



CLEARFIELD
UTAH'S MILITARY CITY

Decision Scenarios

Clearfield City | April 14, 2026



Future Meetings

- Feb 24 Staffing Changes, Compensation, & Capital
- March 3 Revenues, General Fund Operational Expenses
- March 24 CDRA & Enterprise Funds and Rates
- Tonight Review Draft Budget & Decision Scenarios
- April 28 Review Tentative Budget
- May 12 Budget Officer presents Tentative Budget & Prop Tax Impact Schedule (PTIS)
- June 9 Council announces intent to raise property tax, if applicable; reviews PTIS
 - May adopt Interim Budget
- June 23 Review PTIS and adopt Interim Budget if didn't already
- Aug 4 Truth in taxation (only item that night) (if applicable)
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Discussion Outline

Questions to Answer

- Green waste and Recycling rates with new info
- LHM/Wilcox Farms \$100k allocation
- CDBG project allocations
- Property tax level & expense adjustments for **sustainability**
(ongoing revenue minus ongoing expenses)
- Property tax level & expense adjustments for **security**
(cash reserves)
- What to include on the Property Tax Impact Schedule (if anything)
 - You will be referring to the fun acronym before the night is over

Trash, Recycling, Green Waste Rates

FY27						
	WM	Wasatch Integrated	City Direct Cost	City Direct After Diversion	Current Residential Charge	Proposed Residential Charge
First Trash Container	\$ 7.12	\$ 8.20	\$ 15.32	\$ 15.32	\$ 17.75	\$ 17.75
Additional Trash Container	\$ 3.82	\$ 8.20	\$ 12.02	\$ 12.02	\$ 17.00	\$ 17.00
Clean-up Dumpsters	\$ 135.13	\$26 per ton	varies		\$ 134.00	\$ 136.00
Recycling 50% to 74%	\$ 6.86	N/A	\$ 6.86	\$ 6.45	\$ 6.50	\$ 6.90
Green Waste >50%	\$ 9.88	\$ 2.00	\$ 11.88	\$ 11.30	\$ 10.50	\$ 11.90

\$6.50
\$11.35

Diversion incentive about \$2,600 per month

Diversion is close to 10%, split 5% between recycling and green waste

If diversion is applied to recycling and green waste direct cost per can is lower

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LHM/Wilcox Farms
\$100k Allocation

LHM/Wilcox Farms \$100k Allocation

America 250 Fireworks	\$5,000
America 250 Floats	\$5,000
VIP Dinner & Decor	?
VIP Chairs or Blankets	?
Fireworks 2027 and beyond	
Neighborhood Art	

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CDBG Allocation

CDBG Projects

CDBG Capital Funds Available		
CDBG Cap Ex prior year	53,000	
CDBG Cap Ex estimate for current year	145,328	
	198,328	
Potential Projects Already in Budget		
Sidewalk Program - Trip Hazard Removal ADA Ramp	150,000	helps operations
CAFC - Replace ADA Pool Lifts - Priority 5	20,000	
S. Steed - Replace Backstop Material - Priority 5	25,000	
Landscape Open Space Areas - Priority 6	40,000	
	\$235,000	

CDBG Projects not in the budget (placeholder)

CDBG Capital Funds Available		
CDBG Cap Ex prior year	53,000	
CDBG Cap Ex estimate for current year	145,328	
	198,328	
Potential Projects Not in Budget		
Neighborhood lighting upgrades (qualifying areas only)	\$7,500	Per light (varies)
Neighborhood Art		



Sustainability

Larger Items that Helped Sustainability

- Sales Tax Projection
- Dispatch (\$168,000)
- CAFC Expense Reductions (\$287,000)*
 - Assistant - reduce by \$121k
 - Additional FT - reduce by additional \$104k
- Emergency Management to NDFD – (\$64,000)
- No new employee requests outside of CAFC
- Health Insurance 0%

New Proposed Changes to Operations

- Part-time Inspector – (\$20,000)
- Mayor & Council match staff compensation adjustment - \$7,400
- NLC and/or ULCT

Conference	Per Person
NLC – CCC in DC	\$3,455
NLC – City Summit	\$2,889
ULCT – St George	\$1,068

Measure of Sustainability

Current draft with no newer changes added yet

General Fund-Budget Net Ongoing Rev & Exp

Sources

Revenues	\$24,742,298
Transfer In	\$1,622,175
Non-Operating Revenues	-\$1,920,847
Total Operating Revenue	\$24,443,626

Ongoing Expenditures

Personnel	\$17,326,741
Materials & Services	\$6,528,142
Debt	\$1,740,202
3% Unspent Operations	(715,646)
Total Ongoing & Debt	\$24,879,439

Net Ongoing **(\$435,810)**

Recent Changes to Operations

Not in draft budget yet

Net Operational Budget Shortfall	
FY27 Net Operations Ending <small>current draft</small>	(435,810)
Property & Liability Insurance <small>estimate</small>	(25,000)
Building Official	(5,500)
Mayor & Council compensation adjust	(7,400)
Assistant CAFC Manager	(121,000)
CAFC Efficiency (no head swim coach)	287,000
Emergency services	64,000
Part-time Inspector	20,000
Net Operations Shortfall	(223,710)

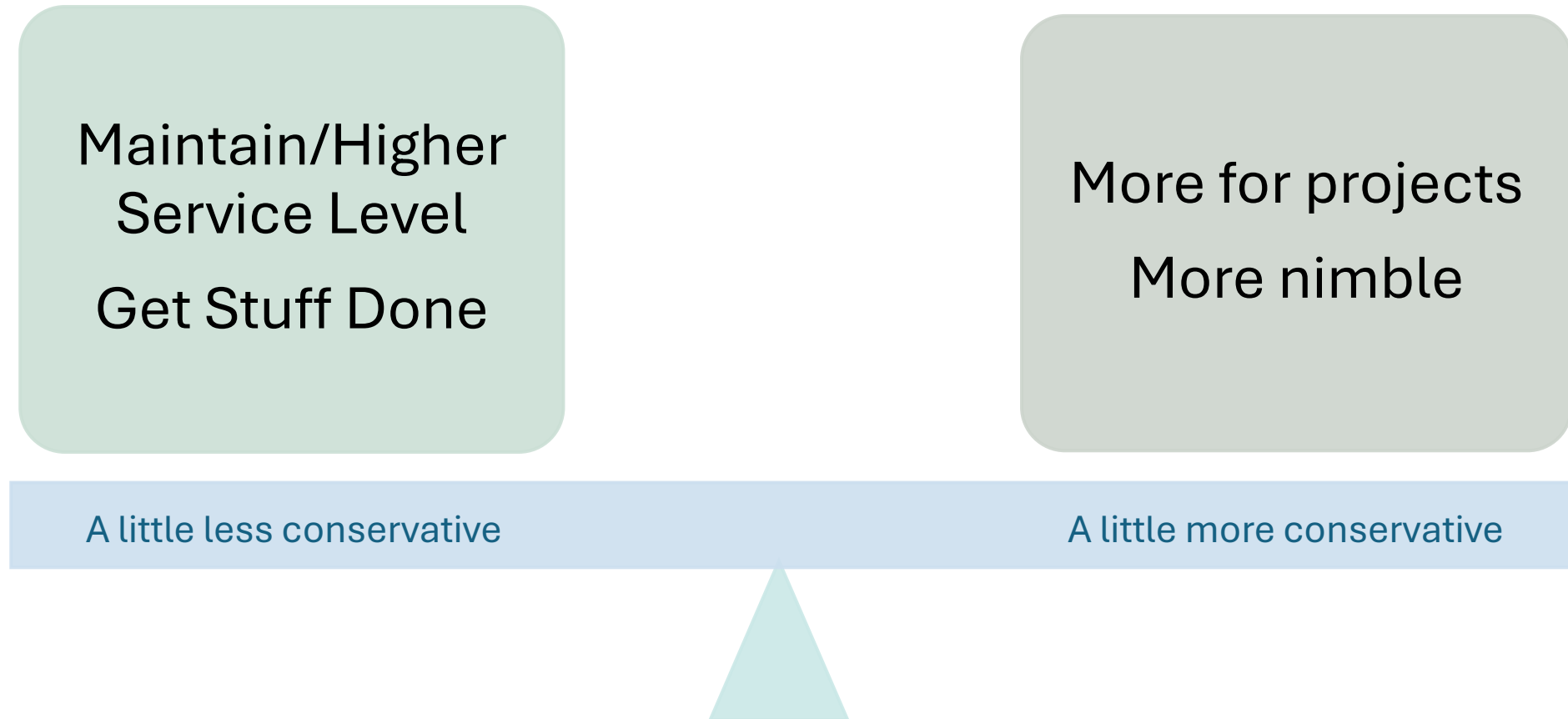
Balanced Budget w/o Any Tax Increase

Net Operations Shortfall	(223,710)
Cuts to Close the Sustainability Gap	
Decrease in level of service	
Autonomous mowers	65,000
Lobbyist	48,000
Econ dev study	45,000
Roadway Striping reduction	25,000
Sidewalk repair & replacement reduction	25,000
4th of July Fireworks reduction	17,000
Total	225,000



Security

Operational Budget – How Conservative



General Fund Balance

- State law allows for General Fund balance in amount equal to 35% of total revenue - H.B. 128

Fiscal Year	Unrestricted Fund Balance	Unrestricted Fund Bal % of Rev	\$ Diff 35%
2022	11.1M	48%	3M
2023	10.1M	42%	1.7M
2024	7.1M	30%	(1.25M)
2025	5.7M	23%	(2.56M)
2026 Projected	6.6M	27%	(1.7M)
2027 Budget	2.2M	9%	(6.1M)

FY25 Ending Balance	5.7M
FY26 Budgeted Spend Down	(2.6M)
FY26 Unspent Operations	1.2M
5%	
FY26 Capital already tx in prior year	2.2M
FY26 Rolled GF Projects	-
FY26 Revenue Changes	126k



Measure of Security

GFOA Recommendation –
Maintain unrestricted fund balance
of no less than two months of
regular general fund operating
expenditures.

**2 months of operating expense =
\$4.26M**

**Amount below 2-month Operating
Expense = \$2M**

Days Cash = 32

General Fund-Budget Summary

Sources

Revenues & Transfers In	\$26,364,476
Use of Restricted	\$480,500
Total Sources	<u>\$26,844,976</u>

Expenditures

Personnel	\$17,326,741
Materials & Services	\$6,528,142
Debt	\$1,740,202
Total Operating & Debt	<u>\$25,595,085</u>
One-time Operations Expense	\$163,300
Capital	5,427,956
Total One-Time Expenses	<u>\$5,624,792</u>
Total Expenditures	<u>\$31,319,877</u>

Use of Available Reserves

	<u>\$(4,374,901)</u>
Est Beg Unrestricted Balance	\$6,615,925
End Unrestricted Fund Balance	\$2,241,024
Unrestricted % of Revenues	9%

Closing the Security/Cash Gap

Needs / Requests That Didn't Make the Cut

Cash Reserve Shortfall current	(2,024,824)
Changes in operations plus cuts to balance ops	437,100
200 S, Depot 1000 E delay	716,000
Barlow (600N to 300N)	413,500
City Hall - Concrete Sidewalks & Walkways (Priority 8)	125,000
CAFC - Replace Boiler Room Piping - (Priority 3)	115,000
City Hall Rooftop Grounding Cable Re-attach (Priority 4)	100,000
Barlow - add Maintenance Shed (Parks Priority 7)	75,000
Remote Controlled Slope Mower	75,000
City Hall - Replace Bollards by SE Sidewalks (Priority 7)	50,000
Police WCCTV Trailer	47,000
Pool Trench Drain Covers Replace (Priority 9)	21,000
New - Irrigation/Recreation Cart (UTV)	20,000
Electric Panel	15,000
Flatbed Trailer	5,300
Speed Sign	5,200
Total Over 60 Days	195,276

1 Day = \$70k

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Property Tax Impact Schedule

Potential PTIS Items

PTIS 1 – Similar to FY26 Intent

Decrease in level of service

Item	Cost
Auto Mowers	\$65,000
Lobbyist	\$48,000
Econ Dev Study	\$45,000
Striping	\$25,000
Sidewalks	\$25,000
Fireworks	\$17,000
Total	\$225,000

Average residential per year \$22

PTIS 2 Options

Delayed item or increased level of service

Item	Cost	Tax Impact
200 S (Depot to 1000 E)	\$716,000	\$69
Barlow (600N to 300N)	\$413,500	\$40
City Hall Concrete	\$125,000	\$12
CAFC Boiler Piping	\$115,000	\$11
Aquatics Supervisor* (ongoing)	\$105,000	\$10
CH Grounding Cable	\$100,000	\$10
Slope Mower	\$75,000	\$7
Barlow Maint Shed	\$75,000	\$7
CH Bollards / Lighting	\$50,000	\$5
Police WCCTV Trailer	\$47,000	\$4.50
Pool Trench Drain Covers	\$21,000	\$2
UTV – Rec / Irrigation	\$20,000	\$2
Electric Panel Labeling	\$15,000	\$1.50
Flatbed Trailer	\$5,300	\$0.50
Speed Sign	\$5,200	\$0.50



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Other Items

Wrap up

- Review decisions and action items
 - Finalize newer changes to operations list?
 - Are we doing PTIS 1 and truth in taxation?
 - Add/remove/modify any additional items now or wait
 - Or finalize now
- April 28 Review Tentative Budget
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