CLEARFIELD CITY COUNCIL MEETING MINUTES 7:00 PM TRUTH IN TAXATION SESSION August 26, 2025

City Building 55 South State Street Clearfield City, Utah

PRESIDING: Mayor Mark Shepherd

PRESENT: Mayor Mark Shepherd, Councilmember Nike Peterson, Councilmember Tim Roper, Councilmember Karece Thompson, Councilmember Megan Ratchford, Councilmember Dakota Wurth (via Zoom)

STAFF PRESENT: City Manager JJ Allen, Public Works Director Adam Favero, City Attorney Stuart Williams, Police Chief Kelly Bennett, Assistant Police Chief Devin Rogers, Deputy Public Works Director Braden Felix, Community Services Director Eric Howes, Finance Manager Rich Knapp, Communications Manager Shaundra Rushton, Planner Tyson Stoddard, Community Development Director Stacy Millgate, Lieutenant Scott Manookin, Sergeant Chris Ferreira, Sergeant Ginny Vance, Annie Bradshaw, Officer Zach Fratto, Sergeant Josh Carlson, City Recorder Nancy Dean, Deputy City Recorder Chersty Titensor

VISITORS: Dennis Bell, Rowan Johns, C. Johns, Bob Bercher, Tony De Mille, Danielle King, Jeremy Searle – WCG, Brooklyn Ashby & Parents

Mayor Shepherd called the meeting to order at 7:06 p.m.

TRUTH IN TAXATION HEARING TO RECEIVE PUBLIC COMMENT ON THE CERTIFIED TAX RATE

Rich Knapp, Finance Manager, reported that the property valuations from the county had increased by 3.7%. The certified tax rate was set at 0.001218. Through the budget process, a rate of 0.001288 was proposed which would yield an additional \$195,982, an increase in property tax revenue by 5.6%. He said the impact to the resident was an average annual increase of \$19.13. He explained that the increase to the rate was to provide additional revenue to support the City's priorities and community needs. For instance, it would fund two new Police Officer positions, and one additional Parks Maintenance Specialist position. He explained that there was a cut to a Planner position as well. He showed the historical property tax rate of the City. He showed an infographic that explained the percentage of taxes that went to the various taxing entities.

Mayor Shepherd noted that the original request for new staffing was for three police officers and an entire parks crew which would have made an even higher tax rate necessary, but the Council felt that for the time being the City could get by with the fewer new positions, and the cut to the Planner position, even though the other positions were needed. Mayor Shepherd explained that by statute, the County calculated the certified tax rate in a way that ensured the

City received the same amount of money from property taxes each year, which was challenging with the increases in every facet of operations. He pointed out that the extra \$1.50/month from the residents was providing two new officers and helping maintain the parks throughout the City.

Mayor Shepherd opened the public hearing for public comment at 7:12 p.m.

PUBLIC COMMENT

Mike Jones, resident, asked whether the new apartment buildings generated move revenue for the City. Mayor Shepherd acknowledged additional revenue was generated with the growth seen with the addition of apartment buildings.

Councilmember Thompson moved to close the public hearing at 7:14 p.m., seconded by Councilmember Peterson.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson, Councilmember Ratchford, Councilmember Wurth

NO: None

PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON THE PROPOSED FISCAL YEAR 2026 INTER-FUND TRANSFERS

Rich Knapp, Finance Manager, explained that the Operational Costs inter-fund transfers were necessary to reimburse the General Fund for the administration provided to the respective enterprise operations. Additionally, he said the Water Usage Resource Transfer was to recognize the water consumed by general City operations (irrigation, parks, facilities) that had not been directly billed or reimbursed to the Water Fund.

Mayor Shepherd opened the hearing for public comment at 7:16 p.m.

Councilmember Ratchford moved to close the public hearing at 7:16 p.m., seconded by Councilmember Thompson.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson, Councilmember Ratchford, Councilmember Wurth

NO: None

PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON THE FINAL BUDGET FOR CLEARFIELD CITY FOR FISCAL YEAR 2026, BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

Rich Knapp, Finance Manager, explained that it had been a difficult budget year with the

budget review process starting in December 2024. He described the budget process where tough decisions were made due to the limited resources. He felt that the budget allocated the resources where they were needed. He outlined the major changes to the FY26 budget compared to FY25, reminding the Council of the anticipated rate increases from Weber Basin Water Conservancy District, Wasatch Integrated Waste Management District, and North Davis Sewer District which were a pass through to the residents. He reviewed the major projects anticipated in the FY2026 budget. He pointed out that \$3.1 million in capital projects were delayed or cut. He explained how the General Fund revenue was allocated. He showed a budget summary of Government Funds and explained that the change in available cash was planned and were prior year resources being used on capital projects. He assessed the measure of security of the General Fund as having 62 days (\$4.2M) of operating expenses in cash which was two additional days over what GFOA recommended amount.

Mayor Shepherd opened the public hearing at 7:23 p.m.

There was no public comment.

Councilmember Thompson moved to close the public hearing at 7:23 p.m., seconded by Councilmember Ratchford.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson, Councilmember Ratchford, Councilmember Wurth

NO: None

APPROVAL OF RESOLUTION 2025R-11 SETTING THE CERTIFIED TAX RATE FOR REAL AND PERSONAL PROPERTY FOR FISCAL YEAR 2026 AT 0.001288

Councilmember Thompson wanted the public to understand that a lot of thought and discussion was put into the decision for the increase to the tax rate.

Councilmember Roper moved to approve Resolution 2025R-11 setting the certified tax rate for real and personal property tax for fiscal year 2026 and authorize the mayor's signature to any necessary documents, seconded by Councilmember Thompson.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson, Councilmember Ratchford, Councilmember Wurth

NO: None

APPROVAL OF ORDINANCE 2025-19 ADOPTING THE FISCAL YEAR 2026 BUDGET

Councilmember Peterson moved to approve Ordinance 2025-19 adopting the fiscal year budget for 2026 and authorize the mayor's signature to any necessary documents, seconded by Councilmember Wurth.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson,

Councilmember Ratchford, Councilmember Wurth

NO: None

Councilmember Thompson moved to adjourn the Truth in Taxation meeting and reconvene in a policy session at 7:26 p.m., seconded by Councilmember Peterson.

RESULT: Passed [5 TO 0]

YES: Councilmember Peterson, Councilmember Roper, Councilmember Thompson,

Councilmember Ratchford, Councilmember Wurth

NO: None

APPROVED AND ADOPTED This 23rd day of September 2025

/s/ Mark R. Shepherd, Mayor

ATTEST:

/s/ Nancy R. Dean, City Recorder

I hereby certify that the forgoing represents a true, accurate, and complete record of the Clearfield City Council meeting held Tuesday, August 26, 2025.

/s/ Nancy R. Dean, City Recorder