Revenue & Operational Expenses

Clearfield City | March 3, 2026

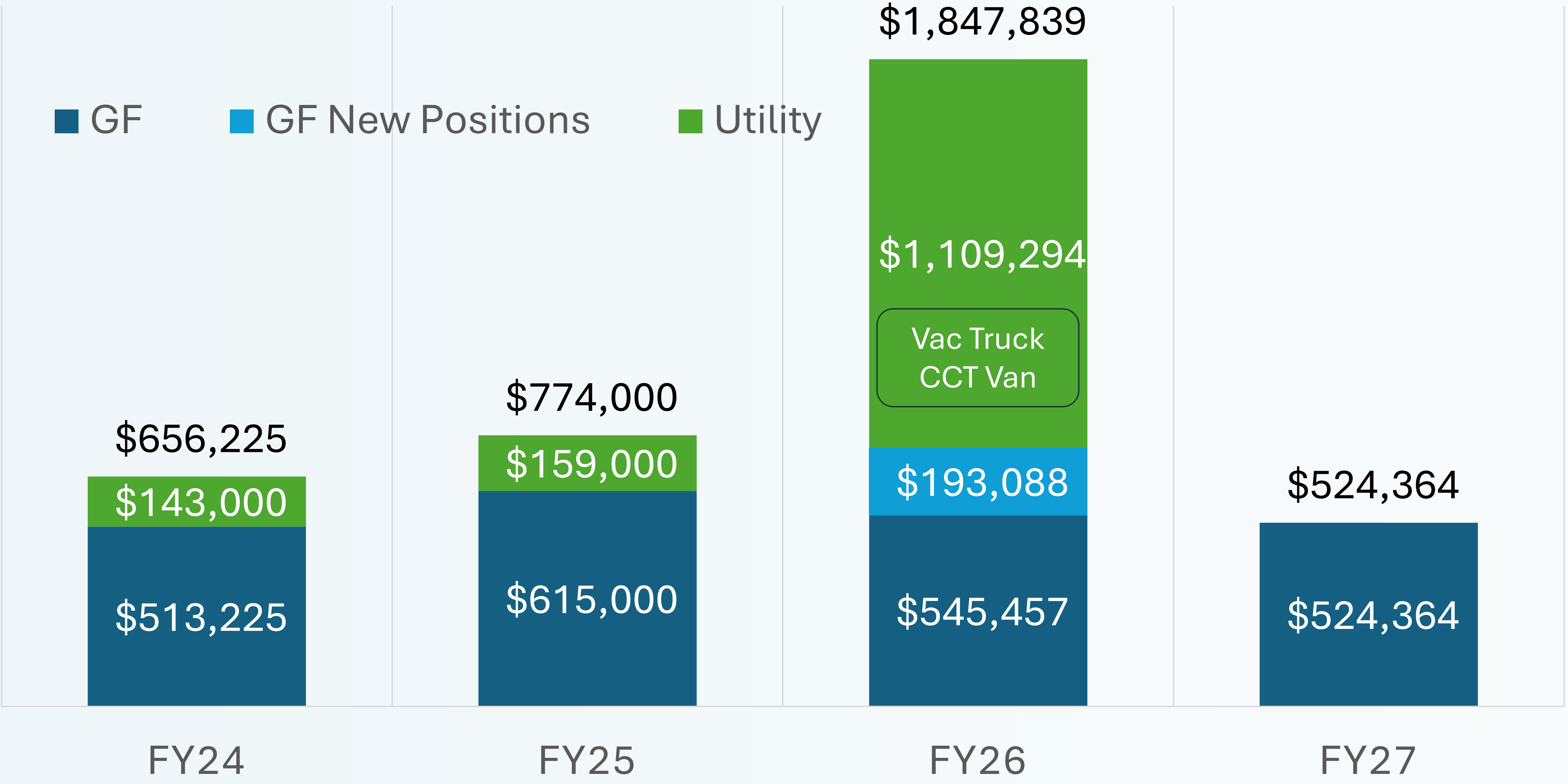
CLEARFIELD
UTAH'S MILITARY CITY

Future Meetings

- Feb 24 Staffing Changes, Compensation, & Capital
- Tonight Revenues, General Fund Operational Expenses
- March 24 CDRA & Enterprise Funds and Rates
- April 14 Review ~~Tentative~~ Interim Budget and Decision Scenarios
- April 28 Review ~~Tentative~~ Interim Budget
- May 12 Review & ~~Adopt~~ ~~Tentative~~ Interim Budget (law pending)
- June 23 Adopt budget if no property tax adjustment
- Aug 4 Truth in taxation (only item that night) (if applicable)
- Aug 25 Last date to adopt budget if property tax adjustment

Capital Equipment

Vehicle Budget History: Net Costs by Fund



Police Vehicles

Summary:

7 police vehicles totaling $333k + $112k upfit = **$445k**

Sales: $115k | Net Cost: **$330k**

Replacements:

4 marked patrol vehicles:

- 2020 Ford Explorer → Ford Explorer Utility | $61k net
- 2020 Ford Explorer → Ford Explorer Utility | $61k net
- 2020 Ford Explorer → Ford Explorer Utility | $61k net
- 2021 Ford Explorer → Ford Explorer Utility | $60k net

3 unmarked vehicle:

- 2020 Ford Explorer → Ford Explorer | $29k net
- 2021 Ford Explorer → Ford Explorer | $29k net
- 2021 Toyota Camry → Ford Explorer | $29k net

No additions

Non-Police Vehicles

Summary

4 Total Replacements totaling $298k + $12k upfit = **$309k**

Sales: $115k | Net Cost: **$194k**

Replacements

- Parks: 2008 Ford F550 → Ford F550 | $65k net
- Parks: 2017 Ford F350 → Ford F250 | $30k net
- Parks: 2019 Ford F250 → Ford F250 | $22k net
- Streets: 2016 Ford F550 → Ford F250 | $76k net

Additions

No additions

Capital Equipment

Floor Scrubber for bays | $15k

Heavy duty truck mobile column lifts | $58k

Capital Equipment

Parks Zero Turn 72" Mower replacement | $18k

New - Irrigation/Recreation Cart (UTV) | $20k

Capital Equipment

Remote Controlled Slope Mower | $75k

Capital Equipment

Dump Trailer & Flatbed Trailer | $15k

Security Trailer | $47k (PD)

Capital Equipment

Valve Nut RX | $16k

New Cardio/WR Equipment | $10k

Capital Equipment

Floor Scrubber for OPS bays $15k

Heavy duty truck mobile column lifts $58k

Parks Zero Turn 72" Mower replacement $18k

New - Irrigation/Recreation Cart (UTV) $20k

Remote Controlled Slope Mower $75k

Dump Trailer & Flatbed Trailer $15k

New Cardio/WR Equipment $10k

Valve Nut RX $16k

WCCTV Trailer $47k

Operations Budget Overview

Operations Budget

- Park, Open Space, and Cemetery combined
  - Comparing previous year more difficult
  - More functional and should trim out some redundancy
- Recreation and Arts Combined
- Revamp CAFC not yet reflected in the budget
  - April 7
- Not as much department requests this year
  - Many trimmed in small ways
  - A lot of discussion on less “just in case” and “hope to get to it” budget

Operations Budget Larger Changes

Larger Changes to the Operations Budget

- Weber Basin Water | $261k or 12%
- Electricity | $25k
- No Election | ($38k)
- Employee appreciation event | $5k
- Commission appreciation | $2k
- Ordinance updates contracted | ($10k) decrease from $30k to $20k
- Inspections: Plan review contracted | ($25k) decrease from $45k to $20k

Larger Changes to the Operations Budget

- Sidewalk program | $50k increase from $100k to $150k
- Layton water bill I-15 interchange | $8k

- Extra fireworks | $5k (Destination Homes/LHM funds)
- Extra entertainment | $5k (Destination Homes/LHM funds)

Larger Changes to the PD Operations Budget

- Contracted dispatch decrease | ($168k)
- Victim services – exams | $2,500
- Consolidate multiple software platforms | $4k net

One-time Expenses

- Accident reconstruction training + equipment | $17k
- Tablets | $3,600
- Stop Sticks | $3,500
- SWAT rifle replacement | $12k
- Biometric fingerprint hardware | $11k
- Speed signs | $5,200

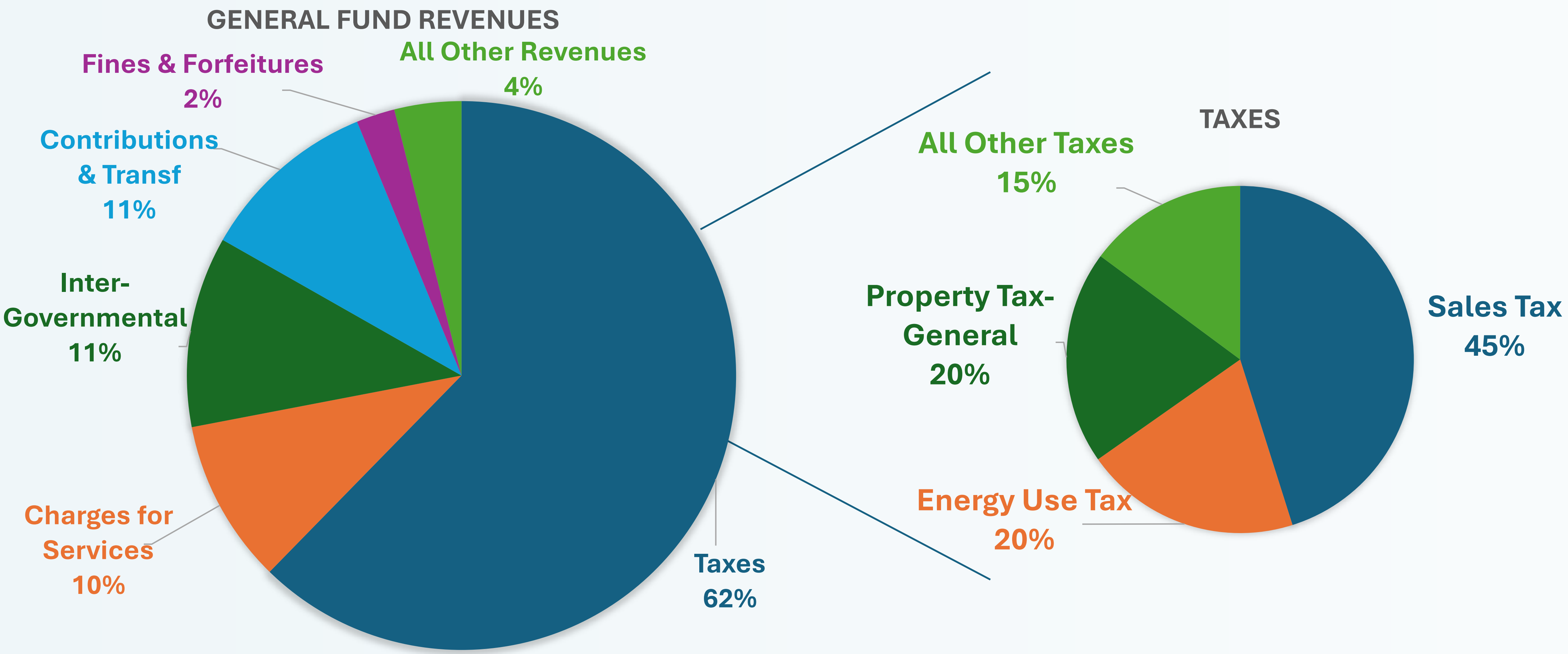
Larger Changes to the Operations Budget

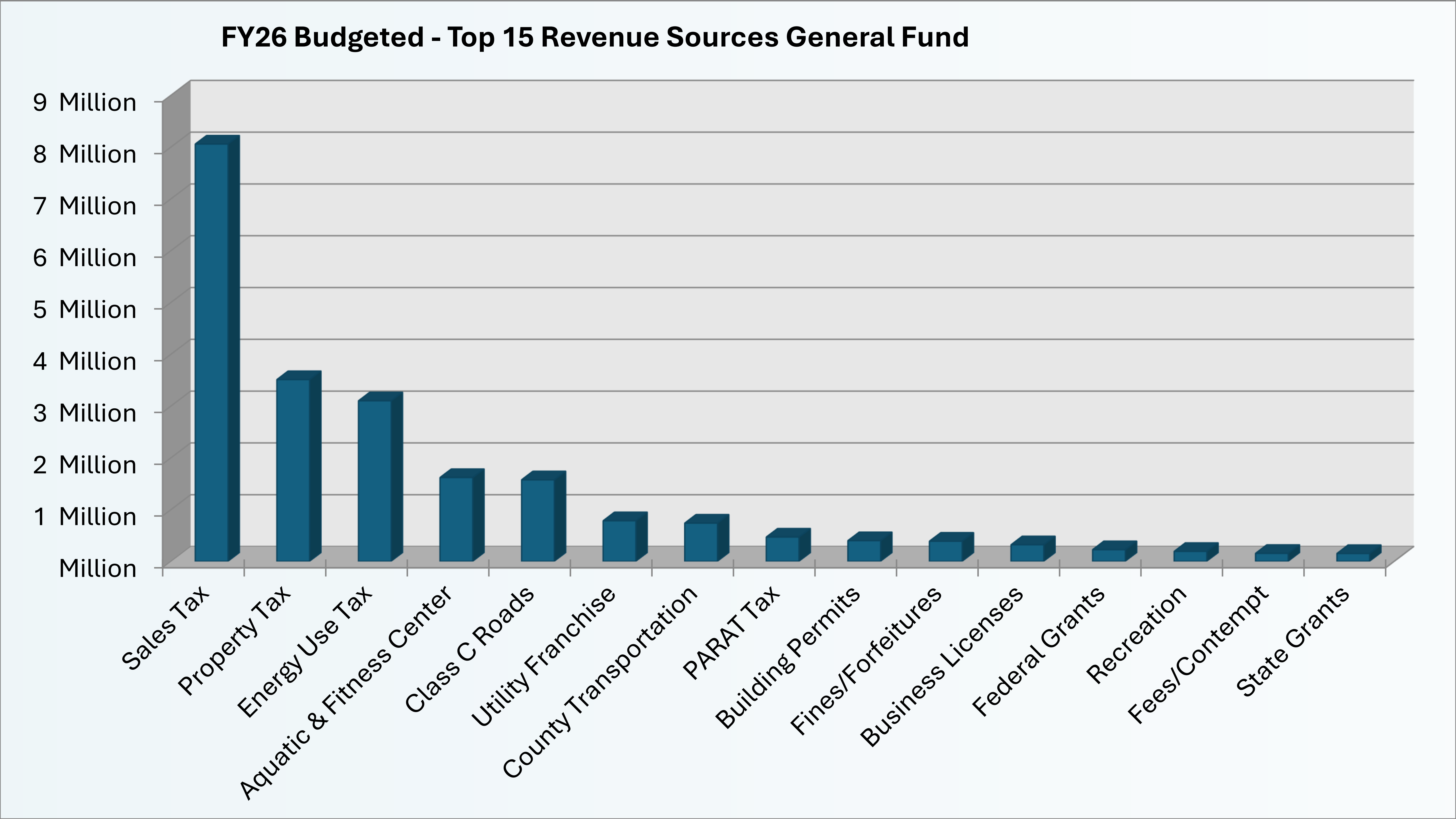
One of these is real:

- Goat Mowers | $27k
- Elephant Rides | $6k
- Texting Service | $16k
- Llama | $4k

Revenues

General Fund Revenues





FY26 Budgeted - Top 15 Revenue Sources General Fund
9 Million
8 Million
7 Million
6 Million
5 Million
4 Million
3 Million
2 Million
1 Million
Million
Sales Tax
Property Tax
Energy Use Tax
Aquatic & Fitness Center
Class C Roads
Utility Franchise
County Transportation
PARAT Tax
Building Permits
Fines/Forfeitures
Business Licenses
Federal Grants
Recreation
Fees/Contempt
State Grants

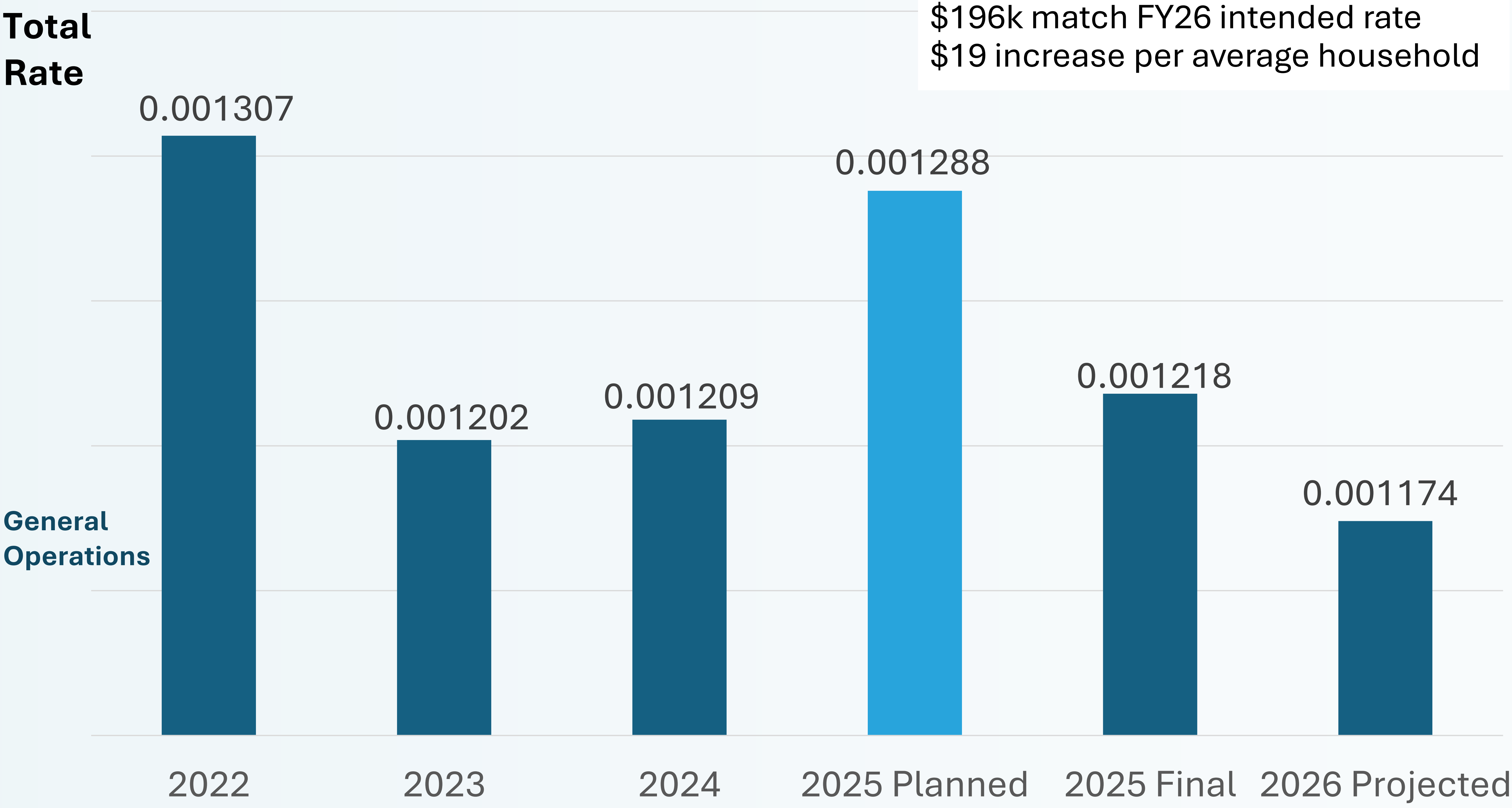
Governmental Revenue Projections

Revenue	Months of Data	FY26 Budget	FY27 Projection	Variance
General Sales & Use Taxes	6	7,460,000	8,058,000	598,000
Energy Use Tax	7	3,340,000	3,100,000	(240,000)
CAFC	7	1,510,000	1,619,000	109,000
Property Tax	N/A	3,606,077	3,510,095	(94,100)
Fines/Forfeitures/Fees	7	660,000	545,000	(115,000)
Building Permits	7	500,000	400,000	(100,000)
State Grants	N/A	317,100	152,900	(164,200)
Co Transportation & Class C	7	2,200,000	2,314,000	114,000

Governmental Revenue Projections

Revenue	Months of Data	FY26 Budget	FY27 Projection	Variance
Business Personal Prop Tax	6	50,000	80,000	30,000
Utility Franchise Taxes	7	710,000	785,000	75,000
CaTV Franchise Taxes	7	145,000	96,000	(49,000)
Business Licenses	7	336,500	321,000	(15,500)
Transfer from CDRA	7	134,335	100,000	(34,335)
Total				**188,000**

$196k match FY26 intended rate
$19 increase per average household



Estimated Property Tax Rates

	Rate	Added Revenue	Average Household 1 year Increase
Projected	.001174	$0	$0
Maintain	.001218	$126k	$12
To match last year	.001242	$196k	$19
	.001288	$330k	$32
	.00132	$423k	$41

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