for Wildlands Fire, leaving an unassigned fund balance of \$671,085.

Total revenues in the general fund amounted to \$2,416,464 which is a decrease of \$171,774 from the previous year. Total expenditures from the general fund amounted to \$2,004,109, which is a decrease of \$20,128 from the previous year. Net transfers out of \$468,661 were charged to the general fund.

Water Fund

The change in net position (net income) was \$504,420, which included net transfers in of \$175,720. Net position restricted for capital improvements amounts to \$37,616. Unrestricted net position amounts to \$1,771,583.

Sewer Fund

The change in net position (net income) was \$47,309. The amount restricted for capital improvements is \$12,700. Unrestricted net position amounts to \$615,834.

Solid Waste Fund

The change in net position (net loss) was \$81,601. Unrestricted net position amounts to \$265,507.

Snowmaking Lease Fund

The change in net position (net income) was \$237,465 including a transfer in of \$15,280. The amount restricted for debt service is \$297,640. Unrestricted net position amounts to a deficit of \$181,522.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues and expenditures for the current year were originally were budgeted at \$2,177,605. Subsequent amendments increased the total budgeted revenues and expenditures to \$2,178,435.

The final budget for the year appropriated \$682,554 to general government activities; \$888,930 to public safety activities; \$481,369 to highways and public works; and \$125,582 to recreation. In addition, transfers to other funds was appropriated in the amount of \$468,661.

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

CAPITAL ASSETS AND DEBT ADMINISTRATION

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

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Capital Assets:						
Land and rights	\$ 20,781,265	20,660,751	3,203,176	3,203,176	23,984,441	23,863,928
Buildings	4,965,678	4,965,678	293,896	293,896	5,259,574	5,259,574
Improvements	3,918,161	3,918,161	-	-	3,918,161	3,918,161
Machinery and equipment	1,701,050	1,570,566	944,074	944,074	2,645,124	2,514,640
Water system	-	-	9,028,510	9,028,510	9,028,510	9,028,510
Sewer system	-	-	2,097,182	2,097,182	2,097,182	2,097,182
Snowmaking lease	-	-	4,064,374	4,064,374	4,064,374	4,064,374
Construction in progress	1,997,780	1,782,835	8,089,456	7,858,573	10,087,235	9,641,408
 Total Capital Assets	 33,363,934	 32,897,991	 27,720,669	 27,489,786	 61,084,602	 60,387,777
 Less Accumulated Depreciation	 (5,469,650)	 (4,935,204)	 (7,262,434)	 (6,871,303)	 (12,732,084)	 (11,806,507)
 Net Capital Assets	 <u>\$ 27,894,284</u>	 <u>27,962,787</u>	 <u>20,458,234</u>	 <u>20,618,483</u>	 <u>48,352,518</u>	 <u>48,581,269</u>

The total amount of capital assets at year-end, net of depreciation, amount to \$48,352,518. This represents a decrease of \$228,751 from the previous year. The amount of decreases in capital asset balances, net of depreciation, represent the amount that depreciation charged on capital assets exceed new investment in capital assets.

Governmental activities capital assets, net of depreciation, of \$27,894,284 has decreased a net amount of \$68,503 from the previous year. Total depreciation charged for the year on governmental activities assets was \$534,446.

Business-type activities capital assets, net of depreciation, of \$20,458,234 decreased during the year by \$160,249. Total depreciation charged for business-type assets during the year was \$391,131.

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

Brian Head Town
Management's Discussion and Analysis
June 30, 2016

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Brian Head Town's Outstanding Debt

	Current Year	Previous Year
Governmental activities:		
2007 Lease Revenue refunding	\$ 97,000	141,000
2007 GO Interconnect Bridge	315,000	375,000
2005B General Obligation	1,395,000	1,540,000
2011 MBA Lease Revenue	2,311,000	2,374,000
Total governmental	<u>\$ 4,118,000</u>	<u>4,430,000</u>
Business-type activities:		
Water:		
1980 G.O. Water Bond	17,736	25,633
2016 GO Water Refunding	706,000	-
2004 General Obligation	-	845,000
2013 G.O. Reservior Bond	1,914,000	2,000,000
2009 USDA Water Revenue	5,081,186	5,163,731
Snowmaking:		
2005A General Obligation	1,100,000	1,405,000
Total business-type	<u>\$ 8,818,921</u>	<u>9,439,364</u>
Total long-term debt	<u>\$ 12,936,921</u>	<u>13,869,364</u>

Differences represent the amount of principal repaid during the year.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

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Brian Head Town
STATEMENT OF NET POSITION
June 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 1,690,376	1,436,908	3,127,284
Accounts receivable, net	1,152,825	194,500	1,347,325
Other assets	3,408	-	3,408
Total current assets	<u>2,846,609</u>	<u>1,631,408</u>	<u>4,478,017</u>
Non-current assets:			
Restricted cash and cash equivalents	478,178	482,381	960,559
Capital assets:			
Not being depreciated	22,779,044	11,292,632	34,071,676
Net of accumulated depreciation	5,115,240	9,165,602	14,280,842
Prepaid long-term water lease	-	1,308,102	1,308,102
Net pension asset	-	11	11
Total non-current assets	<u>28,372,462</u>	<u>22,248,728</u>	<u>50,621,190</u>
Total assets	<u>31,219,071</u>	<u>23,880,136</u>	<u>55,099,207</u>
Deferred outflows of resources - pensions	284,061	171,800	455,861
Total assets and deferred outflows of resources	<u>\$ 31,503,132</u>	<u>24,051,936</u>	<u>55,555,068</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current Liabilities:			
Accounts payable	\$ 242,375	45,011	287,387
Accrued interest payable	38,735	62,750	101,485
Other accrued liabilities	77,804	-	77,804
Customer/contractor deposits	87,153	8,100	95,253
Unearned revenue	1,619,767	297,640	1,917,407
Bonds, current portion	321,000	608,783	929,783
Total current liabilities	<u>2,386,834</u>	<u>1,022,284</u>	<u>3,409,119</u>
Non-current liabilities:			
Bonds, long-term	3,797,000	8,210,139	12,007,139
Net pension liability	520,253	332,540	852,793
Total non-current liabilities	<u>4,317,253</u>	<u>8,542,679</u>	<u>12,859,932</u>
Total liabilities	<u>6,704,087</u>	<u>9,564,963</u>	<u>16,269,050</u>
Deferred inflows of resources - property taxes	789,480	-	789,480
Deferred inflows of resources - pensions	98,983	64,315	163,298
Total liabilities and deferred inflows of resources	<u>7,592,550</u>	<u>9,629,278</u>	<u>17,221,828</u>
NET POSITION:			
Net investment in capital assets	23,776,284	11,639,313	35,415,597
Restricted:			
Debt service	407,209	297,640	704,849
Capital projects	287,081	50,316	337,397
Unrestricted	(559,992)	2,435,389	1,875,396
Total net position	<u>23,910,582</u>	<u>14,422,658</u>	<u>38,333,240</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 31,503,132</u>	<u>24,051,936</u>	<u>55,555,068</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
<u>FUNCTIONS/PROGRAMS:</u>					
Primary government:					
Governmental activities:					
General government	\$ 736,358	678,490	-	-	(57,869)
Public safety	1,041,913	88,384	73,526	-	(880,002)
Streets & public works	665,452	76,384	46,778	-	(542,290)
Parks and recreation	118,556	565	2,820	-	(115,171)
Interest on long-term debt	146,047	-	-	-	(146,047)
Total governmental activities	<u>2,708,326</u>	<u>843,823</u>	<u>123,124</u>	<u>-</u>	<u>(1,741,379)</u>
Business-type activities:					
Water	1,117,722	1,358,919	-	-	241,197
Sewer	451,523	489,258	-	-	37,735
Solid waste	227,225	143,237	-	-	(83,988)
Snowmaking lease	146,007	365,989	-	-	219,981
Total business-type activities	<u>1,942,477</u>	<u>2,357,403</u>	<u>-</u>	<u>-</u>	<u>414,926</u>
Total primary government	<u>\$ 4,650,803</u>	<u>3,201,225</u>	<u>123,124</u>	<u>-</u>	<u>(1,326,454)</u>

(The statement of activities continues
on following page)

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2016

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	<u>\$ (1,741,379)</u>	<u>414,926</u>	<u>(1,326,454)</u>
General revenues:			
Property taxes	1,242,767	-	1,242,767
Sales tax	129,455	-	129,455
Other taxes	597,960	-	597,960
Impact fees	765	56,754	57,519
Unrestricted investment earnings	17,885	8,900	26,785
Miscellaneous	<u>82,921</u>	<u>-</u>	<u>82,921</u>
Total general revenues	<u>2,071,752</u>	<u>65,654</u>	<u>2,137,406</u>
Transfers in (out)	<u>(191,000)</u>	<u>191,000</u>	<u>-</u>
Total general revenues and transfers	<u>1,880,752</u>	<u>256,654</u>	<u>2,137,406</u>
Change in net position	139,373	671,579	810,952
Net position - beginning, restated	<u>23,771,209</u>	<u>13,751,078</u>	<u>37,522,288</u>
Net position - ending	<u>\$ 23,910,582</u>	<u>14,422,658</u>	<u>38,333,240</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

	General Fund	Special Service District	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 949,855	-	-	360,171	380,350	1,690,376
Receivables:						
Customer accounts, net	42,958	-	-	-	-	42,958
Due from other governments	797,480	-	312,387	-	-	1,109,867
Other assets	3,408	-	-	-	-	3,408
Restricted cash and cash equivalents	94,815	-	311,672	-	71,691	478,178
TOTAL ASSETS	\$ 1,888,516	-	624,059	360,171	452,041	3,324,787
LIABILITIES AND DEFERRED INFLOW OF RESOURCES						
Liabilities:						
Accounts payable	\$ 69,690	-	-	144,781	27,905	242,375
Accrued liabilities	26,531	-	-	-	-	26,531
Customer deposits	87,153	-	-	-	-	87,153
Unearned revenues	-	1,308,102	311,665	-	-	1,619,767
Total liabilities	183,374	1,308,102	311,665	144,781	27,905	1,975,827
Deferred inflow of resources	789,480	-	-	-	-	789,480
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	972,854	1,308,102	311,665	144,781	27,905	2,765,307
FUND BALANCES:						
Reserved for:						
Debt service	94,815	-	312,394	-	-	407,209
Capital projects	-	-	-	215,390	71,691	287,081
Committed for:						
Volunteer Fire	26,412	-	-	-	-	26,412
Wildlands fire	123,350	-	-	-	-	123,350
Redevelopment agency	-	-	-	-	352,446	352,446
Unassigned	671,085	(1,308,102)	-	-	-	(637,017)
TOTAL FUND BALANCES	915,662	(1,308,102)	312,394	215,390	424,137	559,481
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 1,888,516	-	624,059	360,171	452,041	3,324,787

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
 For the year ended June 30, 2016

	General Fund	Special Service District	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
REVENUES:						
Taxes:						
Property	\$ 882,819	-	359,948	-	-	1,242,767
Sales	129,455	-	-	-	-	129,455
Other taxes	597,960	-	-	-	-	597,960
Licenses and permits	289,582	-	-	-	-	289,582
Intergovernmental revenues	123,124	-	-	-	-	123,124
Charges for services	379,946	-	-	-	173,452	553,398
Fines and forfeitures	843	-	-	-	-	843
Interest	11,971	-	2,531	465	2,919	17,885
Miscellaneous revenue	765	30,421	-	52,500	-	83,686
Total revenues	2,416,464	30,421	362,479	52,965	176,371	3,038,699
EXPENDITURES:						
General government	625,368	-	-	2,452	21,010	648,830
Public safety	819,061	-	-	22,974	-	842,035
Highways and public improvements	403,826	-	-	2,534	-	406,360
Parks, recreation and public property	101,055	-	-	-	-	101,055
Capital outlay	54,800	-	-	379,054	32,089	465,943
Debt service:						
Principal	-	-	205,000	-	107,000	312,000
Interest	-	-	85,129	-	64,802	149,931
Total expenditures	2,004,109	-	290,129	407,015	224,901	2,926,154
Excess (Deficiency) of Revenues over (Under) Expenditures	412,355	30,421	72,350	(354,050)	(48,530)	112,545
Other Financing Sources and (Uses):						
Transfers in	8,667	-	-	477,328	-	485,995
Transfers out	(477,328)	-	(191,000)	-	(8,667)	(676,995)
Total other financing sources and (uses)	(468,661)	-	(191,000)	477,328	(8,667)	(191,000)
Net Change in Fund Balances	(56,306)	30,421	(118,630)	123,278	(57,197)	(78,455)
Fund balance, beginning	971,968	(1,338,523)	431,044	92,112	481,334	637,935
Fund balances - end of year	\$ 915,662	(1,308,102)	312,394	215,390	424,137	559,481

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**
June 30, 2016

Total Fund Balances for Governmental Funds **\$ 559,481**

Total net assets reported for government activities in the statement is different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.

Capital assets, at cost	33,363,934
Less accumulated depreciation	<u>(5,469,650)</u>
Net capital assets	<u>27,894,284</u>

Net pension assets are not financial resources and, therefore, are not reported in the funds.	<u>-</u>
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Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>284,061</u>
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Long-term liabilities, for funds other than enterprise funds are recorded in the government-wide statements but not in the fund statements.

General long-term debt	<u>(4,118,000)</u>
Interest accrued but not yet paid on long-term debt	<u>(38,735)</u>
Compensated absence liability	<u>(51,273)</u>
Net pension liability	<u>(520,253)</u>
Deferred inflows of resources - pensions	<u>(98,983)</u>

Total Net Position of Governmental Activities **\$ 23,910,582**

The notes to the financial statements are an integral part of this statement.

Brian Head Town
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For the year ended June 30, 2016

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (78,455)</u>
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.

Capital outlays	465,943
Depreciation expense	<u>(534,445)</u>
Net	<u>(68,503)</u>

The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.	<u>(35,308)</u>
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Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Long-term debt principal repayments	<u>312,000</u>
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Accrued interest and bond issuance costs for long-term debt are not reported as expenditures for the current period, while they are recorded in the statement of activities.

Change in accrued interest on long-term debt	<u>3,883</u>
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Change in compensated absence liability	<u>5,755</u>
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Change in Net Position of Governmental Activities	<u>\$ 139,373</u>
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The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2016

	Water Fund	Sewer Fund	Solid Waste	Snow- making Lease	Total Enterprise Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:					
Assets:					
Current assets:					
Cash and cash equivalents	\$ 521,288	632,431	283,189	-	1,436,908
Accounts receivable, net	116,302	55,921	22,277	-	194,500
Total current assets	<u>637,591</u>	<u>688,352</u>	<u>305,465</u>	<u>-</u>	<u>1,631,408</u>
Non-current assets:					
Restricted cash and cash equivalents	37,616	12,700	-	432,064	482,381
Capital assets:					
Not being depreciated	10,848,552	219,080	-	225,000	11,292,632
Net of accumulated depreciation	6,143,082	1,184,532	156,827	1,681,161	9,165,602
Prepaid long-term water lease	1,308,102	-	-	-	1,308,102
Net pension assets	7	3	1	-	11
Total non-current assets	<u>18,337,359</u>	<u>1,416,315</u>	<u>156,828</u>	<u>2,338,226</u>	<u>22,248,728</u>
Total assets	<u>18,974,950</u>	<u>2,104,667</u>	<u>462,293</u>	<u>2,338,226</u>	<u>23,880,136</u>
Deferred outflows of resources - pensions	95,706	47,650	28,444	-	171,800
Total assets and deferred outflows of resources	<u>\$ 19,070,656</u>	<u>2,152,317</u>	<u>490,737</u>	<u>2,338,226</u>	<u>24,051,936</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:					
Liabilities:					
Current liabilities:					
Accounts payable	\$ 32,636	9,273	3,102	-	45,011
Accrued interest	42,672	-	1,773	18,306	62,750
Customer deposits	8,100	-	-	-	8,100
Unearned revenue	-	-	-	297,640	297,640
Bonds, current portion	353,783	-	-	255,000	608,783
Total current liabilities	<u>437,190</u>	<u>9,273</u>	<u>4,875</u>	<u>570,946</u>	<u>1,022,284</u>
Non-current liabilities:					
Bonds, long-term	7,365,139	-	-	845,000	8,210,139
Net pension liability	186,080	92,614	53,846	-	332,540
Total non-current liabilities	<u>7,551,219</u>	<u>92,614</u>	<u>53,846</u>	<u>845,000</u>	<u>8,542,679</u>
Total liabilities	<u>7,988,409</u>	<u>101,887</u>	<u>58,721</u>	<u>1,415,946</u>	<u>9,564,963</u>
Deferred inflows of resources	36,035	17,933	10,347	-	64,315
Total liabilities and deferred inflows of resources	<u>8,024,444</u>	<u>119,820</u>	<u>69,068</u>	<u>1,415,946</u>	<u>9,629,278</u>
NET POSITION:					
Net investment in capital assets	9,272,713	1,403,612	156,827	806,161	11,639,313
Restricted for:					
Debt service	-	-	-	297,640	297,640
Capital assets	37,616	12,700	-	-	50,316
Unrestricted	1,735,883	616,185	264,842	(181,522)	2,435,389
Total net position	<u>11,046,212</u>	<u>2,032,496</u>	<u>421,669</u>	<u>922,280</u>	<u>14,422,658</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 19,070,656</u>	<u>2,152,317</u>	<u>490,737</u>	<u>2,338,226</u>	<u>24,051,936</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
For the year ended June 30, 2016

	Water Fund	Sewer Fund	Solid Waste	Snow- making Lease	Total Enterprise Funds
Operating income:					
Charges for sales and service	\$ 1,348,419	487,858	143,237	365,989	2,345,503
Connection fees	10,500	1,400	-	-	11,900
Other operating income	-	-	-	-	-
Total operating revenue	<u>1,358,919</u>	<u>489,258</u>	<u>143,237</u>	<u>365,989</u>	<u>2,357,403</u>
Operating expenses:					
Personal services	345,072	172,418	103,355	-	620,844
Utilities	91,328	894	-	-	92,222
Repair & maintenance	60,041	30,677	34,557	-	125,275
Other supplies & expenses	163,475	196,769	43,966	-	404,209
Depreciation expense	193,409	50,765	45,348	101,609	391,131
Total operating expense	<u>853,325</u>	<u>451,523</u>	<u>227,225</u>	<u>101,609</u>	<u>1,633,682</u>
Net operating income (loss)	<u>505,594</u>	<u>37,735</u>	<u>(83,988)</u>	<u>264,379</u>	<u>723,721</u>
Non-operating income (expense):					
Impact fees	49,441	7,313	-	-	56,754
Interest income	2,362	2,612	1,722	2,204	8,900
Interest on long-term debt	(264,397)	-	-	(44,398)	(308,795)
Total non-operating income (expense)	<u>(212,594)</u>	<u>9,925</u>	<u>1,722</u>	<u>(42,194)</u>	<u>(243,141)</u>
Income (loss) before transfers	293,000	47,660	(82,266)	222,185	480,579
Transfers in	191,000	-	-	15,280	206,280
Transfers out	(15,280)	-	-	-	(15,280)
Change in net position	468,720	47,660	(82,266)	237,465	671,579
Net position - beginning, restated	<u>10,577,492</u>	<u>1,984,836</u>	<u>503,935</u>	<u>684,815</u>	<u>13,751,078</u>
Net position - ending	<u>\$ 11,046,212</u>	<u>2,032,496</u>	<u>421,669</u>	<u>922,280</u>	<u>14,422,658</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF CASH FLOWS
For the year ended June 30, 2016

	Water Fund	Sewer Fund	Solid Waste	Snow- making Lease	Total Enterprise Funds
Cash flows from operating activities:					
Cash received from customers - service	\$ 1,381,372	484,224	141,153	365,989	2,372,737
Cash paid to suppliers	(293,181)	(229,945)	(81,478)	-	(604,604)
Cash paid to employees	(332,842)	(166,333)	(99,695)	-	(598,870)
Net cash provided (used) in operating activities	<u>755,349</u>	<u>87,945</u>	<u>(40,020)</u>	<u>365,989</u>	<u>1,169,263</u>
Cash flows from noncapital financing activities:					
Customer deposit increase (decrease)	2,400	-	-	-	2,400
Transfers in (out)	175,720	-	-	15,280	191,000
Net cash provided (used) in noncapital financing activities	<u>178,120</u>	<u>-</u>	<u>-</u>	<u>15,280</u>	<u>193,400</u>
Cash flows from capital and related financing activities:					
Cash from long-term debt issued	706,000	-	-	-	706,000
Cash from impact fees	49,441	7,313	-	-	56,754
Cash payments for capital assets	(216,359)	-	-	-	(216,359)
Cash payments for long-term debt	(1,021,443)	-	-	(305,000)	(1,326,443)
Cash payments for long-term debt interest	(263,017)	-	-	(49,227)	(312,244)
Net cash provided (used) in capital and related financing activities	<u>(745,378)</u>	<u>7,313</u>	<u>-</u>	<u>(354,227)</u>	<u>(1,092,292)</u>
Cash flows from investing activities:					
Cash received from interest earned	2,362	2,612	1,722	2,204	8,900
Net cash provided (used) in investing activities	<u>2,362</u>	<u>2,612</u>	<u>1,722</u>	<u>2,204</u>	<u>8,900</u>
Net increase (decrease) in cash	190,453	97,870	(38,298)	29,245	279,270
Cash balance, beginning	368,452	547,261	321,487	402,819	1,640,019
Cash balance, ending	<u>\$ 558,905</u>	<u>645,131</u>	<u>283,189</u>	<u>432,064</u>	<u>1,919,289</u>
Cash reported on the balance sheet:					
Cash and cash equivalents	\$ 521,288	632,431	283,189	-	1,436,908
Non-current restricted cash	37,616	12,700	-	432,064	482,381
Total cash and cash equivalents	<u>\$ 558,905</u>	<u>645,131</u>	<u>283,189</u>	<u>432,064</u>	<u>1,919,289</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
STATEMENT OF CASH FLOWS (continued)
For the year ended June 30, 2016

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

	Water Fund	Sewer Fund	Solid Waste	Snow- making Lease	Total Enterprise Funds
Net operating income (loss)	\$ 505,594	37,735	(83,988)	264,379	723,721
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:					
Depreciation and amortization	193,409	50,765	45,348	101,609	391,131
Changes in assets and liabilities:					
(Increase) decrease in receivables	22,453	(5,034)	(2,085)	-	15,334
(Increase) decrease in prepaid items	30,421	-	-	-	30,421
(Increase) decrease in non-current assets	40	20	12	-	72
(Increase) decrease in deferred outflows	(73,736)	(36,719)	(22,273)	-	(132,728)
Increase (decrease) in payables	66,525	35,878	19,751	-	122,153
Increase (decrease) in deferred inflows	10,643	5,300	3,215	-	19,158
Net cash provided (used) in operating activities	<u>\$ 755,349</u>	<u>87,945</u>	<u>(40,020)</u>	<u>365,989</u>	<u>1,169,263</u>

The notes to the financial statements are an integral part of this statement.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

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

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

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

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

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

Fund Financial Statements

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

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

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

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

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

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

Policy regarding use of restricted resources

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

1-D. Fund types and major funds

Governmental funds

The Town reports the following major governmental funds:

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

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

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

The *capital projects fund* is used to account for financial resources for capital projects of the Town not accounted for through other funds.

Proprietary funds

The Town reports the following major proprietary funds:

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

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

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

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

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

1-E-1. Deposit and Investments

All of the Town's deposits are in demand deposit accounts or in accounts with the Utah Public Treasurers Investments Fund. Deposits are reported at cost, which approximates fair value. Additional information is contained in Note 3.

1-E-2. Cash and Cash Equivalents

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

1-E-3. Receivables and Payables

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

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

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

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

1-E-4. *Restricted Assets*

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

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

1-E-5. *Inventories and Prepaid items*

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

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

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

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

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

1-E-7. Pensions

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

1-E-8. Capital Assets

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

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

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

1-E-9. Long-term Obligations

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

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

1-E-10. Compensated Absences

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

1-E-11. Fund Equity

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

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

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

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

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

Equity is classified in governmental fund financial statements as fund balance and is further classified as nonspendable, restricted, committed, assigned or unassigned as follows:

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

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

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

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

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

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

1-F. Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

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

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

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

2-B. Deficit fund balance

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2016 consist of the following:

	<u>Fair Value</u>
Cash on hand	\$ 2,156
Deposits - banks	135,036
Deposits - PTIF	<u>3,950,651</u>
Total cash	<u>\$ 4,087,843</u>

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

Cash and cash equivalents (current)	\$ 3,127,284
Restricted cash and cash equivalents (non-current)	<u>960,559</u>
Total cash and cash equivalents	<u>\$ 4,087,843</u>

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

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

Deposits

Custodial Credit Risk

For deposits, this is the risk that in the event of bank failure, the Town's deposits may not be returned to the Town. The Town's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the Town to be in a qualified depository, as defined in the paragraph above. As of June 30, 2016, none of the Town's demand deposits were exposed to custodial risk.

Investments

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-A. Deposits and investments (continued)

Investments (continued)

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

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

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

As of June 30, 2016 the Town had the following investment and maturities:

	Fair Value	Investments Maturities (In Years)			
		Less Than 1	1-5	6-10	More than 10
State of Utah Public Treasurers' Investment Fund	\$ 3,950,651	3,950,651	-	-	-
Total Fair Value	<u>\$ 3,950,651</u>	<u>3,950,651</u>	<u>-</u>	<u>-</u>	<u>-</u>

Interest rate risk

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-A. Deposits and investments (continued)

Credit risk

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

At June 30, 2016 the Town had the following investments and quality ratings:

	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
State of Utah Public Treasurers' Investment Pool	\$ 3,950,651	-	-	-	3,950,651
Total Fair Value	<u>\$ 3,950,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,950,651</u>

Concentration of credit risk

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

3-B. Receivables

The Town's policy for allowance for uncollectible accounts receivable is described in Note 1-E-3. Receivables as of June 30, 2016 for the Town's funds are shown below:

	Governmental Activities	Business-type Activities	Total
Shuttle fees, licenses	\$ 52,123	-	52,123
Water	-	166,198	166,198
Sewer	-	62,199	62,199
Solid waste	-	26,266	26,266
Special assessments	-	-	-
Taxes and other	<u>1,109,867</u>	<u>-</u>	<u>1,109,867</u>
Total receivables	1,161,990	254,662	1,416,652
Less allowances for uncollectibles	<u>(9,164)</u>	<u>(60,163)</u>	<u>(69,327)</u>
Net accounts receivable	<u>\$ 1,152,825</u>	<u>194,500</u>	<u>1,347,325</u>

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-D. Capital Assets

Capital asset activity for the governmental activities was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and rights	\$ 19,139,702	120,513	-	19,260,216
Water rights	1,521,049	-	-	1,521,049
Work in process	1,782,835	214,945	-	1,997,780
Total capital assets, not being depreciated	22,443,586	335,459	-	22,779,044
Capital assets, being depreciated:				
Buildings	4,965,678	-	-	4,965,678
Improvements other than buildings	3,918,161	-	-	3,918,161
Machinery and equipment	1,570,566	130,484	-	1,701,050
Total capital assets, being depreciated	10,454,405	130,484	-	10,584,889
Less accumulated depreciation for:				
Buildings	1,053,463	124,142	-	1,177,605
Improvements other than buildings	2,844,818	227,528	-	3,072,346
Machinery and equipment	1,036,923	182,776	-	1,219,699
Total accumulated depreciation	4,935,204	534,445	-	5,469,650
Total capital assets being depreciated, net	5,519,201	(403,961)	-	5,115,240
Governmental activities capital assets, net	\$ 27,962,787	(68,503)	-	27,894,284

Amount expended for construction on the special improvements district projects is reported as work in process.

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

Governmental activities:	
General government	\$ 86,087
Public safety	174,424
Highways and public improvements	256,433
Parks, recreation and public property	17,502
Total	\$ 534,445

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-D. Capital assets (continued)

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

	Beginning Balance	Additions	Retirements	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land and rights	\$ 3,203,176	-	-	3,203,176
Construction in progress	7,858,573	230,883	-	8,089,456
Total capital assets, not being depreciated	11,061,749	230,883	-	11,292,632
Capital assets, being depreciated:				
Water system	9,028,510	-	-	9,028,510
Sewer system	2,097,182	-	-	2,097,182
Snowmaking system	4,064,374	-	-	4,064,374
Buildings	293,896	-	-	293,896
Machinery and equipment	944,074	-	-	944,074
Total capital assets, being depreciated	16,428,037	-	-	16,428,037
Less accumulated depreciation for:				
Water system	2,834,425	180,570	-	3,014,996
Sewer system	984,861	41,944	-	1,026,805
Snowmaking system	2,281,603	101,609	-	2,383,213
Buildings	119,027	5,878	-	124,905
Machinery and equipment	651,386	61,130	-	712,516
Total accumulated depreciation	6,871,303	391,131	-	7,262,434
Total capital assets being depreciated, net	9,556,733	(391,131)	-	9,165,602
Business-type activities capital assets, net	\$ 20,618,483	(160,249)	-	20,458,234

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

Business-type activities:	
Water	\$ 193,409
Sewer	50,765
Solid waste	45,348
Snowmaking lease	101,609
Total	\$ 391,131

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-E. Long-term debt

	Original Principal	% Rate	6/30/2015	Additions	Reductions	6/30/2016	Due Within One Year
Governmental activities:							
2007 Lease revenue refunding Matures 10/1/2017	\$ 391,000	4.08	\$ 141,000	-	44,000	97,000	47,000
2007 GO Interconnect Bridge Matures 9/1/2022	900,000	6.29	375,000	-	60,000	315,000	60,000
2005B GO Refunding Matures 3/15/2024	2,280,000	3.95	1,540,000	-	145,000	1,395,000	150,000
2011 Lease Revenue Bond Matures 4/1/2042	2,553,000	2.50	2,374,000	-	63,000	2,311,000	64,000
Total governmental activity long-term liabilities			\$4,430,000	-	312,000	4,118,000	321,000

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

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

	Principal	Interest	Total
2017	\$ 321,000	135,576	456,576
2018	336,000	121,637	457,637
2019	302,000	108,156	410,156
2020	314,000	95,037	409,037
2021	296,000	82,493	378,493
2022 - 2026	956,000	274,168	1,230,168
2027 - 2031	431,000	178,125	609,125
2032 - 2036	489,000	121,425	610,425
2037 - 2041	552,000	57,200	609,200
2042 - 2042	121,000	3,025	124,025
Total	\$4,118,000	1,176,841	5,294,841

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-E. Long-term debt (continued)

	Original Principal	% Rate	6/30/2015	Additions	Reductions	6/30/2016	Due Within One Year
<u>Business-type activities:</u>							
2004 GO Refunding Water Matures 2/18/2016	\$ 2,150,000	2.00	\$ 845,000	-	845,000	-	-
1980 GO Water Matures 1/30/2019	99,216	5.00	25,633	-	7,898	17,736	8,302
2016 GO Refunding Matures 8/1/2019	706,000	1.874	-	706,000	-	706,000	172,000
2005A GO Snowmaking Matures 9/1/2019	3,230,000	4.50	1,405,000	-	305,000	1,100,000	255,000
2013 G.O Reservoir Bond Matures 9/1/2034	2,000,000	1.50	2,000,000	-	86,000	1,914,000	88,000
2009 USDA Water Revenue Matures 10/10/2049	5,569,000	3.50	5,163,731	-	82,545	5,081,186	85,481
Total business-type activity long-term liabilities			<u>\$9,439,364</u>	<u>706,000</u>	<u>1,326,443</u>	<u>8,818,922</u>	<u>608,783</u>

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

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

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

	Principal	Interest	Total
2017	\$ 608,783	265,017	873,800
2018	633,248	245,380	878,628
2019	638,377	223,856	862,233
2020	662,930	201,140	864,070
2021	191,307	186,978	378,285
2022 - 2026	1,033,535	858,500	1,892,035
2027 - 2031	1,175,892	716,523	1,892,415
2032 - 2036	1,225,175	551,650	1,776,825
2037 - 2041	923,189	386,611	1,309,800
2042 - 2046	1,099,465	210,335	1,309,800
2047 - 2049	627,022	28,786	655,808
Total	<u>\$8,818,921</u>	<u>3,874,777</u>	<u>12,693,698</u>

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

3-F. Operating Leases

The Town entered into three agreements with Wheeler Machinery Co. to lease certain items of equipment. Equipment operating leases have been negotiated for an additional period on a backhoe two loaders, and a grader. For the year 2016, the total minimum lease payment is \$128,296. In addition to the regular lease payments, the Town is responsible for maintenance costs of the equipment.

3-G. Interfund Transfers

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

	Transfers In	Transfers Out
Governmental funds:		
General fund	\$ 8,667	477,328
Redevelopment Agency	-	8,667
Debt Service fund	-	191,000
Capital projects fund	477,328	-
Business-type funds:		
Water fund	191,000	15,280
Snowmaking lease fund	15,280	-
	<u>\$ 692,275</u>	<u>692,275</u>

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 4 - OTHER INFORMATION

4-A. Risk management

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

4-B. Municipal Building Authority Leases

Town Hall Lease Arrangement

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

Public Safety Building Lease Arrangement

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

General Terms of Leases

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

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

4-C. Special Service District Lease

In 2009, the Town prepaid a lease for the use of water rights to the Brian Head Special Service District in the amount of \$523,428 that will be amortized over the next fifty years which is the term of the lease. In 2010, additional water rights were leased on the same basis in the amount of \$997,561. As of June 30, 2016, the balance of these leases is \$1,308,102.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-D. Litigation

The Town is involved in various litigation as of June 30, 2016, none of which, in the opinion of the Town's legal counsel, is material to the financial statements. Therefore, no amounts have been recorded in the Town's financial statements.

4-E. Subsequent Events

Subsequent events have been evaluated through December 8, 2016. There have been no subsequent events that provide additional evidence about conditions that existed at the balance sheet date.

4-F. Rounding Convention

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

4-G. Pension Plans

General Information about the Pension Plan

Plan description:

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

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

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

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

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

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-E. Pension Plans (continued)

Benefits provided:

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

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

* with actuarial reductions

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

Contributions:

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contribution rates are as follows:

Utah Retirement Systems	Employee Paid	Paid by Employer for Employee	Employer Contribution Rate	Employer Rate for 401(k) Plan
Contributory System				
11 - Local Government Div - Tier 1	6.00	N/A	14.46	N/A
111 - Local Government Div - Tier 2	N/A	N/A	16.67	1.78
Noncontributory System				
15 - Local Government Div - Tier 1	N/A	N/A	18.47	N/A
Public Safety System				
Noncontributory				
43 - Other Div A with 2.5% COLA	N/A	N/A	34.04	N/A

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

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-B. Pension Plans (continued)

For the fiscal year ended June 30, 2016, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 84,374	N/A
Public Safety System	84,210	-
Tier 2 Public Employees System	5,492	-
Total Contributions	\$ 174,076	-

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

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

At June 30, 2016, we reported a net pension asset of \$12 and a net pension liability of \$852,791.

	Proportionate Share	Net Pension Asset	Net Pension Liability
Noncontributory System	0.0266886%	\$ -	151,017
Contributory System	0.5884290%	-	413,580
Public Safety System	0.1608895%	-	288,194
Tier 2 Public Employees System	0.0053886%	12	-
Total		\$ 12	852,791

The net pension asset and liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2015 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2016, we recognize pension expense of \$230,030.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-B. Pension Plans (continued)

At June 30, 2016, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 57,628
Changes in assumptions	-	29,941
Net difference between projected and actual earnings on pension plan investments	266,251	-
Changes in proportion and differences between contributions and proportionate share of contributions	103,415	75,729
Contributions subsequent to the measurement date	86,194	-
Total	\$ 455,860	\$ 163,298

\$86,194 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2015. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Net Deferred Outflows (Inflows) of Resources
2016	\$ (17,671)
2017	63,946
2018	80,560
2019	79,730
2020	(35)
Thereafter	(159)

Actuarial assumptions:

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 - 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2015, valuation were based on the results of an actuarial experience study for the five year period ending December, 31, 2013.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-B. Pension Plans (continued)

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

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

Assets class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100.00%		5.23%
	Inflation		2.75%
	Expected arithmetic nominal return		7.98%

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. There was no change in the discount rate from the prior measurement date.

Brian Head Town
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

4-B. Pension Plans (continued)

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

System	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Noncontributory System	\$ 319,084	151,017	10,715
Contributory System	728,353	413,580	149,313
Public Safety System	610,272	288,194	25,962
Tier 2 Public Employees System	2,157	(12)	(1,656)
Total	\$ 1,659,866	852,779	184,334

Pension plan fiduciary net position:

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

Defined Contribution Savings Plan:

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

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

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, 2016, were as follows:

	2016	2015	2014
401(k) Plan			
Employer Contributions	\$ 7,512	7,237	6,315
Employee Contributions	11,421	10,975	7,863
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	14,190	11,935	10,240
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	4,200	3,200	375

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REQUIRED SUPPLEMENTAL INFORMATION
(Unaudited)

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Brian Head Town
Notes to Required Supplementary Information
June 30, 2016

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

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

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

Current Year Excess of Expenditures over Appropriations

As of June 30, 2016, all department spending was within the budget appropriations.

Changes in Assumptions Related to Pensions

Regarding the Schedule of the Proportionate Share of the Net Pension Liability and the Schedule of Contributions presented in this section, the following assumption changes were adopted from the most recent actuarial experience study:

There was a decrease in the wage inflation assumption for all employee groups from 3.75% to 3.50%. Also there was a modification to the rate of salary increases for most groups. The payroll growth assumption was decrease from 3.5% to 3.25%. There was an improvement in the post retirement mortality assumption for female educators and minor adjustments to the pre retirement mortality assumption.

There were additional changes to certain demographic assumptions that generally resulted in: (1) more members are anticipated to terminate employment prior to retirement, (2) slightly fewer members are expected to become disabled, and (3) members are expected to retire at a slightly later age.

Brian Head Town
**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGED IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
(Unaudited)**
For the Year Ended June 30, 2016

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 1,439,000	1,544,000	1,610,233	66,233
Licenses and permits	258,700	241,100	289,582	48,482
Intergovernmental revenues	181,100	125,104	123,124	(1,980)
Charges for services	461,975	461,975	379,946	(82,029)
Fines and forfeitures	3,450	3,450	843	(2,607)
Interest	5,750	6,170	11,971	5,801
Miscellaneous revenue	-	-	765	765
Total revenues	2,349,975	2,381,799	2,416,464	34,665
Expenditures				
General government	691,991	682,554	633,368	49,186
Public safety	838,415	888,930	821,227	67,703
Highways and public improvements	477,117	481,369	448,459	32,910
Parks and recreation	170,082	125,582	101,055	24,527
Total expenditures	2,177,605	2,178,435	2,004,109	174,326
Excess (Deficiency) of Revenues Over(Under) Expenditures	172,370	203,364	412,355	208,991
Other Financing Sources and (Uses):				
Transfers In	8,667	8,667	8,667	-
Transfers Out	(73,000)	(477,328)	(477,328)	-
Total Other Financing Sources and (Uses)	(64,333)	(468,661)	(468,661)	-
Net Change in Fund Balances	108,037	(265,297)	(56,306)	208,991
Fund Balances - beginning of year	971,968	971,968	971,968	-
Fund Balances - end of year	\$ 1,080,005	706,671	915,662	208,991

Brian Head Town
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2016
Last 10 Fiscal Years*

	2015	2014
Noncontributory Retirement System		
Proportion of the net pension liability (asset)	0.0266886%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 151,017	\$ -
Covered employee payroll	\$ 233,236	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	64.75%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	87.80%	0.00%
Contributory System		
Proportion of the net pension liability (asset)	0.5884290%	1.0097066%
Proportionate share of the net pension liability (asset)	\$ 413,580	\$ 291,243
Covered employee payroll	\$ 237,836	\$ 520,929
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	173.89%	55.90%
Plan fiduciary net position as a percentage of the total pension liability	85.70%	94.00%
Public Safety System		
Proportion of the net pension liability (asset)	0.1608895%	0.1579360%
Proportionate share of the net pension liability (asset)	\$ 288,194	\$ 198,187
Covered employee payroll	\$ 243,214	\$ 234,447
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	118.49%	84.50%
Plan fiduciary net position as a percentage of the total pension liability	87.10%	90.50%
Tier 2 Public Employees Retirement System		
Proportion of the net pension liability (asset)	0.0053886%	0.0068380%
Proportionate share of the net pension liability (asset)	\$ (12)	\$ (207)
Covered employee payroll	\$ 3,480	\$ 33,534
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	100.20%	103.50%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the last two years.

Brian Head Town
SCHEDULE OF CONTRIBUTIONS
June 30, 2016
Last 10 Fiscal Years*

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	-	-	-	-	0.00%
	2016	84,374	84,374	-	456,818	18.47%
Contributory System	2014	68,356	68,356	-	515,347	13.26%
	2015	72,612	72,612	-	502,156	14.46%
	2016	-	-	-	-	0.00%
Public Safety System	2014	73,837	73,837	-	229,736	32.14%
	2015	81,410	81,410	-	239,158	34.04%
	2016	84,210	84,210	-	247,385	34.04%
Tier 2 Public Employees System	2014	5,024	5,024	-	31,898	15.75%
	2015	5,760	5,760	-	34,493	16.70%
	2016	5,492	5,492	-	36,104	15.21%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the past 3 years.

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

COMBINING STATEMENTS

Brian Head Town
COMBINING
BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2016

	Redevelopment Agency Fund	Municipal Building Authority	Total Non-Major Governmental
ASSETS			
Cash and cash equivalents	\$ 380,350	-	380,350
Restricted cash and cash equivalents	-	71,691	71,691
TOTAL ASSETS	\$ 380,350	71,691	452,041
LIABILITIES			
Accounts payable	\$ 27,905	-	27,905
TOTAL LIABILITIES	27,905	-	27,905
FUND BALANCES			
Restricted for:			
Capital projects	-	71,691	71,691
Committed for:			
Redevelopment agency	352,446	-	352,446
TOTAL FUND BALANCES	352,446	71,691	424,137
TOTAL LIABILITIES AND FUND BALANCES	\$ 380,350	71,691	452,041

Brian Head Town
COMBINING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2016

	Redevelopment Agency Fund	Municipal Building Authority	Total Non-Major Governmental
REVENUES:			
Charges for services	\$ -	173,452	173,452
Interest	2,400	519	2,919
Total revenues	2,400	173,971	176,371
EXPENDITURES:			
General government	19,360	1,650	21,010
Capital outlay	32,089	-	32,089
Debt service:			
Principal	-	107,000	107,000
Interest	-	64,802	64,802
Total expenditures	51,449	173,452	224,901
Excess (Deficiency) of Revenues over (Under) Expenditures	(49,049)	519	(48,530)
Other Financing Sources and (Uses):			
Transfers in	-	-	-
Transfers out	(8,667)	-	(8,667)
Total other financing sources and (uses)	(8,667)	-	(8,667)
Net Change in Fund Balances	(57,716)	519	(57,197)
Fund balances - beginning of year	410,162	71,172	481,334
Fund balances - end of year	\$ 352,446	71,691	424,137

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

Town Council
Brian Head Town

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brian Head Town, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Brian Head Town's basic financial statements, and have issued our report thereon dated December 8, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brian Head Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Hafen, Buckner, Everett & Graff, PC

Hafen, Buckner, Everett, & Graff, PC

December 8, 2016

INDEPENDENT AUDITOR'S REPORT AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE* ON:

- **COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENTS**
 - **INTERNAL CONTROL OVER COMPLIANCE**

To the Town Council
Brian Head Town
Brian Head, Utah

Report On Compliance with General State Compliance Requirements

We have audited the compliance of Brian Head Town (the Town) with applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on each of the Town for the year ended June 30, 2016.

General compliance requirements were tested for the year ended June 30, 2016 in the following areas:

- Cash Management
- Budgetary Compliance
- Fund Balance
- Utah Retirement Systems Compliance
- Government Records Access Management Act
- Utah Public Finance Website
- Open and Public Meetings Act

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each general state compliance requirement tested and each major state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on the General State Compliance Requirements and Each Major State Program

In our opinion, the Brian Head Town, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Town for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our letter to management dated October 28, 2016 as items 2016-1 through 2016-2. Our opinion on compliance is not modified with respect to these matters.

The Town's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings, recommendations and responses. The Town's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

Hafen, Buckner, Everett & Graff, PC

Hafen, Buckner, Everett & Graff, P.C.
December 8, 2016



Town Council Staff Report

Subject: Steam Engine Meadow Phase 1C SAA Petition
Author: Bret Howser
Department: Administration
Date: 12-13-16
Type of Item: Legislative

SUMMARY:

Council will consider a petition submitted by property owners in Steam Engine Meadows Phase 1C requesting creation of a Special Assessment Area.

PREVIOUS COUNCIL ACTION:

Council was approached by the Steam Engine HOA in January 2015 to determine the Town's interest in moving forward with an SAA. The Council responded favorably.

BACKGROUND:

The attached policy for Special Assessment Areas (SAA) was adopted by the Town Council in 2009 and lays out the process by which the Town considers petitions for SAAs. The policy states that a neighborhood may petition the Town to create an SAA. If the petition shows support representing greater than 50% of the lineal frontage of properties adjacent to the proposed improvements, the Town may consider the petition. According to the policy, the Town will effectuate the desired improvements within 18 months of accepting the petition. The policy is unclear on whether the Town Council has latitude to reject the creation of an SAA despite a successful petition. Staff is consulting with the Town Attorney on state statute regarding SAAs, and will have clarification on this point during the Council meeting on December 13.

David Whitehead, a property owner in Steam Engine Meadows Phase 1C, solicited signatures for a petition to create an SAA in Steam Engine Meadows Phase 1C (see attached Plat Map, the green line bounds the proposed SAA) for the purpose of installing natural gas service lines, underground power service lines, completing existing water and sewer lines, and paving platted roads in the subdivision. 100% of property owners (excluding the Town, which owns seven properties in the subdivision) signed the petition. The completed petition is attached.

ANALYSIS:

If the SAA is created, it is anticipated that the infrastructure projects will cost just shy of \$600,000.

Estimated Construction Costs

Water	\$25,000
Sewer	\$25,000
Streets	\$280,000
Gas	\$61,000
Power	\$189,000
Total Construction Cost	\$580,000

Bond Terms

Principal	\$580,000
Financing Costs	\$20,000
Interest	5%
Term (yrs)	15
Annual Debt Service	\$56,900
Total Financed Cost	\$853,500

Typically, SAAs employ debt financing to spread the cost over a period of time, and the funds to defray the annual debt service obligation incurred by the Town are recovered through a special property tax assessment levied only on the properties in the SAA. The table at left shows what such a financing strategy may look like.

The Town and property owners may expect a property tax assessment similar to those shown in the table below as a result of debt financing through the SAA.

Staff is told that property owners who participated in the petition indicated that they were comfortable with a total cost of \$30,000 - \$40,000 per property, and the average assessment on properties is projected to be in that range. There may be various ways to distribute this cost, however it is typically distributed based on assessed values. Staff will have to explore state statute in order to determine the flexibility the Town might

have in how the costs are distributed. Also, some property owners may have an interest in paying the total amount up front in order to save on bonding interest costs. This may also be possible by simply reducing the size of the bond issuance and adding the upfront payment of these property owners to the construction fund, then instructing the County not to assess those property owners moving forward. However, once the bonds are issued the interest obligation is set until the call date (usually 10 years), and the Town would require property owners to pay their portion of the principal and interest, even if they choose at that point to pay early.

The Town has approved multiple SAAs in the past, and has had financial issues arise as a result of failed SAAs. In 2000, the Town entered into an agreement with Reliance Capital Partners for the development of Steam Engine Meadows using a special assessment debt financing and created a Special Improvement District (SID, now referred to as SAA). After Reliance went bankrupt, Griffin Holdings gained ownership of the remaining properties in Steam Engine. The Town entered an agreement with Griffin in 2007 requiring them to finish the improvements and provide security. Eventually, Griffin also went bankrupt leaving the Town to foot the bill for a portion of the bond repayment. The Town acquired eight properties in the subdivision (seven of which are in the newly proposed SAA) which had been put up by Griffin as security. The Town has yet to be able to monetize these properties.

This example of a failed SAA, along with the Bristlecone development, involved a developer creating the SAA with hopes of paying the assessments when properties were sold. When those hopes didn't materialize due to the recession, the developers went bankrupt and left debt obligations to the Town. This situation is very different in

Tax Impact

Number of Properties	22
Total Assessed Value	\$1,419,250
Avg Tax Increase per Property (Total)	\$38,800
Avg Tax Increase per Property (Annual)	\$2,600
SAA Mill Levy	.0401
Annual Tax Increase per \$10,000 AV	\$401
Number of Town-Owned Properties	7
AV of Town-Owned Properties	\$470,000
Annual SAA Tax for Town Properties	\$18,800

that it's not a single developer creating the SAA. There are several property owners who are not necessarily relying on selling the property in order to meet the assessment obligation. It's a more traditional SAA model and one that is less risky for the Town.

Part of the reason the Town hasn't been able to sell its properties in Phase 1C is because they lack utility improvements, which problem this SAA would seek to resolve. As in concerns the Town-owned properties, this is an investment opportunity for the Town. The Town would pay for its share of the improvements, perhaps as much as \$280,000 over 15 years, but it would have seven marketable properties with enhanced value which it could sell over that period to offset the assessments and recover costs from 10 years ago. Again, this is not without risk, but it does have the potential to financially benefit the Town directly.

Staff will have more detailed information on the process going forward to present during the December 13 meeting.

DEPARTMENT REVIEW:

Administration

FINANCIAL IMPLICATIONS:

Implementing the SAA would commit the Town to covering its portion of the assessment, perhaps up to \$280,000 over 15 years. However, this would make the Town's properties in Phase 1C more marketable and may encourage building in that phase, resulting in increased property tax revenues for the Town.

BOARD/COMMISSION RECOMMENDATION:

N/A

RECOMMENDATION:

Council should consider a petition submitted by property owners in Steam Engine Meadows Phase 1C requesting creation of a Special Assessment Area.

ATTACHMENTS:

- A – Brian Head Town SAA Policy
- B – Proposed SAA Map
- C – Petition for SAA

Brian Head Town
Public Works Department

Special Assessment Areas

What is a Special Assessment Area?

A Special Assessment Area (SAA) is an area legally defined through ordinance by the Town Council for the installation of public way improvements. Public way improvements may involve the installation of curb and gutter, sidewalks, and drive approaches where such improvements have not previously existed. Improvements may also include roadway and drainage improvements, accessibility ramp construction, and installation of culinary water and sanitary sewer systems. All SAA improvements must extend from existing similar Town owned and approved facilities. SAA projects upgrade the community through the elimination of drainage problems, pedestrian safety concerns, year round access, fire protection and unsightly conditions in the public way.

What does it Cost?

Improvement costs for Water Systems are between \$75 to \$90 per linear foot. Sewer System Improvements are \$50 to \$60 per linear foot and Gravel Road construction to Town Standards is \$35 to \$45 per linear foot (2009 estimated costs). These figures are provided for property owner cost estimating only; actual costs may vary based on specific construction needs and bids received from contractors when the Special Assessment Area is created.

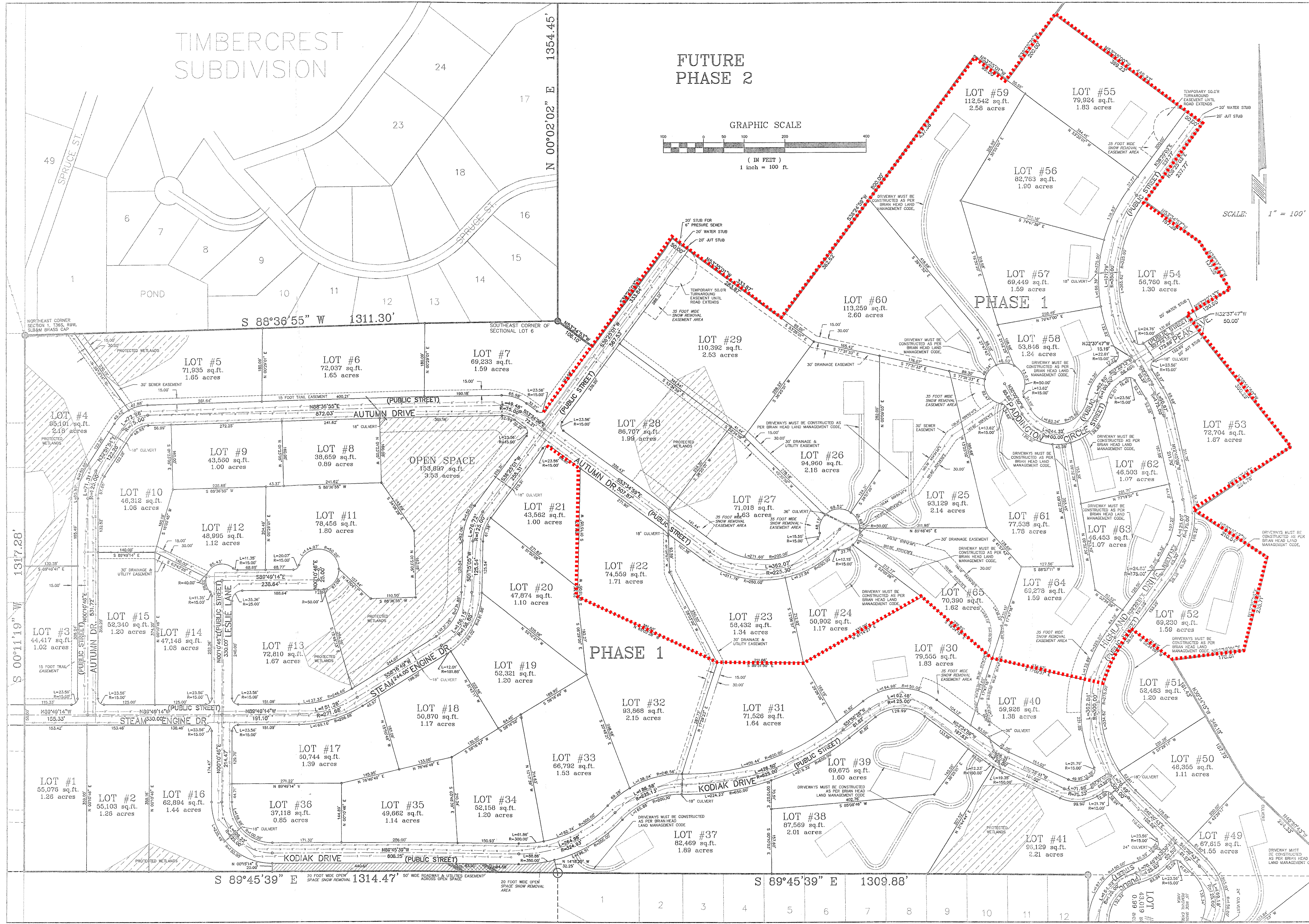
At the completion of the project when actual costs are determined, a special tax assessment is placed on all abutting properties according to the proportional benefit received from the public way improvements. Property owners can pay the assessment in one lump sum or through equal annual installments. The installment plan for Water, Sewer and Street Extension SAA's are generally spread over ten years. Interest charges are accrued on the unpaid balance at a rate established by the Town Treasurer. This interest rate is set when the Town obtains a municipal bond for the project. Favorable interest rates have always been obtained because of the excellent bond rating held by Brian Head Town. Property owners who pay the entire assessment within fifteen days of the initial notification avoid any interest charges.

How do I get an SAA in my neighborhood?

Property owners can petition the Town for the installation or reconstruction of public way improvements through a Special Assessment Area. Those signing the petition must be the owners of the properties adjacent to the requested public way improvements, not residents that are renting or leasing the property. A petition form is provided at the end of this information sheet for your use in collecting signatures and determining support of the proposed project. Apparent support of the project, as indicated by those signing the petition, must represent greater than 50% of the total lineal front footage of the proposed public way improvements for the Town to consider creation of a Special Assessment Area.

How long does it take?

SAA petitions are given immediate attention. The time frame from receipt of a petition to construction is approximately 18 months (or sooner), pending the availability of capital improvement funding. Activities that occur during this time frame include public meetings to address property owner concerns, defining the project scope, designing the project, preparing cost estimates, determining the availability of funding, and complying with all SAA bonding requirements.



November 16, 2016

3576 Sagebrush Dr.
Santa Clara, UT 84765
435-313-6355

TO: Brain Head Town Council

RE: SAA request for the completion of Steam Engine Meadows Phase 1C

Sometime around 2007 work on the Steam Engine Phase 1C development ceased. There are 22 lots in this phase that are currently unusable. The lots are platted and are owned by 8 individuals or entities. 7 of the lots are owned by Brian Head Town. Existing infrastructure in these areas include roughed in road, sewer, some water, and some electrical.

In October of 2015, I initiated an inquiry into the possibility of completing the road and infrastructure for the unimproved area of Steam Engine Meadows Phase C1. Inquiries were sent to the lot owners with the goal of getting more than 50% of the lot owners to provide approval to proceed with the proposal to the Brian Head Town Council for an SAA to complete the development of Phase C1. The inquiry excluded the lots held by Brian Head Town. One Hundred percent of the lot owners (excluding Brian Head Town) sent in their approval to proceed.

Completing this phase of Steam Engine Meadows will benefit Brian Head Town in several ways. The completed road and infrastructure will encourage new home construction in the area. With the project completed, lot values will increase. Property tax revenues will increase. Having a completed project is certainly in the best interest of the town.

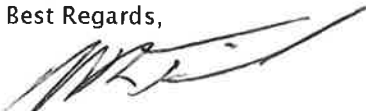
I would like to request that the Brian Head Town council consider the request to authorize this SAA. Preliminary estimates for the trenching, power and gas have been acquired and come to a total of approximately \$249,933, plus the Town costs for the water, sewer, and roads. Considering the existing partially completed infrastructure, the cost to finish the project will be minimal.

Please review the following attachments:

- I. Agenda Application
- II. Map of partially completed area of Steam Engine Meadows Phase X
- III. Ownership list of lots in question
- IV. SAA Inquiry Form
- V. Results of SAA inquiry
- VI. Plat maps of existing infrastructure
- VII. Cost trenching, power, & gas estimates to complete the project with Will Serve letters

If you have any questions, please contact me, or my representative (David Whitehead, 435-632-2900).

Best Regards,



Martin Tidwell
435-313-6355



Email: nleigh@bhtown.utah.gov - Fax: 435-677-3661
Mailing Address: P.O. Box 190068 – Brian Head, UT 84719-0068

AGENDA APPLICATION

Today's Date Nov 16, 2016

Brian Head Boards: Please check one

- ☒ Town Council Meeting
- ☐ Planning Commission Meeting
- ☐ Brian Head Redevelopment Agency Meeting
- ☐ Brian Head Special Service District Meeting
- ☐ Brian Head Master Trails Plan Committee

*Please check website for current meeting schedules for dates and times.

Applicant Name: Martin Tidwell + David Whitehead (Representative)
Mailing Address: 3576 Sagebrush Dr. Santa Clara, UT 84765
Representing: _____

Agenda Topic Requested (Please be as specific as possible)

Possible SAA FOR Steam Engine Meadows IC

Attachments to be included are: PLAT MAP, OWNERSHIP LIST, SURVEY FORMS,
RESULTS OF SAA, COSTS FOR GAS + POWER WITH WILL SERVE LETTERS

Requested date of Meeting, date of meeting in which topic is to be heard. DEC 13, 2016

Action Desired by Applicant:

Approval to investigate costs and timing to finish improvements
at steam engine meadows phase 1c

***NOTE:** All information pertaining to the agenda items must be submitted to the Town Clerk / Recorder no later than the Wednesday prior to the meeting date in order to be included in the Council's packet. If you have any questions, please contact the Town Clerk/Recorder



Signature of Applicant

Office Use Only

Signature/initials

Date

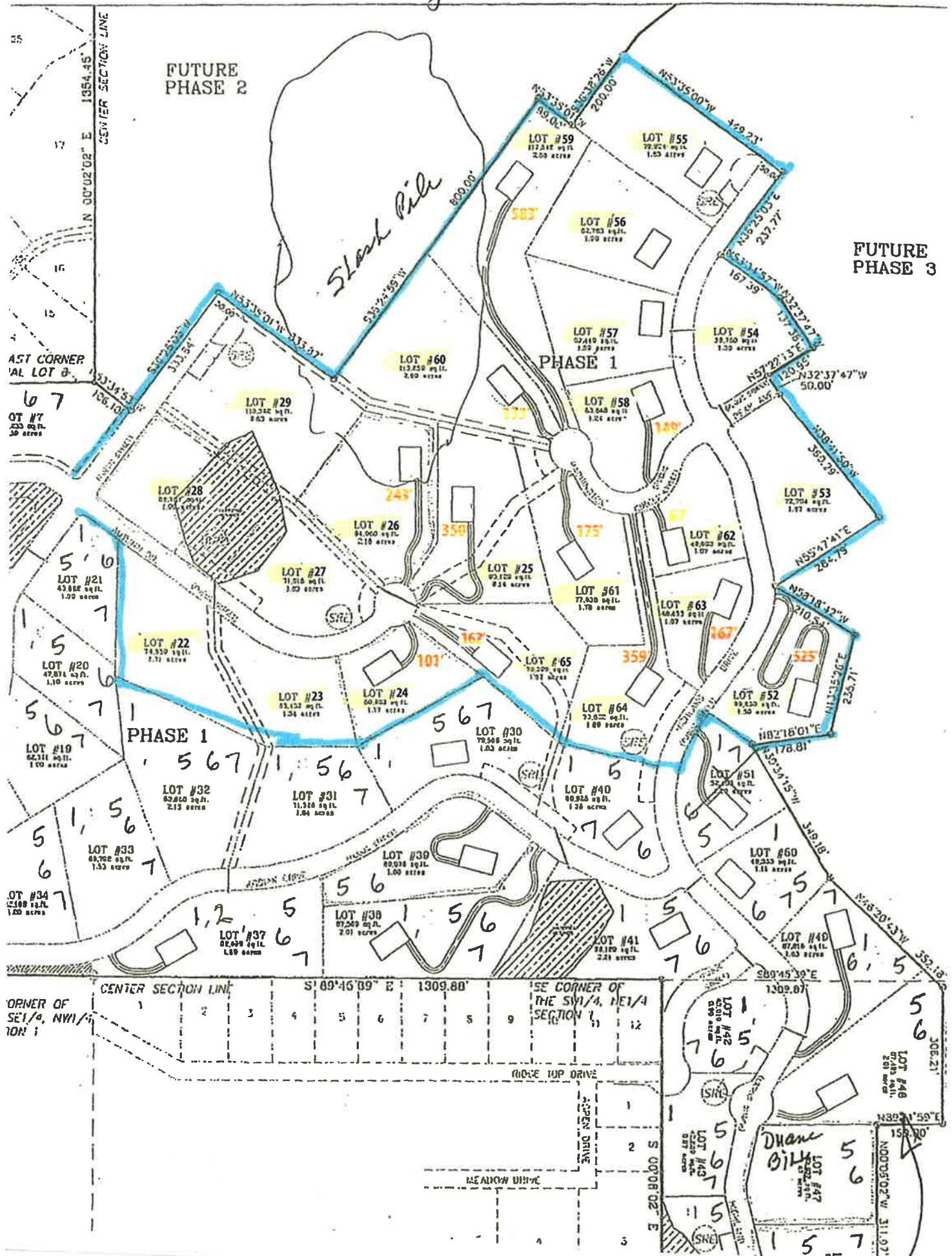
Admin

Public Works

Building Dep.

Public Safety

Steam Engine Meadows Phase 1C



Phase 1C

Steam Engine Meadows LOA Customer Contact List

November 5, 2015

12:31 PM

11/05/15

Customer	Bill to	Main
21 - Egbert, Andrew	ASKE LLC Andrew Egbert Family LP 611 West 1760 North Washington, UT 84780	435-668-6003
✓ 22 - Jones, Alan	Alan A. Jones LuWenn T Jones 1002 West 600 South Cedar City, UT 84720	
✓ 23 - Jones, Alan	Alan A Jones LuWenn T Jones 1002 West 600 South Cedar City, UT 84720	
✓ 24 - Hammon Brothers	Hammon Brothers LC P.O. Box 841606 Hildale, UT 84784	
✓ 25 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029
✓ 26 - Tucker, Jill & Darling, Chris	Jill Tucker & Chris Darling 6363 Radiant Rapture Las Vegas, NV 89131	702-419-7708 Jill Cel
✓ 27 - Tidwell, Martin	Martin Tidwell 3576 Sagebrush Drive Santa Clara, UT 84765	435-986-8258
✓ 28 - Iwamiya, Ron & Sarah	Ron & Sarah Iwamiya 10624 Amerglades Lane San Diego, CA 92130	858-523-9956
✓ 29 - Tidwell, Martin	Martin Tidwell 3576 Sagebrush Drive Santa Clara, UT 84765	435-986-8258
30 - Clark, Gregory	Gregory Clark 5615 Newfields Ln Dublin, CA 94567	925-989-7800
40 - Dixie College Foundation	Dixie College Foundation 301 N. 200 E. #3-A St. George, UT 84770	
41 - Madsen, Dane	Dane Madsen LP 8 Spruce Street, Apt 9A New York, NY 10038	
51 - Hubbs, Wayne & Lisa	Wayne & Lisa Hubbs 2229 Lucerne Dr. Henderson, NV 89014-4901	212-385-0250
✓ 54 - Brian Head Town	Brian Head Town C/O Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	702-210-1719
✓ 55 - Reedy, John & Mabel	John & Mabel Reedy 20 North Main Street, #333 St. George, UT 84770	435-677-2029
✓ 56 - Reedy, John & Mabel	John & Mabel Reedy 20 North Main Street, #333 St. George, UT 84770	
✓ 57 - Reedy, John & Mabel	John & Mabel Reedy 20 North Main Street, #333 St. George, UT 84770	
✓ 58 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029
✓ 59 - Marchant, Craig	Craig Marchant 2390 W Nature View Dr Cedar City, UT 84720	435-856-3586
✓ 60 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029
✓ 61 - Tidwell, Martin	Martin Tidwell 3576 Sagebrush Drive Santa Clara, UT 84765	435-986-8258
✓ 62 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029
✓ 63 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029
✓ 64 - Tidwell, Martin	Martin Tidwell 3576 Sagebrush Drive Santa Clara, UT 84765	435-986-8258
✓ 65 - Brian Head Town	Brian Head Town Bryce Haderlie, Town Manager P.O. Box 190068 Brian Head, UT 84719	435-677-2029

✓ 52 MARTIN Tidwell
✓ 53 MARTIN Tidwell

Please contact Public Works Department at Brian Head Town to obtain information or assistance.
Phone: 435-677-2029

Special Assessment Area Petition

Public Way Improvements

PETITIONERS' SPOKESPERSON:David Whitehead**PHONE:** 435-632-2900**MAILING ADDRESS:** 2167 Jacob Drive Santa Clara, UT 84765**PHYSICAL ADDRESS OF PROPERTY: SUBDIVISION:** Steam Engine Meadows Phase 1**UNIT:** **BLOCK:** **LOT#** 22-29, 52-65**LOCATION OF PROPOSED DISTRICT:**STEAM ENGINE MEADOWS, PHASE ISEE ATTACHED MAPA TOTAL OF 22 LOTS**SPECIFIC IMPROVEMENTS REQUESTED:**

- ☐ Sidewalk
- ☐ Curb and Gutter
- ☐ Drive Approaches
- ☐ Total Street Reconstruction
- ☒ Water System
- ☒ Sewer System
- ☐ Gravel Road Construction
- ☒ Paved Road Construction
- ☒ Other: Natural Gas & Power

ADDITIONAL COMMENTS OR REQUESTS:

David Whitehead
Red Rock Real Estate
2167 Jacob Drive
Santa Clara, UT 84765
435-632-2900

November 20, 2015

Name...

RE: Proposed Special Assessment Area

Dear ...

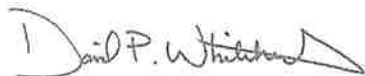
I represent Martin Tidwell, the owner of several lots in Phase One of Steam Engine Meadows in Brian Head, Utah. There are many lots in phase one, which are not improved (no paved roads and utilities) including lot 22, which you own. Since these lots are not improved, some owners have found them difficult to sell. If they do, the selling price is much lower than that for an improved lot. Building a home on an unimproved lot is not possible because a Certificate of Occupancy will not be issued with out the proper utilities in place.

Mr. Tidwell is exploring the option of having the Town of Brian Head put in the improvements through the creation of a Special Assessment Area (SAA) – an area legally defined through an ordinance by the Town Council for the installation of public improvements. The process initially requires a petition submitted by property owners who are in favor of an SAA. Please see the enclosed description about SAAs.

Mr. Tidwell is looking at the possibility of the SAA and wanted to see if you would be interested in being included on the petition. In order for the Town to begin the process and to find out the total costs they will need to receive petitions from the majority of lot owners. I have included the SAA petition for your signature if you would like to be included. If so, please sign and return in the enclosed envelope by Monday, December 14, 2015.

If you have any questions, please feel free to contact me at 435-632-2900 or Martin Tidwell at 435-313-6355. If you would like to contact the Town of Brian Head directly, please call Wendy Dowland at 435-677-2029.

Respectfully,



David Whitehead
Red Rock Real Estate





P.O. Box 190068
56 North Hwy. 143
Brian Head, UT 84719
435-677-2029 - Phone
435-677-3661 - Fax
www.brianheadtown.utah.gov

Mayor
Town Council

H.C. Deutschlander
Jim Ortler
Larry Freeberg
Clayton Calloway
Reece Wilson

Town Manager
Town Clerk
Town Treasurer
Public Works Director
Public Safety Director

Bret Howser
Nancy Leigh
Cecilia Johnson
Tom Stratton
Dan Benson

December 1, 2015

Red Rock Real Estate
c/o David Whitehead
2167 Jacob Drive
Santa Clara, UT 84765

Subject: Special Assessment Area for Phase One of Steam Engine Meadows Subdivision

Dear Mr. Whitehead:

We received your letter dated November 23, 2015 regarding the request to begin a Special Assessment Area (SAA) in the Steam Engine Meadows Subdivision which would include 22 lots.

As you mentioned in your letter, the town currently owns seven of the twenty-two lots within the area proposed for the SAA. Since the Town Council would be the legislative body approving the SAA, it would be in our best interest to know if a majority of the remaining 15 lot owners are in favor of establishing a SAA and are willing to sign the petition.

We hope you understand our position in this situation. Please let me know if you have a majority of the property owners, minus the town's lots, that are in favor of a SAA.

If you have any questions please do not hesitate to contact us. We look forward to working with you on this project.

Respectfully,
Brian Head Town

Bret Howser
Town Manager

Cc: Martin Tidwell
File

Special Assessment Area Petitioners

Signature: [Signature] Date: 1/4/16
(Print Name: Alvin Jones) Phone: 435-865-2901

Mailing Address: _____

Subdivision: Steam Engine Meadows Phase 1 Unit _____ Block _____ Lot 22 and 23

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____

(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Special Assessment Area Petitioners

Signature: Walter Hammon Date: 12-7-15
(Print Name: Walter Hammon) Phone: 634-8291
Mailing Address: P.O. Box 8410606 H. Idaho UT 84784
Subdivision: Steam Engine Meadows Phase 1 Unit _____ Block _____ Lot 24

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Special Assessment Area Petitioners

Signature: [Signature] Date: 12/5/15
(Print Name: Chris Darling) Phone: 702 334-1551
Mailing Address: 7409 Royal Crystal St LV NV 89149
Subdivision: Steam Engine Meadows Phase 1 Unit _____ Block _____ Lot 210

Signature: [Signature] Date: 12/5/15
(Print Name: Gill Tucker) Phone: 702 414 7705
Mailing Address: 7409 Royal Crystal St LV NV 89149
Subdivision: Steam Engine Meadows Unit _____ Block _____ Lot 26
pt. 1

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Special Assessment Area Petitioners

Signature: [Signature] Date: 12/6/15
(Print Name: RON IWAMINA) Phone: 858 5238314
Mailing Address: 10624 AMBERGLADES LN SD CA 92130
Subdivision: Steam Engine Meadows Phase 1 Unit _____ Block _____ Lot 28

Signature: [Signature] Date: 12/6/15
(Print Name: Sarah Iwamiya) Phone: 858 9456370
Mailing Address: 10624 Amberglades Lane SD CA 92130
Subdivision: Steam Engine Meadows Unit _____ Block _____ Lot 28
PH1

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Special Assessment Area Petitioners

Signature: _____

Date: _____

(Print Name: _____)

Phone: _____

Mailing Address: _____

Subdivision: _____

Steam Engine Meadows Phase 1

Unit _____

Block _____

Lot _____

27, 29, 52, 53
(a1 and a4)

Signature: _____

Date: _____

(Print Name: _____)

Phone: _____

Mailing Address: _____

Subdivision: _____

Unit _____

Block _____

Lot _____

Signature: _____

Date: _____

(Print Name: _____)

Phone: _____

Mailing Address: _____

Subdivision: _____

Unit _____

Block _____

Lot _____

Signature: _____

Date: _____

(Print Name: _____)

Phone: _____

Mailing Address: _____

Subdivision: _____

Unit _____

Block _____

Lot _____

Signature: _____

Date: _____

(Print Name: _____)

Phone: _____

Mailing Address: _____

Subdivision: _____

Unit _____

Block _____

Lot _____

Special Assessment Area Petitioners

Signature: [Signature] Date: 23 Dec 2015
(Print Name: John H. Reedy) Phone: 935 673 2640 or UK
+1 1372 386 609
Mailing Address: 1433 County Rd 2788 Alvord, TX 76225

Subdivision: Steam Engine Meadows Phase I Unit Block Lot 25, 56, 57

Signature: [Signature] Date: 23 Dec 2015
(Print Name: MABEL L. REEDY) Phone: AS ABOVE

Mailing Address: AS ABOVE

Subdivision: Steam Engine Meadows Unit Block Lot 25, 56, 57
PH I

Signature: _____ Date: _____
(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____

Mailing Address: _____

Subdivision: _____ Unit _____ Block _____ Lot _____

Special Assessment Area Petitioners

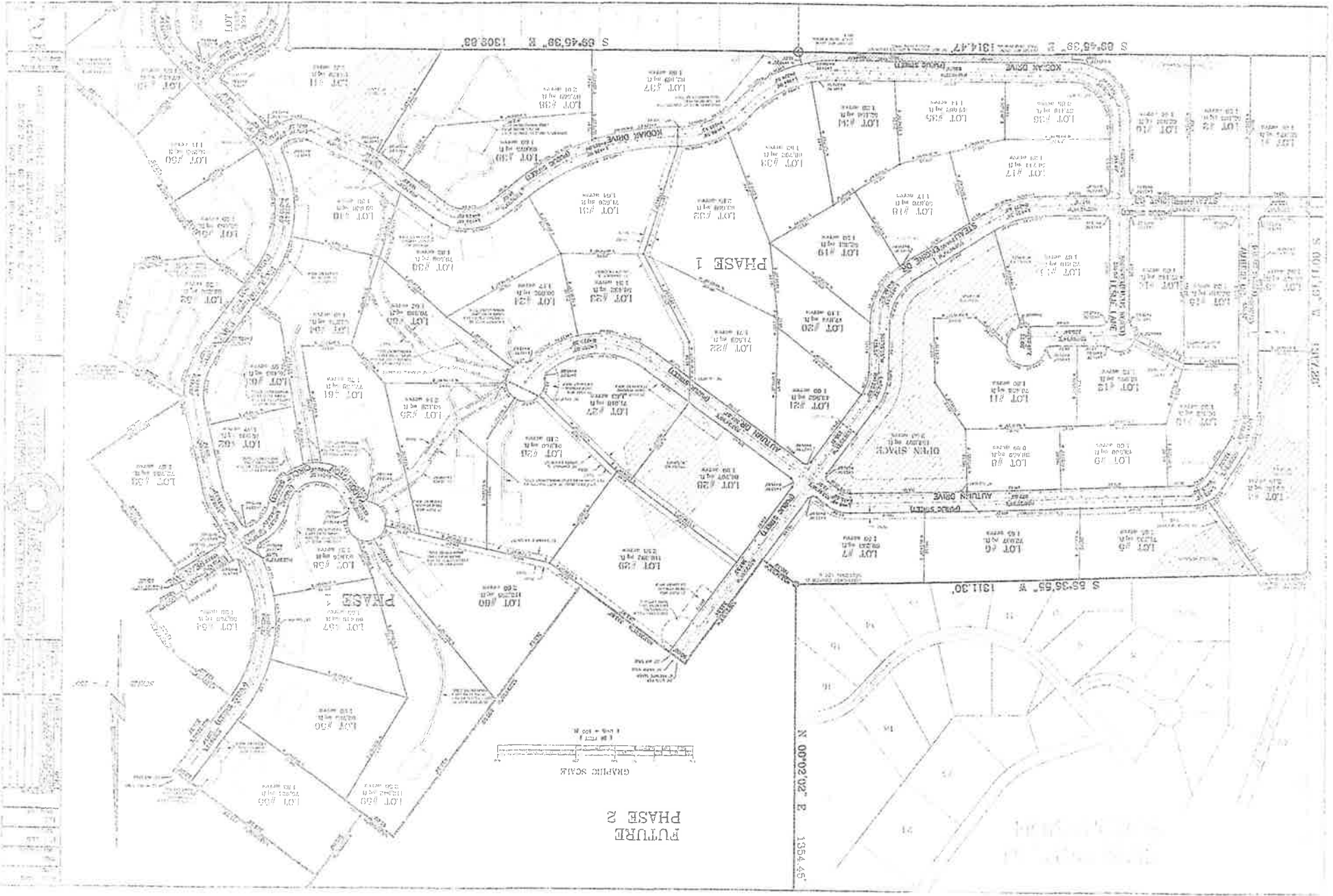
Signature: Gary Narchant Date: 12/1/15
(Print Name: Craig Narchant) Phone: 435-590-1059
Mailing Address: 2390 W Nature View Dr
Subdivision: Steam Engine Meadows Phase 1 Unit _____ Block _____ Lot 59

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____

Signature: _____ Date: _____
(Print Name: _____) Phone: _____
Mailing Address: _____
Subdivision: _____ Unit _____ Block _____ Lot _____



FUTURE
PHASE 2

GRAPHIC SCALE

1" = 100'

N 00°02'02" E 1354.45'

S 65°36'55" W 1311.30'

S 00°11'13" W 1317.25'

S 69°46'39" E 1308.83'

S 69°46'39" E 1314.47'

QUESTAR estimated cost \$61,000

2-17-2016

Dear Developer:

Re: Natural Gas Service Availability Letter

Natural gas can be made available to serve the St. Joseph Hospital development when the following requirements are met:

1. Developer provides plat maps, drawings, construction schedules, average size of homes, units, and/or buildings that will be served by natural gas, and any and all other relevant information regarding commercial and residential uses, including but not limited to, proposed natural gas appliances (number and type of appliances per unit, home, building).
2. Review and analysis by Questar Gas' Engineering and/or Preconstruction Department to determine load requirements, system reinforcement requirements and estimated costs to bring natural gas to the development.

Upon completion of Questar Gas' review of the development's natural gas requirements, agreements will be prepared, as necessary, for high pressure, intermediate high pressure and/or service line extensions required to serve the development. These service extensions must be paid in advance, but may qualify for credits or refunds, as provided in Questar Gas' tariff.

To accommodate your construction schedule and provide cost estimates to you, please contact me at your earliest convenience.

Sincerely,

Jim McPhin
Preconstruction Specialist

QUESTAR

Jim McPhin
Questar Gas Company
960 Production Road
Cedar City, UT 84720
Tel 435 865 6265 • Fax 435 865 6266
800 323 6517 ext. 6265
For meter sale call 800 323 6517
JimMcPhin@Questar.com

*RMP Estimated cost \$ 80,000
Plus Trenching*

Rocky Mountain Power
2217 W Kittyhawk Dr.
Cedar City, Utah 84720
435-865-3309

November 15, 2016

To: Whom It May Concern:

I have been requested to provide a letter stating our intent and ability to serve a 16 lot subdivision known as Steam Engine Meadows Subdivision in Brianhead Utah. We do have the ability to and it is our intent to serve this Subdivision with electrical power.

We will serve the above mentioned lots and any line extensions required will be done in accordance with our current regulations and line extension policy.

Clearance and right of way requirements:

Right of Way Easement requirement: Customer or Developer will provide Legal right of way easements to allow for the placement of Utilities Primary and Secondary cables along with associated equipment. Utility to determine Right of Way width.

Clearance requirements: Customer or Developer will comply with the following, Rocky Mountain Powers ESR manual, National Electric Code, Utah OSHA law and local Code requirements for placement of pad mounted equipment, primary and secondary power lines from building and other structures.

Developer will provide all advance payments for line extensions, easements, approved and recorded plats for this development prior to lines being installed.

Sincerely,



Rich Buelte
New Connects Mgr.
Rocky Mountain Power

Utah license #265020
Nevada license #0072531

Trenching Costs
\$108,933



DATE	11/1/2016
------	-----------

Project

Trenching estimate +- 15%

Customer

Attention: David Whitehead

Item #	Description	Est Qty.	Unit	Unit Price	Total Amount
1	3 Phase Primary Trench with 1- 4" Conduit in trench	2400	lf	\$ 19.50	\$ 46,800.00
					\$ -
2	3 Phase Sectionalizing Cabinet (prep and backfill only power company to install boxes)	3	ea	\$ 500.00	\$ 1,500.00
					\$ -
					\$ -
3	1 Phase Primary Trench with 1- 2" Conduit in trench	2330	lf	\$ 19.00	\$ 44,270.00
					\$ -
4	1 Phase Sectionalizing cabinet (Prep and backfill only power company to install boxes)	1	ea	\$ 375.00	\$ 375.00
					\$ -
5	1 Phase Transformer Bases with 1- 3" Conduit in trench	7	ea	\$ 400.00	\$ 2,800.00
					\$ -
6	Secondary Trenching	550	lf	\$ 19.25	\$ 10,587.50
					\$ -
7	Secondary Box Pads	4	ea	\$ 350.00	\$ 1,400.00
					\$ -
8	Mobilization	1	ls	\$ 1,200.00	\$ 1,200.00
					\$ -
					\$ -
					\$ -
					\$ -
Total Amount				\$	108,932.50

Notes

Estimate Excludes: all haul off of trees, Soils or Rocks (they would be piled on site), and solid rock excavation
--

Estimate Includes: shading of pipe digging and backfill
--

John Orton Excavating
P.O. Box 1689 997 W 1350 N Cedar City Ut 84720
Phone (435)586-6163 Fax (435)586-6163 Kody's Cell (435)701-5836 Will's Cell (435)701-0279



Town Council Staff Report

Subject: Steam Engine Subdivision – Phases 1A & 1B
Author: Shane Williamson
Department: Public Works
Date: December 13, 2016
Type of Item: Legislative

SUMMARY:

The Council should consider approving Phases 1A and 1B of the Steam Engine Subdivision based on substantial completion of the subdivision and other requirements set forth by staff and the Council in 2007.

PREVIOUS COUNCIL ACTION:

Previously, the Council has been waiting on staff to confirm completion of the punch list items, and for the developer to request approval.

BACKGROUND:

On September 13, 2007, Stantec Engineering issued a punch list for eleven items found to be unsatisfactory or incomplete in the subdivision. The punch list was given to both Town staff and the developer as criteria needing attention before approval would be granted. On October 21, 2008, Tom Stratton issued an email to the Town Manager, the Engineer, and the developer indicating he had concluded a final walk-through inspecting the items listed in Stantec's punch list. The letter declared that all issues had been addressed and completed, which led to Tom's recommendation to accept the road/subdivision.

ANALYSIS:

In a review of the letter from Stantec Engineering and the letter recommending acceptance from Tom Stratton, staff cannot see a reason not to approve and accept the subdivision. For example, the Town holds documentation implying completion of the work, and it is hard to inspect the infrastructure eight years later and differentiate what was defective in 2007 and what is defective based on normal wear and tear. Also, the Town has been maintaining the infrastructure, like fixing water leaks, cleaning/inspection the sewer, and plowing/maintain the streets. Ultimately, the maintenance expressed on the subdivision's infrastructure was critical to the Town's overall operation, as neglecting water or sewer leaks would have impacted the overall performance of the systems in their entirety. Therefore, in a sense, and at least on the Public Works level, the Town has already accepted the infrastructure, as is.

DEPARTMENT REVIEW:

Public Works and Administration

FINANCIAL IMPLICATIONS:

The proposed acceptance of the Steam Engine Subdivision does not place more burden on the Town's operations budget. For example, since we currently operate and maintain the infrastructure in the subdivision, the costs have already been adopted into the annual budgets for expenses and revenue. For example, the lane miles from the Steam Engine streets are included in the number we use to request and receive Class B & C Road Funds from the state. Also, we include the entire infrastructure in our capital facilities plans, like the Streets Master Plan, The Streets Preservation Plan, sewer preventative maintenance plan, and the water system's operating plan.

BOARD/COMMISSION RECOMMENDATION:

n/a

RECOMMENDATION:

Consider accepting and approving the Steam Engine Subdivision Phases 1A and 1B.

PROPOSED MOTION:

I move to accept the Steam Engine Subdivision Phases 1A and 1B.

Memo



Stantec

To:	Tom Stratton Brian Head Town Public Works Director	From:	Clint McAfee, P.E. Stantec Consulting Inc.
cc.	Seth Briggs, P.E., Stantec	Date:	September 13, 2007

Reference: Steam Engine Meadows Phase 1A and 1B

Mr. Stratton,

Below is a list of items that we recommend be addressed, before the project can be considered complete based on our inspection of Steam Engine Meadows Phase 1A and 1B with you on September 10, 2007

1. Sweep, crack seal and, slurry seal all roads.
2. Finish grade all road shoulders and road side ditches.
3. Clean all culverts including culverts under driveways.
4. Install flared end sections and rip rap aprons on all culvert inlets and outlets.
5. Replace fire hydrant #18 on Kodiak Drive.
6. Fix pilot tube leak on the 6" PRV #2 at approximate Kodiak Drive station 13+00.
7. Grout the north lateral on Manhole #42 (Stub to Phase 1C Highland Drive)
8. Remove all construction debris and wood piles from within the Town right of way.
9. Clean inlet and extend culvert outlet approximately 10' at Autumn Drive station: 13+55. As an alternate, construct stacked rock wall around outlet fill slope to stabilize fill slope.
10. The PRV #1 at the end of Highland Drive is not installed. Based on the construction drawings this PRV should be installed. Without PRV #1 some lots and fire hydrants upstream of PRV #2 will experience pressures in excess of 165 psi.
11. The 6" diameter low pressure sewer in Ridge Top Drive is too large to serve only one residential ejector pump. We are concerned that the sewage in this line will become septic due to the long retention time in the line.

One Team. Infinite Solutions.

Stantec

September 12, 2007
Tom Stratton
Page 2 of 2

Reference: Steam Engine Meadows Phase 1A and 1B

This list is based on inspection of water, sewer, storm drainage and paved roads only.
Please let me know if you have any questions on any of the items listed above.

STANTEC CONSULTING INC.

A handwritten signature in black ink, appearing to read "Clint McAfee". The signature is fluid and cursive, with the first name "Clint" and last name "McAfee" clearly distinguishable.

Clint McAfee, PE
Project Engineer

Steam Engine.txt

From: Tom Stratton
To: Bryce Haderlie; daniel@thekempcompanies.com; Seth Briggs; Wendy Dowland
Date: 10/21/2008 9:48 AM
Subject: Steam Engine

Bryce

I completed the final walk through at Steam Engine. All of the Public Works issues identified in the letter from Stantec have been addressed and completed. No further action is necessary and we are ready to accept the road.

Thanks

Tom Stratton
Public Works Director
Town of Brian Head
435-677-2029
435-990-1004 cell
tcstratton@bhtown.utah.gov

1. What is the main purpose of the document?
The document is a letter of recommendation for John Doe who is applying for a position of Senior Analyst at ABC Company.
The letter is written by Mr. James Smith, who is the Manager of the Department where John Doe has been working for the last three years.
The letter is dated 15th October 2023.

2. What are the key points mentioned in the letter?
The letter mentions that John Doe has been working for the department for three years and has been very successful in his work.
He has been responsible for the development and implementation of several projects which have resulted in significant improvements in the efficiency of the department.
He has also been very helpful to his colleagues and has always been willing to take on extra work.
The letter also mentions that John Doe has excellent communication skills and is very organized.
The letter concludes by stating that John Doe is highly recommended for the position of Senior Analyst at ABC Company.

3. What is the overall tone of the letter?
The overall tone of the letter is positive and supportive.
The writer is clearly impressed with John Doe's work and character and is happy to recommend him for the position.

4. What is the main message of the letter?
The main message of the letter is that John Doe is a very capable and hardworking employee who is well-suited for the position of Senior Analyst at ABC Company.

5. What is the purpose of the letter?
The purpose of the letter is to recommend John Doe for the position of Senior Analyst at ABC Company.

6. What is the main point of the letter?
The main point of the letter is that John Doe is a very capable and hardworking employee who is well-suited for the position of Senior Analyst at ABC Company.

7. What is the main reason for writing the letter?
The main reason for writing the letter is that John Doe is a very capable and hardworking employee who is well-suited for the position of Senior Analyst at ABC Company.

8. What is the main conclusion of the letter?
The main conclusion of the letter is that John Doe is a very capable and hardworking employee who is well-suited for the position of Senior Analyst at ABC Company.

9. What is the main recommendation of the letter?
The main recommendation of the letter is that John Doe is a very capable and hardworking employee who is well-suited for the position of Senior Analyst at ABC Company.

10. What is the main purpose of the letter?
The main purpose of the letter is to recommend John Doe for the position of Senior Analyst at ABC Company.

Year	Mean S		Adjusted Land	
	1970	1971	1970	1971
1	1.25	1.25	1.25	1.25
2	1.25	1.25	1.25	1.25
3	1.25	1.25	1.25	1.25
4	1.25	1.25	1.25	1.25
5	1.25	1.25	1.25	1.25
6	1.25	1.25	1.25	1.25
7	1.25	1.25	1.25	1.25
8	1.25	1.25	1.25	1.25
9	1.25	1.25	1.25	1.25
10	1.25	1.25	1.25	1.25
11	1.25	1.25	1.25	1.25
12	1.25	1.25	1.25	1.25
13	1.25	1.25	1.25	1.25
14	1.25	1.25	1.25	1.25
15	1.25	1.25	1.25	1.25
16	1.25	1.25	1.25	1.25
17	1.25	1.25	1.25	1.25
18	1.25	1.25	1.25	1.25
19	1.25	1.25	1.25	1.25
20	1.25	1.25	1.25	1.25
21	1.25	1.25	1.25	1.25
22	1.25	1.25	1.25	1.25
23	1.25	1.25	1.25	1.25
24	1.25	1.25	1.25	1.25
25	1.25	1.25	1.25	1.25
26	1.25	1.25	1.25	1.25
27	1.25	1.25	1.25	1.25
28	1.25	1.25	1.25	1.25
29	1.25	1.25	1.25	1.25
30	1.25	1.25	1.25	1.25
31	1.25	1.25	1.25	1.25
32	1.25	1.25	1.25	1.25
33	1.25	1.25	1.25	1.25
34	1.25	1.25	1.25	1.25
35	1.25	1.25	1.25	1.25
36	1.25	1.25	1.25	1.25
37	1.25	1.25	1.25	1.25
38	1.25	1.25	1.25	1.25
39	1.25	1.25	1.25	1.25
40	1.25	1.25	1.25	1.25
41	1.25	1.25	1.25	1.25
42	1.25	1.25	1.25	1.25
43	1.25	1.25	1.25	1.25
44	1.25	1.25	1.25	1.25
45	1.25	1.25	1.25	1.25
46	1.25	1.25	1.25	1.25
47	1.25	1.25	1.25	1.25
48	1.25	1.25	1.25	1.25
49	1.25	1.25	1.25	1.25
50	1.25	1.25	1.25	1.25
51	1.25	1.25	1.25	1.25
52	1.25	1.25	1.25	1.25
53	1.25	1.25	1.25	1.25
54	1.25	1.25	1.25	1.25
55	1.25	1.25	1.25	1.25
56	1.25	1.25	1.25	1.25
57	1.25	1.25	1.25	1.25
58	1.25	1.25	1.25	1.25
59	1.25	1.25	1.25	1.25
60	1.25	1.25	1.25	1.25
61	1.25	1.25	1.25	1.25
62	1.25	1.25	1.25	1.25
63	1.25	1.25	1.25	1.25
64	1.25	1.25	1.25	1.25
65	1.25	1.25	1.25	1.25
66	1.25	1.25	1.25	1.25
67	1.25	1.25	1.25	1.25
68	1.25	1.25	1.25	1.25
69	1.25	1.25	1.25	1.25
70	1.25	1.25	1.25	1.25
71	1.25	1.25	1.25	1.25
72	1.25	1.25	1.25	1.25
73	1.25	1.25	1.25	1.25
74	1.25	1.25	1.25	1.25
75	1.25	1.25	1.25	1.25
76	1.25	1.25	1.25	1.25
77	1.25	1.25	1.25	1.25
78	1.25	1.25	1.25	1.25
79	1.25	1.25	1.25	1.25
80	1.25	1.25	1.25	1.25
81	1.25	1.25	1.25	1.25
82	1.25	1.25	1.25	1.25
83	1.25	1.25	1.25	1.25
84	1.25			

1. DRAINAGE CORNERS TO BE SET WITH 3/8" REBAR & PLASTIC CAP 2" x 10"172

2. SECTION CORNER

3. EXISTING DRIVE/CAP

4. 35 FOOT WIDE SNOW REMOVAL SUSCEPTIBLE AREAS

STATE OF UTAH
COUNTY OF KANE s=

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS
DAY OF JANUARY, 2000, BY _____, A MANAGER OF
RELIANCE CAPITAL PARTNERS L.P., A UTAH LIMITED LIABILITY COMPANY, THE
GENERAL PARTNER OF RELIANCE CAPITAL PARTNERS L.P., A UTAH
LIMITED PARTNERSHIP.

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS
DAY OF JANUARY, 2000, BY _____, A MANAGER OF
RELIANCE CAPITAL PARTNERS L.P., A UTAH LIMITED LIABILITY COMPANY, THE
GENERAL PARTNER OF RELIANCE CAPITAL PARTNERS L.P., A UTAH
LIMITED PARTNERSHIP.

MY COMMISSION EXPIRES 1/1/27 NOTARY PUBLIC 2/1/27
RESIDING IN IRON COUNTY

SUNSET MOUNTAIN SUBDIVISION

CEDAR BREAKS MOUNTAIN HOMESITES - UNIT "A"

CEDAR BREAKS MOUNTAIN HOMESITES UNIT B

TOWN OF BRIANHEAD BRIAN S&I LTD

STEAM ENGINE Meadows

SURVEYOR'S CERTIFICATE

I, Terry W. Apolunski, St. George, Utah do hereby certify that I am a Registered Land Surveyor as prescribed by the laws of the State of Utah and that I hold Certificate of Registration (license) number 157373. I further certify that by authority of herein sworn, I have made a survey of the tract of land shown on this plat and have subdivided same tract into streets, lots and easements to be hereinafter shown as:

STEAM ENGINE MEADOWS SUBDIVISION - PHASE I AMENDED

That the same has been correctly surveyed and points established on the ground in accordance with the herein legal description.

Date: June 22, 2004

Terry W. Apolunski

Certificate No. 157373

GRAPHIC SCALE

1" = 200' 1"

0 100 200 300 400 500 600 700 800 900 1000

I, Terry W. Appleby, St. George, Utah do hereby certify that I am a Registered Land Surveyor as prescribed by the laws of the State of Utah and that I hold Certificate of Registration (license) number 1937373. I further certify that by authority of a power of attorney I have made a survey of the tract of land shown on this plat and have validated same tract into streets, lots and easements to be hereinafter known as:

STREAM ENGINE MEADOWS SUBDIVISION - PHASE I AMENDED

That the same has been correctly surveyed and points established on the ground in accordance with the above legal description.

Date April 22, 1968

 Terry E. Ableson, Jr. Certificate No. 257373

STEAM ENGINE MEADOWS - PHASE 1 AMENDED
A RESIDENTIAL SUBDIVISION

LOCATED IN SECTION 4, TOWNSHIP 32 SOUTH, RANGE 9 WEST, SALT LAKE BASE & MERIDIAN

[illegible]

KNOW ALL ALL BY THESE PRESENTS, THAT THE UNDERSIGNED OFFICE OF THE
AND DISPOSED THAT OF LATE HAVING CAUSED THIS DEED TO BE SIGNED AND
WITH THE PUBLIC RECORDS TO BE KEPT THERE KNOWN AS

SUBJECT ENGINEER LADSON'S SUBDIVISION - (SEE PAGE 100)

THE LAND AND VALUABLE CONVEYANCE. RECEIVED THIS TWENTY-NINTH DAY
OF JANUARY AND FIVE O'CLOCK IN THE AFTERNOON OF THE YEAR 1900
OF THE PUBLIC RECORDS OF LANE COUNTY AND PART OF THE COUNTY OF
THE COUNTY OF LANE, OREGON, WHEREIN THE UNDERSIGNED ENGINEER
AND'S NOTED OR SIGNER. THIS OFFICE HAVING BEEN VALUABLE TO THE
OF JANUARY AND THE SUBDIVISION AND EASINGS. TITLE TO ALL LANDS
AND INTERESTS IN THE SAME, TOGETHER WITH THE EASINGS AND
EASMENTS OF THIS PLAT ARE SUBJECT TO THE OPERATION OF COVENANTS, CONDITIONS
AND RESTRICTIONS IN THE PLAT HEREBY REFERRED TO, AND THE
THE EASMENTS HEREBY MADE ON THE SIXTH DAY OF JULY, 1900, IS EVIDENT
AND VARIATION OF COVENANTS, CONDITIONS AND RESTRICTIONS IS HEREIN
RECORDED AND MADE KNOWN TO ALL.

RECORDED IN LANE COUNTY DEED BOOK 100 PAGE 100

[illegible]

I, Kenneth McElroy, TOWN MANAGER FOR BRIAN HEAD TOWN, DO HEREBY CERTIFY THAT I HAVE EXAMINED THIS PLAT OF THE STEAM ENGINE MEADOWS PHASE 1 AMENDED SUBDIVISION AND THAT SAID PLAT MEETS THE REQUIREMENTS OF BRIAN HEAD TOWN PURSUANT TO ITS ORDINANCES, AND IS HEREBY RECOMMENDED FOR APPROVAL AND FILING ON THIS

THE 23 DAY OF August 2000

K. McElroy
TOWN MANAGER - BRIAN HEAD TOWN, UTAH

1. Barbara Dwyer CHAIRPERSON FOR URBAN HEALTH
TOWN PLANNING COMMISSION. DO HURLEY CERTIFY THAT THIS PLAT
OF THE STRAIN ENGINE RECORDS SUBDIVISION PHASE 1 AMENDED
HAS BEEN APPROVED BY THE TOWN PLANNING COMMISSION AND IS HEREBY
ORDERED FILED FOR RECORD IN THE OFFICE OF THE TOWN CLERK
RECORDED ON THIS THE 22 DAY OF August 2000

ATTEST: Karen Dwyer BY Barbara Dwyer
TOWN RECORDER PLANNING CHAIRPERSON

[illegible]



Town Council Staff Report

Subject: Public Hearing on CDBG/CIB Capital Projects Lists – 1) one year plan; and 2) two to five year plan
Author: Cecilia Johnson, Town Treasurer
Department: Administration
Date: December 13, 2016
Type of Item: Legislative

SUMMARY

The Community Development Block Grant (CDBG) Board and Community Impact Board (CIB) are two sources of grants and low-interest loans for government entities. Each year cities and towns are required to submit 1) one year; and 2) two to five year Capital Improvements Lists to the Boards. The lists need to include anticipated funding sources for the Town's projects. A project **MUST** be included in the Capital Improvements lists to be eligible to apply for either CDBG or CIB funding.

The Council will hold a public hearing to receive input from its citizens.

PREVIOUS COUNCIL ACTION

Not applicable.

BACKGROUND

In order for Brian Head Town to apply for grants/loans through CDBG and CIB for calendar year 2017, the Capital Improvement Lists need to be submitted to CDBG by January, 2017.

ANALYSIS

CDBG and CIB grants and loans are excellent funding sources for local governments. This is a top choice for a way to receive help with important community infrastructure projects.

DEPARTMENT REVIEW

Staff has reviewed the CDBG and CIB process and holding the public hearing is the first step of applying for funding for potential projects.

FINANCIAL IMPLICATIONS

Not applicable.

BOARD/COMMISSION RECOMMENDATION

Not applicable.

STAFF RECOMMENDATION

Staff recommends the public hearing be held, as required by CDBG and CIB, to receive input from the public regarding Capital Projects for Brian Head Town.

PROPOSED MOTION

Since this is a public hearing only no motion is necessary.



Town Council Staff Report

Subject: Approval of CDBG/CIB Capital Projects Lists – 1) one year plan;
and 2) two to five year plan
Author: Cecilia Johnson, Town Treasurer
Department: Administration
Date: December 13, 2016
Type of Item: Legislative

SUMMARY

The Community Development Block Grant (CDBG) Board and Community Impact Board (CIB) are two sources of grants and low-interest loans for government entities. Each year cities and towns are required to submit a 1) one year; and 2) two to five year Capital Improvements List to the Boards. The lists need to include anticipated funding sources for the Town's projects. A project **MUST** be included in the Capital Improvements lists to be eligible to apply for either CDBG or CIB funding.

PREVIOUS COUNCIL ACTION

Not applicable.

BACKGROUND

Brian Head Town held a public hearing prior to this calendar item (as required by the CDBG and CIB process). In order for Brian Head Town to apply for grants/loans through CDBG and CIB for calendar year 2017, the Capital Improvement Lists need to be submitted to CDBG by January, 2017. These lists need to be prioritized as high, medium, or low importance. Also, as 1, 2, 3 etc. in each category.

ANALYSIS

CDBG and CIB grants and loans are excellent funding sources for local governments. This is a top choice for a way to receive help with important community infrastructure projects. Brian Head Town already qualifies as a low to moderate income (LMI) community, according to the last census. 80% of CDBG funding goes towards LMI communities.

DEPARTMENT REVIEW

Staff has reviewed the CDBG and CIB Capital Improvements Lists and feel they contain proper projects for our Town.

FINANCIAL IMPLICATIONS

At this point, there are no financial implications since the Council is just approving the Capital Improvements Lists.

BOARD/COMMISSION RECOMMENDATION

Not applicable.

STAFF RECOMMENDATION

Staff recommends the CDBG and CIB Capital Improvements Lists be approved as submitted.

PROPOSED MOTION

"I hereby move to approve Brian Head Town's one-year and two to five year capital improvements lists as submitted."

ONE YEAR STRATEGY

Jurisdiction Name: Brian Head Town

[illegible]

CAPITAL IMPROVEMENTS LIST 2018-2021

TWO-FIVE YEAR STRATEGY

Prioritize projects as (H)igh, (M)edium, or (L)ow. List highest priorities at the top with the others in corresponding order for each category. LIST ALL PROJECTS AND FUNDING SOURCES.

Jurisdiction Name: Brian Head Town

Local Priority	Project Description	Estimated Total Cost	Funding Source or Type	Funding Amount	Year to Apply
----------------	---------------------	----------------------	------------------------	----------------	---------------

H-1	Public Works Maintenance Facility	\$ 1,000,000	CIB/USDA/Town	\$ 1,000,000	2021
H-2	Ladder Truck	\$ 1,000,000	CIB/Town	\$ 1,000,000	2021
H-3	Steam Engine Street Improvements	\$ 200,000	STIP/Town	\$ 200,000	2018-2019
H-4	Distrtribution Line (MG Tank to Salt Pile Tank)	\$ 700,000	Town	\$ 700,000	2018-2019
H-5	Parowan Canyon Trunk Line	\$ 864,000	Town	\$ 864,000	2020
H-6	Rue Jolley - Aoki Michi Tie-in	\$ 250,000	Town	\$ 250,000	2020
H-7	Sewer Manhole Repair	\$ 300,000	Town	\$ 300,000	2019
M-1	Bristlecone Park Improvements - Phase II	\$ 150,000	Town/Grant	\$ 150,000	2018-19
M-2	Bear Flat Trailhead	\$ 30,000	Town/Grant	\$ 30,000	2018
M-3	Alpine Creek Trailhead	\$ 30,000	Town/Grant	\$ 30,000	2018
M-4	Village Way Sewer Line	\$ 525,000	RDA/Town	\$ 525,000	2018-2019
L-1	12-inch Line from .5 MG Tank to Woodbridge	\$ 120,000	Town	\$ 120,000	2021
L-2	Aspen Drive Waterline	\$ 550,000	Town	\$ 550,000	2024

CAPITAL IMPROVEMENTS LIST 2016

ONE YEAR STRATEGY

Prioritize projects as (H)igh, (M)edium, or (L)ow. List highest priorities at the top with the others in corresponding order for each category. LIST ALL PROJECTS AND FUNDING SOURCES.

Jurisdiction Name: Brian Head Town

Local Priority	Project Description	Estimated Total Cost	Funding Source or Type	Funding Amount	Year to Apply
----------------	---------------------	----------------------	------------------------	----------------	---------------

H-1	Bristlecone Park Improvements	\$ 80,000	CIB/Town	\$ 80,000	2016
H-2	Pumper Truck	\$ 275,000	CIB/Town	\$ 275,000	2016
H-3	Storm Sewer Master Plan	\$ 40,000	CIB/Town	\$ 40,000	2016
H-4	Navajo Trail Improvements/Signage	\$ 25,000	Town/Grant	\$ 25,000	2016
H-5	Phone Network	\$ 20,000	Town/Grant	\$ 20,000	2016
H-6	Affordable Housing Plan	\$ 25,000	CDBG	\$ 25,000	2016
H-7	New AED's	\$ 3,000	Town/Grant	\$ 30,000	2016

CAPITAL IMPROVEMENTS LIST 2017-2021

TWO-FIVE YEAR STRATEGY

Prioritize projects as (H)igh, (M)edium, or (L)ow. List highest priorities at the top with the others in corresponding order for each category. LIST ALL PROJECTS AND FUNDING SOURCES.

Jurisdiction Name: Brian Head Town

Local Priority	Project Description	Estimated Total Cost	Funding Source or Type	Funding Amount	Year to Apply
----------------	---------------------	----------------------	------------------------	----------------	---------------

H-1	Ridgeview Street Improvements Phase I	\$ 280,000	CIB/Town	\$ 280,000	2017
H-2	Public Works Maintenance Facility	\$ 1,000,000	CIB/USDA/Town	\$ 1,000,000	2020
M-1	Pond Parking/Restroom	\$ 150,000	Town/Grant	\$ 150,000	2018-19
M-2	Hunter Ridge Street Improvements Phase I	\$ 200,000	CIB/Town	\$ 200,000	2018
M-3	Bear Flat Trailhead	\$ 30,000	Town/Grant	\$ 30,000	2017-18
M-4	Alpine Creek Trailhead	\$ 30,000	Town/Grant	\$ 30,000	2017-18
M-5	First Responder Vehicle	\$ 40,000	CIB/Town	\$ 40,000	2018-19
M-6	Ladder Truck	\$ 1,000,000	CIB/Town	\$ 1,000,000	2017-18
M-7	Steam Engine Street Improvements	\$ 200,000	CIB/Town	\$ 200,000	2019
M-8	Village Way Sewer Line	\$ 525,000	CIB/Town	\$ 525,000	2017
M-9	Manhole Repair	\$ 300,000	CIB/Town	\$ 300,000	2019
M-10	Town Hall/Council Chambers Remodel	\$ 25,000	Town/Grant	\$ 25,000	2017-20
L-1	Extrication Equipment	\$ 25,000	Town/Grant	\$ 25,000	2017-18
L-2	Distribution Line (MG Tank to Salt Pile Tank)	\$ 700,000	CIB/USDA/Town	\$ 700,000	2020
L-3	Parowan Canyon Trunk Line	\$ 864,000	CIB/USDA/Town	\$ 864,000	2020
L-4	Public Safety Fitness Equipment	\$ 20,000	Town/Grant	\$ 20,000	2017-20

CAPITAL IMPROVEMENTS LIST 2015

ONE YEAR STRATEGY

Prioritize projects as (H)igh, (M)edium, or (L)ow. List highest priorities at the top with the others in corresponding order for each category. LIST ALL PROJECTS AND FUNDING SOURCES.

Jurisdiction Name: Brian Head Town

Local Priority	Project Description	Estimated Total Cost	Funding Source or Type	Funding Amount	Year to Apply
----------------	---------------------	----------------------	------------------------	----------------	---------------

H1	Wastewater Treatment Plant	\$ 4,000,000	USDA/Town	\$4,000,000	2015
H2	Trails System Master Plan	\$ 50,000	PCIFB/USPR	\$ 50,000	2015
H3	Public Works Maintenance Facility	\$ 1,000,000	PCIFB/USDA	\$1,000,000	2015
M1	Village Way Sewer Line Repairs	\$ 520,000	USDA/Town	\$ 520,000	2015
M2	First Responder Vehicle Replacement	\$ 35,000	PCIFB/Town	\$ 35,000	2015
M3	Aerial Fire Truck	\$ 1,000,000	PCIFB/Town	\$1,000,000	2015
L1	Street Master Plan <i>(continued from 2014)</i> **	\$ 14,000	PCIFB/Town	\$ 14,000	2015
L2	Pumper Truck Replacement	\$ 325,000	PCIFB/Town	\$ 325,000	2015
L3	Extrication Equipment Replacement	\$ 20,000	PCIFB/Town	\$ 20,000	2015

**** The Rural Planning Group (Mike Hansen) will be meeting with Brian Head Town on this project on Friday, January 9, 2015. Even though funding for this project was denied by CIB last year (2014), the Rural Planning Group offered its services to assist Brian Head Town in preparing a Street Master Plan. The \$14,000 listed includes \$7,000 for Engineering Services and a \$7,000 match from the Town.**

CAPITAL IMPROVEMENTS LIST 2016-2019

TWO-FIVE YEAR STRATEGY

Prioritize projects as (H)igh, (M)edium, or (L)ow. List highest priorities at the top with the others in corresponding order for each category. LIST ALL PROJECTS AND FUNDING SOURCES.

Jurisdiction Name: Brian Head Town

Local Priority	Project Description	Estimated Total Cost	Funding Source or Type	Funding Amount	Year to Apply
----------------	---------------------	----------------------	------------------------	----------------	---------------

H4	Dedicated Line from Town Hall to Mammoth Tank	\$ 358,000	USDA/Town	\$ 358,000	2016
H5	Parowan Canyon Sewer Trunk Line (Phase I)	\$ 864,000	USDA/Town	\$ 864,000	2017
M4	Water Distribution Line from 1 MG Tank to Salt Pile Tank and Pump Station	\$ 694,000	USDA/Town	\$ 694,000	2018
M5	Brian Head Town Sewer Manhole Repairs	\$ 293,000	USDA/Town	\$ 293,000	2018



Town Council Staff Report

Subject: Public Hearing and Ordinance Amending FY 2017 Brian Head General Fund Budget
Author: Cecilia Johnson, Town Treasurer/ Nancy Leigh, Town Clerk
Department: Administration
Date: December 13, 2016
Type of Item: Legislative

SUMMARY

The Council will hold a public hearing to receive comment on proposed budget amendments for fiscal year 2017. Once the public hearing is closed, the Council will consider an ordinance amending the Fiscal Year 2017 budget.

PREVIOUS COUNCIL ACTION

The Town Council adopted all fiscal year 2017 budgets at its meeting of June 14, 2016.

BACKGROUND

1) Brian Head Town has applied for, and been awarded, a grant through the Community Improvement Board (CIB) program. The Town is required to contribute a match with a 50/50 split. The amount requested was \$55,000. The grant portion awarded to the Town was \$27,500. Staff is currently preparing an RFP for engineering services and we'll have bids ready for the February CIB meeting where the formal award of funds will happen.

2) Council met on Thursday, December 8, 2016 and agreed to modify the shuttle routes resulting in an increase of approximately \$20,000. Staff has priced out the additional bus at \$23,500 with another \$500 for modifying the signage. A budget increase of \$25,000 is needed. The funding will come from Fund Balance (savings) this fiscal year but may come from the \$15,000 set aside for the summer shuttle services in future years.

ANALYSIS

1) A storm drain plan has been on the Town's Capital Projects list for several years. It is a much needed infrastructure upgrade. The budget adjustments requested are all from the General Fund. The revenues will come from the grant and the fund balance lines. The fund balance is \$671,085 (according to the FY 2016 financial records). The expenditure will come from the Street Department Budget.

2) With the change in the shuttle services, there is an increase in the cost. Staff is recommending budget adjustments for FY 2017 as follows:

<u>General Ledger Account #/Name</u>	<u>Adjusted amount</u>	<u>Adjusted Balance of that Line Item</u>
10 – 3341 – General Government State Grant	\$27,500	\$97,000
10 – 3890 – Fund Balance	\$27,500	\$27,500
10 – 4410.310 – Professional and Technical Services (Streets)	\$55,000	\$89,000
10-4140-485 - Transportation	\$24,000	\$175,500
10 – 3890 – Fund Balance	\$24,000	\$51,500

DEPARTMENT REVIEW

Staff has reviewed the amendments to the general fund budget and feel they are in compliance with budget requirements.

FINANCIAL IMPLICATIONS

The budget will still balance to zero (as required). The Town will be taking \$27,500 from the general fund's fund balance for the Storm Drain Plan and \$24,000 for the transportation Services.

BOARD/COMMISSION RECOMMENDATION

Not applicable

STAFF RECOMMENDATION

Staff recommends Ordinance No. 16-008 amending FY 2017 general fund budget be adopted as presented.

PROPOSED MOTION

"I move to adopt Ordinance No. 16-008, an ordinance amending the FY 2017 general fund budget for Brian Head Town as presented."



ORDINANCE NO. _____

AN ORDINANCE AMENDING THE FISCAL YEAR 2017 BUDGET OF FUNDS AND ACCOUNTS ENDING JUNE 30, 2017 FOR THE TOWN OF BRIAN HEAD, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah Towns, Brian Head Town, Utah, has amended its budget for the fiscal year ending June 30, 2017; and

WHEREAS, in accordance with Utah State law, a public hearing was held on December 9, 2016 on the amended budget and comments received relating thereto;

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF BRIAN HEAD, STATE OF UTAH:

ADOPTION: The Fiscal Year 2016-2017 budget hereby be amended, including all funds and accounts as shown in the budget format attached and dated December 9, 2016 (See Attachment "A").

PASSED AND ADOPTED BY THE TOWN COUNCIL OF BRIAN HEAD, STATE OF UTAH on this _____ day of December 2016

VOTING:

Mayor H.C. Deutschlander	Aye_____	Nay_____
Council Member Clayton Calloway	Aye_____	Nay_____
Council Member Reece Wilson	Aye_____	Nay_____
Council Member Larry Freeberg	Aye_____	Nay_____
Council Member David Bourne	Aye_____	Nay_____

BRIAN HEAD TOWN

By: _____
H.C. Deutschlander, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)

CERTIFICATE OF PASSAGE AND POSTING

I hereby certify that the above Ordinance is a true and accurate copy, including all attachments, of the Ordinance passed by the Town Council on the _____ day of December, 2016, and have posted a complete copy of the ordinance in three conspicuous places within the Town of Brian Head, to-wit: Town Hall, Post Office and the Mall.

Nancy Leigh, Town Clerk

DRAFT

**ATTACHEMENT “A”
2016-2017BUDGET ADJUSTMENTS**

<u>General Ledger Account #/Name</u> <u>Balance of that</u>	<u>Adjusted amount</u>	<u>Adjusted</u> <u>Line Item</u>
10 – 3341 – General Government State Grant	\$27,500	\$97,000
10 – 3890 – Fund Balance	\$27,500	\$27,500
10 – 4410.310 – Professional and Technical Services (Streets)	\$55,000	\$89,000
10-4140-485 - Transportation	\$24,000	\$175,500
10 – 3890 – Fund Balance	\$24,000	\$51,500



Town Council Staff Report

Subject: Meadow Preserve Master Plan
Author: Bret Howser
Department: Administration
Date: December 13, 2016
Type of Item: Action - Resolution

SUMMARY:

Council should adopt the proposed Bear Flat Meadow Preserve Master Plan by resolution.

PREVIOUS COUNCIL ACTION:

On June 14, 2016, Council reviewed the Meadow Committee's proposed master plan detailing potential limited development in the Meadow.

BACKGROUND:

During the August 11, 2015 Town Council meeting, a public hearing was held to receive the public's input on whether the town should permanently preserve the Town Meadow; preserve it for now but leave in the Council's hand; or to allow commercial development to happen. Approximately 2,000 surveys were sent out asking the public for their opinion with the following result:

- 44% of the public who responded would like the meadow permanently preserve.
- 30% of the public would like the meadow preserved for now, but not on a permanent basis.
- 21% of the public would like to see commercial development happen in the meadow.
- 5% of the public did not have an opinion.

Based on the public's input, Council directed staff to create a committee to develop a plan which would identify what activities/restrictions would be allowed or prohibited in the Town Meadow.

On August 25, 2015, the Town Council created a committee with the purpose to review options for limited development in the town meadow and develop a Meadow master plan which would serve as the basis for a conservation easement. These types of committee are known as Ad Hoc committees or Special committee whose purpose is to research/investigate and carry out the directives of the Council and/or Town Manager for a particular question and/or project. After the issue has been addressed, then the committee will dissolve.

Members were appointed to the Meadow Committee on September 9, 2015, including Reece Wilson, Shaun Kelly, Linda Ames, Mike Pisacretta, Jeff Morgan, and John Grissinger. The committee met several times in the fall of 2015 and the spring of 2016.

On June 14, 2016, Council reviewed and discussed the committee's proposed Bear Flat Meadow Master Plan, suggesting a few small changes and directing staff to bring back the document to be adopted by resolution. On July 12, 2016, the Council considered the revised plan for adoption by resolution. A motion to adopt the resolution failed.

ANALYSIS:

One of the primary concerns the Council and some members of the community had with the previously proposed Master Plan is that it included a potentially expensive boardwalk trail through the Meadow. In an effort to bring closure to the issue of Meadow preservation, staff has revised the Plan to remove all references to the boardwalk trail. The newly proposed Master Plan is attached for Council's consideration.

DEPARTMENT REVIEW:

Administration

FINANCIAL IMPLICATIONS:

Adoption of the plan would commit the Town to eventually finding a way to finance the proposed improvements. A very (very) rough estimate of the improvements would be between \$50,000 and \$100,000. Staff would look for grant funding where possible.

BOARD/COMMISSION RECOMMENDATION:

The Meadow Committee forwards a positive recommendation for this plan.

STAFF RECOMMENDATION:

Council should adopt the proposed Bear Flat Meadow Preserve Master Plan by resolution.

PROPOSED MOTION:

I move to adopt resolution No. 458 approving the Bear Flat Meadow Master Plan.



BRIAN HEAD TOWN

RESOLUTION NO. _____

A RESOLUTION ADOPTING A MASTER PLAN FOR THE BEAR FLAT MEADOW PRESERVE LOCATED ADJACENT TO HIGHWAY 143 AND STEAM ENGINE DRIVE.

WHEREAS, the Town Council identified strategies and goals in an effort to preserve the meadow located along highway 143 and Steam Engine Drive as a focal point for the guests and residents of Brian Head, Utah; and

WHEREAS, the Council held a public hearing to receive the public's comment on the future vision of the meadow and the majority of comments received encouraged the town to preserve the meadow for future generations with little or no development within the meadow; and

WHEREAS, the Town Council established a Meadow Committee consisting of local residents and business owners with the goal of making a recommendation to the Council on the preservation of the meadow. The committee directed staff to draft a comprehensive master plan with the intent of preserving the meadow along with naming the meadow "Bear Flat Meadow Preserve".

NOW THEREFORE be it resolved by the Brian Head Town Council of Brian Head, Iron County, State of Utah, the following attachment "A" Bear Flat Meadow Preserve Master Plan is hereby adopted:

DATED this _____ day of December, 2016

VOTE:

Mayor H.C. Deutschlander	Aye_____	Nay_____
Council Member Larry Freeberg	Aye_____	Nay_____
Council Member Clayton Calloway	Aye_____	Nay_____
Council Member Reece Wilson	Ay_____	Nay_____
Council Member David Bourne	Aye_____	Nay_____

BRIAN HEAD TOWN

H. C. Deutschlander, Mayor

ATTEST:

Nancy Leigh, Town Clerk

(SEAL)

Resolution No. _____



BEAR FLAT MEADOW PRESERVE MASTER PLAN

Draft - December 2016



ACKNOWLEDGEMENTS & SIGNATURES



Thanks to Brian Head Town’s Meadow Committee:

- Reece Wilson, Committee Chair
- Linda Ames, Town Resident
- Shaun Kelly, Brian Head Planning Commission
- Jeff Morgan, Town Resident
- Michael Pisacretta, Business Owner

TOWN COUNCIL AFFIRMATION

H.C. “Dutch” Deutschlander, Mayor

Date

Clayton Calloway, Town Council

Date

Larry Freeberg, Town Council

Date

David Bourne, Town Council

Date

Reece Wilson, Town Council

Date

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HISTORY OF BEAR FLAT MEADOW

The small valley that now makes up the center of Brian Head Town, once known as Bear Flat, has always been a focal point for activity in the Brian Head area. The marshy mountain meadow, known for its babbling creek and seasonal wildflowers, has an intrinsic value that is tied to its natural, scenic, and sentimental characteristics.

The ski resort was opened in 1964, and the Town was not incorporated until 1975. In the 50 years since the resort has been here, the vast majority of the visitors have been here specifically for skiing or other outdoor recreation. Nearly all of the development in Town – cabins, condos, retail establishments, restaurants, hotels, and municipal infrastructure -- has been the byproduct of the outdoor recreation economy. Unlike many resort towns, there was no particular dominant industry in the Town prior to the advent of the outdoor recreation industry. There was no mining, as was the case in the Victorian towns turned ski towns of Colorado or Park City. There was no ranching to speak of as there was in Jackson and some of the Idaho ski towns. There was no logging or gold rush as there was in the mountain resort towns of the Sierra Nevada range.

What little usage of the area we are aware of prior to the advent of the ski industry is somewhat unclear. There is evidence that Native American tribes frequented the mountain area, possibly to escape the heat of the lower valleys in the summer and to pursue the wild game that is so prevalent at the upper elevations. When the Parowan Valley was settled by the Mormon Pioneers in 1851, they soon discovered the abundance of timber for building and rich mountain meadows to graze cattle and sheep in the summer. At some point in the early 1900's there was a small sawmill operation in what is now known as the Steam Engine area. While there is evidence of a few failed homesteads in the vicinity, there is no history of any permanent settlement. There are scattered stories of somebody operating a cottage industry making cheese in the area and storing it in nearby caves.



Bear Flat Meadow before Development (circa 1972)

Much of the development in the area has avoided the Meadow, probably due first and foremost to the marshy terrain which increased the cost associated with development. Community reluctance to develop in the Meadow has also likely been a factor in limiting development in the Meadow.

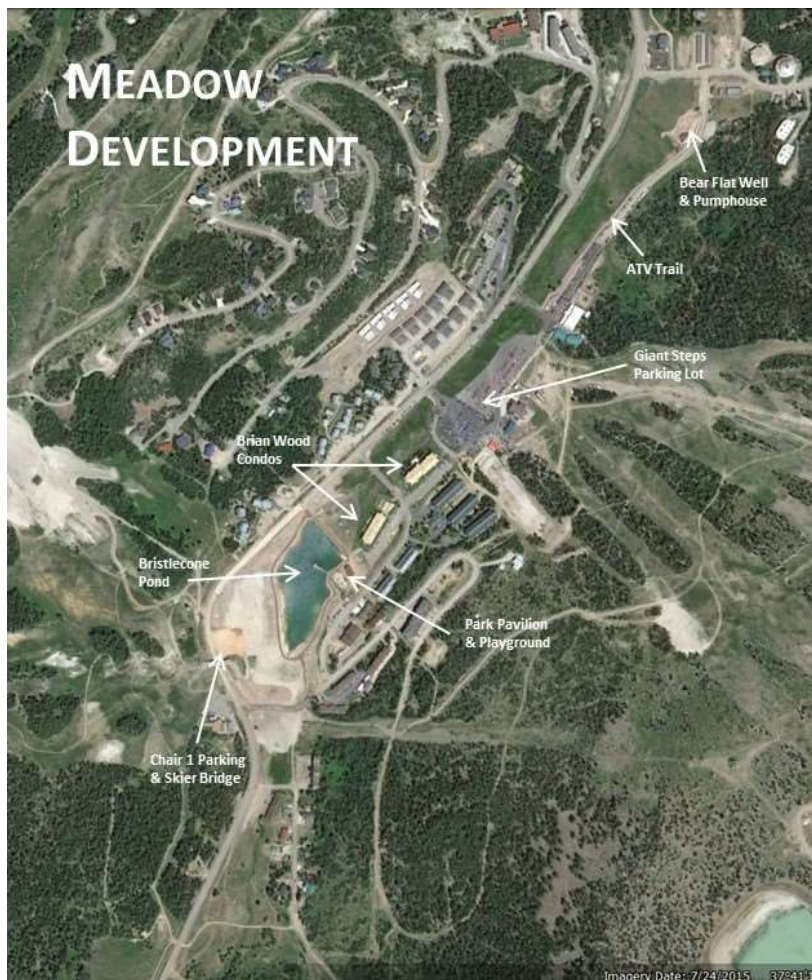
INTRODUCTION



The first real development encroachment on the Meadow came in the mid 1970's when the ski resort built a parking lot in conjunction with chair 2 and the Giant Steps Lodge. The now 200,000 thousand square foot parking area protrudes from the east side, extending from the bottom of the ski hill about three quarters of the way through the Meadow, leaving a small strip of grassy marsh between the parking lot and the highway. This parking lot covers nearly 10% of the original Meadow.

Other developments over the years have included the following:

- Brianwood Condominiums (7% of the Meadow)
- Chair 1 Parking and Skier Bridge (2%)
- ATV Trail along Village Way (2%)
- Park pavilion and playground (1%)
- Bear Flat Well & Pump House (1%)



The most significant development, though, was the construction of Bristlecone Pond in 2013. In an effort to facilitate a change order for water rights the Town had acquired downstream and intended to employ up the mountain for municipal use, the Town Council agreed to build a retention pond in order to make the Parowan Reservoir Company whole and avoid lawsuit. The “Pond” was to be in lieu of building a well or other wet water source down in the valley to make the farmers whole. The project would be cheaper (due to available grant funding) and would be useful to the Town as a recreational feature in addition to resolving the water rights issues. However, there was much controversy among residents about

encroaching on the Meadow, which had loosely been given a protected status in the Town's General Plan. A split Town Council favored the plan, and a ballot item for general obligation bonds to fund the project was approved by voters. The project moved forward, and the pond and surrounding park now cover 31% of the original Meadow.

INTRODUCTION



At present, only about 23 acres of the original 50 acre Meadow remain undeveloped (46%).

In 2014, a community conversation began to emerge regarding the potential for permanent preservation of the largest remaining contiguous area of the Meadow. Public hearings and an unscientific survey revealed a general community sentiment in favor of preservation, but there was also some strong concern over the idea of doing anything so permanent that it couldn't be undone, such as a third party easement. This plan is an attempt to strengthen the preservation effort for the remainder of the Meadow without going as far as to give away long-term control of the property.

DESCRIPTION OF PROPERTY

The property discussed in this document is limited to the largest remaining contiguous portion of the original grassland running the center of Bear Flat. It is an approximately nine acre piece of publicly owned land, bounded on the north by Steam Engine Drive, on the east and south by Village Way, and on the north by Highway 143. The Town's ATV trail runs along the east edge of the property adjacent to Village Way, and the Bear Flat Well and Pump Station sit in the northeast corner.



NEED FOR A MEADOW PRESERVE

For decades Town residents and businesses have discussed the potential for preserving the Meadow due to its intrinsic and scenic value. The penchant for preservation has certainly fluctuated over the years, and private ownership of property in the Meadow has allowed for small encroachments here and there. However, it seems that the majority over the years has generally supported the preservation of the Meadow. The Town's General Plan, adopted in 2010, includes a goal to:

Ensure that the Meadow is preserved as a central focal point of the community and that improvements are only made that preserve or improve the natural habitat, encourage education and interaction between the public and the Meadow, and expand the Meadow's influence as a community resource. Development of private property within and along the periphery of the Meadow shall not detract from its beauty.

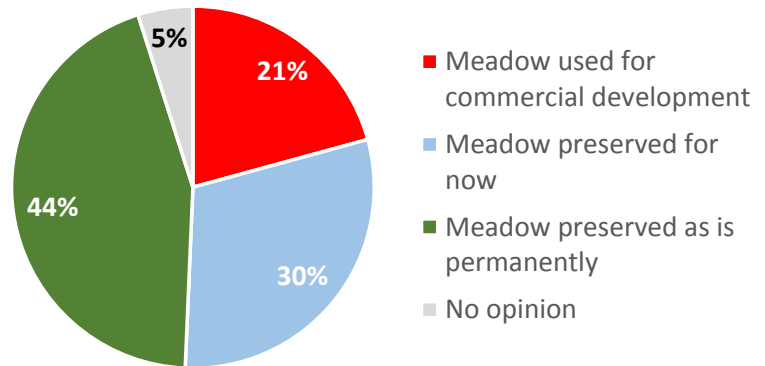
Despite this emphasis in the Town's General Plan, though, the Town Council and voters in the community elected to move forward with the development of Bristlecone Pond just a few short years later, which dug up nearly a third of the Meadow and left a good portion of it under water. While the



Town and its visitors very much enjoy the new recreational feature, this violation of the Town’s General Plan rightly called into question its strength in preserving what remains of the Meadow.

In 2015, the Town took an informal survey of property owners in Brian Head. An apparent majority of property owners (74%) support some form of preservation of the Meadow. However, only 44% supported permanent preservation in the form of a third party conservation easement. The Town Council mirrored this sentiment, unanimously supporting preservation, but split on a third party conservation easement. The Council

Public Support for Meadow Preservation



ultimately called for a committee to put together a preservation plan which could either be used as a foundation for a third-party easement or as a stand-alone preservation effort.

This document is the result of the Meadow Committee’s efforts. The primary focus is to create a clearly identifiable “Meadow Preserve” in order to affirm in the public view the protected status of the area. It is hoped that doing so will create future political encumbrances to the sale and development of the land which would be stronger than words typed in a General Plan that nobody reads. Negative public perception around development of a “Preserve” would be a stronger disincentive than what currently exists, while the development rights remain in the Town’s hands just in case some unforeseen overwhelming need arises requiring development on the property.



MEADOW VISION

The Town intends to create a natural park which preserves and exhibits the native flora, fauna, and wildlife of the Bear Flat Meadow and the Brian Head area. The preserve is intended to be well utilized by the public in a limited manner that is sensitive to preservation efforts while still encouraging public usage and education.

PLAN GOALS

1. Encourage long-term preservation of the Meadow by reshaping the public view of the property as a recognizable nature preserve
2. Educate visitors about the unique and interesting aspects of the area's mountain meadows
3. Add to the variety of recreational opportunities available to Brian Head guests



South Meadow before Bristlecone Pond



Plan Elements:

A – Meadow Preserve Signage

B – Parking

C – Picnic Area & Trailhead Kiosk

D – ~~Boardwalk~~ Trail & Interpretive Signage

E – South Entrance Steps & Signage

~~F – Riparian Boardwalk Loops & Interpretive Signage~~

~~GF – Snowmobile Trail~~





VEGETATION

The Town should prepare a Natural Resources Inventory (NRI) as soon as funding may be allocated for the project. The NRI should provide a description of the vegetation communities, noxious weeds, and rare and sensitive plants in Bear Flat Meadow and surrounding areas. The Town will make all efforts possible to mitigate noxious weeds and invasive species in the Meadow. The NRI will map the general vegetation communities within the area and identify the dominant species and non-native species.

The priority for native vegetation management in the Bear Flat Meadow is to preserve biological diversity and to improve the condition of native plant communities, while balancing the recreational components of the area. Allowing and encouraging the function of natural processes and simulated natural processes, integrated weed management, and other restoration activities can accomplish these priorities. The coordination of land stewardship with surrounding landowners is an important component of the program.

Noxious Weeds

Noxious weeds threaten native plant communities and species diversity by displacing desirable native species. Alien plants that are highly invasive do not have natural pathogens and predators to keep their populations under control. The Town will actively work to prevent and mitigate the impact of noxious weeds in the Bear Flat Meadow Preserve. The Town will implement integrated weed management within two years of the adoption of this Master Plan in order to mitigate noxious weeds.

Integrated Weed Management

The Town will utilize Integrated Weed Management (IWM) techniques to control noxious and invasive species. When used together, these techniques are the least harmful and most beneficial methods for weed control.

The Town will accomplish noxious weed control in the Meadow through several applications and focus on long-term prevention or suppression of undesirable species while reducing the impact that control techniques may have on the environment, human health, and non-target plants and animals.

Weed management is potentially the most serious management issue the Town will face with the Bear Flat Meadow. Noxious weed management should be integrated into every aspect of land management.

Revegetation

The major purposes of revegetation are: 1) to control sediment erosion and transport, 2) enhance habitat, and 3) provide viable habitats for species that are in decline. Vegetation is critical in stabilizing soil materials. The roots of vegetative material bind soil on hillsides and the leaves intercept rainfall, thereby cushioning the raindrop impact on the soil and reducing the amount of water available for overland flow. Establishing an appropriate vegetative community in a disturbed area creates habitat for



species that may not have been present prior to restoration, either because exotic and/or opportunistic species crowded them out or because the physical conditions of the site were different enough from the natural conditions to preclude successful habitation.

Before revegetation efforts are initiated in the Bear Flat Meadow, it is important to ensure that the physical characteristics of the landscape (e.g., slope, aspect, soil texture, organic material content, and depth of water table) are appropriate for the site location and will serve as a suitable planting medium for the desired vegetative community. It is worth putting money and effort into site preparation as it will pay off in revegetation success. Expert advice should be sought to identify the complexity of re-establishing native plants, particularly native wildflowers. An expert may help address soil preparation (including amendments such as fertilizer, mulch, and lime), seed mix choices, transplanting, wildflower seeding, and monitoring.

Soils

Soils are a determining factor in selecting and planting vegetation and constructing trails, and they are the medium that will be manipulated for planting, storing and transmitting water, and supporting diverse plant communities. Good soil conditions exist when water, air, plant roots and microorganisms are able to move freely through and within the root zone of the soil. Due to the fact that soil characteristics vary across any landscape, it is important to understand the soil characteristics of the property. Prior to revegetation of upland areas, a thorough soil analysis should be conducted.

WETLANDS/RIPARIAN AREAS

Wetlands are often thought of as marshy or swampy areas while riparian areas are the narrow, thickly vegetated strips along streams and the edges of ponded water, typified by plants and trees that require higher amounts of soil moisture than exists in surrounding uplands. Riparian areas are a type of wetland, which is generally defined by the presence of hydric soils, hydrophytic (“water-loving”) plants, and semi-annual inundation by surface water. In addition to serving as habitat for many species of plants and wildlife, wetland and riparian areas filter runoff and protect the water quality of reservoirs and creeks. A major feature of the Bear Flat Meadow is the riparian area on the west edge of the Meadow that runs along either side of Parowan Creek.

Management of riparian areas should focus on protecting undeveloped areas, preventing further degradation and, where possible, restoring natural systems to a functional condition. Future trails should avoid significant wetlands, and passive recreational use should be compatible with wetland and riparian corridor preservation. The critical factor in assessing wetland and riparian areas is their condition. Opportunities to restore or enhance degraded wetland and riparian areas within Bear Flat Meadow should be explored. Knowledge of the amount of water available to plants will be critical in any future efforts to restore native vegetation in the Meadow. The amount of water combined with soil texture and organic material ultimately determines moisture availability. Sources of water are rainfall, surface water runoff from adjacent lands, and the water table.

WILDLIFE



Given its small size and the surrounding development, Bear Flat Meadow is not considered a critical area for wildlife. It is known to be a habitat for yellow-bellied marmot and various species of birds and rodents. It is also an area frequented by mule deer and red fox. Prior to human settlement in Brian Head, black bears would occasionally be seen in the Meadow. It is important to note that management actions, such as restoration and domestic animal control, will support and may even increase the overall variety and number of wildlife species in the Meadow.



Intentional or inadvertent feeding of commensal species is often the major cause of wildlife conflicts. Feeding red foxes also can inadvertently attract other large predators, such as coyote. Because of its adaptability, the coyote is presently one of the few mammals whose range is increasing despite increasing human impacts on its habitat. Over time, coyote or other predators, such as bears and mountain lions, become less wary and more emboldened. They are more apt to attack pets and people, and when that happens, the bears or mountain lions usually are destroyed to ensure public safety.

WILDFIRE

Given the size and location of the Bear Flat Meadow Preserve, most wildland fire prevention work will be done outside of the Meadow area. Any wildfire mitigation should be done in accordance with existing wildfire mitigation plans set forth by the Brian Head Town Public Safety Department.

However due to the risk associated with a large area of dry grasses, measures should be taken to prevent a wildland fire from starting in the Meadow itself. While Bear Flat Meadow is designated non-motorized recreation, precautions need to be taken by maintenance and trail crews when driving and parking on or near dry grasses. Caution must also be exercised by maintenance crews operating gas power equipment such as brush cutters during periods of high fire danger. People recreating in the Meadow must be reminded not to have any open flames or use fireworks during times of high fire danger.

RECREATION & ENHANCEMENTS



In order to facilitate a public awareness of the Meadow Preserve, certain recreational improvements should be incorporated to enhance the recreational user experience. Currently, very few visitors venture into the Meadow area as it's difficult to traverse the marshy terrain, thus limiting its value to scenic only. The Town hopes to alter this by adding recreational features that integrate the area into our visitors' outdoor recreation experience.

PARK & PICNIC AREA

A one-third acre area surrounding the Bear Flat Well and Pumphouse has already been disturbed and developed. It is unlikely that this area will be easily restored to its natural state. Thus, it's recommended that the most impactful enhancements be concentrated within this area.

The disturbed area around the Bear Flat Pumphouse should be landscaped and improved into a small picnic area. Elements of the picnic area may include:

- Tread enhancements (covering the exposed dirt with sod, bark, or another groundcover)
- Shrubbery or hedges to delineate between the picnic area and the Preserve
- A few non-invasive trees
- Wood picnic tables
- Rustic log seating
- Water spigots and drinking fountains
- Restrooms incorporated into the existing pumphouse
- Multi-paneled, sheltered information kiosk (such as the one pictured here)



The Town Council should set aside park improvement funding as it becomes available for these enhancements prior to or concurrent with proceeding with other recreational improvements identified in this plan. Operating expense budgets should be put in place to allow sufficient maintenance of the park and picnic area.

PRESERVE IDENTIFICATION SIGNAGE

Clear, attractive identification signage should be placed in the northwest and southeast corners of the Preserve. These should be free-standing monument signs, and should be constructed of very sturdy and attractive material. The idea is to draw public attention to the fact that this is not just a park or piece of undeveloped land; it is a *nature preserve*. The northeast corner sign will be the most important, and should be large enough to easily read when passing in a





vehicle. The southeast corner sign should be attractive but more geared toward pedestrian traffic. The southeast sign may be in conjunction with an entrance to the Preserve.

TRAILS & TRAILHEAD



It is important to invite the recreational user to interact with the Meadow, which has been historically difficult due to the wet and marshy conditions. If the Town is to improve the recreational experience in the Meadow, a small trail system must be put in place in the Meadow.

~~However, in order to avoid dewatering some of the areas for trails, the Town should consider raised boardwalk trails (such as those pictured here) that provide~~

~~both a unique and interesting user experience while having a low impact on native plants and wildlife. These trails would be more visible and attractive to area visitors, inviting them to come explore. Simultaneously, they communicate to the recreational user the importance of remaining sensitive to the delicate plant life. Such trail systems are commonly used in marshy or sandy areas with fragile ecosystems because the relatively unusual and fun experience of walking on a boardwalk encourages users to stay on the trail. While the trail is raised to protect the Meadow, it should remain as low-profile as possible to avoid detracting from the aesthetic value of the area.~~

~~The expense to construct and maintain such a trail far outweighs the cost of a traditional dirt trail. But given the conditions and the goal to publicly drive home the message that this area is protected, this may be one of the most important steps to realizing this plan. The Town should explore the potential for grant funding to bring this aspect of the project about. Also, the Town may consider low maintenance materials (such as Trex) to mitigate ongoing maintenance costs.~~

Construction of a trails system should be conducted in a manner that does not result in significant disturbance to the Meadow. Heavy equipment should be avoided in the construction of the trail. Every effort should be made to find a contractor who can guarantee minimal impact. If the Town cannot find a way to construct the trail without causing significant damage to the Meadow, the trail should not be built.

The placement of the trails is loosely suggested in the Master Plan Overview. Positioning should be finalized at a later point, but efforts should be made to ensure that trails in the Meadow have ingress and egress points that are at least somewhat aligned with existing trails and pedestrian walkways outside the Meadow, such as those that may someday be part of a Village Core development.

RECREATION & ENHANCEMENTS



INTERPRETIVE SIGNAGE (ENVIRONMENTAL EDUCATION)

The recreational user experience may be further enhanced through special signage interspersed along the trail system designed to help the user interpret natural, cultural, and historic features both in the Bear Flat Meadow as well as in the Brian Head area in general. Interpretation tells a story and brings meaning and interest to a subject for the enjoyment of the visitor. It does not just provide facts. The mounted signs may tell stories of the area, describe preservation efforts, or otherwise illuminate to the recreational user the significance of the area with which they are interacting.

Interpretive signs may be incorporated into a ~~boardwalk~~ trail system ~~through bulb-outs~~ (as depicted in the photo here). The signs should be based on Tilden's interpretive principles. These principles state that interpretation must:



- Catch the attention or arouse the curiosity of the audience
- Relate the message to the everyday life of the audience
- Reveal the essence of the subject through a unique viewpoint
- Address the whole by showing logical significance of an object to a higher level concept or story line
- Strive for message unity by use of a sufficient but varied repetition of cues to create and accentuate a particular mood, theme, aura, or atmosphere

UTILITIES

Overhead utilities run within the Utah Department of Transportation right-of-way on the west side of the Meadow along Highway 143. This negatively impacts the aesthetic and intrinsic value of the Meadow and detracts from the preservation message that is being instilled in the public by each of the other proposed enhancements in this plan.

The Town should do all in its power to work with UDOT, Rocky Mountain Power, and any other utility companies involved to move toward relocating utilities to the west side of Highway 143, to the degree that this may be done without adversely impacting vegetation and wildlife in the Meadow.

PERIMETER

The Town may look to construct a “zig zag” fence along the boundary of the Meadow approximating the style of ranching fence that was once found in the Meadow. This may be difficult to construct on the west edge of the Meadow due to the dropoff between the UDOT right-of-way and the





creek. Alternatively the Town may build smaller stretches of fence for decorative purposes, perhaps incorporated into Preserve identification signage.

PARKING

It is not anticipated that more than three or four parking spaces will be required to accommodate visitors. The Town should look to construct a small number of end-to-end parking spaces in the shoulder along Village Way just north of the entrance to the pumphouse. If future utilization of the Preserve requires additional parking, end-to-end parking should be redesigned to angle parking in order to create more spaces. No portion of the Meadow should be encroached to create parking.

IMPLEMENTATION

Funding

In addition to public funding deemed appropriate by the Town Council, the Town will seek out alternative methods to supplement project funding. These methods may include, but are not limited to, 1) a donation box adjacent to the information kiosk, 2) events (such as a Meadow Preservation Day), 3) in-kind donations from local residents and businesses, and 4) volunteer services.

Timing

As soon as possible: Picnic Area & Park, Parking, Identification Signage, Relocation of Utilities

Coordinated with Village Core Development: Boardwalk Trails, Interpretive Signage, Zig-Zag Fence



MONITORING

Resource monitoring is performed to determine how well management objectives and goals are being met. Monitoring becomes a key element in order to measure success and provides a feedback mechanism for decision making that keeps the plan active and adaptive. Monitoring provides information on what changes are occurring within the Bear Flat Meadow Preserve. Some resources may be adversely affected resulting in a change in management. Other resources may improve as a result of management activities. Monitoring (e.g., visitor use patterns, user conflicts, etc.) should also influence access and recreation management. Techniques for monitoring the overall landscape include photo monitoring, vegetation and landscape mapping, and wildlife and field surveys.

- Vegetation Monitoring
 - Photos and mapping of known infestations should be updated every three years and used annually in field reviews to track the success of control efforts.
 - Recreational trails and trail margins should be surveyed annually for weed infestations.
 - Areas to be revegetated or restored.
- Wildlife Monitoring
 - Conduct routine surveys to document wildlife populations and occurrences.
 - Monitor changes in the condition of important habitat areas and their use by wildlife.
 - Conduct a review of regulatory signage.
 - Work with DWR to continue mapping wildlife habitats and migration corridors.
- Environmental Education and Outreach Monitoring
 - Communicate annually with other agencies (such as the Dixie National Forest and Cedar Breaks National Monument) to coordinate education and outreach opportunities of mutual interest.
 - Explore the use of informal visitor surveys to quantify visitor familiarity with and effectiveness of environmental education and interpretive outreach efforts prior to and after visitation.
- Visitor Use, Recreation, Trails, and Signage
 - Monitor service levels and visitor use patterns at points of access to identify changing needs. Quantifying changes in visitor use can be carried out through annual visitor surveys.
 - Monitor visitor use and evaluate recreational impacts on wildlife, vegetation, and wetlands.



REGULATIONS

1. No motorized vehicles will be allowed on trails with the exception of vehicles for maintenance use. This prohibition includes ATVs and UTVs, motorcycles, gas-powered skateboards, and four-wheel drive vehicles. Snowmobiles are permitted for winter access.
2. Use or discharge of fireworks, even legal fireworks, is not permitted in the Meadow.
3. Camping in the Meadow is strictly prohibited.
4. Plants, animals or other natural features are not to be disturbed, removed, or destroyed unless authorized by the Town.
5. Disposing, burying, and burning trash in the Meadow is prohibited. Trash includes yard waste such as grass clippings and gardening and pruning remnants.
6. Discharging of firearms and hunting is prohibited.
7. Open Space hours are dawn to dusk.
8. Town Council has the ultimate authority of use in the Bear Flat Meadow. Any use which may disrupt reasonable normal use of the area by others requires Town Council permission. (events, volunteer days)
9. Any rerouting, relocation or construction of new trails and other facilities is prohibited without prior permission from Town Council.
10. Domestic animals are required to remain on leash in the Meadow.
11. Wildlife watching can be fun and is encouraged, but it is illegal to capture, harass, or disturb wildlife, including any nesting and denning site within the Meadow. Feeding of wildlife is prohibited.



Town Council Staff Report

Subject: Outdoor Recreation Grant Discussion
Author: Bret Howser, Town Mgr
Department: Administration
Date: 10-11-16
Type of Item: Discussion

SUMMARY:

Council will discuss the Town's interest level in proceeding with Phase 1 of the Town Trail Paving project which staff anticipates will be funded in large part by the state Outdoor Recreation Grant as well as UDOT funding.

PREVIOUS COUNCIL ACTION:

The Council adopted the Trails Master Plan in 2015 which anticipates and recommends paving the Town Trail. Council held preliminary discussion on the preferred route for Phase 1 of a paved Town Trail in September 2016, and directed staff in October 2016 to pursue the Outdoor Recreation Grant which would partially fund Phase I of the project. The Town's strategic plan lists improvement of trails and facilitating pedestrian mobility as two of the Town Council's ten goals.

BACKGROUND:

Seeing an opportunity to expedite the paving of the Town Trail, staff pursued funding assistance for the project. Staff applied for \$75,000 from the Outdoor Recreation Grant, and was recently notified that \$50,000 was awarded to the Town for that purpose.

Staff has also been in talks with UDOT to assess their interest in using Alternative Transportation Contingency Funding to help complete the project. Shane Williamson, the Town Public Works Director, has been working with UDOT to get our project included for summer 2017. Staff believes we will receive UDOT funding for the project, although the timing and amount are unclear at this point. We hope to know for sure by February 2017.

ANALYSIS:

A letter of grant award from the Utah Office of Outdoor Recreation is attached. Council should consider the award and accept the grant by motion if they so choose.

The following table presents anticipated costs of Phase I: The Town Sidewalk. The purpose of this phase would be to create a paved pedestrian walkway connecting the hotels on Hunter Ridge Drive to Navajo and Giant Steps Ski Areas which could be

plowed in the winter. This would give guests a safe alternative mode of transportation through the major travel corridor in addition to car travel, shuttle service and the skier interconnect. Currently, many people do walk this stretch in the winter, but since there is no plowable sidewalk they walk in the roadway. If well designed, the walkway could also serve as a valuable recreational feature.

Phase 1 - 1.03 miles from Hotels to Village Core

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE Dollars & Cents	ITEM PRICE Dollars & Cents
1	Mobilization @ 6%	1	L.S.	\$11,047.00	\$11,047.00
2	Clearing & Grubbing	87,018	S.F.	\$0.08	\$6,961.40
3	Grading & Excavation Cut/Fill (16' Wide Average 2' Depth)	6,446	C.Y.	\$2.85	\$18,370.41
4	Finish Grading	54,386	S.F.	\$0.20	\$10,877.19
5	3" Asphalt (10' Wide)	54,386	S.F.	\$1.90	\$103,333.29
6	6" Roadbase (10' Wide + Shoulder)	65,263	S.F.	\$0.60	\$39,157.88
7	Pavement Marking (Single 4" Yellow Stripe)	5,439	L.F.	\$0.25	\$1,359.65
8	Signs	13	EA.	\$225.00	\$2,842.22
9	Furnish & Install 18" Dia. CMP Culvert (5 Culverts with End Sections)	49	L.F.	\$25.00	\$1,214.62
Subtotal					\$195,163.66
10% Contingency					\$19,516.37
12% Engineering & Construction Management					\$23,419.64
TOTAL					\$238,099.67

These estimates were done under the assumption that the trail would be entirely on the west side of Hwy 143. However with the Council's direction to cross the trail at Town Hall and utilize existing pavement along Village Way, it is probable the cost would be less than these estimates.

If Council accepts the grant and commits to this project, it is possible that the Town would need to fund up to \$150,000 in cash and/or manpower. However, staff believes it is likely that the Town could receive \$100,000 from UDOT in reimbursable assistance for the project, leaving the Town to come up with only the \$50,000 match for the Outdoor Recreation Grant. It is also probable that the Town could complete much of the work, particularly the work in the shoulder of local roads, with in-house labor and equipment, matching the grant funds in-kind. So there may well be a scenario in which the Town spends very little incremental cash on the project.

Staff believes that this project would be a tremendous benefit to the community on many fronts: safety, recreational opportunities, transportation alternatives, infrastructure to help attract a Village Core development, etc. As such, staff highly recommends fully committing to the project, even if it means being willing to spend upwards of \$150,000 on it. There is in excess of \$300,000 existing in the RDA Fund which could be used for the project. Currently, the only project competing for those funds would be Bristlecone Pond improvements, and those are largely completed.

Staff will, of course, continue to pursue UDOT funding to offset or eliminate cash obligations from the Town to complete the project, and based on our conversations with UDOT we believe there is a good chance of accomplishing this.

Once the Council accepts the grant, staff recommends the following process for progressing toward construction of Phase I:

1. Establish Council-preferred routing (January - Strategic Planning Retreat)
2. Finalize UDOT Funding (Feb)
 - a. Adjust routing based on UDOT input
3. Hold well-advertised public hearings on the Phase I plan (March)
 - a. Adjust plan accordingly
4. Include in 2018 Budget and adjust 2017 for engineering costs (April)
5. Engineering and RFP (May-June)
6. Construction (summer 2017)

DEPARTMENT REVIEW:

Administration & Public Works

FINANCIAL IMPLICATIONS:

Accepting the Outdoor Recreation Grant could obligate the Town to spend up to \$150,000 to complete the project. However, staff will pursue UDOT funding to cover the balance.

BOARD/COMMISSION RECOMMENDATION:

The Trails Committee already recommended the Trails Master Plan which supports paving the Town Trail.

RECOMMENDATION:

Staff recommends that Council accept the Outdoor Recreation Grant of \$50,000 for Phase I of the paved Town Trail.

PROPOSED MOTION:

I move to accept the matching grant award of \$50,000 from the Utah Office of Outdoor Recreation for Phase I of the paved Town Trail.

State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

November 30, 2016

Mayor H.C. Deutschlander
Town of Brian Head
PO Box 190068
Brian Head, Utah 84719

Dear Mayor Deutschlander,

We are pleased to inform you that a matching grant of \$50,000 has been awarded to Brian Head Town from the Utah Outdoor Recreation Grant for Phase 1 of the Brian Head Town Trail Paving project, contingent upon meeting the requirements of the agreement.

The Governor's Office of Economic Development and the Office of Outdoor Recreation recognize the recreational and community benefits that will be provided by the paving of the trail that leads to and through your town. This multi-use trail will serve as another attractive asset for the area and we hope will become the beginning of a longer recreational trail system for both visitors and residents to enjoy.

The grant will be formally awarded after the signing of a contract, which will be sent to Shane Williamson soon. As outlined within the contract, the funding will be given as a post-completion reimbursement.

We are delighted that your project was one of the selected applications during the highly competitive 2016 round of the Utah Outdoor Recreation Grant program—we received more than 100 applications from across the state. It is the goal of our office to help our youth live a healthy active lifestyle and learn the value of becoming great stewards. We are excited to see the positive impact this project has on the youth of Iron County.

Sincerely,

Q. Val Hale
Executive Director
Governor's Office of Economic Development

Tom Adams
Director
Office of Outdoor Recreation

Cc: Mr. Shane Williamson





Town Council Staff Report

Subject: 2017 Town Council Meeting Schedule Approval
Author: Nancy Leigh, Town Clerk
Department: Administration
Date: December 13, 2016
Type of Item: Legislative

SUMMARY:

The Council will approve their meeting schedule for 2017 as required by state law.

PREVIOUS COUNCIL ACTION:

Council approved the meeting schedule for 2016.

BACKGROUND:

As per state law, the legislative body is required to formally approve their meeting schedule annually. Once the meeting schedule is approved, it is posted in the newspaper and the Utah State Meeting Website prior to December 31, 2016.

ANALYSIS:

Council has traditionally held its meetings the 2nd and 4th Tuesday of each month with the exception of December in which one meeting is scheduled. The meetings are scheduled to begin at 1:00 pm. and are located at the Town Hall Council Chambers.

According to state law, the legislative body is required to adopt an ordinance approving the meeting schedule. Council adopted Ordinance No. 08-021 in 2008 in which the language identifies the 2nd and 4th Tuesday of each month and meetings are scheduled to begin at 1:00 pm and are held at the Town Hall Council Chambers and the Council then can approve their meeting schedule with a motion instead of adopting a new ordinance annually if the Council agrees to stay with the 2nd and 4th Tuesday's at 1:00 pm.

Attached is a proposed meeting schedule for 2017 highlighting the 2nd and 4th Tuesday's. There are no holidays that are in conflict with Council meetings for the 2017 year.

DEPARTMENT REVIEW:

Administration Department has reviewed this item.

FINANCIAL IMPLICATIONS:

N/A

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Council approves the proposed meeting schedule as presented.

PROPOSED MOTION:

I move to approve the 2017 Council meeting schedule as presented.

Calendar for Year 2017

January						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
5:● 12:○ 19:● 27:●						

February						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				
3:● 10:○ 18:● 26:●						

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Holidays:

Jan 1 New Year's Day
Jan 2 'New Year's Day' observed
Jan 16 Martin Luther King Day
Feb 20 Presidents' Day

May 29 Memorial Day
Jul 4 Independence Day
Sep 4 Labor Day
Oct 9 Columbus Day (Most regions)

Nov 11 Veterans Day
Nov 23 Thanksgiving Day
Dec 25 Christmas Day

Calendar generated on www.timeanddate.com/calendar



Town Council Staff Report

Subject: Cooperative Agreement with State Parks & Rec for Snowmobile Trail Grooming for 2016-2017 Winter Season
Author: Nancy Leigh, Town Clerk
Department: Administration
Date: December 13, 2016
Type of Item: Legislative

SUMMARY:

The Council will consider an agreement with State Parks & Recreation for snowmobile trail grooming for the 2016-2017 winter season.

PREVIOUS COUNCIL ACTION:

Council has entered into agreements with State Parks and Recreation for the snowmobile trail grooming for the past ten+ years for partial reimbursement of the town's cost for trail grooming.

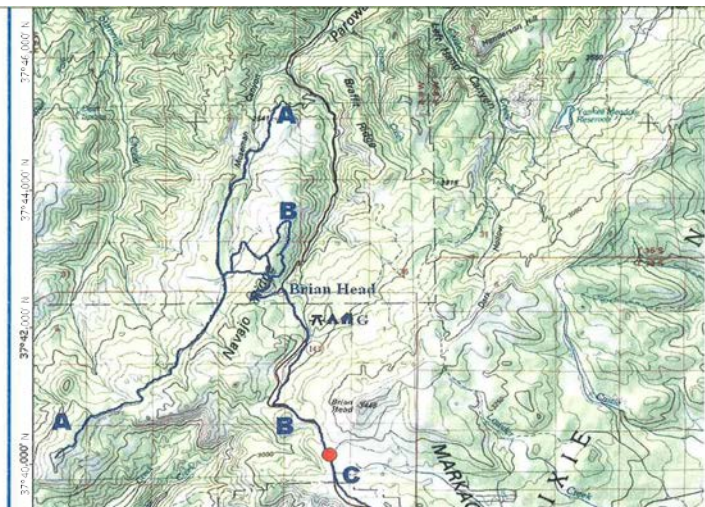
BACKGROUND:

The town entered into agreements with State Parks & Recreation for partial reimbursement on the snowmobile trail grooming for one-half of our cost with a cap of \$2,000.

ANALYSIS:

The town currently grooms the "B" trail according to the Cedar Mountain Snowmobile Complex which is also known as the town snowmobile trail.

Cedar Mountain
Snowmobile Complex



By entering into the agreement with State Parks & Recreation, the town is eligible to be reimbursed one-half of our grooming costs up to a maximum of \$2,000. This agreement is beneficial to the town in every aspect.

DEPARTMENT REVIEW:

The Administration department has reviewed this item.

FINANCIAL IMPLICATIONS:

For the 2015-2016 winter season the town's cost for snowmobile trail grooming came to a total of \$1,899 in which the town received \$949.50 in reimbursement from the state.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Recommend the Council enter into the agreement with Utah State Parks and Recreation for the grooming of the snowmobile trails.

PROPOSED MOTION:

I move to approve the cooperative agreement with Utah State Parks and Recreation for the grooming of the snowmobiles trails in the Brian Head area as proposed and authorize the Mayor to sign the agreement.

COOPERATIVE AGREEMENT

between

THE STATE OF UTAH DIVISION OF STATE PARKS AND RECREATION

and

BRIAN HEAD TOWN

for

GROOMING OF SNOWMOBILE TRAILS IN THE BRIAN HEAD AREA

This AGREEMENT made and entered into this ____ day of _____, 2016, by and between Utah Division of State Parks and Recreation, known as the STATE, and Brian Head Town, known as the TOWN.

The authorities under which the parties enter into this agreement are provisions found in Title 41, Chapter 22, Utah Code Annotated 1953.

WHEREAS, the parties to this agreement desire to share joint cooperation in the grooming of snowmobile trails in the vicinity of Brain Head Town. The grooming of snowmobile trails is critical to the mission of both parties, which is to promote safety and responsible snowmobile riding among residents and visitors, to encourage economic development of the area, and to protect and conserve the natural resources of the State of Utah.

Since neither party has the resources available, individually, to accomplish this important mission, and since both parties believe that this partnership is the best alternative to provide the services needed, the parties desire to enter into this cooperative agreement. In consideration of the above premise, the parties hereto agree as follows:

WHEREAS, the TOWN agrees to:

1. Groom those sections of trails on the Utah Snowmobiling Cedar Mountain Complex map as agreed to in the annual operating plan utilizing grooming equipment owned by, or under the control of, the TOWN.
2. Obtain all necessary permits, clearances, permissions, and rights from public or private entities necessary to groom the trails.
3. Provide any and all insurance as required by law covering agents, employees or volunteers involved in the trail grooming operation.
4. Bill the STATE prior to May 1, annually, for the STATE's share of costs as indicated in this agreement. Billing shall be accompanied by documentation detailing the following: total

miles groomed, total hours groomed, and total fuel costs incurred. Billing and documentation shall be sent to:

Utah Division of Parks and Recreation
Attention: Chris Haller
1594 West North Temple, Suite 116
Salt Lake City, Utah 84114-6001

5. Indemnify, save harmless and release the STATE and all its officers, agents, volunteers, and employees from and against any and all loss, damages, injury, liability, suits and proceedings arising out of the performance of this contract which are caused primarily by the negligence of TOWN'S officers, agents, volunteers, or employees, but not for claims arising from the STATE's primary negligence.

WHEREAS, the STATE agrees to:

1. Reimburse the TOWN for 50% of costs incurred in grooming the trails, up to an annual maximum of \$2,000 (Two Thousand Dollars).
2. Indemnify, save harmless and release TOWN and all its officers, agents, volunteers, and employees from and against any and all loss, damages, injury, liability, suits, and proceedings arising out of the performance of this contract which are caused primarily by the negligence of the STATE's officers, agents, volunteers, or employees, but not for claims arising from the TOWN'S primary negligence.

NOW THEREFORE, it is agreed by and between the parties hereto as follows:

1. Either party, in writing, may terminate this Cooperative Agreement in whole, or in part, by providing 30 days written notice to the other party before the date of expiration. Neither party shall incur any new obligations for the terminated portion of the instrument after the effective date and shall cancel as many obligations as possible. Full credit shall be allowed for each participant's expenses and all non-cancelable obligations properly incurred up to the effective date of termination.
2. This Cooperative Agreement is executed as of the date of last signature, and, unless sooner terminated, is effective through July 1, 2017. It may be renewed by mutual agreement of both parties for up to two (2) years.
3. This agreement in no way restricts the TOWN or the STATE from participating in similar activities with other public or private agencies, organizations and individuals.
4. No part of this agreement shall entitle the parties to any share or interest in the project other than the right to use and enjoy the same under the existing regulations of the STATE and the TOWN.
5. Nothing herein shall be considered as obligating the TOWN or the STATE to expend, or as involving the STATE in any contract or other obligations for the future payment of money in excess of funding approved and made available for payment under this instrument and

modifications thereto.

6. Modification within the scope of this instrument shall be made by mutual consent of the parties, and the issuance of a written modification, signed and dated by both parties, prior to any changes being performed. Neither the STATE nor TOWN is obligated to fund any changes not properly approved in advance.
7. The STATE and TOWN have legal authority to enter into this Cooperative Agreement, and the institutional managerial and financial capability to ensure proper planning, management, and completion of the project.
8. Official Contacts for both parties are:

Chris Haller
Utah Division of Parks and Recreation
1594 West North Temple
Salt Lake City, Utah 84114

Nancy Leigh
Brian Head Town
P.O. Box 190068
Brian Head, Utah 84719

9. Parties to this agreement agree to meet prior to January 15, 2017 annually to jointly draft an annual operating plan. Then annual operating plan shall become part of this agreement, and shall specify the trails to be groomed by the TOWN, the frequency of grooming, applicable standards of grooming, and other details as agreed to by both parties.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed by their duly authorized officers.

BRIAN HEAD TOWN

STATE - Division of Parks & Recreation

Honorable H.C. Deutschlander Date
Mayor

Fred Hayes Date
Director