



Town of Brighton FY2027 Final Budget



Budget Timeline

➤ April 14

- Adopt Tentative Budget and make available to public.
- Set time and place for public hearing (June 9th at 6:30)
- Discuss budget and funds available for Town Goals and Priorities
- Set proposed property tax rate to no increase (There is no property tax levy by the Town of Brighton)

➤ May 12

- Council may discuss budget and make adjustments for the final adoption in June.

➤ June 2

- Provide notice of the place, purpose, and time of the public hearing by publishing notice at least seven days before the hearing.

➤ June 9 (final budget needs to be adopted before June 30)

- Hold a public hearing on the Budget
- By resolution or ordinance adopt FY 2027 Final Budget and FY 2026 Adjusted Budget.
- Set Property Tax Rate and adopt by resolution or ordinance.

➤ June 16 - Certify property tax rate in CTS system (USTC).

➤ Before July 9

- File a copy of the final budget for each fund with the state auditor within 30 days after adoption.



Requirements of State Code

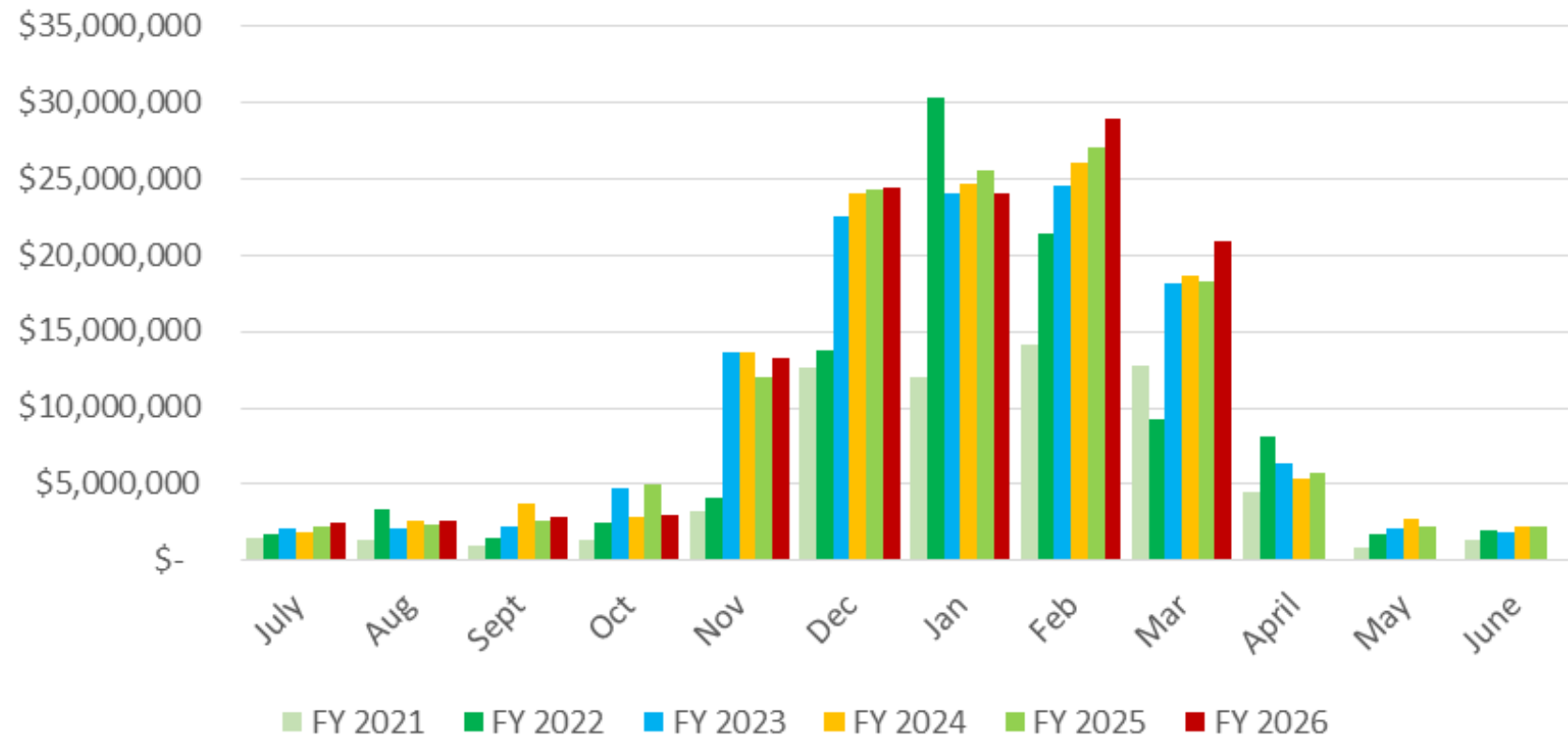
Town Council Meeting

- **On or before the first regularly scheduled town council meeting of May:**
- Adopt a Tentative Budget and make available to the public.
- Set a Time, Place and Purpose for a Public Hearing

- **What needs to be included:**
- (i) actual revenues and expenditures in the last completed fiscal year; **FY2025**
- (ii) estimated total revenues and expenditures for the current fiscal year; **FY2026**
- (iii) Mayor's estimates of revenues and expenditures for the budget year. **FY2027**

Sales Tax Base Seasonality

Total Estimated Sales
(July - June) FY '21, '22, '23, '24, '25, '26 YTD



- Total estimated sales in FY2024: \$124m
- Total estimated sales in FY2025: \$128m
- Total estimated sales in FY2025: \$129m

Sales Tax Rates

Sales Tax Rate Table - Town of Brighton			
	General Sales*	Lodging Sales	Restaurant Sales
State Sale Tax			
State Sales & Use Tax	4.85%	4.85%	4.85%
State Transient Room Tax	-	1.32%	-
County Sale Tax			
County Option Sales Tax	0.25%	0.25%	0.25%
Mass Transit Tax	0.30%	0.30%	0.30%
Add'l Mass Transit Tax	0.25%	0.25%	0.25%
County Option Transportation**	0.25%	0.25%	0.25%
Transportation Infrastructure	0.25%	0.25%	0.25%
County Public Transit***	0.20%	0.20%	0.20%
Botanical, Cultural, Zoo Tax	0.10%	0.10%	0.10%
Transient Room Tax (TRT) county-wide		4.25%	
Tourism Transient Room Tax		0.50%	
Tourism - Restaurant Tax	-	-	1.00%
Town Sales Tax			
Local Option Sales & Use Tax	1.00%	1.00%	1.00%
Resort Communities Tax	1.10%	1.10%	1.10%
Municipal Transient Room Tax	-	1.00%	-
Total Combined Sales Tax Rate	8.55%	15.62%	9.55%

* Rate for Unprepared Food (Grocery) is 3% statewide

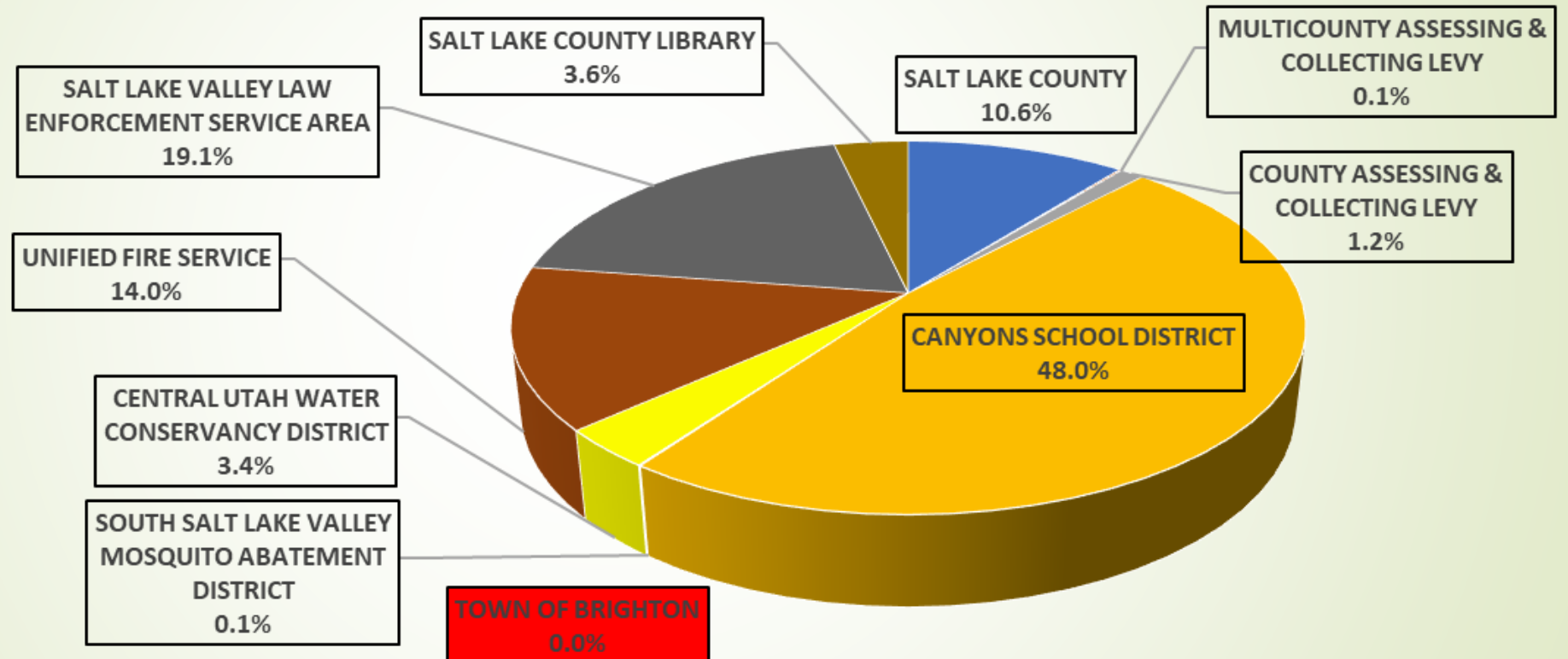
** Brighton receives .10% of the .25% County Option Transportation Tax

*** Brighton receives a portion of the County Public Transit tax (5thQ)

Sales Tax 5-Year Projections

5 Year Revenue Forecast							
Fiscal Year	FY 2025 (Original Budget)	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
1% local Option (.5% Point of Sale)	\$ 700,300	\$ 714,306	\$ 728,592	\$ 750,450	\$ 772,963	\$ 796,152	
Transit Tax	\$ 70,030	\$ 71,431	\$ 72,859	\$ 75,045	\$ 77,296	\$ 79,615	
1.1% Resort Communities Sales Tax	\$ 1,410,000	\$ 1,438,200	\$ 1,466,964	\$ 1,510,973	\$ 1,556,302	\$ 1,602,991	
1% Municipal TRT	\$ 150,000	\$ 153,000	\$ 156,060	\$ 160,742	\$ 165,564	\$ 170,531	
Total Sale Tax	\$ 2,330,330	\$ 2,376,937	\$ 2,424,475	\$ 2,497,210	\$ 2,572,126	\$ 2,649,290	
Total Town Sales Tax	\$ 1,560,000	\$ 1,591,200	\$ 1,623,024	\$ 1,671,715	\$ 1,721,866	\$ 1,773,522	

Town of Brighton - Total Property Tax Rates 2025



The Town of Brighton does not levy a property tax

Town of Brighton - Total Tax Rates (Area ADJ & ADK)

Entity	2019 Rate	2025 Rate	% of Tax Bill 2023
SALT LAKE COUNTY	0.001933	0.001253	10.6%
MULTICOUNTY ASSESSING & COLLECTING LEVY	0.000009	0.000014	0.1%
COUNTY ASSESSING & COLLECTING LEVY	0.000216	0.000136	1.2%
CANYONS SCHOOL DISTRICT	0.007019	0.005656	48.0%
TOWN OF BRIGHTON		0.000000	0.0%
SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT	0.000014	0.000008	0.1%
CENTRAL UTAH WATER CONSERVANCY DISTRICT	0.000400	0.000400	3.4%
UNIFIED FIRE SERVICE	0.001746	0.00165	14.0%
SALT LAKE VALLEY LAW ENFORCEMENT SERVICE AREA	0.002079	0.002246	19.1%
SALT LAKE COUNTY LIBRARY	0.000536	0.000425	3.6%
JORDAN/CANYON SCHOOL DISTRICT DEBT SERVICE AREA	0.000488		
Total	0.014493	0.011788	100.0%

- As assessed property values increase, Rate by entity drops to generate same revenue each year. Rate are only increase if entity holds a "Truth in Taxation Hearing".
- Total tax rate has decreased by 20% in last 5 years

What needs to be included:

- (i) actual revenues and expenditures in the last completed fiscal year; **FY2025**
- (ii) estimated total revenues and expenditures for the current fiscal year; **FY2026**
- (iii) Mayor's estimates of revenues and expenditures for the budget year. **FY2027**

Town of Brighton FY 21-22 Tentative Budget For Period Ending June 30, 2022

<u>Account Description</u>	<u>2020 Actual</u> *Jan 1 - Dec 31	<u>2021 Original Budget</u> July 1 - June 30	<u>2021 Estimated Rev/Exp</u> July 1 - June 30	<u>2021 Budget Variance</u> July 1 - June 30	<u>2021 Adjusted Budget</u> July 1 - June 30	<u>2022 Tentative Budget</u> July 1 - June 30
<u>General Fund</u>						
REVENUES						
Property Taxes	-	-	-	-	-	-
Business Licenses	5,953	\$ 8,600	\$ 21,106	\$ 11,400	\$ 20,000	\$ 20,000
Building Permit	4,983	500	33,803	33,500	34,000	35,000
Sales Tax 1% Local Option	233,987	185,000	380,922	195,000	380,000	403,777
SB 136 Sales Tax	23,236	18,500	55,399	36,500	55,000	58,723
Planning Services	2,890	6,000	20,168	14,000	20,000	20,000
Justice Court Fines/Forfeitures	-	8,700	-	(8,700)	-	-
B&C Road Fund Allotment	2,188	6,000	8,000	2,000	8,000	8,000
Alcohol Tax	-	-	410	410	410	400
America Rescue Act	-	-	-	-	-	-
CARES Act	-	-	-	15,908	15,908	-
Interest Enrnings	118	-	-	150	150	-
Interlocal Revenue	162,950	238,000	300,675	65,000	303,000	366,050
Non-Allocatable Resort Communities Sales	29,586	404,909	756,641	345,091	750,000	802,039
Non-Allocatable TRT	483	20,799	60,126	39,201	60,000	63,733
Beginning Balance RCST & TRT	-	30,069	-	-	30,070	840,070
Total Revenues	\$ 466,374	\$ 897,007	\$ 1,637,250	\$ 749,460	\$ 1,646,468	\$ 1,777,723
EXPENDITURES						
Wages	\$ 49,483	\$ 109,000	\$ 107,508	\$ -	\$ 109,000	\$ 138,000
Employee Benefits	6,982	5,000	7,416	-	5,000	20,000
Subscriptions/Memberships	365	1,000	11,000	10,000	11,000	11,000
Printing/Publications/Advertising	-	4,000	500	(2,000)	2,000	2,000
Travel/Mileage	-	1,200	-	-	1,200	1,200
Office Expense and Supplies	2,232	2,000	1,000	-	2,000	2,000
Cell phone and Telephone	115	3,300	678	(2,500)	800	700
Attorney-Land Use	-	-	-	-	15,000	15,000
Attorney-Civil	33,265	48,000	44,868	-	48,000	48,000
Training and Seminars	300	2,000	200	-	2,000	2,000
Web Page Development/Maintenance	4,100	2,500	1,800	3,300	5,800	5,800
Payroll Processing ex.	-	2,000	-	-	2,000	2,000
Contributions/Special Events	-	28,000	5,000	-	28,000	29,700
Insurance	3,500	4,500	3,613	-	4,500	5,500
Workers Comp Insurance	492	-	1,198	500	500	-
Professional and Technical	31,284	41,600	15,000	(10,600)	31,000	51,000
SLCo Recorder Services	-	1,000	-	2,850	3,850	3,850
Equipment/Computer Purchases	7,465	1,000	193	3,850	4,850	1,000
Rent	11,500	11,500	11,394	-	11,500	11,500
UFA Emergency Management	3,986	-	9,838	10,000	10,000	10,000
Computer Equip/software	-	-	600	1,500	1,500	1,500
Software/Streaming	187	-	-	2,300	2,300	2,300
Internet Connections	1,577	-	1,494	1,200	1,200	2,000
Alcohol Tax Transfer to UPD	-	-	410	410	410	400
CARES Act	-	-	15,908	15,908	15,908	-
America Rescue Act	-	-	-	-	-	-
Interlocal to MSD	257,767	233,300	233,300	283,850	517,150	545,501
Trans to Capital Fund (Brighton CIP)	-	-	-	-	-	300,000
Contribution to Fund Balance MSD (Ending)	21,705	12,260	472,917	(12,260)	-	0
Contribution to Fund Balance Brighton (Ending)	30,069	425,707	816,767	384,293	810,000	565,773
Fund Balance (Ending) RCST & TRT	30,070	-	-	-	840,070	1,405,843
Total Expenditures with End Balance	\$ 466,374	\$ 938,867	\$ 1,762,600	\$ 692,601	\$ 1,646,468	\$ 1,777,724
NET INCOME (LOSS)	\$ 0	\$ -	\$ (125,351)	\$ 56,860	\$ -	(0)

What needs to be included:

- (i) actual revenues and expenditures in the last completed fiscal year; **FY2025**
- (ii) estimated total revenues and expenditures for the current fiscal year; **FY2026**
- (iii) Mayor's estimates of revenues and expenditures for the budget year. **FY2027**

Town of Brighton FY 21-22 Tentative Budget For Period Ending June 30, 2022

<u>Account Description</u>	<u>2020 Actual</u> *Jan 1 - Dec 31	<u>2021 Original Budget</u> July 1 - June 30	<u>2021 Estimated Rev/Exp</u> July 1 - June 30	<u>2021 Budget Variance</u> July 1 - June 30	<u>2021 Adjusted Budget</u> July 1 - June 30	<u>2022 Tentative Budget</u> July 1 - June 30
<u>General Fund</u>						
REVENUES						
Property Taxes	-	-	-	-	-	-
Business Licenses	5,953	\$ 8,600	\$ 21,106	\$ 11,400	\$ 20,000	\$ 20,000
Building Permit	4,983	500	33,803	33,500	34,000	35,000
Sales Tax 1% Local Option	233,987	185,000	380,922	195,000	380,000	403,777
SB 136 Sales Tax	23,236	18,500	55,399	36,500	55,000	58,723
Planning Services	2,890	6,000	20,168	14,000	20,000	20,000
Justice Court Fines/Forfeitures	-	8,700	-	(8,700)	-	-
B&C Road Fund Allotment	2,188	6,000	8,000	2,000	8,000	8,000
Alcohol Tax	-	-	410	410	410	400
America Rescue Act	-	-	-	-	-	-
CARES Act	-	-	-	15,908	15,908	-
Interest Enrnings	118	-	-	150	150	-
Interlocal Revenue	162,950	238,000	300,675	65,000	303,000	366,050
Non-Allocatable Resort Communities Sales	29,586	404,909	756,641	345,091	750,000	802,039
Non-Allocatable TRT	483	20,799	60,126	39,201	60,000	63,733
Beginning Balance RCST & TRT	-	30,069	-	-	30,070	840,070
Total Revenues	\$ 466,374	\$ 897,007	\$ 1,637,250	\$ 749,460	\$ 1,646,468	\$ 1,777,723
EXPENDITURES						
Wages	\$ 49,483	\$ 109,000	\$ 107,508	\$ -	\$ 109,000	\$ 138,000
Employee Benefits	6,982	5,000	7,416	-	5,000	20,000
Subscriptions/Memberships	365	1,000	11,000	10,000	11,000	11,000
Printing/Publications/Advertising	-	4,000	500	(2,000)	2,000	2,000
Travel/Mileage	-	1,200	-	-	1,200	1,200
Office Expense and Supplies	2,232	2,000	1,000	-	2,000	2,000
Cell phone and Telephone	115	3,300	678	(2,500)	800	700
Attorney-Land Use	-	-	-	-	15,000	15,000
Attorney-Civil	33,265	48,000	44,868	-	48,000	48,000
Training and Seminars	300	2,000	200	-	2,000	2,000
Web Page Development/Maintenance	4,100	2,500	1,800	3,300	5,800	5,800
Payroll Processing ex.	-	2,000	-	-	2,000	2,000
Contributions/Special Events	-	28,000	5,000	-	28,000	29,700
Insurance	3,500	4,500	3,613	-	4,500	5,500
Workers Comp Insurance	492	-	1,198	500	500	-
Professional and Technical	31,284	41,600	15,000	(10,600)	31,000	51,000
SLCo Recorder Services	-	1,000	-	2,850	3,850	3,850
Equipment/Computer Purchases	7,465	1,000	193	3,850	4,850	1,000
Rent	11,500	11,500	11,394	-	11,500	11,500
UFA Emergency Management	3,986	-	9,838	10,000	10,000	10,000
Computer Equip/software	-	-	600	1,500	1,500	1,500
Software/Streaming	187	-	-	2,300	2,300	2,300
Internet Connections	1,577	-	1,494	1,200	1,200	2,000
Alcohol Tax Transfer to UPD	-	-	410	410	410	400
CARES Act	-	-	15,908	15,908	15,908	-
America Rescue Act	-	-	-	-	-	-
Interlocal to MSD	257,767	233,300	233,300	283,850	517,150	545,501
Trans to Capital Fund (Brighton CIP)	-	-	-	-	-	300,000
Contribution to Fund Balance MSD (Ending)	21,705	12,260	472,917	(12,260)	-	0
Contribution to Fund Balance Brighton (Ending)	30,069	425,707	816,767	384,293	810,000	565,773
Fund Balance (Ending) RCST & TRT	30,070	-	-	-	840,070	1,405,843
Total Expenditures with End Balance	\$ 466,374	\$ 938,867	\$ 1,762,600	\$ 692,601	\$ 1,646,468	\$ 1,777,724
NET INCOME (LOSS)	\$ 0	\$ -	\$ (125,351)	\$ 56,860	\$ -	(0)

What needs to be included:

- (i) actual revenues and expenditures in the last completed fiscal year; **FY2025**
- (ii) estimated total revenues and expenditures for the current fiscal year; **FY2026**
- (iii) Mayor's estimates of revenues and expenditures for the budget year. **FY2027**

Town of Brighton FY 21-22 Tentative Budget For Period Ending June 30, 2022

<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Original Budget</u>	<u>2021 Estimated Rev/Exp</u>	<u>2021 Budget Variance</u>	<u>2021 Adjusted Budget</u>	<u>2022 Tentative Budget</u>
<u>General Fund</u>	<u>*Jan 1 - Dec 31</u>	<u>July 1 - June 30</u>	<u>July 1 - June 30</u>	<u>July 1 - June 30</u>	<u>July 1 - June 30</u>	<u>July 1 - June 30</u>
REVENUES						
Property Taxes	-	-	-	-	-	-
Business Licenses	5,953	\$ 8,600	\$ 21,106	\$ 11,400	\$ 20,000	\$ 20,000
Building Permit	4,983	500	33,803	33,500	34,000	35,000
Sales Tax 1% Local Option	233,987	185,000	380,922	195,000	380,000	403,777
SB 136 Sales Tax	23,236	18,500	55,399	36,500	55,000	58,723
Planning Services	2,890	6,000	20,168	14,000	20,000	20,000
Justice Court Fines/Forfeitures	-	8,700	-	(8,700)	-	-
B&C Road Fund Allotment	2,188	6,000	8,000	2,000	8,000	8,000
Alcohol Tax	-	-	410	410	410	400
America Rescue Act	-	-	-	-	-	-
CARES Act	-	-	-	15,908	15,908	-
Interest Ennrings	118	-	-	150	150	-
Interlocal Revenue	162,950	238,000	300,675	65,000	303,000	366,050
Non-Allocatable Resort Communities Sales	29,586	404,909	756,641	345,091	750,000	802,039
Non-Allocatable TRT	483	20,799	60,126	39,201	60,000	63,733
Beginning Balance RCST & TRT	-	30,069	-	-	30,070	840,070
Total Revenues	\$ 466,374	\$ 897,007	\$ 1,637,250	\$ 749,460	\$ 1,646,468	\$ 1,777,723
EXPENDITURES						
Wages	\$ 49,483	\$ 109,000	\$ 107,508	\$ -	\$ 109,000	\$ 138,000
Employee Benefits	6,982	5,000	7,416	-	5,000	20,000
Subscriptions/Memberships	365	1,000	11,000	10,000	11,000	11,000
Printing/Publications/Advertising	-	4,000	500	(2,000)	2,000	2,000
Travel/Mileage	-	1,200	-	-	1,200	1,200
Office Expense and Supplies	2,232	2,000	1,000	-	2,000	2,000
Cell phone and Telephone	115	3,300	678	(2,500)	800	700
Attorney-Land Use	-	-	-	-	15,000	15,000
Attorney-Civil	33,265	48,000	44,868	-	48,000	48,000
Training and Seminars	300	2,000	200	-	2,000	2,000
Web Page Development/Maintenance	4,100	2,500	1,800	3,300	5,800	5,800
Payroll Processing ex.	-	2,000	-	-	2,000	2,000
Contributions/Special Events	-	28,000	5,000	-	28,000	29,700
Insurance	3,500	4,500	3,613	-	4,500	5,500
Workers Comp Insurance	492	-	1,198	500	500	-
Professional and Technical	31,284	41,600	15,000	(10,600)	31,000	51,000
SLCo Recorder Services	-	1,000	-	2,850	3,850	3,850
Equipment/Computer Purchases	7,465	1,000	193	3,850	4,850	1,000
Rent	11,500	11,500	11,394	-	11,500	11,500
UFA Emergency Management	3,986	-	9,838	10,000	10,000	10,000
Computer Equip/software	-	-	600	1,500	1,500	1,500
Software/Streaming	187	-	-	2,300	2,300	2,300
Internet Connections	1,577	-	1,494	1,200	1,200	2,000
Alcohol Tax Transfer to UPD	-	-	410	410	410	400
CARES Act	-	-	15,908	15,908	15,908	-
America Rescue Act	-	-	-	-	-	-
Interlocal to MSD	257,767	233,300	233,300	283,850	517,150	545,501
Trans to Capital Fund (Brighton CIP)	-	-	-	-	-	300,000
Contribution to Fund Balance MSD (Ending)	21,705	12,260	472,917	(12,260)	-	0
Contribution to Fund Balance Brighton (Ending)	30,069	425,707	816,767	384,293	810,000	565,773
Fund Balance (Ending) RCST & TRT	30,070	-	-	-	840,070	1,405,843
Total Expenditures with End Balance	\$ 466,374	\$ 938,867	\$ 1,762,600	\$ 692,601	\$ 1,646,468	\$ 1,777,724
NET INCOME (LOSS)	\$ 0	\$ -	\$ (125,351)	\$ 56,860	\$ -	\$ (0)

Amendments to the FY 2026 Budget:

- Original Budget
- Proposed Adjusted Budget
- Variance
- Budget can be amended at any time of the current fiscal year.
- Budget is typically adjusted at the year end to determine fund balance limit and funds available for the Capital Improvement Fund.

Town of Brighton FY 2024 Amended Budget & FY 2025 Tentative Budget For Period Ending June 30, 2024 & June 30, 2025

Account Description	2023 Actual July 1 - June 30	2024 Original Budget July 1 - June 30	2024 Estimated Rev/Exp July 1 - June 30	2024 Budget Variance July 1 - June 30	2024 Adjusted Budget July 1 - June 30	2025 Tentative Budget July 1 - June 30
General Fund						
REVENUES						
Business Licenses	41,010	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
Building Permit	77,078	50,000	55,000	5,000	55,000	55,000
Sales Tax 1% Local Option	682,050	637,137	686,575	52,863	690,000	700,300
SB 136 Sales Tax	68,560	63,220	68,779	5,780	69,000	70,030
Engineering Services	1,870	-	-	-	-	-
Planning Services	28,915	28,000	28,000	10,000	38,000	30,000
Justice Court Fines/Forfeitures	1,059	800	800	2,200	3,000	3,000
B&C Road Fund Allotment	19,134	16,000	16,000	-	16,000	16,000
Alcohol Tax	4,720	5,000	5,000	-	5,000	5,000
America Rescue Act	32,191	-	-	-	-	-
Interest Earnings	7,844	5,000	5,000	10,000	15,000	5,000
Interlocal Revenue	477,150	470,850	470,000	8,800	479,650	473,650
Parking Violations	87,625	65,000	50,000	-	50,000	50,000
Other Revenue	1,825	-	-	-	-	-
Non-Allocatable Resort Communities Sales	1,370,435	1,270,404	1,381,367	119,596	1,390,000	1,410,000
Non-Allocatable TRT	142,940	166,537	151,444	(21,537)	145,000	150,000
Beginning Balance (MSD)	171,142	450,000	433,375	(45,090)	404,910	600,000
Beginning Balance RCST & TRT	1,795,999	2,547,858	1,309,374	-	1,309,374	1,744,374
Total Revenues	\$ 3,044,406	\$ 2,822,948	\$ 2,962,965	\$ 147,612	\$ 3,000,650	\$ 3,012,980
EXPENDITURES						
Wages	\$ 128,912	\$ 142,000	\$ 142,000	\$ -	\$ 142,000	\$ 142,000
Employee Benefits	19,217	28,000	19,478	-	28,000	28,000
Social Security Tax	7,993	-	7,595	8,000	8,000	8,000
Medicare	1,869	-	1,776	2,000	2,000	2,000
Awards, Promotional & Meals	103	-	-	500	500	500
Subscriptions/Memberships	9,131	28,000	26,000	10,000	38,000	38,000
Printing/Publications/Advertising	2,964	3,000	2,750	-	3,000	3,000
Travel/Mileage	1,053	1,200	750	-	1,200	1,200
Office Expense and Supplies	186	2,000	500	-	2,000	2,000
Cell phone and Telephone	691	700	1,300	600	1,300	1,300
Attorney-Land Use	-	15,000	15,000	-	15,000	15,000
Attorney-Civil	52,450	48,000	48,000	4,000	52,000	52,000
Training and Seminars	395	2,000	210	-	2,000	2,000
Budget and Auditing	-	-	-	3,000	3,000	3,000
Web Page Development/Maintenance	3,126	5,800	-	-	5,800	5,800
Payroll Processing ex.	479	2,000	-	-	2,000	2,000
Contributions/Special Events	39,000	32,000	30,000	-	32,000	32,000
Insurance	8,353	5,500	3,613	-	5,500	5,500
Workers Comp Insurance	762	3,500	3,300	-	3,500	3,500
Postage	-	-	-	-	-	-
Professional and Technical	38,390	50,000	45,000	-	50,000	50,000
Contracted Services	24,674	50,000	25,000	(30,000)	20,000	20,000
SLCo Recorder Services	-	3,850	3,500	-	3,850	3,850
Equipment/Computer Purchases	-	1,000	8,000	7,000	8,000	2,000
Rent	11,736	11,500	11,394	-	11,500	11,500
UFA Emergency Management	11,449	30,000	9,838	(18,000)	12,000	12,000
UFA Fuel Reduction - Urban Interface Fire Prevention	-	-	-	-	20,000	20,000
Computer Equip/software	114	1,500	-	1,500	3,000	3,000
Software/Streaming	2,410	2,300	2,450	200	2,500	2,500
Internet Connections	1,898	2,000	2,000	-	2,000	2,000
Alcohol Tax Transfer to UPD	-	5,000	4,803	(280)	4,720	5,000
America Rescue Act	32,191	-	16,096	16,096	16,096	-
Lease to Locals Grant Program	-	54,000	-	-	54,000	54,000
USFS Ranger - (Brighton Funds)	-	60,000	60,000	-	60,000	60,000
Interlocal to MSD	930,735	910,156	735,300	70,844	981,000	974,330
Trans to Capital Fund (Brighton CIP)	2,000,000	2,100,000	1,100,000	(1,000,000)	1,100,000	1,750,000
Contribution to Fund Balance MSD (Ending)	404,910	450,000	450,000	150,000	600,000	820,000
Contribution to Fund Balance Brighton (Ending)	1,513,375	(363,059)	432,811	798,059	435,000	(190,000)
Total Fund Balance (Ending - No MSD)	1,309,374	2,634,800	2,175,560	1,098,059	1,744,374	1,554,374
Total Fund Balance (Ending)	\$ 1,714,284	\$ 3,386,948	\$ 2,625,560	\$ 23,518	\$ 2,344,374	\$ 2,374,374
Total Expenditures	\$ 1,330,281	\$ 1,500,006	\$ 1,225,652	\$ 75,460	\$ 1,595,466	\$ 1,566,980
Total Expenditures with End Balance + CIP	\$ 3,248,566	\$ 2,936,948	\$ 3,208,463	\$ 23,518	\$ 3,130,466	\$ 3,126,980

Budget Requests or incremental adjustments for FY 2027:

Revenues:

- Added new sales tax: County Public Transit. (5Q) \$34,000 per year
- Increased Parking Violation budget revenue to \$130,000

Town of Brighton FY 2026 Amended Budget & FY 2027 Tentative Budget

For Period Ending June 30, 2026 & June 30, 2027

<u>Account Description</u>	<u>2025 Actual July 1 - June 30</u>	<u>2026 Original Budget July 1 - June 30</u>	<u>2026 Estimated Rev/Exp July 1 - June 30</u>	<u>2026 Budget Variance July 1 - June 30</u>	<u>2026 Adjusted Budget July 1 - June 30</u>	<u>2027 Tentative Budget July 1 - June 30</u>
<u>General Fund</u>						
REVENUES						
Business Licenses	\$ 44,949	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 50,000
Building Permit	121,094	55,000	55,000	-	55,000	80,000
Sales Tax 1% Local Option	709,460	714,000	686,575	-	714,000	740,000
Grants	-	-	-	-	-	-
County Public Transit - Local	71,149	71,500	68,779	-	71,500	74,000
Engineering Services	1,300	-	1,000	-	-	1,500
Planning Services	13,922	30,000	28,000	-	30,000	30,000
Justice Court Fines/Forfeitures	3,144	3,000	2,800	-	3,000	4,000
B&C Road Fund Allotment	22,698	16,000	23,000	-	16,000	25,000
County Public Transit Additional - Local	80	34,000	32,000	-	34,000	34,000
Alcohol Tax	-	5,000	5,000	-	5,000	5,000
Interest Earnings	14,402	5,000	15,000	-	5,000	15,000
Interlocal Revenue (Contributions from GF MSD)	237,925	856,050	500,000	-	856,050	945,300
Parking Violations	47,963	30,000	70,000	20,000	50,000	75,000
Non-Allocatable Resort Communities Sales	1,370,435	1,440,000	1,400,000	-	1,440,000	\$1,510,000
Non-Allocatable TRT	142,940	153,000	140,000	-	153,000	\$160,000
Contribution from Fund Balance		178,000				
Beginning Balance (MSD)	211,652	600,000	210,000	(388,348)	211,652	211,652
Beginning Balance RCST & TRT	1,795,999	1,744,374	1,309,374	-	1,704,374	2,693,276
Total Revenues	\$ 2,801,461	\$ 3,635,550	\$ 3,072,154	\$ (368,348)	\$ 3,477,550	\$ 3,748,800

Budget Requests or incremental adjustments for FY 2027:

- Added contract funding for Real Estate and Trails Planning contract
- Transfer to Brighton Capital Improvement Fund (CIP) \$1,494,000 (see CIP and Fund Balance section of report).
- Added \$60,000 to contract services for lobbyist services FY 2026 & FY 2027
- Total non-profit request is \$167,000 which is included in the Contributions/Special Events and the USFS/CCF Ranger line item budgets:
 - Brighton Institute has requested \$4,000 for Brighton Days and the Human Outreach project (See attached request).
 - Big Cottonwood Community Council has requested \$8,000 for FY 2027. This includes the adopt a trail program for Butler Fork, 4th of July Event, administrative costs, and Insurance costs (See attached request).
 - The Cottonwood Canyons Foundation is requesting \$95,000 & \$60,000 for ranger services (as outlined in the attached proposal):
 - \$22,500 Support for Trails Stewardship Program
 - \$20,000 for Weed Mitigation
 - \$50,000 for Silver Lake Meadow Naturalist
 - \$2,500 for Adopt a Trail program Mill D
 - \$60,000 for Ranger Services at Cardiff Meadows and Donut Falls (these funds are included as a separate budget line item).
- Public Safety/UPD - SLVESA has reached the legislated property tax cap. UPD will require an additional \$150,000 in addition to the funds provided by SLVESA through the public safety property tax. The \$150,000 will be provided with the Resort Communities Sales Tax funds. Additional discussion by the Town Council should be held to discuss public safety on a yearly basis.
- \$7,000 Public Art – These funds have been included as a placeholder for potential art wraps of power utility boxes.

EXPENDITURES

Wages	\$ 139,511	\$ 169,200	\$ 180,000	\$ 28,500	\$ 197,700	\$ 197,700
Employee Benefits/Medical Insurance	30,203	28,000	30,000	-	28,000	35,000
Social Security Tax	8,650	8,000	85,000	-	8,000	9,000
Medicare	2,023	2,000	2,000	-	2,000	2,000
Awards, Promotional & Meals	-	500	500	-	500	500
Subscriptions/Memberships	7,359	43,000	43,654	-	43,000	45,000
Printing/Publications/Advertising	345	3,000	1,000	-	3,000	2,000
Travel/Mileage	1,912	1,200	3,200	-	1,200	3,500
Office Expense and Supplies	421	2,000	500	-	2,000	1,000
Cell phone and Telephone	1,539	1,300	1,500	-	1,300	2,000
Attorney-Land Use	6,237	-	10,000	-	15,000	10,000
Attorney-Civil	92,326	67,000	95,000	-	67,000	100,000
Lobbyist Services	-	-	60,000	60,000	60,000	60,000
Training and Seminars	949	2,000	1,200	-	2,000	1,500
Budget and Auditing	-	5,000	-	(2,000)	3,000	-
Web Page Development/Maintenance	3,792	5,800	4,800	-	5,800	5,000
Payroll Processing ex.	1,114	2,000	1,800	-	2,000	2,000
Contributions/Special Events	35,500	112,000	160,000	48,000	160,000	145,000
City Elections and Voting	200	-	500	500	500	-
Credit card and Bank Expenses	-	-	-	-	-	-
Insurance	4,517	5,500	5,000	-	5,500	5,500
Workers Comp Insurance	77	3,500	1,500	-	3,500	2,500
Postage	307	200	400	-	200	500
Professional and Technical	68,524	50,000	48,000	-	50,000	102,000
Contracted Services	26,960	120,000	60,000	(60,000)	60,000	85,000
SLCo Recorder Services	-	3,850	-	-	-	-
Equipment/Computer Purchases	16,232	3,000	8,000	13,000	16,000	3,000
Rent	11,736	11,500	12,100	600	12,100	12,100
UFA Emergency Management	-	30,000	10,000	(18,000)	12,000	10,000
UFA Fuel Reduction - Urban Interface Fire Prevention	19,876	30,000	30,000	-	30,000	30,000
Computer Equip's software	2,873	3,000	3,000	-	3,000	3,000
Software/Streaming	4,575	2,500	6,000	3,500	6,000	6,000
Internet Connections	1,896	2,000	2,000	-	2,000	2,000
Alcohol Tax Transfer to UPD	-	5,000	5,000	-	5,000	5,000
Lease to Locals Grant Program	18,025	54,000	25,000	-	54,000	54,000
Water Meter Incentive Program	-	80,000	80,000	-	80,000	-
Utilities	778	-	900	-	1,000	1,500
Public Art	-	-	-	-	-	7,000
USFS Ranger (CCF) - (Brighton Funds)	60,993	60,000	60,000	-	60,000	60,000
UPD Public Safety (Brighton Funds)	-	-	-	-	-	150,000
Interlocal to MSD (Transfer to GF MSD)	1,050,163	969,500	907,294	20,000	989,500	1,094,500
Trans to Capital Fund (Brighton CIP)	2,000,000	1,750,000	1,100,000	(1,145,902)	604,098	\$1,494,000
Contribution to Fund Balance MSD (Ending)	404,910	820,000	-	(608,348)	211,652	-
Contribution to Fund Balance Brighton (Ending)	1,513,375	(157,000)	-	857,000	700,000	-
Total Fund Balance (Ending - No MSD)	1,309,374	1,547,374	1,959,374	1,145,902	2,693,276	\$2,869,276
Total Fund Balance (Ending)	\$ 1,714,284	\$ 2,367,374	\$ 1,959,374	\$ (807,000)	\$ 3,604,928	\$ 2,869,276
Total Expenditures (Including transfer to CIP)	\$ 1,619,613	\$ 3,635,550	\$ 1,944,848	\$ 90,250	\$ 3,507,550	\$ 3,748,800

- Added an additional \$18,000 to Employee Benefits/Medical Insurance to cover cost of town parking staff.
- Added additional funding for Water Meter Incentive Program which will end on December 31, 2026. To date \$75,800 has been paid out in qualified incentives. It was estimated that total cost of this program would be around \$80,000. There is a budget of \$10,000 available until the program ends in December. If additional funding is required, the budget can be adjusted to fulfill all qualified incentive reimbursements.

Fund Balance – General Fund Fund Balance

General Fund - Fund Balance

- The General Fund can have a fund balance of up to 100% of year-end revenues.
- Based on the adjusted budgeted revenues in FY 2026, this amount would be \$2,621,500.
- It has been the practice of the Town to keep the General Fund Balance at the 100% limit.
- The actual year-end balance limit must be determined at FY 2026 year-end. By the end of the current fiscal year, the fund balance will surpass the fund balance limit by the end of FY 2026. The original budget recommended a transfer of \$1,750,000 to the CIP fund. However, as staff works with the MSD to verify current fund balances it is recommended in the tentative adjusted budget for a transfer of \$988,902. This is shown in the budget document and the CIP budget.
- This amount will be verified and adjusted, if necessary, by the adoption of the final budget in June 2026. The FY 2026 budget recommends a transfer of \$1,494,000 to the CIP in FY 2027.

Capital Improvement Fund

Capital Improvement Plan (CIP)

Brighton CIP

Town of Brighton FY 2026 Amended Budget & FY 2027 Final Budget For Period Ending June 30, 2026 & June 30, 2027

<u>Account Description</u>	2025 Actual July 1 - June 30	2026 Original Budget July 1 - June 30	2026 Estimated Rev/Exp July 1 - June 30	2026 Budget Variance July 1 - June 30	2026 Adjusted Budget July 1 - June 30	2027 Final Budget July 1 - June 30
Brighton Capital Improvement Fund - CIP						
REVENUES						
Transfer from General Fund	1,571,527	1,750,000			988,902	1,494,000
Transfer from MSD Funds		105,000			(105,000)	-
Carry Forward Unallocated						
Other Rev.						
Grant Rev.						
CIP Balance	5,020,873				5,020,873	
Interest Earnings	253,649				253,649	
Total Revenues	\$ 6,846,049	\$ 1,855,000	\$ -	\$ -	\$ 6,158,424	\$ 1,494,000
EXPENDITURES						
Trails Master Plan				-	10,000	
Trail Improvements	169,000				331,000	
Utility Improvement		105,000			3,000,000	-
Property Acquisition & Land Preservation					1,006,000	1,494,000
Facility Improvements					450,000	
Infrastructure Improvement Projects	5,703	1,750,000			1,341,424	
Wayfinding and Signage					20,000	
Asset Management						
Total Expenditures	\$ 174,703	\$ 1,855,000	\$ -	\$ -	\$ 6,158,424	\$ 1,494,000
Unallocated or Capital Carry Forward	\$ 6,671,346	\$ -	\$ -	\$ -	\$ -	\$ -

Trails Master Plan	\$10,000
Trail Improvements	\$331,000
Utility Improvements	\$3,000,000
Property Acquisition	\$2,500,000
Facility Improvements	\$450,000
Infrastructure Improvement Projects	\$1,341,424
Wayfinding and Signage	\$20,000

It is anticipated that FY 2027 will have a transfer of \$1,494,000. These funds will be tentatively allocated to the following projects:

- Property Acquisition: \$1,494,000

Recommended Motion:

I move that we recommend approving resolution 2026-R-06-01, adopting the FY 2027 Final Budget, and setting the property tax at 0.00% for the Town of Brighton, Utah.





Final Budget Adoption

- Before June 30 of each year, or September 1 in the case of a property tax increase, the council shall by resolution or ordinance adopt a budget for the ensuing fiscal year for each fund for which a budget is required under this chapter.
- The council shall file a copy of the final budget for each fund with the state auditor within 30 days after adoption.
- Property Tax Rate - Not later than June 22 of each year, or September 1 in the case of a property tax increase, the council, at a regular meeting or special meeting called for that purpose, shall by ordinance or resolution set the real and personal property tax levy for town purposes, but the levy may be set at an appropriate later date with the approval of the State Tax Commission.



Public Notice

- At the meeting at which the town council adopts the tentative budget, the council shall establish the time and place of the public hearing required for adoption of the Final Budget.
- The town council shall provide notice of the place, purpose, and time of the public hearing by publishing notice at least seven days before the hearing:
 - (a)
 - (i) at least once in a newspaper of general circulation in the town; or
 - (ii) if there is no newspaper of general circulation, then by posting the notice in three public places at least 48 hours before the hearing;
 - (b) on the Utah Public Notice Website created in Section 63F-1-701; and
 - (c) on the home page of the website, either in full or as a link, of the town, if the town has a publicly viewable website, until the hearing takes place.

Revenue - Sales Tax

Sales Tax is collected by Tax Commission - distribution is 2 months later
(Jan. tax comes end of March)

- **1% local Option**
 - 50% point of Sale & 50% Statewide Population
 - Goes to MSD
- **0.1% Transportation Prop 1**
 - Goes to MSD
- **1.1% Resort Sales Tax** (full amount comes to Town)
 - *Started April 1, 2020*
- **1% TRT** - additional 1% tax on lodging (full amount comes to Town)
 - *Started April 1, 2020*