



CLEARFIELD
UTAH'S MILITARY CITY

FY27 Tentative Budget

Clearfield City | May 12, 2026



Future Meetings

- May 12 Budget Officer presents Tentative Budget & Prop Tax Impact Schedule
- June 9 Council announces intent to raise property tax, if applicable; 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)
- Aug 11 Adopt Final Budget and tax rate

Recent Changes

- Reduce by \$55k replace & move electrical box – Island View
- Increase by \$10k CAFC replace lighting over pool
- New revenue account to separate out the restricted Property Tax Impact Schedule revenue

Major Changes FY 2027 Budget compared to FY 2026

- \$598k budget increase to Sales Tax collections
- **\$240k** decrease to Energy Tax
- \$236k increase to Property Tax (restricted)
- \$2.55 per month rate increase Jan '27 Water, Sewer, & Storm
- \$0.85 per month rate increase Jul '26 Green Waste

Notable Changes FY 2027 Budget compared to FY26

- 15% of PARAT tax used for maintenance due to new amenities
- 1 new Assistant Aquatic & Fitness Center Manager
- 2 new Public Works dedicated to sewer and storm pipe cleaning
 - Offset by eliminating the need for contracted pipe cleaning services
- Aquatic & Fitness Center reductions to other staffing & operations
- Reduction in the dispatch contract with Layton
- Emergency planning responsibilities to the North Davis Fire District

Major Projects FY 2027 Budget

- Water, sewer, storm, solid waste projects—\$17M total (**\$3.4M** new)
- Street projects –\$5.1M total (**\$800k** new)
 - Dedicated sources of money, prior year set asides, & intergovernmental sources
- Street surface treatment—\$2.1M total (**\$580k** new)
- Facility projects – \$645k total (**\$460k** new)
- Park projects—\$1.3M total (**\$210k** new)
 - Bicentennial Park Renovation – Jazz basketball court
- Deferred or eliminated \$1.8M of capital requests

Budget Summary – Governmental Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
General Fund	\$27,036,476	\$ 26,356,049	\$2,779,141	\$29,135,190	\$ (2,098,714)
CDRA	2,034,066	2,827,589	-	2,827,589	(793,523)
Capital Projects	3,077,138		8,771,556	8,771,556	(5,694,418)
Total Governmental	\$32,147,680	\$ 30,546,559	\$11,550,697	\$42,097,256	\$(8,586,655)

Budget Summary – Enterprise/Utility Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
Water	7,026,763	5,127,513	8,260,008	13,387,521	(6,360,758)
Sewer	6,708,000	5,614,719	2,896,911	8,511,630	(1,803,630)
Storm Water	2,155,820	1,111,381	6,206,705	7,318,086	(5,162,266)
Garbage & Recycle	2,572,000	1,774,901	100,000	1,874,901	697,099
Total Enterprise	\$18,462,583	\$13,628,514	\$17,463,624	\$31,092,138	\$(12,629,555)

Measures of Security and Sustainability

Security

- Available General Fund cash, by the end of FY27, is 65 days of operating expenses, which exceeds the target of 2 months
- Available General Fund cash, by the end of FY27, is 18% of revenues

Sustainability

- The General Fund's ongoing revenue exceeds its operating expense




Clearfield City | May 12, 2026
Tentative Budget



The background is a blurred image of a document with a pen. A white, hand-drawn style border frames the central text. The text is in a clean, white, sans-serif font. Below the text is a horizontal white line.

Property Tax Impact Schedule

The background is a blurred image of a budget spreadsheet. A pen is visible in the upper right corner, and a white hand-drawn border frames the central text. The text is in a clean, white, sans-serif font. Below the text is a horizontal white line.

Tentative Budget Statements

Property Tax Increase

Agenda Item #9

As Budget Officer, I would like to inform the City Council and the public that the Fiscal Year 2027 tentative budget includes a proposed property tax increase above the certified tax rate.

Property Tax Increase Detail

Agenda Item #13

As Budget Officer, I would like to inform the City Council and the public that the City is considering a property tax rate increase above the certified tax rate for Fiscal Year 2027. The current estimated additional revenue generated from the proposed increase is approximately \$236,500. The additional revenue would be used to maintain various City services and activities at current service levels. These services and activities are identified in the Property Tax Impact Schedule.

The estimated increase in property tax paid to Clearfield City for the average residential property is approximately 6.7%. The City will provide the required public notice and will hold a public hearing on August 4, 2026, in accordance with Utah Code Section 59-2-919, to allow residents an opportunity to comment on the proposed tax increase.