CLEARFIELD CITY COUNCIL
AGENDA AND SUMMARY REPORT
June 09, 2026 - POLICY MEETING

Meetings of the City Council of Clearfield City may be conducted via electronic means pursuant to Utah Code Ann. § 52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

55 South State Street
Third Floor
Clearfield, Utah

7:00 P.M. POLICY MEETING

CALL TO ORDER:
Mayor Pro Tem Peterson

OPENING CEREMONY:
Pledge of Allegiance
Solemn Moment of Reflection
Council Member Thompson

APPROVAL OF MINUTES:
April 28, 2026 – Work Meeting
May 12, 2026 – Work Meeting
May 12, 2025 – Policy Meeting

PUBLIC HEARING:

1. PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

BACKGROUND: In accordance with Utah Code Annotated § 10-6-111, the budget officer is to prepare and file with the governing body, a tentative budget for each fund for which a budget is required containing the estimates of expenditures submitted by department heads and a supplementary estimate of all capital projects which each department head believes should be undertaken within the next three succeeding years. Major funds include (a) the general fund, (b) special revenue funds, (c) debt service funds, (d) capital project funds, (e) proprietary funds, and any other fund or funds deemed significant. The budget for each fund shall contain estimates of all anticipated revenues and all appropriations for expenditures. With Truth in Taxation, the final budget needs approval before September 1.

RECOMMENDATION: Receive public comment.

SCHEDULED ITEMS:

2. OPEN COMMENT PERIOD

The Open Comment Period provides an opportunity to address the Mayor and City Council regarding concerns or ideas on any topic relevant to city business. To be considerate of everyone at this meeting, public comment will be limited to three minutes per person. Participants are to state their names for the record. Comments, which cannot be made within these limits, should be submitted in writing to the City Recorder at nancy.dean@clearfieldcityut.gov.

The Mayor and City Council encourage civil discourse for everyone who participates in the meeting.

3. THE BUDGET OFFICER INTENDS TO STATE THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPOSED PROPERTY TAX RATE INCREASE

BACKGROUND: Utah Code Annotated § 59-2-919(4)(ii) requires a taxing entity to include a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state in the public meeting that the tentative budget includes a proposed tax rate increase.

RECOMMENDATION: Proceed to the next item on the agenda to allow the budget officer to make the statement.

4. STATEMENT OF THE BUDGET OFFICER THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPERTY TAX RATE INCREASE

RECOMMENDATION: The governing body to hear the statement presented by the budget officer.

5. PRESENTATION AND DISCUSSION ON THE PROPOSED PROPERTY TAX IMPACT SCHEDULE (PTIS)

BACKGROUND: Utah Code Annotated § 59-2-919(4) requires the City to present a proposed property tax impact schedule as defined in Utah Code Annotated § 59-2-924 as a separate item on the agenda to clearly communicate to the public for what the additional property tax will pay. For the FY27 Budget, staff recommends that Clearfield's property tax be increased by approximately $236,500—an approximate 6.7% increase. The PTIS provides additional explanation for the specific items that will be tied to this additional property tax revenue.

Important context is that for the FY26 Budget, the Clearfield City Council followed the truth-in-taxation process then in place to increase the property tax by about $196,000. In September 2025, the Utah State Tax Commission rejected the tax increase, based on a technicality, and given that a new provision in the law removed the Commission's discretion on whether or not to approve a tax increase. Therefore, the $236,500 for FY27 is inclusive of (not in addition to) the $196,000 from FY26. Moreover, the tax increase is needed in order to maintain a status quo budget. In other words, service levels are not being enhanced. Rather, without the additional revenue, service levels would decline. This is due to slower growth in sales tax revenue and the slowdown in development-related activity.

RECOMMENDATION: Proceed to the next agenda item.

6. CONSIDER APPROVAL OF RESOLUTION 2026R-16 ACKNOWLEDGING THE BUDGET OFFICER STATED IN A PUBLIC MEETING THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE AND THE BUDGET OFFICER ALSO PRESENTED A PROPOSED PROPERTY TAX IMPACT SCHEDULE

RECOMMENDATION: Approve Resolution 2026R-16 acknowledging the budget officer stated in a public meeting that the Fiscal Year 2027 Tentative Budget includes a proposed tax increase and the budget officer also presented a proposed Property Tax Impact Schedule and authorize the Mayor’s signature to any necessary documents.

7. CONSIDER APPROVAL OF RESOLUTION 2026R-15 AUTHORIZING THE FIRST AMENDMENT TO THE AGREEMENT FOR INDIGENT DEFENSE SERVICES WITH SKEEN & ASSOCIATES

BACKGROUND: The City is required to provide a public defender in its Justice Court to all individuals who cannot afford an attorney. Skeen & Associates has been providing the services to the City since 2016 without any changes to the “Fees for Legal Services.” This amendment increases slightly the “Fees for Legal Services.”

RECOMMENDATION: Approve Resolution 2026R-15 authorizing the First Amendment to the agreement for Indigent Defense Services with Skeen & Associates and authorize the Mayor’s signature to any necessary documents.

8. CONSIDER APPROVAL OF ORDINANCE 2026-09 DISSOLVING RDA 8 AND ADDRESSING THE DISTRIBUTION OF THE REMAINING TAX INCREMENT FUNDS

BACKGROUND: Redevelopment Project Area #8 was created in January 1991 with 165 parcels. The project area expired as of December of 2025 and no further tax increment funding will be collected. There is a remaining balance of tax increment funds that are required to be distributed within five years of the expiration date.

RECOMMENDATION: Approve Ordinance 2026-09 dissolving RDA 8 and addressing the distribution of the remaining tax increment funds and authorize the Mayor’s signature to any necessary documents.

COMMUNICATION ITEMS:

A. Mayor’s Report
B. City Council’s Reports

C. City Manager's Report
D. Staff Reports

*****ADJOURN AS THE CITY COUNCIL*****

Posted on June 5, 2026.

/s/Chersty Titensor, Deputy City Recorder

The City of Clearfield, in accordance with the 'Americans with Disabilities Act' provides accommodations and auxiliary communicative aids and services for all those citizens needing assistance. Persons requesting these accommodations for City sponsored public meetings, service programs or events should call Nancy Dean at 801-525-2714, giving her 48-hour notice.

The complete public notice is posted on the Utah Public Notice Website - www.utah.gov/pmn/, the Clearfield City Website – ClearfieldCityUT.gov, and at Clearfield City Hall, 55 South State Street, Clearfield, UT 84015. To request a copy of the public notice or for additional inquiries please contact Nancy Dean at Clearfield City, Nancy.dean@clearfieldcityut.gov & 801-525-2700.

CLEARFIELD CITY COUNCIL MEETING MINUTES
6:00 PM WORK MEETING
April 28, 2026

City Building
55 South State Street
Clearfield City, Utah

These meeting minutes were created with the aid of an AI-powered transcription and summarization tool – Otter.ai and ChatGPT. The output was used as a draft and was subject to human review, editing, and fact-checking to ensure accuracy and compliance with city standards before publication. The City Clerk is responsible for the final content of these minutes.

PRESIDING: Mayor Mark Shepherd

PRESENT: Mayor Mark Shepherd, Councilmember Karece Thompson, Councilmember Nike Peterson, Councilmember Megan Ratchford, Councilmember Dakota Wurth, Councilmember Danielle King

STAFF PRESENT: City Manager JJ Allen, Assistant City Manager Spencer Brimley, City Attorney Stuart Williams, Community Services Deputy Director Curtis Dickson, Aquatic Center Manager Clint Warnick, Police Chief Kelly Bennett, Finance Manager Rich Knapp, Finance Department Lee Naylor, Community Development Director Stacy Millgate, Community Relations Director Shaundra Rushton, City Recorder Nancy Dean, Deputy City Recorder Chersty Titensor

UPDATE ON THE PLANS FOR THE FOURTH OF JULY CELEBRATION 2026

Curtis Dickson, Deputy Community Services Director, presented an update on the Fourth of July celebration, noting that the event would be held on July 4, 2026, and themed around America 250 with a "patchwork quilt" graphic design. Mr. Dickson reported that event shirts would use the design, with staff shirts in blue and a choice needed between red or gray for Council shirts. Mayor Shepherd and Councilmember Ratchford expressed a preference for red, and the Council agreed to use red shirts for council/staff and gray shirts for volunteers. Mr. Dickson reviewed the previously discussed allocation of $25,000 for the Fourth of July budget and reported that entertainment, a VIP area upgrade, and fireworks had already been locked in. J

J Allen, City Manager, and Lee Naylor, Senior Accountant, clarified that of the $25,000, $7,000 was committed to additional entertainment, $5,000 to parade floats, and the remaining $2,000 had been allocated to dinner décor, leaving no unassigned balance in that allocation. Mr. Dickson outlined potential uses that had been discussed for additional funding, including a DJ at the Paint the Bridge event and volunteer swag (hat, shirt, and coin). He displayed a proposed volunteer coin design prepared by Communications staff. Councilmember Ratchford suggested adding a photo booth at the event, describing the concept and its community value, but Mr. Allen, Mr. Naylor, and Mayor Shepherd reiterated that the available funds were already fully allocated and that changing the budget number would be required to provide additional events.

Mayor Shepherd and councilmembers indicated they did not wish to change the total allocation, and Mr. Dickson concluded that staff would proceed within the existing $25,000 budget and monitor the floats and other costs as plans progressed.

Mr. Dickson then reported on sponsorship efforts for the America 250 events, stating that Communications staff, including Shaundra Rushton, had been in contact with Living Spaces and that Tab Bank, an Ogden-based online bank, had reached out regarding possible sponsorships. Mr. Dickson noted that there were no firm commitments yet and that any sponsorships could potentially provide extra funding for event needs.

Mr. Dickson summarized the scheduled America 250 event lineup and timing, including Search the City (June 22–29), Movie in the Park (June 27), Paint the Bridge (June 29), a Patriotic Concert, the Pool Bash, the Fun Run, Rock the Parade, and the festival in the park. He noted that Paint the Bridge would use only red, white, and blue paint this year and stated that staff were obtaining pricing for large stencils of the America 250 logo to be placed at both ends of the bridge so they would be visible from drone footage. Mr. Dickson indicated that staff would install the stenciled logos before the event if pricing was acceptable. For the Patriotic Concert, Mr. Dickson clarified that the correct date would be July 2 at Clearfield High School, correcting an earlier slide that had incorrectly listed June 2, while noting that on June 2 the community band would be performing at George Mason University in Washington, D.C., as part of America 250 community band concerts. Clint Warnick, CAFC Manager, briefly summarized the Pool Bash event, noting it had sold out in previous years at a low ticket price and highlighted the family-oriented activities such as watermelon and treats. Mr. Dickson then reviewed the July 4 schedule, including the fun run at Steed Park, the parade starting at City Hall, and the festival in the park with VIP seating, food vendors, inflatables, and live music by Eric Dodd and headliner Thunderstorm Artis.

Mr. Dickson also reported there were currently 22 parade entries and identified the military flyover as the main uncertainty, while explaining that approval had been received from the 419th and that current deployments should not affect the flyover because it was not handled by the 388th. Councilmembers and Mayor Shepherd commented on the need for more parade floats, and Mr. Allen asked whether Ogden Pioneer Days had coordinated with Tammy Shepherd regarding bringing their float. Mayor Shepherd noted that contact had not yet occurred. Mr. Dickson concluded the presentation by confirming that the overall Fourth of July/America 250 event plan would proceed within the existing $25,000 allocation from the Larry H. Miller funding.

DISCUSSION OF AMENDMENTS TO THE INDIGENT DEFENSE SERVICES AGREEMENT

Spencer Brimley, Assistant City Manager, presented an amendment to the City's indigent defense services contract. Mr. Brimley summarized that legal staff and administration had discussed the ongoing need to ensure compensation was consistent with the level of work provided in the City's justice court. The proposed amendment would result in a modest increase in total compensation of approximately $11,000 if fully expended. Mr. Brimley noted that the increased amount would be offset by related court revenues. Stuart Williams, City Attorney, briefly confirmed that there was a revenue offset. Mr. Brimley invited questions from the

Council. Councilmember Thompson commented on the constitutional necessity of funding indigent defense.

DISCUSSION OF THE FISCAL YEAR 2027 PROPOSED BUDGET

JJ Allen, City Manager, led an extended discussion on the budget and the Property Tax Impact Schedule (PTIS). Mr. Allen stated that the main task was to determine which items from the draft budget should be placed on the PTIS, consistent with new state law requiring public transparency on the purposes of any proposed property tax increase. Mr. Allen explained that the council needed to identify approximately $235,000 in items that could be completely cut if the Council ultimately chose not to adopt the tax increase. Mr. Allen emphasized that, in the current financial context, the City did not have surplus funds and was not seeking a tax increase to fund new services; instead, the new revenue was needed to maintain current service levels, and any unfunded items would represent a reduction in service. Mr. Allen noted that items selected for the PTIS should be chosen with consideration for public perception, since the schedule was intended to clearly explain to residents what services would be impacted without the proposed tax increase.

Using a budget spreadsheet, Mr. Allen reviewed a broad list of possible reductions and clarified that, for many lines such as IT equipment, the full budget amount would not realistically be eliminated; instead, staff would suggest partial reductions (for example, removing $25,000 from a larger IT equipment line while still maintaining essential purchases). Mr. Allen then displayed a staff recommendation of specific items to place on the PTIS, including: an amount for cyber security services; a $25,000 reduction in facilities maintenance contracted services; a $10,000 reduction in patrol and investigations equipment; reductions in street operations totaling $25,000 for striping and $10,000 for street light maintenance under contracted services; an additional $25,000 reduction in street materials and supplies; a $75,000 remote-controlled slope mower that had been proposed as a replacement for previously removed autonomous mowers; and the renewal cost for the TextMyGov texting service. Mr. Allen clarified that the TextMyGov item would relate to a future renewal scheduled after the conclusion of the truth-in-taxation and budget adoption process and that placement on the PTIS would indicate that the renewal would not occur without approval of the tax increase. Mr. Allen stated that, as structured, the recommended items on the PTIS totaled approximately $236,500 and corresponded to about $23 per year for an average valued home, which he compared to the approximately $19 per year impact that had been intended in the prior year's tax action.

Mayor Shepherd supported the general approach and stated that the PTIS should reflect the objective of maintaining existing service levels rather than funding new initiatives. He stressed that each item listed on the PTIS should clearly represent a service-level reduction if unfunded (for example, fewer streets striped or less street lighting maintenance), and that the City should avoid framing the schedule as new spending. Mr. Allen presented an example PTIS format from the Utah League of Cities and Towns to illustrate how department budgets, with and without the tax change, and service impacts would be documented.

Councilmember Peterson expressed concern about including the cyber security line on the PTIS. She stated given the City's prior experience with a public cyber attack, cyber security was not an area the City would realistically consider cutting. Mr. Allen acknowledged that the item could be swapped out and that staff could substitute another line. Mayor Shepherd suggested using grounds maintenance as an alternative PTIS item instead of cyber security, noting that reductions in grounds maintenance would be easily understood by the public as visible service impacts in City parks and landscaped areas, including freeway entrances and new improvements. Mr. Allen explained that, in practice, temporary restrictions on those items between July 1 and mid-August would have limited operational impact if the tax increase were ultimately adopted. He continued departments could use other funds during that period and adjust afterward only if the increase was not approved.

Councilmembers then considered other items, including those on a secondary list Mr. Allen referred to as "PTIS 2," which comprised items that were not currently in the budget but could be added along with a higher tax impact if the Council wished. Mr. Allen clarified that PTIS 2 items such as boiler piping and other capital projects at the Aquatic Center, concrete repairs at City Hall, digital speed signs, and other maintenance or capital improvements were not funded in the current budget draft and would require additional revenue if included. Mr. Allen noted that the top two items on PTIS 2 were large capital requests that would create a significantly higher per-household tax impact than the approximately $23 level currently under discussion.

Councilmembers discussed IT equipment replacement in more detail. Councilmember Ratchford referenced a specific IT equipment line for desktops, laptops, and monitors and asked whether that purchase could be delayed or broken down to free budget capacity. Mr. Allen and Mr. Naylor confirmed that the referenced line corresponded to the larger IT equipment budget already shown in the staff recommendation and explained that the City followed a five-year replacement schedule for IT equipment, purchasing approximately one-fifth of the fleet each year to maintain security, compatibility, and reliability. Spencer Brimley, Assistant City Manager, confirmed the five-year rotation and noted that falling behind on technology replacement created operational and security risks. Councilmembers discussed whether deferring a portion of the schedule by a year would be acceptable and the implications for future capital needs if the rotation were extended. Mr. Allen and Mr. Naylor clarified that cutting the annual amount by half would effectively stretch the replacement cycle to 10 years and would be difficult to correct later without a large capital increase. Councilmembers ultimately did not direct staff to place the IT replacement schedule on the PTIS in lieu of other items, and the IT rotation remained characterized as important to maintain, rather than as a preferred reduction.

The Council also revisited several PTIS 2 items. Councilmember King highlighted ongoing public complaints about speeding and expressed interest in a digital speed sign, asking whether the sign referenced on the list would be a fixed or movable unit. Kelly Bennett, Police Chief, explained that the City currently had two trailer-mounted portable signs and several fixed digital speed signs that had been installed in past years, generally adding one new fixed sign per year, but that the portable units were used to respond to specific neighborhood requests. Mr. Allen noted that the proposed fixed sign had been removed from the current budget and that reinstating it would increase the tax impact by approximately $0.50 per household per year. Councilmember Thompson referenced the drain covers and boiler piping projects at the Aquatic Center and observed that, given recent focus on the facility's condition and revenue potential, it was difficult to leave both unfunded. Mr. Dickson and Clint Warnick, CAFC Manager, explained that the plastic drain covers around the pool perimeter had become increasingly brittle and had been replaced piecemeal as they failed, and that the listed project would replace all covers at once to ensure consistent condition. Councilmembers discussed the life span of such infrastructure and the relationship between capital investment and service expectations at the Aquatic Center but did not direct staff to add either the drain cover or boiler piping projects to the PTIS at this time.

Councilmembers further examined facilities and streets items. In response to a question from Councilmember Wurth, Mr. Dickson described the City Hall concrete repairs as focusing primarily on the north entrance area and the pathway toward the Arts Center, where grinding and lifting had already been necessary to address early trip hazards. Councilmember Wurth asked whether Community Development Block Grant (CDBG) funds could be used for ADA-related concrete and accessibility upgrades at City Hall. Mr. Allen confirmed that such work likely would be eligible under CDBG criteria but noted that the Council had previously directed CDBG allocations toward sidewalks and ADA ramps elsewhere in the City, as well as pool lifts, and that current CDBG funds were already committed unless the Council chose to redirect them. Mr. Dickson added that the sidewalk conditions at City Hall were not yet severe and that the repairs could be delayed, though the issues were slowly worsening. Councilmember Ratchford asked whether, given the amount of road salt already on hand, there might be an opportunity for additional cost reductions in the streets materials and supplies line. Mr. Allen responded that staff had considered the existing salt inventory in recommending a reduction to that line and that, while the city did not need to purchase salt in the near term, the total amount retained in the budget remained appropriate given the unpredictability of future winters.

The council focused on the overall tax impact per household. Mr. Allen and Rich Knapp, Finance Manager, indicated that the recommended PTIS configuration, once adjusted to substitute grounds maintenance for cyber security, would represent approximately $23 per year for an average valued home and correspond to an estimated property tax valuation increase in the range of roughly five and a half percent, with the exact percentage to be refined as the PTIS was finalized. Mayor Shepherd stated a personal reluctance to exceed the approximately $23 annual impact. He expressed a preference for considering a smaller additional increase in a future year, if needed, rather than moving immediately to an impact closer to $30 per household. Councilmembers generally did not object to that level, and no member requested that additional PTIS 2 items be added to raise the impact above the approximate $23 level. Councilmembers also discussed the importance of communicating that the prior year's tax increase had been approved but not fully received due to state-driven valuation changes, which had forced the City to rely on reserves in the interim, and emphasized the need to frame the proposed increase as a step toward long-term financial sustainability rather than discretionary use of reserves.

Mr. Allen summarized the next steps, stating that staff would prepare a Property Tax Impact Schedule reflecting the selected items and amounts in the recommended column of the spreadsheet, with cyber security replaced by a grounds maintenance line as discussed. Mr. Allen stated that staff would draft the narrative descriptions for each PTIS line, emphasizing the specific service-level reductions that would occur without the tax increase, and would circulate the draft to the Council for review prior to the tentative budget presentation. Mr. Allen reminded the Council that May 12, 2026, would be the first key date at which the tentative budget and

PTIS would be presented and noted that, under the new state law, the agenda format and hearing process would require repeated explanations to satisfy statutory requirements. Mayor Shepherd noted that he would be out of town, but would participate remotely, and acknowledged that Councilmember Ratchford would be present as Mayor Pro Tem, while also indicating that staff, including Mr. Knapp, would present the technical accounting information.

Councilmember King moved to adjourn at 6:51 p.m., seconded by Councilmember Thompson.

RESULT: **Passed [4 TO 0]**
YES: Councilmember Thompson, Councilmember Ratchford, Councilmember Wurth, Councilmember King
NO: None

APPROVED AND ADOPTED
This day of 2026

/s/ Mark R. Shepherd, Mayor

ATTEST:

/s/ Nancy R. Dean, City Recorder

I hereby certify that the foregoing represents a true, accurate, and complete record of the Clearfield City Council meeting held Tuesday, April 28, 2026.

/s/ Nancy R. Dean, City Recorder

CLEARFIELD CITY COUNCIL MEETING MINUTES
6:00 PM WORK MEETING
May 12, 2026

City Building
55 South State Street
Clearfield City, Utah

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PRESIDING: Mayor Pro Tem Megan Ratchford

PRESENT: Councilmember Karece Thompson, Councilmember Nike Peterson, Councilmember Megan Ratchford, Councilmember Dakota Wurth, Councilmember Danielle King, Mayor Mark Shepherd (online)

STAFF PRESENT: City Manager JJ Allen, Assistant City Manager Spencer Brimley, City Attorney Stuart Williams, Community Services Director Eric Howes, Community Services Deputy Director Curtis Dickson, Police Chief Kelly Bennett, Assistant Police Chief Devin Rogers, Public Works Director Adam Favero, Finance Manager Rich Knapp, Finance Department Lee Naylor, Community Development Director Stacy Millgate, Planner Tyson Stoddard, Community Relations Director Shaundra Rushton, City Recorder Nancy Dean

VISITORS: Representative from the Davis Metro Narcotics Strike Force

<u>DISCUSSION ON A PROPOSED AMENDMENT TO THE WILCOX FARMS SUBDIVISION DEVELOPMENT AGREEMENT TO INCLUDE GARAGE DIMENSION PARKING STANDARDS AND HOME PLAN DISTRIBUTION REQUIREMENTS</u>

Tyson Stoddard, Associate Planner, explained that a proposed third amendment to the Wilcox Farms Development Agreement became necessary after construction began on 10 homes within the development and the City identified garage stair obstructions caused by greater-than-anticipated elevation differences between garage floors and first-floor living areas. Staff stated the amendment was initiated by the City in coordination with the developer to establish garage dimension requirements specific to the subdivision due to the small lot sizes and associated constraints. Staff explained that the amendment introduced new defined terms for “gross interior garage dimensions” and “unobstructed parking area,” established minimum garage dimension requirements based on home footprint size, permitted limited obstructions in certain garages while maintaining functional two-car parking, and required the 10 homes currently under construction to submit as-built drawings demonstrating compliance with the amended standards. Staff also explained that the amendment added architectural variety requirements to ensure each of the three approved home plans would be represented on at least 20 percent of the remaining 73 lots.

Councilmember Peterson expressed concern regarding the functionality of the garages, particularly on the 11 lots where reduced garage dimensions would still occur. She referenced recent personal experience with newly constructed townhomes where two vehicles could not practically fit within the garage and driveway areas despite being marketed as two-car garages. Staff responded that the amendment established a minimum obstructed parking depth of 17 feet 10 inches for those lots and stated the garages would still function for most vehicles, although some larger vehicles might not fit. Councilmember Peterson also questioned the language regarding the 20 percent home plan distribution requirement and expressed concern that the wording appeared ambiguous and could allow excessive repetition of one home plan. Mayor Shepherd, Councilmember Thompson, Councilmember Wurth, Commissioner King, and Stuart Williams, City Attorney, participated in the discussion regarding the wording and interpretation of the provision. Staff clarified that the intent was to prevent the developer from constructing only one home plan throughout the remaining lots while still allowing flexibility based on lot size constraints. Councilmembers discussed revising the wording to improve clarity and also suggested adding requirements to ensure variation among architectural elevations in addition to floor plans.

Councilmember Wurth expressed frustration regarding the repeated need for amendments related to the development and stated concern about future parking impacts on residents due to limited driveway and garage space. Councilmember Peterson questioned whether the City should continue making concessions for what were described as self-created development issues. Mr. Williams explained that the City initiated the amendment to ensure the development agreement accurately reflected what was being constructed and noted that denying the amendment could potentially lead to litigation because of disputes regarding code interpretation and previously approved standards. Councilmember Thompson asked whether municipalities could adopt standards more restrictive than State requirements, and staff responded that municipalities generally could adopt more restrictive standards depending on the subject matter.

<u>DISCUSSION OF THE DISPATCH AGREEMENT WITH LAYTON CITY FOR THE DAVIS COUNTY NORTH END CONSOLIDATION</u>

Kelly Bennett, Police Chief, provided an overview of the long-standing countywide effort to consolidate dispatch services and explained that, beginning October 1, 2026, the Davis County Sheriff's dispatch center would cease providing dispatch services for participating agencies, including the Sheriff's Office itself, and those services would transition to the Layton City dispatch center. Chief Bennett reviewed the governance structure established in the interlocal agreement, including the advisory group for operational matters, the member advisory group consisting of police and fire chiefs, and the budget advisory group consisting of executive-level administrators. Staff explained that the agreement created a separate dispatch budget fund for accountability and transparency purposes. Chief Bennett reviewed the cost allocation formula and stated that Clearfield City's annual dispatch cost would be approximately $337,000, resulting in significant cost savings compared to the current arrangement.

Chief Bennett reported that the City had experienced positive operational benefits since joining Layton dispatch services in 2023, including improved automatic aid responses and stronger coordination between agencies. Chief Bennett also stated that officers from both departments had developed strong working relationships and expressed interest in remaining on shared communication channels after consolidation. Councilmember Peterson asked about the construction timeline for the new dispatch center, and Chief Bennett responded that the facility was anticipated to open during the summer, with agencies transitioning no earlier than October 1, 2026, after staff training and operational setup were completed.

DISCUSSION OF THE 2026 FRAUD RISK ASSESSMENT

Rich Knapp, Finance Manager, reported that the City's fraud risk assessment score remained unchanged from the prior year at 355, which qualified as a low risk for fraud, abuse, and non-compliance under State Auditor requirements. Staff explained that the score reflected acceptable safeguards including separation of duties, written policies, ethical standards, staff training, auditing practices, and oversight procedures. Staff stated the assessment would be submitted to the State and reviewed by the City's auditors.

DISCUSSION OF THE CITY'S PROPOSED DATA PRIVACY PROGRAM IN ACCORDANCE WITH APPLICABLE PROVISIONS OF STATE LAW

Spencer Brimley, Assistant City Manager, explained that the State had implemented data privacy requirements intended to ensure municipalities properly protected public information. Staff explained the State allowed a phased implementation approach and had provided a template policy, which was condensed into a shorter policy based on examples from other municipalities. Staff explained that the policy addressed how the City collected, stored, shared, and protected public information and noted the City was required to adopt a policy by the end of June 2026, with full compliance required by July 2027. Staff further explained that annual reporting requirements would continue each December. Councilmember King asked whether the policy was related to existing license plate reader policies on the City website, and staff clarified that the proposed policy was separate. Staff indicated the policy would be adopted by resolution based on State recommendations.

DEPARTMENT UPDATES

DAVIS METRO NARCOTICS STRIKE FORCE

Kelly Bennett, Police Chief, introduced the City's representative on the Davis Metro Narcotic Strike Force and provided background regarding the City's participation in the countywide task force. Chief Bennett explained that the task force was funded largely through federal grants administered by Layton City and that the task force included federally deputized officers capable of pursuing interstate and federal investigations. Chief Bennett stated the task force provided significant value to the City.

The representative then provided an overview of the task force's operations and recent narcotics investigations. The representative explained that the task force investigated narcotics trafficking through confidential informants, surveillance, undercover operations, search warrants, federal partnerships, and interstate investigations. The representative reviewed several major seizures completed during the prior year and stated the task force was on pace to exceed prior-year seizure totals. The representative reported that fentanyl represented the most common narcotic currently encountered, followed by methamphetamine, and explained that fentanyl prices had decreased significantly in larger metropolitan areas. Councilmembers asked questions regarding trafficking patterns, youth involvement, pricing, interstate activity, and changes observed under different federal administrations. The representative stated most narcotics seized were intended for distribution within Utah, particularly Salt Lake County, and noted that juvenile involvement was more commonly associated with marijuana products than hard narcotics. Agent Zalamea also discussed the increasing volume of fentanyl seizures and the sophisticated methods used by trafficking organizations. Chief Bennett added that fentanyl seizures had increased dramatically over the past several years. Councilmembers thanked the representative for the work performed by the task force.

OPEN SPACE MAINTENANCE

Eric Howes, Community Services Director, explained that the City currently maintained more than 200 acres of open space using a priority-based maintenance system focused on visibility, ownership, and maintenance agreements. Staff reviewed several locations adjacent to Interstate 15 that remained under UDOT ownership and explained that maintenance requests for those areas were now being referred directly to UDOT rather than handled by City staff. Staff also reviewed maintenance responsibilities within the Clearfield Station area and reported that City maintenance operations were currently ahead of the prior year’s schedule. Staff advised that areas with excessive weed growth were likely not under City responsibility.

AMPHITHEATER DEMOLITION

Eric Howes, Community Services Director, also provided an update regarding demolition of the amphitheater. Mr. Howes stated that demolition agreements were being finalized and demolition work was expected to begin within several weeks, with completion anticipated prior to Fourth of July activities. Staff reviewed conceptual plans for future improvements at the site, including a basketball court and hillside slides, and stated some improvements would likely be completed later in the year or early the following year. Councilmembers expressed support for the project concept.

2200 SOUTH PROJECT

Adam Favero, Public Works Director, reported that the 2200 South project was the second recent project bid to come in under budget. Staff explained the project scope included replacement of the water line, roadway reconstruction, sidewalk improvements, and sewer line rehabilitation through pipe lining. Staff stated the total project budget was approximately $929,000 and the contract had been awarded to Braegger and Sons Construction in the amount of approximately $818,907, with a contingency amount of approximately $110,000. Staff anticipated project completion by October 2026 and noted the project would avoid the need for full sewer replacement.

EMPLOYEE SURVEY

Shaundra Rushton, Communications Manager, explained that the employee survey initiative originated from prior Council discussions regarding organizational health and employee engagement. Staff stated the survey would evaluate employee perceptions regarding compensation value, respect and support, professional growth opportunities, organizational alignment, leadership confidence, empowerment, and engagement. Staff explained the survey would consist of 26 anonymous questions administered by a third-party company named Energage to ensure confidentiality. Staff stated City leadership would only receive department-level aggregated results rather than individual responses. Staff further explained the survey would be announced during the June all-employee meeting and distributed at the end of July following Fourth of July operations. Staff also noted that Energage administered nationally recognized workplace awards programs. JJ Allen, City Manager, reminded the Council that the survey concept originated from prior Council discussions related to aquatic center planning and employee feedback.

Councilmember Thompson moved to adjourn at 8:28 p.m., seconded by Councilmember Wurth.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Thompson, Councilmember Peterson, Councilmember Ratchford, Councilmember Wurth, Councilmember King
NO: None

The minutes for the CDRA are in a separate location

APPROVED AND ADOPTED
This day of 2026

/s/ Mark R. Shepherd, Mayor

ATTEST:

/s/ Nancy R. Dean, City Recorder

I hereby certify that the foregoing represents a true, accurate, and complete record of the Clearfield City Council meeting held Tuesday, May 12, 2026.

/s/ Nancy R. Dean, City Recorder

CLEARFIELD CITY COUNCIL MEETING MINUTES
7:00 PM POLICY MEETING
May 12, 2026

City Building
55 South State Street
Clearfield City, Utah

These meeting minutes were created with the aid of an AI-powered transcription and summarization tool – Otter.ai and ChatGPT. The output was used as a draft and was subject to human review, editing, and fact-checking to ensure accuracy and compliance with city standards before publication. The City Clerk is responsible for the final content of these minutes.

PRESIDING: Mayor Pro Tem Megan Ratchford

PRESENT: Mayor Mark Shepherd (Online), Councilmember Nike Peterson, Councilmember Karece Thompson, Councilmember Dakota Wurth, Councilmember Megan Ratchford, Councilmember Danielle King

STAFF PRESENT: City Manager JJ Allen, Assistant City Manager Spencer Brimley, City Attorney Stuart Williams, Police Chief Kelly Bennett, Assistant Police Chief Devin Rogers, Community Services Director Eric Howes, Community Services Deputy Director Curtis Dickson, Finance Manager Rich Knapp, Senior Accountant Lee Naylor, Public Works Director Adam Favero, Community Development Director Stacy Millgate, Associate Planner Tyson Stoddard, Communications Manager Shaundra Rushton, City Recorder Nancy Dean

VISITORS: McKell Christensen – URPA, Megan Zollinger – URPA, Michael Christensen

Mayor Pro Tem Megan Ratchford called the meeting to order at 7:13 p.m.

Councilmember Peterson conducted the opening ceremony.

<u>APPROVAL OF MINUTES</u>
April 7, 2026 – work meeting minutes
April 14, 2026 – work meeting minutes

Councilmember Wurth moved to approve the April 7th and April 14th work meeting minutes, seconded by Councilmember Peterson.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

PRESENTATION OF THE OUTSTANDING EXECUTIVE PROFESSIONAL AWARD AND OUTSTANDING AQUATICS PROFESSIONAL AWARD BY THE UTAH RECREATION AND PARKS ASSOCIATION (URPA)

Megan Zollinger from the Utah Recreation and Parks Association (URPA) provided background on their group and explained that URPA was a statewide association for parks and recreation professionals. She said the association focused on training, conference opportunities, and raising quality standards across Utah. URPA's three pillars were:

- Recreation for all (equity and accessibility).
- Health and wellness.
- Conservation and sustainability.

Ms. Zollinger highlighted that recreation services were critical to community health, connection, and cost reduction in health-related expenses, and were "necessary in the communities" they served. She recognized Clearfield professionals for their statewide involvement. Eric Howes, Community Services Director, served on the URPA Leadership Academy committee. Melissa Haynes, CAFC Supervisor served as a conference planner and had repeatedly improved conference quality year over year. Curtis Dickson, Deputy Community Services Director, had served in multiple URPA leadership positions including president and conference chair, and was integral to URPA's statewide impact.

Ms. Zollinger then turned the time over to McKell Christensen to present two of URPA's eleven statewide awards to Clearfield City: Aquatics Professional of the Year Award and Outstanding Administrative Professional of the Year Award to Tyler Pace and Curtis Dickson respectively.

Mr. Pace was invited to the podium to receive the plaque and was recognized for contributions to Clearfield's aquatic services. Ms. Christensen emphasized Mr. Dickson's alignment with servant-leadership principles and his understanding of and service to the Clearfield community. Mr. Dickson was invited forward to receive the award.

Mayor Pro Tem Ratchford and the Council congratulated Mr. Pace and Mr. Dickson on their recognitions.

PUBLIC HEARING TO REVIEW AND ADOPT THE 2026-2027 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ANNUAL ACTION PLAN AND REVIEW AMENDMENTS TO THE 2025-2029 CONSOLIDATED PLAN AND THE CITIZEN PARTICIPATION PLAN

Allison Barnes, CDBG Coordinator, presented the proposed funding allocations. Ms. Barnes reported that the City anticipated receiving $223,579 in CDBG funding. She explained that 15% of the allocation, totaling $33,534, would be divided equally among three public service programs at $11,178 each. Administrative costs were proposed at $44,715. Remaining funds would be allocated toward facilities, parks, neighborhood public improvements, ADA sidewalks, and pool lifts. Ms. Barnes also explained that the proposed amendment to the Consolidated Plan would reallocate $26,000 from prior year funding toward the City Hall elevator project. Ms. Barnes noted that the Citizen Participation Plan was not being acted on at this time.

Mayor Pro Tem Ratchford opened the public hearing and invited public comment. No comments were received.

PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON THE PROPOSED COMPENSATION INCREASES FOR MUNICIPAL EXECUTIVE OFFICERS FOR FISCAL YEAR 2027 (FY27)

Stuart Williams, City Attorney, explained that Utah Code Annotated § 10-3-818 required municipalities to hold a public hearing regarding compensation increases for executive officers. He identified the positions included under the statute and explained that the proposed compensation structure aligned executive staff compensation with the same compensation strategy applied to other City employees. The proposal allowed for compensation increases of up to 5.6%, consisting of up to 3% merit increases and a 2.6% cost-of-living adjustment, with a total estimated fiscal impact of $99,509.

Councilmember Ratchford opened the public hearing and invited public comment. No comments were received.

OPEN COMMENT PERIOD

There were no public comments.

APPROVAL OF THE 2026-2027 CDBG ANNUAL ACTION PLAN, AMENDMENTS TO THE 2025-2029 CONSOLIDATED PLAN AND THE CITIZEN PARTICIPATION PLAN

Councilmember Wurth expressed appreciation to Ms. Barnes for her work on the CDBG reports and the importance of the program. Councilmember Peterson said she was excited that the funding would provide further access and abilities projects within the City this year.

Councilmember Wurth moved to approve the 2026-2027 CDBG Annual Action Plan and the amendment to the 2025-2029 Consolidated Plan and authorize the mayor's signature to any necessary documents, seconded by Councilmember Peterson.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

PRESENTATION AND FILING BY THE BUDGET OFFICER OF THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

Rich Knapp, Finance Manager, presented an overview of the tentative budget and explained that the budgeting process had intensified beginning in January and would continue through adoption of the final budget in August.

Mr. Knapp reviewed several recent budget updates, including a $55,000 reduction in the Island View electrical box replacement project due to revised estimates and a $10,000 increase for replacement lighting over the Aquatic and Fitness Center pool. He also noted the addition of a restricted property tax revenue account associated with the proposed property tax impact schedule. Mr. Knapp explained that projected sales and energy tax revenues were anticipated to increase by approximately $350,000 compared to the prior fiscal year. He also reported a proposed property tax increase of $236,000 and utility rate increases scheduled for January 2027 averaging $2.55 per month for water, sewer, storm water, and solid waste services, along with an $0.85 increase for green waste services beginning July 2026.

Mr. Knapp outlined staffing and operational changes included in the tentative budget. Those included the addition of one Assistant Aquatic and Fitness Center Manager position offset by reductions within the department, two new Public Works positions dedicated to sewer and storm pipe cleaning to replace contracted services, reductions in the dispatch contract with Layton City, and transitioning emergency planning responsibilities to the North Davis Fire District. Capital improvement investments included approximately $3.4 million for utility projects, $800,000 for street projects, $580,000 for surface treatments, $460,000 for facility projects, and $210,000 for parks projects, including the Bicentennial Park renovation and a Jazz basketball court. Mr. Knapp stated that approximately $1.8 million in requested capital projects had been deferred or eliminated.

Mr. Knapp summarized the tentative budget totals, including approximately $32 million in governmental fund revenues and $42 million in governmental fund expenditures, supported in part through planned use of reserves for one-time costs and capital projects. Enterprise funds were projected at approximately $18 million in revenues and $31 million in expenditures. He explained that the planned reduction in reserves was intentional and related to capital investments. He further reported that the tentative budget maintained approximately 65 days of operating cash reserves, exceeding the City's target of 60 days, and that ongoing revenues exceeded ongoing operational expenses.

Councilmember Thompson asked about the $55,000 reduction associated with the Island View electrical box replacement project and whether the Council would have an opportunity to discuss reallocating those funds prior to final budget adoption. JJ Allen, City Manager, explained that estimates continued to evolve during the budget process and that additional information would be presented prior to adoption of the interim and final budgets. Mr. Allen stated that the Council would have opportunities to provide feedback regarding potential uses for any excess funds, including increasing reserves or modifying items included in the proposed property tax impact schedule.

APPROVAL OF RESOLUTION 2026R-08 ACKNOWLEDGING THE FILING OF THE FISCAL YEAR 2027 BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027; ADOPTING SAID TENTATIVE BUDGET AND SETTING A PUBLIC HEARING ON SAID BUDGET FOR TUESDAY, JUNE 9, 2026 AT 7:00 PM AT CLEARFIELD CITY HALL, 55 SOUTH STATE STREET, CLEARFIELD, UTAH

Councilmember King moved to approve Resolution 2026R-08 acknowledging the filing and adoption of the Fiscal Year 2027 Tentative Budget, beginning July 1, 2026 and ending June 30, 2027, and setting a public hearing on said budget for Tuesday, June 9, 2026 at 7:00 p.m. at Clearfield City Hall, and authorize the mayor's signature to any necessary documents, seconded by Councilmember Thompson.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

THE BUDGET OFFICER INTENDS TO STATE THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, INCLUDES A PROPOSED PROPERTY TAX RATE INCREASE

Mayor Pro Tem Ratchford informed the Council and the public that the budget officer intended to state that the Fiscal Year 2027 Tentative Budget, included a proposed property tax rate increase.

STATEMENT OF THE BUDGET OFFICER THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPERTY TAX RATE INCREASE

Rich Knapp, Finance Manager, then formally stated that the Fiscal Year 2027 tentative budget included a proposed tax rate increase above the certified tax rate.

PRESENTATION AND DISCUSSION ON THE PROPOSED PROPERTY TAX IMPACT SCHEDULE (PTIS)

The Council received a presentation regarding the proposed Property Tax Impact Schedule (PTIS). JJ Allen, City Manager, explained that the PTIS identified service levels and budget items that would be affected if the proposed property tax increase was not approved. Mr. Allen stated that the proposed increase would generate approximately $236,000 in additional revenue, representing an estimated 6.7% increase to General Fund property tax revenues. He estimated the increase would amount to approximately $23 annually for the average residential property owner and approximately $41.81 annually for the average commercial property owner.

Mr. Allen explained that the proposal also incorporated the prior year property tax increase that had not been approved by the Utah State Tax Commission. He outlined the proposed budget reductions that would occur if the tax increase was not approved, including reductions to contracted services in Community Services Facilities, Police equipment, Public Works street maintenance activities such as striping, pothole repair, and snowplowing, parks maintenance activities and equipment purchases, and communication texting services for residents.

Mr. Allen further explained that state law required the City to restrict the same amount of proposed property tax revenue within the budget until final budget adoption in August.

APPROVAL OF RESOLUTION 2026R-07 ACKNOWLEDGING THAT THE BUDGET OFFICER STATED IN A PUBLIC MEETING THAT THE CLEARFIELD CITY FISCAL YEAR TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPOSED PROPERTY TAX INCREASE AND THE BUDGET OFFICER ALSO PRESENTED A PROPOSED PROPERTY TAX IMPACT SCHEDULE (PTIS)

Councilmember Thompson moved to approve Resolution 2026R-07 acknowledging that the budget officer stated in a public meeting that the Fiscal Year 2027 tentative budget included a proposed property tax increase and that the budget officer presented the proposed Property Tax Impact Schedule, and authorized the mayor's signature to any necessary documents, seconded by Councilmember Wurth.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

CLEARFIELD CITY INTENDS TO MAKE A STATEMENT THAT THE CITY IS CONSIDERING LEVYING A TAX RATE THAT EXCEEDS ITS CERTIFIED TAX RATE, AND TO DISCLOSE THE APPROXIMATE DOLLAR AMOUNT OF AND PURPOSE FOR ADDITIONAL AD VALOREM TAX REVENUE THAT WOULD BE GENERATED BY THE PROPOSED TAX RATE INCREASE, AS WELL AS THE APPROXIMATE PERCENTAGE INCREASE IN AD VALOREM TAX REVENUE FOR THE CITY BASED ON THE PROPOSED TAX INCREASE, AND THAT IF THE CITY PROCEEDS WITH THE PROPOSED TAX RATE INCREASE IT WILL PROVIDE NOTICE OF AND HOLD A PUBLIC HEARING TO ALLOW THE PUBLIC AN OPPORTUNITY TO COMMENT ON THE PROPOSED TAX RATE INCREASE

Mayor Pro Tem Ratchford explained that the City intended to make a statement that the City was considering raising its property tax rate above the certified tax level and would share how much extra revenue the increase could generate, what the money would be used for, and about the percentage of increase it would be for property owners.

STATEMENT OF THE BUDGET OFFICER THAT CLEARFIELD CITY INTENDS TO MAKE A STATEMENT THAT THE CITY IS CONSIDERING LEVYING A TAX RATE THAT EXCEEDS ITS CERTIFIED TAX RATE, AND TO DISCLOSE THE APPROXIMATE DOLLAR AMOUNT OF AND PURPOSE FOR ADDITIONAL AD VALOREM TAX REVENUE THAT WOULD BE GENERATED BY THE PROPOSED TAX RATE INCREASE, AS WELL AS THE APPROXIMATE PERCENTAGE INCREASE IN AD VALOREM TAX REVENUE FOR THE CITY BASED ON THE PROPOSED TAX INCREASE, AND THAT IF THE CITY PROCEEDS WITH THE PROPOSED TAX RATE INCREASE IT WILL PROVIDE NOTICE OF AND HOLD A PUBLIC HEARING TO ALLOW THE PUBLIC AN OPPORTUNITY TO COMMENT ON THE PROPOSED TAX RATE INCREASE PURSUANT TO UTAH CODE ANNOTATED § 59-2-919(4)(b)

Rich Knapp, Finance Manager, then formally stated that the City was considering a property tax increase above the certified tax rate for Fiscal Year 2027 and that the estimated increase would generate approximately $236,500 in additional revenue to maintain current service levels identified in the PTIS. Mr. Knapp stated that the estimated increase to the average property owner would be approximately 6.7% and that a Truth in Taxation public hearing would be held on August 4, 2026 at 7:00 p.m..

APPROVAL OF RESOLUTION 2026R-09 ACKNOWLEDGING THAT THE BUDGET OFFICER STATED IN A PUBLIC MEETING THAT THE FISCAL YEAR 2027 TENTATIVE BUDGET FOR CLEARFIELD CITY, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPERTY TAX INCREASE PURSUANT TO UTAH CODE ANNOTATED § 59-2-919(4)(b) AND SETTING A TRUTH IN TAXATION PUBLIC HEARING TO CONSIDER THE PROPOSED PROPERTY TAX INCREASE FOR TUESDAY AUGUST 4, 2026 AT 7:00 PM AT CLEARFIELD CITY HALL, 55 SOUTH STATE STREET, CLEARFIELD, UTAH

Councilmember Peterson moved to approve Resolution 2026R-09 acknowledging that the budget officer stated in a public meeting that the FY2027 tentative budget included a property tax increase pursuant to Utah Code Annotated § 59-2-919(4)(b); setting a Truth in Taxation public hearing for August 4, 2026, at 7:00 p.m. at Clearfield City Hall and authorized the mayor's signature on any necessary documents, seconded by Councilmember Thompson.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

COMMUNICATION ITEMS

CITY COUNCIL'S REPORTS

Mayor Pro Tem Ratchford

- Councilmember Ratchford reported attending a small business expo hosted with Senator Curtis and described the event as beneficial for local businesses seeking information regarding government contracts and opportunities associated with Hill Air Force Base projects.

Councilmember Peterson

- Councilmember Peterson again congratulated Tyler Pace and Curtis Dickson on their URPA awards.
- She reported on developments involving Wasatch Integrated Waste Management District. Councilmember Peterson informed the Council that Robinson Waste Services had been acquired by Republic Services and stated that the acquisition raised concerns regarding market concentration in residential and commercial waste hauling services within Weber County and surrounding areas. Councilmember Peterson also discussed possible impacts to landfill operations, transfer station capacity, and disposal costs.
- Councilmember Peterson reported that the groundbreaking for the renewable natural gas facility had been delayed several months but that the project continued moving forward. Councilmember Peterson stated that the Board supported creating a separate restricted account for methane gas revenues generated by the project to protect residents from potential rate fluctuations and to dedicate the funds toward future capital projects.
- Councilmember Peterson further reported that changes implemented to limit out-of-district waste had extended the projected landfill life expectancy to approximately 2042.

Councilmember Wurth

- Councilmember Wurth reminded the public of the Parks and Recreation Commission cleanup event at Steed Pond scheduled for May 16 from 9:00 a.m. to 12:00 p.m.

Councilmember King

- Councilmember King reported that Communities That Care continued evaluating funding priorities and would continue offering Strengthening Families classes while exploring additional parenting and youth programs for children under age 11.

Councilmember Thompson

- Nothing to report.

<u>CITY MANAGER'S REPORT</u>

JJ Allen, City Manager

- Mr. Allen expressed appreciation to staff and councilmembers involved in the budget process and acknowledged the complexity of the new budget procedures.
- He also recognized Police Week and Public Works Week and congratulated Tyler Pace and Curtis Dickson on their statewide awards.
- Mr. Allen informed the Council that Spencer Brimley, Assistant City Manager, would serve as acting contact during his upcoming absence.

<u>STAFF REPORTS</u>

Nancy R. Dean, City Recorder

- Ms. Dean reminded the Council that there would be no meeting the following week and that meetings would resume on May 26.

Spencer W. Brimley, Assistant City Manager

- Mr. Brimley reported that the Crush facility was nearing its opening and stated that a family-and-friends preview event was tentatively scheduled for May 18 and 19, 2026. Mr. Brimley informed the Council that invitations would be sent by email on a first-come, first-served basis. Mr. Brimley also stated that the tentative ribbon-cutting date for Crush was May 23, 2026.

- In response to a question from Councilmember Ratchford, Mr. Brimley stated that an opening date for the hotel near Crush Golf had not yet been announced.

Councilmember Wurth moved to adjourn at 8:14 p.m., seconded by Councilmember King.

RESULT: **Passed [5 TO 0]**
YES: Councilmember Peterson, Councilmember Thompson, Councilmember Wurth, Councilmember Ratchford, Councilmember King
NO: None

APPROVED AND ADOPTED
This day of 2026

/s/ Mark R. Shepherd, Mayor

ATTEST:

/s/ Nancy R. Dean, City Recorder

I hereby certify that the foregoing represents a true, accurate, and complete record of the Clearfield City Council meeting held Tuesday, May 12, 2026.

/s/ Nancy R. Dean, City Recorder

STAFF REPORT

TO: Mayor Shepherd and City Council Members

FROM: Rich Knapp, Chief Finance Officer

MEETING DATE: May 12, 2026

SUBJECT: Fiscal Year 2027 Tentative Budget

Recommended Action

Staff recommends that the City Council adopt the FY 2027 Tentative Budget.

Description / Background

Before each budget year begins, local governments are to adopt a budget. Major funds include (a) the general fund, (b) special revenue funds, (c) debt service funds, (d) capital project funds, (e) proprietary funds, and any other fund or funds deemed significant. The budget for each fund shall contain estimates of all anticipated revenues and all appropriations for expenditures. With Truth in Taxation, the final budget needs approval before September 1.

Future Milestones:

- May 12 Budget Officer presents Tentative Budget & Property Tax Impact Schedule (PTIS). Agenda includes a separate item on any proposed tax rate increase.
- June 9 Council announces intent to raise property tax, if applicable; reviews PTIS. May adopt the Interim Budget
- June 23 Review PTIS and adopt Interim Budget (if not already done)
- Aug 4 Truth in taxation (only item that night)
- Aug 11 Adopt Final Budget and tax rate (if TnT)

Corresponding Policy Priorities

- Improving Clearfield's Image, Livability, and Economy
- Maintaining a Highly Motivated and Well-Trained Workforce
- Providing Quality Municipal Services

The budget is the financial foundation for advancing these priorities. It allocates resources to deliver high-quality services, enhance livability and economic vitality, and support staff excellence—ensuring alignment with the Council's vision.

Hedgehog Score

The budget is legally required, a high priority, and an essential task. Within the process of budgeting, however, the hedgehog analysis could be utilized to compare requests, programs, projects, etc. that compete for the same limited resources.

Fiscal Impact

The tentative budget is a legally binding financial plan. The FY 2027, it includes $50,610,263 in total revenues and transfers, plus $22,579,131 from reserves allocated for projects, totaling $73,189,394 in available funds. Appropriations equal this total.

Items identified on the Property Tax Impact Fee schedule totaling $236,500 are included in this budget but are restricted until the tax rate is set and the final budget is approved in August.

Alternatives

Adopting a budget is legally required. However, Council has flexibility in resource allocation to reflect varying priorities while meeting obligations.

Schedule / Time Constraints

The Tentative Budget must be approved on or before the first scheduled meeting in May. With a truth in taxation hearing, the last opportunity to adopt the final budget is August 31.

List of Attachments

- FY27 Tentative Budget

Fiscal Year 2027 Tentative Budget

July 1, 2026 – June 30, 2027

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
General Fund | 10					
Taxes					
311001 Real Property Tax	2,910,632	3,412,198	3,604,195	3,510,095	(94,100)
311002 Motor Vehicle Fees	151,079	165,014	152,000	152,000	-
311003 Property Tax Restricted	-	-	-	236,500	236,500
312001 Business Personal Property Tax	11,348	132,764	50,000	80,000	30,000
313001 General Sales & Use Taxes	7,263,282	7,460,820	7,460,000	8,058,000	598,000
313002 Energy Use Tax	3,203,352	2,986,239	3,340,000	3,100,000	(240,000)
313003 PARAT Tax	422,917	431,791	435,000	470,000	35,000
314002 CaTV Franchise Taxes	113,597	98,993	145,000	96,000	(49,000)
314003 Utility Franchise Taxes	606,183	740,836	710,000	785,000	75,000
314004 Muni Telecom License Tax	126,236	128,990	129,000	131,000	2,000
315001 Transient Room Tax	15,773	15,702	17,000	17,000	-
Taxes Total	**14,824,401**	**15,573,347**	**16,042,195**	**16,635,595**	**593,400**
Licenses & Permits					
321001 Business Licenses	234,972	349,550	336,500	321,000	(15,500)
322002 Other Permits & Fees	1,650	58,520	40,000	40,000	-
322101 Building Permits	627,544	350,230	500,000	400,000	(100,000)
322401 Cemetery & Burial Permits	21,441	24,754	22,000	22,000	-
Licenses & Permits Total	**885,607**	**783,054**	**898,500**	**783,000**	**(115,500)**
Intergovernmental					
331001 Federal Grants	-	7,771	226,600	226,600	-
331006 CDBG Grant Revenue	183,452	344,903	219,000	276,577	57,577
334001 State Grants	243,848	220,212	317,100	152,900	(164,200)
335001 Class C Roads	1,317,678	1,535,191	1,500,000	1,575,000	75,000
335002 Liquor Fund Allotment	42,346	46,860	46,000	46,000	-
335003 County Transportation	676,955	694,176	700,000	739,000	39,000
Intergovernmental Total	**2,464,280**	**2,849,112**	**3,008,700**	**3,016,077**	**7,377**
Charges for Services					
341001 Zoning & Subdivision	39,509	43,930	40,000	40,000	-
341002 Plan Check Fee	125,473	100,325	130,000	130,000	-
342001 Public Safety Services	37,855	128,995	112,000	42,000	(70,000)
342002 Davis SD Police Protectio	98,200	116,923	116,800	116,800	-
342003 Dui/Seatbelt (Overtime Re	21,686	29,256	28,000	28,000	-
342007 Metro Narcotics Ovt	3,361	15,162	14,000	14,000	-
343002 MIDA	16,222	29,864	16,000	19,200	3,200
347001 Aquatic & Fitness Center	1,483,935	1,443,901	1,510,000	1,618,950	108,950
347003 Recreation & Arts	198,928	193,212	193,500	330,000	136,500
347004 Arts	118,171	96,073	130,000	-	(130,000)
348001 Cemetery Plots	16,420	23,950	11,000	11,000	-
Charges for Services Total	**2,159,760**	**2,221,590**	**2,301,300**	**2,349,950**	**48,650**

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Fines & Forfeitures					
351001 Fines/Forfeitures	376,624	430,067	450,000	390,000	(60,000)
351003 Code Enforcement Fines	43,150	71,500	40,000	40,000	-
353001 Fees/Contempt	172,911	177,466	210,000	155,000	(55,000)
353002 Court Security Fees	9,831	11,576	15,000	13,000	(2,000)
Fines & Forfeitures Total	**602,515**	**690,609**	**715,000**	**598,000**	**(117,000)**
Miscellaneous					
361001 Interest Earnings	790,453	313,181	130,000	130,000	-
361005 Unrealized Gains & Losses	237,068	(522,176)	-	-	-
362001 Community Service Rentals	77,824	62,990	50,000	50,000	-
362002 Rent/Lease Revenues	17,502	20,653	17,220	17,220	-
369001 Misc Revenues	166,383	227,309	50,800	50,800	-
369003 Donation Revenue	-	41,528	72,412	-	(72,412)
369004 Return Check Fees	5,870	5,171	750	5,400	4,650
Miscellaneous Total	**1,295,100**	**148,656**	**321,182**	**253,420**	**(67,762)**
Charges for Services| Utilities					
371007 Commercial Fire Protect	128,323	129,194	130,800	132,000	1,200
Charges for Services| Utilities Total	**128,323**	**129,194**	**130,800**	**132,000**	**1,200**
Other Sources					
381002 Trnf CDRA Sales Tax Bond	769,836	971,184	1,175,378	1,174,812	(566)
381003 Trnf EF Sales Tax Bond	156,560	156,956	157,930	157,800	(130)
381005 Trnf from EF	144,567	162,245	165,000	165,000	-
382001 Trnf from CDRA	199,591	164,922	134,335	107,000	(27,335)
382002 EF Indirect Cost Alloc	1,158,322	1,158,322	1,158,322	1,158,322	-
Other Sources Total	**2,428,876**	**2,613,628**	**2,790,965**	**2,762,934**	**(28,031)**
General Fund | 10 Total	**24,788,863**	**25,009,190**	**26,208,642**	**26,530,976**	**322,334**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
General Fund | 10					
104111 Mayor & Council					
Personnel					
611101 Full-Time Employees	79,626	105,991	109,980	111,025	1,045
613101 FICA	5,163	6,904	7,868	8,043	175
613201 Utah Retirement Systems	12,243	18,326	18,290	15,652	(2,638)
613301 Health Insurance	74,539	70,237	71,934	56,791	(15,143)
613302 Dental Insurance	3,739	3,648	3,627	3,100	(527)
613304 Vision Insurance	865	792	786	502	(284)
613401 Worker's Compensation	640	789	1,210	1,508	298
614101 Clothing Allow - FT	37	1,806	960	960	-
Personnel Total	**176,852**	**208,493**	**214,655**	**197,581**	**(17,074)**
Materials & Services					
621201 Membership Dues	24,631	25,031	26,170	26,660	490
621301 Training & Registration	7,845	11,615	12,770	10,120	(2,650)
623101 In-State Travel	3,718	630	670	670	-
623501 Out-of-State Travel	26,299	25,042	21,847	23,840	1,993
631003 Insurance Fees	2,985	2,332	2,680	2,814	134
631006 Contracted Services	44,000	48,000	48,000	48,000	-
645001 Special Department Allow	368	(80)	-	-	-
645002 Donation Expenditures	-	-	4,050	4,050	-
663001 Contingency	-	158	5,000	5,000	-
664001 Council Expense	125,003	104,530	151,651	158,651	7,000
664002 Youth Commission	7,143	4,481	10,000	6,000	(4,000)
Materials & Services Total	**241,992**	**221,739**	**282,838**	**285,805**	**2,967**
104111 Mayor & Council Total	418,844	430,232	497,493	483,386	(14,107)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104121 Justice Court					
Personnel					
611101 Full-Time Employees	275,557	301,841	321,309	333,673	12,364
611201 Overtime	434	372	300	300	-
613101 FICA	20,639	22,421	24,083	24,704	621
613201 Utah Retirement Systems	84,620	51,475	51,592	56,194	4,602
613301 Health Insurance	37,149	48,964	55,908	66,201	10,293
613302 Dental Insurance	1,977	3,219	3,586	3,530	(56)
613304 Vision Insurance	609	683	726	502	(224)
613401 Worker's Compensation	534	1,022	1,414	1,749	335
613601 LTD ADD Life	2,174	2,326	2,200	2,200	-
614101 Clothing Allow - FT	145	205	225	225	-
Personnel Total	**423,839**	**432,527**	**461,343**	**489,278**	**27,935**
Materials & Services					
621101 Publications & Subscriptions	141	150	900	900	-
621201 Membership Dues	720	(239)	345	345	-
621301 Training & Registration	425	56	635	635	-
623101 In-State Travel	1,187	1,421	4,278	2,278	(2,000)
624001 Office Supplies	2,958	1,787	3,000	3,000	-
631003 Insurance Fees	2,415	1,883	2,157	2,265	108
631004 Bank Fees	6,339	5,990	7,500	6,500	(1,000)
631006 Contracted Services	14,152	20,904	24,000	24,000	-
645001 Special Department Allow	414	485	500	600	100
661001 Miscellaneous Supplies	431	-	500	500	-
662001 Miscellaneous Services	11,872	13,563	14,915	15,665	750
Materials & Services Total	**41,054**	**46,001**	**58,730**	**56,688**	**(2,042)**
104121 Justice Court Total	464,893	478,528	520,073	545,966	25,893

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104131 City Manager					
Personnel					
611101 Full-Time Employees	332,692	353,076	376,257	397,554	21,297
611501 Part-Time	2,415	-	-	-	-
613101 FICA	25,142	26,279	27,229	28,575	1,346
613201 Utah Retirement Systems	58,728	57,923	59,214	68,806	9,592
613301 Health Insurance	45,112	44,894	48,052	48,291	239
613302 Dental Insurance	2,238	2,331	2,418	2,670	252
613304 Vision Insurance	526	503	524	342	(182)
613401 Worker's Compensation	221	2,016	2,519	2,916	397
613601 LTD ADD Life	1,604	2,197	1,601	1,601	-
614101 Clothing Allow - FT	-	-	150	150	-
614201 Car Allowance	10,260	10,031	10,200	10,200	-
Personnel Total	**478,937**	**499,250**	**528,164**	**561,105**	**32,941**
Materials & Services					
621201 Membership Dues	2,824	3,026	2,800	2,900	100
621301 Training & Registration	4,880	4,279	4,320	3,970	(350)
623101 In-State Travel	2,068	3,290	2,387	1,913	(474)
623501 Out-of-State Travel	6,739	7,839	9,070	8,283	(787)
624001 Office Supplies	757	-	850	850	-
631003 Insurance Fees	2,482	1,896	2,168	2,276	108
631006 Contracted Services	-	-	2,000	2,000	-
645001 Special Department Allow	6,409	11,474	10,400	10,400	-
663001 Contingency	-	1,871	5,000	5,000	-
Materials & Services Total	**26,158**	**33,675**	**38,995**	**37,592**	**(1,403)**
104131 City Manager Total	505,095	532,925	567,159	598,697	31,538

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104132 City Recorder					
Personnel					
611101 Full-Time Employees	151,564	164,828	178,722	186,996	8,274
611201 Overtime	984	562	510	700	190
613101 FICA	10,646	11,584	13,364	13,996	632
613201 Utah Retirement Systems	27,415	27,997	28,627	31,244	2,617
613301 Health Insurance	39,178	40,809	41,808	42,016	208
613302 Dental Insurance	1,858	2,018	2,007	2,192	185
613304 Vision Insurance	410	409	409	296	(113)
613401 Worker's Compensation	558	527	909	164	(745)
613601 LTD ADD Life	1,186	1,251	1,186	1,186	-
614101 Clothing Allow - FT	-	-	150	150	-
Personnel Total	**233,800**	**249,985**	**267,692**	**278,940**	**11,248**
Materials & Services					
621101 Publications & Subscriptions	940	1,727	1,075	-	(1,075)
621201 Membership Dues	915	991	1,120	1,035	(85)
621301 Training & Registration	2,382	1,712	3,130	3,490	360
622101 Public Outreach & Notices	-	1,191	2,500	1,500	(1,000)
623101 In-State Travel	3,132	3,290	3,012	1,656	(1,356)
623501 Out-of-State Travel	1,072	-	-	2,420	2,420
624001 Office Supplies	2,439	2,304	2,500	2,500	-
631003 Insurance Fees	1,546	1,212	1,388	1,457	69
631006 Contracted Services	29,412	31,105	42,625	44,715	2,090
645001 Special Department Allow	73	142	300	300	-
662001 Miscellaneous Services	-	-	350	350	-
Materials & Services Total	**41,911**	**43,672**	**58,000**	**59,423**	**1,423**
104132 City Recorder Total	275,711	293,657	325,692	338,363	12,671

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104133 Legal					
Personnel					
611101 Full-Time Employees	370,181	414,613	434,501	462,258	27,757
611501 Part-Time	23,285	20,644	-	-	-
613101 FICA	29,685	32,477	31,904	33,901	1,997
613201 Utah Retirement Systems	65,821	69,947	69,152	78,640	9,488
613301 Health Insurance	66,709	70,019	72,070	66,177	(5,893)
613302 Dental Insurance	3,822	4,180	4,111	4,127	16
613304 Vision Insurance	886	901	891	544	(347)
613401 Worker's Compensation	1,229	1,096	1,562	1,943	381
613601 LTD ADD Life	2,853	3,134	2,841	2,841	-
614101 Clothing Allow - FT	364	244	300	300	-
614201 Car Allowance	4,828	4,815	4,800	4,800	-
Personnel Total	**569,663**	**622,069**	**622,132**	**655,531**	**33,399**
Materials & Services					
621101 Publications & Subscriptions	2,393	2,419	1,500	618	(882)
621201 Membership Dues	2,794	2,453	3,135	3,235	100
621301 Training & Registration	1,404	1,334	2,595	1,620	(975)
623101 In-State Travel	2,285	2,199	5,326	4,068	(1,258)
623501 Out-of-State Travel	-	-	6,140	2,810	(3,330)
624001 Office Supplies	1,175	2,141	3,104	2,000	(1,104)
631003 Insurance Fees	3,367	2,799	3,206	3,366	160
631006 Contracted Services	110	610	1,000	1,000	-
631009 Outside Legal Counsel	7,325	450	15,000	15,000	-
645001 Special Department Allow	50,467	51,759	43,500	44,500	1,000
661001 Miscellaneous Supplies	937	336	500	500	-
Materials & Services Total	**72,257**	**66,499**	**85,006**	**78,717**	**(6,289)**
104133 Legal Total	641,919	688,568	707,138	734,248	27,110

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104141 Human Resources					
Personnel					
611101 Full-Time Employees	142,801	176,509	184,879	187,561	2,682
611501 Part-Time	13,056	15,310	29,841	31,536	1,695
613101 FICA	11,147	13,846	16,042	16,210	168
613201 Utah Retirement Systems	24,753	29,792	29,095	31,227	2,132
613301 Health Insurance	37,683	45,752	48,025	24,254	(23,771)
613302 Dental Insurance	1,911	2,331	2,418	1,335	(1,083)
613304 Vision Insurance	109	241	262	-	(262)
613401 Worker's Compensation	99	101	189	193	4
613501 Unemployment	16,739	8,849	15,000	10,000	(5,000)
613601 LTD ADD Life	1,039	1,284	1,213	1,213	-
614101 Clothing Allow - FT	183	163	225	225	-
Personnel Total	**249,521**	**294,178**	**327,189**	**303,754**	**(23,435)**
Materials & Services					
621101 Publications & Subscriptions	27,496	29,211	31,545	24,344	(7,201)
621201 Membership Dues	2,125	2,057	2,185	2,193	8
621301 Training & Registration	3,472	5,005	9,861	5,260	(4,601)
621401 Educational Reimbursement	4,313	6,859	10,000	10,000	-
622301 Job Advertisements	2,536	2,124	3,500	3,000	(500)
623101 In-State Travel	224	518	800	602	(198)
623501 Out-of-State Travel	-	3,494	-	-	-
624001 Office Supplies	413	809	500	750	250
624004 Materials & Supplies	4,972	4,516	20,900	12,170	(8,730)
624005 Printing	547	1,114	600	-	(600)
624006 Postage / Mailing	22	41	100	-	(100)
631003 Insurance Fees	2,557	2,055	2,357	2,475	118
631006 Contracted Services	35,649	34,689	35,200	44,125	8,925
645001 Special Department Allow	6,917	1,713	15,300	12,500	(2,800)
645003 Employee Incentive Awards	17,300	5,499	31,000	31,604	604
662001 Miscellaneous Services	7,731	7,728	7,925	-	(7,925)
Materials & Services Total	**116,274**	**107,430**	**171,773**	**149,023**	**(22,750)**
104141 Human Resources Total	365,795	401,609	498,962	452,777	(46,185)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104142 Information Technologies					
Personnel					
611101 Full-Time Employees	237,483	259,365	275,306	290,938	15,632
613101 FICA	17,739	18,820	20,670	21,539	869
613201 Utah Retirement Systems	43,993	45,226	45,672	45,389	(283)
613301 Health Insurance	23,379	51,516	56,334	56,956	622
613302 Dental Insurance	1,171	2,832	3,002	3,100	98
613304 Vision Insurance	268	483	524	342	(182)
613401 Worker's Compensation	2,167	2,018	3,355	4,191	836
613601 LTD ADD Life	1,792	1,900	1,791	1,791	-
614101 Clothing Allow - FT	219	199	225	225	-
Personnel Total	**328,210**	**382,359**	**406,879**	**424,471**	**17,592**
Materials & Services					
621301 Training & Registration	16,809	11,999	14,685	8,341	(6,344)
623501 Out-of-State Travel	7,795	5,518	-	-	-
624001 Office Supplies	773	616	1,000	1,000	-
624204 Annual Maint. & Support	311,408	295,661	308,851	328,486	19,635
625001 Equip. Maint. & Supplies	15,396	19,326	12,400	23,800	11,400
625002 Equipment Purchases	350,078	69,466	168,600	164,180	(4,420)
625204 Fleet Lease	1,392	1,434	1,629	1,528	(101)
628002 Landlines	36,740	37,842	27,780	27,780	-
631003 Insurance Fees	33,734	28,465	32,964	34,612	1,648
631006 Contracted Services	30,352	3,075	61,000	7,000	(54,000)
645001 Special Department Allow	91	626	1,000	1,000	-
Materials & Services Total	**804,568**	**474,028**	**629,909**	**597,727**	**(32,182)**
Capital					
673001 Capital Project	-	-	-	-	-
674001 Machinery & Equipment	56,815	83,761	-	-	-
Capital Total	**56,815**	**83,761**	**-**	**-**	**-**
104142 Information Technologies Total	1,189,593	940,148	1,036,788	1,022,198	(14,590)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104143 Finance					
Personnel					
611101 Full-Time Employees	405,918	429,964	454,152	477,581	23,429
611201 Overtime	55	83	150	150	-
613101 FICA	30,025	31,546	34,297	35,676	1,379
613201 Utah Retirement Systems	71,902	72,378	72,006	81,269	9,263
613301 Health Insurance	50,387	53,095	54,345	60,834	6,489
613302 Dental Insurance	3,129	3,344	3,345	3,502	157
613304 Vision Insurance	685	675	674	529	(145)
613401 Worker's Compensation	266	239	397	417	20
613601 LTD ADD Life	3,528	3,761	3,582	3,582	-
614101 Clothing Allow - FT	386	338	375	450	75
Personnel Total	**566,281**	**595,424**	**623,323**	**663,990**	**40,667**
Materials & Services					
621101 Publications & Subscriptions	-	-	300	300	-
621201 Membership Dues	475	400	725	925	200
621301 Training & Registration	1,824	1,336	2,440	2,320	(120)
623101 In-State Travel	2,318	2,629	3,212	3,376	164
623501 Out-of-State Travel	2,468	2,034	2,160	2,160	-
624001 Office Supplies	1,658	1,875	1,450	1,450	-
624004 Materials & Supplies	2,337	2,570	2,000	2,000	-
631001 Auditor Fees	46,786	30,000	35,000	32,000	(3,000)
631003 Insurance Fees	3,789	2,946	3,379	3,548	169
631004 Bank Fees	5,784	17,345	15,000	17,000	2,000
631006 Contracted Services	1,300	30	4,000	4,000	-
645001 Special Department Allow	2,209	1,265	2,001	1,500	(501)
Materials & Services Total	**70,946**	**62,430**	**71,667**	**70,579**	**(1,088)**
104143 Finance Total	637,228	657,854	694,990	734,569	39,579

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104144 Customer Service					
Personnel					
611101 Full-Time Employees	155,160	162,115	180,685	187,860	7,175
611201 Overtime	10	14	-	-	-
611501 Part-Time	18,883	18,399	24,495	25,742	1,247
613101 FICA	12,504	13,179	15,172	16,077	905
613201 Utah Retirement Systems	27,709	28,320	29,709	30,054	345
613301 Health Insurance	50,222	39,077	63,978	33,004	(30,974)
613302 Dental Insurance	2,814	2,373	3,255	2,570	(685)
613304 Vision Insurance	381	263	500	244	(256)
613401 Worker's Compensation	276	185	210	241	31
613601 LTD ADD Life	2,128	2,470	2,267	2,267	-
614101 Clothing Allow - FT	300	311	270	270	-
614102 Clothing Allow - PT	196	41	190	190	-
Personnel Total	**270,582**	**266,745**	**320,731**	**298,519**	**(22,212)**
Materials & Services					
621101 Publications & Subscriptions	111	39	100	100	-
621201 Membership Dues	-	-	150	150	-
621301 Training & Registration	187	230	500	500	-
624001 Office Supplies	4,943	4,286	6,300	5,500	(800)
624005 Printing	638	-	1,350	1,200	(150)
631003 Insurance Fees	2,518	1,981	2,278	2,392	114
631004 Bank Fees	10,242	17,469	19,200	19,200	-
631006 Contracted Services	5,240	20,772	21,700	21,700	-
645001 Special Department Allow	4,854	2,345	2,700	2,700	-
Materials & Services Total	**28,734**	**47,122**	**54,278**	**53,442**	**(836)**
104144 Customer Service Total	299,316	313,867	375,009	351,961	(23,048)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104151 Interdepartmental Service					
Materials & Services					
624006 Postage / Mailing	16,415	16,141	18,175	13,500	(4,675)
624206 Wireless Communications	69,570	83,709	68,332	125,632	57,300
625201 Tires/Brakes	-	-	800	250	(550)
625202 Fuel/Oil	-	146	2,500	1,250	(1,250)
625203 Fleet Repair	-	56	500	500	-
625204 Fleet Lease	-	-	4,888	6,113	1,224
627001 Electric	286,923	319,347	285,000	310,000	25,000
627002 Natural Gas	177,883	103,928	180,000	180,000	-
627003 City Utilities	144,567	162,245	145,000	165,000	20,000
631003 Insurance Fees	37,404	32,821	38,025	39,926	1,901
631006 Contracted Services	62,991	53,025	50,000	50,000	-
663001 Contingency	-	-	20,000	20,000	-
Materials & Services Total	**795,753**	**771,419**	**813,220**	**912,171**	**98,950**
Capital					
674003 Vehicle Replacement	-	71,442	-	-	-
Capital Total	**-**	**71,442**	**-**	**-**	**-**
Debt					
681001 Debt Service-Principal	196,478	202,488	208,637	214,930	6,293
681002 Debt Service-Interest	24,951	21,033	16,993	12,850	(4,143)
Debt Total	**221,429**	**223,521**	**225,630**	**227,780**	**2,150**
104151 Interdepartmental Service Total	1,017,182	1,066,382	1,038,850	1,139,951	101,100

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104161 Facilities Maintenance					
Personnel					
611101 Full-Time Employees	209,000	235,164	259,086	282,068	22,982
611201 Overtime	5,024	11,899	18,200	18,200	-
613101 FICA	15,654	18,096	19,133	21,086	1,953
613201 Utah Retirement Systems	33,910	34,902	34,729	37,594	2,865
613301 Health Insurance	44,700	62,984	89,833	42,159	(47,674)
613302 Dental Insurance	2,467	2,773	3,627	2,192	(1,435)
613304 Vision Insurance	202	556	818	421	(397)
613401 Worker's Compensation	1,947	1,892	3,136	4,030	894
613601 LTD ADD Life	1,658	1,928	1,895	1,895	-
614101 Clothing Allow - FT	1,401	828	2,400	1,600	(800)
Personnel Total	**315,964**	**371,022**	**432,857**	**411,245**	**(21,612)**
Materials & Services					
621301 Training & Registration	1,101	230	1,000	1,000	-
623101 In-State Travel	-	-	1,054	1,051	(3)
623501 Out-of-State Travel	709	1,150	-	-	-
624107 Uniforms & PPE	-	649	2,625	2,100	(525)
625001 Equip. Maint. & Supplies	3,362	2,410	4,600	-	(4,600)
625002 Equipment Purchases	9,658	7,093	4,500	4,500	-
625003 Equipment Rental	1,503	1,543	3,000	3,000	-
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	1,874	4,593	5,750	7,500	1,750
625203 Fleet Repair	-	178	500	500	-
625204 Fleet Lease	5,323	5,483	8,244	7,641	(604)
625501 Equipment Repairs	-	-	500	-	(500)
626001 Building Maintenance	61,136	57,710	66,100	72,100	6,000
631003 Insurance Fees	5,156	5,051	5,808	6,098	290
631006 Contracted Services	411,220	354,627	365,100	368,650	3,550
631007 Agency Permits	-	1,853	1,800	1,800	-
645001 Special Department Allow	(42)	-	-	400	400
663001 Contingency	-	-	10,000	10,000	-
Materials & Services Total	**501,000**	**442,568**	**481,081**	**486,590**	**5,508**
Capital					
673001 Capital Project	138,009	44,120	-	-	-
674003 Vehicle Replacement	92,209	-	-	-	-
Capital Total	**230,218**	**44,120**	**-**	**-**	**-**
104161 Facilities Maintenance Total	1,047,181	857,711	913,938	897,835	(16,104)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104172 Elections					
Materials & Services					
622101 Public Outreach & Notices	-	296	500	500	-
624004 Materials & Supplies	5,788	9,864	4,500	100	(4,400)
631006 Contracted Services	16,612	-	38,000	-	(38,000)
Materials & Services Total	**22,400**	**10,160**	**43,000**	**600**	**(42,400)**
104172 Elections Total	22,400	10,160	43,000	600	(42,400)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104211 Police Admin					
Personnel					
611101 Full-Time Employees	573,787	695,418	796,770	848,025	51,255
611201 Overtime	210	89	500	500	-
613101 FICA	42,384	48,429	59,834	63,674	3,840
613201 Utah Retirement Systems	164,155	180,375	218,171	242,905	24,734
613301 Health Insurance	88,518	118,772	144,840	147,337	2,497
613302 Dental Insurance	4,588	6,232	7,427	7,962	535
613304 Vision Insurance	915	1,296	1,296	889	(407)
613401 Worker's Compensation	3,758	4,099	7,116	8,935	1,819
613601 LTD ADD Life	3,183	3,390	3,246	3,264	18
614101 Clothing Allow - FT	1,227	1,195	1,600	1,900	300
Personnel Total	**882,723**	**1,059,295**	**1,240,800**	**1,325,391**	**84,591**
Materials & Services					
621101 Publications & Subscriptions	835	590	900	900	-
621201 Membership Dues	1,182	1,724	1,910	2,310	400
621301 Training & Registration	3,615	3,935	3,290	5,075	1,785
623101 In-State Travel	3,669	3,108	4,740	5,980	1,241
623501 Out-of-State Travel	6,366	9,247	5,982	6,160	178
624001 Office Supplies	1,789	671	2,050	2,050	-
624107 Uniforms & PPE	2,150	2,461	3,500	3,200	(300)
625001 Equip. Maint. & Supplies	114	548	1,500	1,500	-
631003 Insurance Fees	5,357	6,732	7,719	8,105	386
631004 Bank Fees	-	1,492	-	2,000	2,000
631006 Contracted Services	9,573	546,609	572,000	414,000	(158,000)
645001 Special Department Allow	7,241	5,071	8,550	9,050	500
661001 Miscellaneous Supplies	3,890	3,431	5,860	5,860	-
663001 Contingency	-	75	2,500	2,500	-
Materials & Services Total	**45,781**	**585,694**	**620,501**	**468,690**	**(151,811)**
104211 Police Admin Total	928,504	1,644,989	1,861,300	1,794,081	(67,219)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104212 Patrol & Investigations					
Personnel					
611101 Full-Time Employees	2,445,861	2,702,386	2,989,749	3,174,309	184,560
611201 Overtime	139,818	140,705	179,112	185,192	6,080
611202 Overtime - Grant	38,599	65,570	99,000	99,000	-
611501 Part-Time	99,940	102,076	107,727	109,882	2,155
613101 FICA	204,389	223,779	231,961	246,188	14,227
613201 Utah Retirement Systems	702,142	802,828	867,430	938,006	70,576
613301 Health Insurance	476,081	540,739	607,882	605,286	(2,596)
613302 Dental Insurance	27,174	28,448	32,102	32,708	606
613304 Vision Insurance	5,085	4,996	6,103	4,354	(1,749)
613401 Worker's Compensation	24,412	23,627	36,965	46,307	9,342
613601 LTD ADD Life	23,674	25,610	19,737	20,265	528
614101 Clothing Allow - FT	7,235	6,158	14,175	14,175	-
Personnel Total	**4,194,412**	**4,666,923**	**5,191,943**	**5,475,672**	**283,729**
Materials & Services					
621101 Publications & Subscriptions	11,467	12,025	1,000	-	(1,000)
621201 Membership Dues	367	323	590	590	-
621301 Training & Registration	26,979	23,977	38,550	50,300	11,750
623101 In-State Travel	3,747	4,269	12,046	7,967	(4,079)
623501 Out-of-State Travel	40	2,044	12,935	12,935	-
624001 Office Supplies	1,861	1,758	3,600	3,600	-
624107 Uniforms & PPE	30,852	29,306	35,100	35,100	-
624204 Annual Maint. & Support	82,212	169,590	266,140	271,193	5,053
625001 Equip. Maint. & Supplies	1,775	1,375	9,100	9,100	-
625002 Equipment Purchases	219,384	174,937	107,702	74,662	(33,040)
625201 Tires/Brakes	8,561	5,916	10,000	6,000	(4,000)
625202 Fuel/Oil	92,601	90,789	100,000	100,000	-
625203 Fleet Repair	32,702	20,153	25,000	25,000	-
625204 Fleet Lease	70,341	72,455	82,681	84,405	1,723
631003 Insurance Fees	129,852	146,222	169,277	177,741	8,464
645001 Special Department Allow	7,815	11,166	13,650	13,650	-
661001 Miscellaneous Supplies	44,666	45,341	61,700	53,775	(7,925)
662001 Miscellaneous Services	1,620	644	6,400	8,900	2,500
663001 Contingency	140	-	31,200	31,000	(200)
Materials & Services Total	**766,984**	**812,289**	**986,672**	**965,918**	**(20,754)**
Capital					
674001 Machinery & Equipment	-	7,633	-	-	-
674003 Vehicle Replacement	627,879	34,702	441,495	445,217	3,722
Capital Total	**627,879**	**42,336**	**441,495**	**445,217**	**3,722**
104212 Patrol & Investigations Total	5,589,275	5,521,548	6,620,110	6,886,807	266,697

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104213 Emergency Services					
Personnel					
611101 Full-Time Employees	15,374	77,814	83,103	-	(83,103)
611501 Part-Time	-	-	-	-	-
613101 FICA	1,153	5,841	6,281	-	(6,281)
613201 Utah Retirement Systems	2,829	13,721	13,687	-	(13,687)
613301 Health Insurance	1,630	8,957	8,602	-	(8,602)
613302 Dental Insurance	115	577	584	-	(584)
613304 Vision Insurance	17	-	-	-	-
613401 Worker's Compensation	139	604	1,006	-	(1,006)
613601 LTD ADD Life	47	591	453	-	(453)
614101 Clothing Allow - FT	-	-	75	-	(75)
Personnel Total	**21,303**	**108,105**	**113,791**	**-**	**(113,791)**
Materials & Services					
621101 Publications & Subscriptions	-	-	900	-	(900)
621201 Membership Dues	199	199	450	-	(450)
621301 Training & Registration	-	475	800	-	(800)
623101 In-State Travel	-	528	870	-	(870)
623501 Out-of-State Travel	-	-	-	-	-
624001 Office Supplies	252	351	500	-	(500)
624004 Materials & Supplies	-	75	1,000	5,000	4,000
624005 Printing	-	81	1,050	-	(1,050)
624204 Annual Maint. & Support	-	8,463	7,600	-	(7,600)
625001 Equip. Maint. & Supplies	-	292	1,000	-	(1,000)
625002 Equipment Purchases	-	213	750	-	(750)
631003 Insurance Fees	288	553	634	666	32
645001 Special Department Allow	-	196	400	-	(400)
661001 Miscellaneous Supplies	61	91	2,800	-	(2,800)
Materials & Services Total	**801**	**11,517**	**18,754**	**5,666**	**(13,088)**
104213 Emergency Services Total	22,103	119,622	132,545	5,666	(126,879)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104411 Public Works Admin					
Personnel					
611101 Full-Time Employees	99,051	104,632	111,787	117,630	5,843
611201 Overtime	368	146	500	500	-
611501 Part-Time	-	2,660	10,375	10,536	161
613101 FICA	7,425	7,858	9,145	9,477	332
613201 Utah Retirement Systems	18,134	17,968	18,041	19,204	1,163
613301 Health Insurance	17,182	23,190	23,247	23,871	624
613302 Dental Insurance	875	1,197	1,178	1,408	230
613304 Vision Insurance	135	130	122	144	22
613401 Worker's Compensation	909	852	1,369	1,646	277
613601 LTD ADD Life	3,035	3,480	3,265	3,265	-
614101 Clothing Allow - FT	524	201	300	300	-
614201 Car Allowance	966	963	960	960	-
Personnel Total	**148,604**	**163,276**	**180,289**	**188,941**	**8,652**
Materials & Services					
621101 Publications & Subscriptions	267	-	500	-	(500)
621201 Membership Dues	844	899	900	950	50
621301 Training & Registration	455	1,045	1,015	1,589	574
623101 In-State Travel	352	494	645	645	-
624001 Office Supplies	906	1,196	1,500	1,500	-
624004 Materials & Supplies	605	270	400	400	-
624107 Uniforms & PPE	695	405	1,575	1,575	-
625201 Tires/Brakes	-	790	500	250	(250)
625202 Fuel/Oil	6,009	3,387	5,500	2,000	(3,500)
625203 Fleet Repair	579	56	500	500	-
625204 Fleet Lease	8,354	8,604	4,888	4,585	(304)
631003 Insurance Fees	2,490	3,133	3,623	3,804	181
631006 Contracted Services	1,658	119	2,500	2,500	-
645001 Special Department Allow	2,595	2,244	2,000	2,000	-
Materials & Services Total	**25,806**	**22,643**	**26,046**	**22,298**	**(3,749)**
104411 Public Works Admin Total	174,410	185,919	206,335	211,239	4,903

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104413 Streets					
Personnel					
611101 Full-Time Employees	112,665	199,193	204,922	232,117	27,195
611201 Overtime	5,631	7,024	4,800	7,500	2,700
613101 FICA	8,766	15,086	15,293	17,269	1,976
613201 Utah Retirement Systems	21,456	35,298	33,212	37,846	4,634
613301 Health Insurance	22,397	40,511	42,998	43,469	471
613302 Dental Insurance	1,178	1,652	2,292	2,298	6
613304 Vision Insurance	242	338	479	318	(161)
613401 Worker's Compensation	1,288	1,217	2,913	3,481	568
613601 LTD ADD Life	-	-	-	-	-
614101 Clothing Allow - FT	775	726	940	720	(220)
Personnel Total	**174,399**	**301,043**	**307,849**	**345,018**	**37,169**
Materials & Services					
621301 Training & Registration	2,712	4,166	9,130	5,530	(3,600)
624001 Office Supplies	148	237	450	450	-
624004 Materials & Supplies	117,130	108,175	147,610	155,935	8,325
624107 Uniforms & PPE	454	482	1,050	1,050	-
625201 Tires/Brakes	2,823	156	3,000	1,000	(2,000)
625202 Fuel/Oil	6,427	6,300	7,500	8,500	1,000
625203 Fleet Repair	5,424	4,532	7,500	7,500	-
625204 Fleet Lease	18,535	19,092	22,601	21,145	(1,455)
626001 Building Maintenance	579	549	2,100	2,100	-
626002 Grounds Maintenance	-	-	500	-	(500)
631003 Insurance Fees	35,634	33,766	39,114	41,070	1,956
631006 Contracted Services	181,926	204,355	489,900	449,478	(40,422)
645001 Special Department Allow	173	362	2,000	2,250	250
661001 Miscellaneous Supplies	1,842	1,875	2,500	2,500	-
662001 Miscellaneous Services	5,479	-	2,000	2,000	-
663001 Contingency	260	-	-	-	-
Materials & Services Total	**379,547**	**384,047**	**736,955**	**700,508**	**(36,446)**
Capital					
674001 Machinery & Equipment	96,461	7,000	8,000	3,750	(4,250)
674003 Vehicle Replacement	135,822	102,862	265,000	103,624	(161,376)
Capital Total	**232,283**	**109,862**	**273,000**	**107,374**	**(165,626)**
104413 Streets Total	786,230	794,953	1,317,804	1,152,900	(164,903)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104511 Community Services Admin					
Personnel					
611101 Full-Time Employees	314,715	337,856	366,745	385,814	19,069
611201 Overtime	1,276	229	500	500	-
611501 Part-Time	22,725	28,078	35,827	37,861	2,034
613101 FICA	25,158	26,858	30,413	31,771	1,358
613201 Utah Retirement Systems	57,270	58,354	59,452	62,471	3,019
613301 Health Insurance	45,050	47,005	48,100	48,385	285
613302 Dental Insurance	3,307	3,648	3,627	4,005	378
613304 Vision Insurance	778	787	786	513	(273)
613401 Worker's Compensation	3,123	2,825	4,931	5,337	406
613601 LTD ADD Life	2,250	2,387	2,250	2,250	-
614101 Clothing Allow - FT	73	384	450	450	-
614102 Clothing Allow - PT	128	117	150	150	-
614201 Car Allowance	4,828	4,815	4,800	4,800	-
Personnel Total	**480,680**	**513,344**	**558,031**	**584,307**	**26,276**
Materials & Services					
621101 Publications & Subscriptions	1,604	37,404	42,300	41,300	(1,000)
621201 Membership Dues	1,475	1,495	1,630	1,630	-
621301 Training & Registration	4,642	1,610	3,900	3,900	-
623101 In-State Travel	1,481	1,298	2,872	2,863	(9)
623501 Out-of-State Travel	4,009	4,682	4,970	5,020	50
624001 Office Supplies	1,953	1,875	2,000	2,000	-
624005 Printing	746	451	500	500	-
631003 Insurance Fees	2,844	2,361	2,702	2,837	135
631006 Contracted Services	41,806	63,390	36,625	36,625	-
645001 Special Department Allow	7,502	7,376	9,400	9,400	-
661001 Miscellaneous Supplies	1,371	1,581	3,350	3,050	(300)
Materials & Services Total	**69,433**	**123,523**	**110,249**	**109,125**	**(1,124)**
Capital					
674003 Vehicle Replacement	-	-	-	-	-
Capital Total	**-**	**-**	**-**	**-**	**-**
104511 Community Services Admin Tota	550,113	636,867	668,280	693,432	25,152

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104514 4th of July					
Materials & Services					
622101 Public Outreach & Notices	3,248	338	8,000	8,000	-
625003 Equipment Rental	11,441	10,412	27,500	27,500	-
631003 Insurance Fees	3,389	2,863	3,312	3,478	166
631006 Contracted Services	82,751	67,784	70,350	82,350	12,000
645001 Special Department Allow	14,821	30,367	23,500	36,500	13,000
645002 Donation Expenditures	2,241	-	4,500	4,500	-
662001 Miscellaneous Services	429	2,042	1,500	1,500	-
Materials & Services Total	**118,319**	**113,805**	**138,662**	**163,828**	**25,166**
104514 4th of July Total	118,319	113,805	138,662	163,828	25,166

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104521 Parks & Open Space					
Personnel					
611101 Full-Time Employees	218,941	247,117	268,340	376,598	108,258
611201 Overtime	13,327	20,673	12,500	14,780	2,280
611501 Part-Time	211,376	223,257	253,329	439,996	186,667
613101 FICA	33,639	43,665	39,344	61,480	22,136
613201 Utah Retirement Systems	40,826	42,708	43,451	62,368	18,917
613301 Health Insurance	32,339	40,400	66,756	118,091	51,335
613302 Dental Insurance	2,041	2,517	3,729	6,904	3,175
613304 Vision Insurance	389	461	736	854	118
613401 Worker's Compensation	4,043	4,716	6,331	11,739	5,408
613601 LTD ADD Life	2,771	2,343	2,809	2,809	-
614101 Clothing Allow - FT	449	959	2,400	2,700	300
614102 Clothing Allow - PT	821	1,413	2,400	3,800	1,400
Personnel Total	**560,962**	**630,229**	**702,125**	**1,102,119**	**399,994**
Materials & Services					
621201 Membership Dues	600	740	1,210	1,210	-
621301 Training & Registration	8,112	11,290	8,970	12,450	3,480
623101 In-State Travel	2,087	-	2,142	2,457	315
623501 Out-of-State Travel	1,862	416	-	-	-
624001 Office Supplies	522	710	850	850	-
624004 Materials & Supplies	1,072	2,561	4,500	200	(4,300)
624107 Uniforms & PPE	3,810	5,865	4,880	8,175	3,295
625001 Equip. Maint. & Supplies	6,053	6,865	11,500	3,000	(8,500)
625002 Equipment Purchases	4,165	4,734	9,000	14,550	5,550
625003 Equipment Rental	207	1,967	3,000	4,000	1,000
625201 Tires/Brakes	2,491	2,287	4,500	4,700	200
625202 Fuel/Oil	24,025	24,271	28,000	37,000	9,000
625203 Fleet Repair	32,444	39,695	29,000	36,000	7,000
625204 Fleet Lease	33,453	34,458	24,444	57,700	33,256
625501 Equipment Repairs	267	-	500	700	200
626001 Building Maintenance	4,550	8,555	6,950	7,450	500
626002 Grounds Maintenance	199,410	174,072	164,700	203,745	39,045
631003 Insurance Fees	12,663	13,111	15,149	25,227	10,078
631006 Contracted Services	41,004	63,422	30,750	30,750	-
645001 Special Department Allow	749	854	850	1,250	400
661001 Miscellaneous Supplies	4,993	3,645	4,300	4,550	250
662001 Miscellaneous Services	16,672	16,962	16,875	24,711	7,836
663001 Contingency	-	-	-	2,500	2,500
Materials & Services Total	**401,210**	**416,481**	**372,070**	**483,175**	**111,105**
Capital					
674001 Machinery & Equipment	66,298	129,286	82,500	92,500	10,000
674003 Vehicle Replacement	105,761	244,612	61,237	205,923	144,686
Capital Total	**172,059**	**373,898**	**143,737**	**298,423**	**154,686**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Debt					
681003 Equipment Lease	-	-	-	6,500	6,500
Debt Total	**-**	**-**	**-**	**6,500**	**6,500**
104521 Parks & Open Space Total	1,134,231	1,420,608	1,217,932	1,890,217	672,285

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104522 Open Space					
Personnel					
611101 Full-Time Employees	58,885	51,239	71,103	-	(71,103)
611201 Overtime	2,674	2,088	1,500	-	(1,500)
611501 Part-Time	35,594	73,943	83,904	-	(83,904)
613101 FICA	7,348	6,003	11,728	-	(11,728)
613201 Utah Retirement Systems	10,846	8,489	11,499	-	(11,499)
613301 Health Insurance	8,760	7,443	16,850	-	(16,850)
613302 Dental Insurance	547	507	953	-	(953)
613304 Vision Insurance	106	90	190	-	(190)
613401 Worker's Compensation	885	255	1,886	-	(1,886)
614101 Clothing Allow - FT	239	494	900	-	(900)
614102 Clothing Allow - PT	386	332	1,000	-	(1,000)
Personnel Total	**126,270**	**150,885**	**201,513**	**-**	**(201,513)**
Materials & Services					
621301 Training & Registration	132	75	2,145	-	(2,145)
623101 In-State Travel	-	-	90	-	(90)
624107 Uniforms & PPE	1,288	2,065	2,600	-	(2,600)
625002 Equipment Purchases	526	1,176	6,000	-	(6,000)
625003 Equipment Rental	96	-	1,000	-	(1,000)
625201 Tires/Brakes	1,037	-	1,000	-	(1,000)
625202 Fuel/Oil	8,080	10,387	11,000	-	(11,000)
625203 Fleet Repair	8,594	6,356	10,000	-	(10,000)
625204 Fleet Lease	11,610	7,200	13,327	-	(13,327)
625501 Equipment Repairs	-	105	300	-	(300)
626001 Building Maintenance	-	-	500	-	(500)
626002 Grounds Maintenance	17,157	23,540	24,000	-	(24,000)
631003 Insurance Fees	3,545	4,335	5,013	-	(5,013)
645001 Special Department Allow	440	276	400	-	(400)
663001 Contingency	-	-	1,000	-	(1,000)
Materials & Services Total	52,502	55,515	78,375	-	(78,375)
104522 Open Space Total	178,772	206,400	279,888	-	(279,888)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104561 Recreation					
Personnel					
611101 Full-Time Employees	183,772	210,807	223,715	311,360	87,645
611201 Overtime	1,371	1,474	3,500	2,500	(1,000)
611501 Part-Time	95,311	114,184	117,447	226,776	109,329
613101 FICA	20,790	24,130	25,664	40,673	15,009
613201 Utah Retirement Systems	34,329	37,409	37,015	48,389	11,374
613301 Health Insurance	47,005	49,713	59,590	66,208	6,618
613302 Dental Insurance	2,358	2,595	2,805	3,527	722
613304 Vision Insurance	247	505	556	296	(260)
613401 Worker's Compensation	2,493	2,554	4,151	7,734	3,583
613601 LTD ADD Life	2,057	2,205	2,183	2,183	-
614101 Clothing Allow - FT	197	217	300	300	-
614102 Clothing Allow - PT	3,443	3,497	3,500	3,500	-
Personnel Total	**393,372**	**449,290**	**480,426**	**713,446**	**233,020**
Materials & Services					
621201 Membership Dues	110	55	120	120	-
621301 Training & Registration	4,430	2,938	3,020	3,020	-
623101 In-State Travel	2,741	1,890	2,872	2,863	(9)
623501 Out-of-State Travel	2,027	2,878	-	-	-
624001 Office Supplies	-	-	-	1,500	1,500
624002 Concession Stand	3,655	266	-	2,000	2,000
624004 Materials & Supplies	42,015	39,857	60,578	76,811	16,233
624005 Printing	1,168	74	-	-	-
625002 Equipment Purchases	-	12,023	560	7,060	6,500
625201 Tires/Brakes	-	303	500	250	(250)
625202 Fuel/Oil	2,901	1,650	3,000	3,000	-
625203 Fleet Repair	1,896	1,658	1,500	500	(1,000)
625204 Fleet Lease	5,043	5,195	7,663	7,214	(449)
631003 Insurance Fees	3,908	3,827	4,401	12,905	8,504
631004 Bank Fees	4,697	5,949	6,000	9,300	3,300
631006 Contracted Services	100	9,463	14,340	72,605	58,265
631007 Agency Permits	415	-	572	697	125
645001 Special Department Allow	-	(140)	400	500	100
645002 Donation Expenditures	-	48	5,000	2,000	(3,000)
662001 Miscellaneous Services	7,786	10,353	15,002	8,801	(6,201)
662004 Program Officials	46,605	53,341	72,861	80,428	7,567
Materials & Services Total	**129,498**	**151,628**	**198,389**	**291,574**	**93,185**
Capital					
674003 Vehicle Replacement	-	-	-	-	-
Capital Total	**-**	**-**	**-**	**-**	**-**
104561 Recreation Total	522,870	600,918	678,815	1,005,020	326,205

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104562 Arts					
Personnel					
611101 Full-Time Employees	62,666	66,811	70,980	-	(70,980)
611201 Overtime	490	12	1,500	-	(1,500)
611501 Part-Time	58,829	58,125	76,368	-	(76,368)
613101 FICA	9,428	9,587	11,274	-	(11,274)
613201 Utah Retirement Systems	11,601	11,765	11,676	-	(11,676)
613301 Health Insurance	42	43	48	-	(48)
613401 Worker's Compensation	1,111	978	1,789	-	(1,789)
614101 Clothing Allow - FT	-	62	-	-	-
Personnel Total	**144,167**	**147,382**	**173,635**	**-**	**(173,635)**
Materials & Services					
624002 Concession Stand	1,704	1,412	2,525	-	(2,525)
624004 Materials & Supplies	17,800	14,228	26,970	-	(26,970)
624005 Printing	646	418	900	-	(900)
631003 Insurance Fees	7,031	6,815	7,889	-	(7,889)
631004 Bank Fees	2,105	2,677	3,200	-	(3,200)
631006 Contracted Services	29,040	15,361	26,400	-	(26,400)
645002 Donation Expenditures	50	50	1,500	-	(1,500)
661001 Miscellaneous Supplies	-	121	1,164	-	(1,164)
662001 Miscellaneous Services	20,811	27,493	48,998	-	(48,998)
Materials & Services Total	**79,186**	**68,574**	**119,546**	**-**	**(119,546)**
104562 Arts Total	223,354	215,956	293,181	-	(293,181)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104565 Aquatics Center					
Personnel					
611101 Full-Time Employees	325,471	377,593	400,588	497,643	97,055
611201 Overtime	6,868	6,653	6,000	6,000	-
611501 Part-Time	1,049,307	1,215,474	1,218,367	1,044,590	(173,777)
613101 FICA	105,426	121,430	123,174	117,003	(6,171)
613201 Utah Retirement Systems	59,658	65,195	64,482	80,641	16,159
613301 Health Insurance	77,667	87,151	89,282	113,891	24,609
613302 Dental Insurance	4,724	5,442	5,420	7,105	1,685
613304 Vision Insurance	836	888	887	764	(123)
613401 Worker's Compensation	11,715	11,912	18,870	18,953	83
613601 LTD ADD Life	2,734	2,928	2,246	2,246	-
614101 Clothing Allow - FT	156	184	300	300	-
614102 Clothing Allow - PT	10,946	10,106	15,920	12,155	(3,765)
Personnel Total	**1,655,509**	**1,904,956**	**1,945,536**	**1,901,291**	**(44,245)**
Materials & Services					
621101 Publications & Subscriptions	-	-	150	150	-
621201 Membership Dues	14,078	18,834	20,000	20,000	-
621301 Training & Registration	33,586	27,993	20,619	20,189	(430)
623101 In-State Travel	4,633	6,150	5,530	4,675	(855)
623501 Out-of-State Travel	8,765	5,235	2,680	-	(2,680)
624001 Office Supplies	8,615	7,784	10,005	9,555	(450)
624002 Concession Stand	36,124	35,902	32,360	26,000	(6,360)
624004 Materials & Supplies	53,811	45,344	43,310	42,113	(1,197)
624005 Printing	707	533	410	410	-
625001 Equip. Maint. & Supplies	29,355	18,442	43,395	-	(43,395)
625002 Equipment Purchases	4,576	478	11,170	20,070	8,900
625003 Equipment Rental	-	-	1,200	5,200	4,000
625501 Equipment Repairs	-	-	5,200	5,200	-
626001 Building Maintenance	81,111	86,466	61,440	101,385	39,945
631003 Insurance Fees	27,537	24,270	28,004	29,404	1,400
631004 Bank Fees	42,477	52,461	48,000	48,000	-
631006 Contracted Services	24,170	21,180	48,404	38,804	(9,600)
631007 Agency Permits	2,600	2,951	2,180	2,270	90
645001 Special Department Allow	(234)	5,064	5,000	5,000	-
661001 Miscellaneous Supplies	53,409	70,000	18,432	17,032	(1,400)
662001 Miscellaneous Services	1,180	528	6,360	6,360	-
663001 Contingency	-	-	20,000	20,000	-
Materials & Services Total	**426,499**	**429,615**	**433,849**	**421,817**	**(12,032)**
Capital					
674001 Machinery & Equipment	16,756	27,248	30,000	10,000	(20,000)
Capital Total	**16,756**	**27,248**	**30,000**	**10,000**	**(20,000)**
104565 Aquatics Center Total	2,098,764	2,361,819	2,409,384	2,333,108	(76,277)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104570 PARAT					
Personnel					
611101 Full-Time Employees	-	-	37,722	46,764	9,042
613101 FICA	-	-	2,729	3,497	768
613201 Utah Retirement Systems	-	-	6,274	8,069	1,795
613301 Health Insurance	-	-	17,519	11,350	(6,169)
613302 Dental Insurance	-	-	882	628	(254)
613304 Vision Insurance	-	-	191	81	(110)
613401 Worker's Compensation	-	-	460	670	210
Personnel Total	**-**	**-**	**65,777**	**71,059**	**5,282**
Capital					
673001 Capital Project	100,780	729,496	455,003	880,003	425,000
Capital Total	**100,780**	**729,496**	**455,003**	**880,003**	**425,000**
104570 PARAT Total	100,780	729,496	520,780	951,062	430,282

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104591 Cemetery					
Personnel					
611101 Full-Time Employees	40,292	35,076	48,667	-	(48,667)
611201 Overtime	1,943	1,530	780	-	(780)
611501 Part-Time	28,859	60,013	68,097	-	(68,097)
613101 FICA	5,385	4,377	8,852	-	(8,852)
613201 Utah Retirement Systems	7,421	5,809	7,869	-	(7,869)
613301 Health Insurance	5,994	5,093	11,535	-	(11,535)
613302 Dental Insurance	374	347	654	-	(654)
613304 Vision Insurance	73	62	133	-	(133)
613401 Worker's Compensation	648	165	1,423	-	(1,423)
614101 Clothing Allow - FT	147	192	400	-	(400)
614102 Clothing Allow - PT	-	267	650	-	(650)
Personnel Total	**91,135**	**112,930**	**149,060**	**-**	**(149,060)**
Materials & Services					
623101 In-State Travel	-	-	45	-	(45)
624107 Uniforms & PPE	823	636	1,150	-	(1,150)
625002 Equipment Purchases	1,108	471	3,050	-	(3,050)
625201 Tires/Brakes	-	-	225	-	(225)
625202 Fuel/Oil	-	-	-	-	-
625203 Fleet Repair	-	-	1,000	-	(1,000)
625204 Fleet Lease	5,598	5,766	4,986	-	(4,986)
625501 Equipment Repairs	-	-	200	-	(200)
626002 Grounds Maintenance	14,197	13,412	13,975	-	(13,975)
631003 Insurance Fees	2,654	3,340	3,864	-	(3,864)
661001 Miscellaneous Supplies	-	-	250	-	(250)
663001 Contingency	-	-	2,500	-	(2,500)
Materials & Services Total	**24,380**	**23,625**	**31,245**	**-**	**(31,245)**
104591 Cemetery Total	115,516	136,555	180,305	-	(180,305)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104611 CED Administration					
Personnel					
611101 Full-Time Employees	57,312	105,571	134,297	141,887	7,590
613101 FICA	4,290	7,941	10,103	10,682	579
613201 Utah Retirement Systems	10,191	17,819	21,108	24,527	3,419
613301 Health Insurance	8,631	19,562	24,026	24,146	120
613302 Dental Insurance	423	1,015	1,209	1,335	126
613304 Vision Insurance	99	136	147	125	(22)
613401 Worker's Compensation	520	647	1,746	124	(1,622)
613601 LTD ADD Life	-	-	-	-	-
614101 Clothing Allow - FT	-	-	75	75	-
614201 Car Allowance	1,814	4,015	4,800	4,800	-
Personnel Total	**83,279**	**156,705**	**197,511**	**207,701**	**10,190**
Materials & Services					
621201 Membership Dues	6,050	12,263	21,045	21,295	250
621301 Training & Registration	2,180	3,010	3,100	3,985	885
623101 In-State Travel	-	-	1,713	1,904	191
623501 Out-of-State Travel	3,113	4,145	6,910	7,664	754
631003 Insurance Fees	205	939	1,071	1,125	54
631004 Bank Fees	1,700	3,400	1,700	1,800	100
631006 Contracted Services	6,300	7,145	80,500	80,500	-
645001 Special Department Allow	593	3,852	6,500	3,000	(3,500)
Materials & Services Total	**20,141**	**34,754**	**122,539**	**121,273**	**(1,266)**
Debt					
681001 Debt Service-Principal	77,000	77,000	78,000	78,000	-
681002 Debt Service-Interest	432,437	432,013	431,782	430,912	(870)
Debt Total	**509,437**	**509,013**	**509,782**	**508,912**	**(870)**
104611 CED Administration Total	612,856	700,472	829,832	837,886	8,054

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104612 Communications					
Personnel					
611101 Full-Time Employees	128,875	144,709	148,394	151,729	3,335
611501 Part-Time	-	3,746	20,750	21,929	1,179
613101 FICA	9,956	11,205	12,742	13,160	418
613201 Utah Retirement Systems	23,858	25,437	24,419	23,578	(841)
613301 Health Insurance	8,107	23,503	25,644	17,918	(7,726)
613302 Dental Insurance	739	1,357	1,382	857	(525)
613304 Vision Insurance	147	244	248	125	(123)
613401 Worker's Compensation	1,177	1,144	1,815	2,197	382
613601 LTD ADD Life	1,050	1,105	1,036	1,036	-
614101 Clothing Allow - FT	-	146	150	225	75
Personnel Total	**173,910**	**212,596**	**236,580**	**232,754**	**(3,826)**
Materials & Services					
621101 Publications & Subscriptions	8,572	8,357	11,977	10,135	(1,842)
621201 Membership Dues	389	46	450	450	-
621301 Training & Registration	1,404	1,530	1,790	1,820	30
622101 Public Outreach & Notices	17,099	16,824	18,000	16,500	(1,500)
623101 In-State Travel	190	305	290	2,402	2,112
623501 Out-of-State Travel	1,837	1,905	-	1,672	1,672
624001 Office Supplies	54	164	150	150	-
624004 Materials & Supplies	7,762	3,408	6,000	6,000	-
624005 Printing	6,422	7,578	7,000	7,000	-
624006 Postage / Mailing	7,257	1,056	7,300	7,300	-
625002 Equipment Purchases	-	29	4,500	500	(4,000)
631003 Insurance Fees	1,843	1,223	1,400	1,470	70
631006 Contracted Services	95,219	42,832	21,000	21,200	200
645001 Special Department Allow	13,180	14,072	20,000	20,000	-
Materials & Services Total	**161,229**	**99,330**	**99,857**	**96,599**	**(3,258)**
104612 Communications Total	335,139	311,926	336,437	329,353	(7,084)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104614 Code Enforcement					
Personnel					
611101 Full-Time Employees	100,818	105,693	110,927	117,158	6,231
611201 Overtime	51	-	-	-	-
613101 FICA	7,405	7,584	8,128	8,602	474
613201 Utah Retirement Systems	18,839	18,426	18,406	18,280	(126)
613301 Health Insurance	45,706	46,907	48,052	48,291	239
613302 Dental Insurance	1,921	2,432	2,418	2,670	252
613304 Vision Insurance	419	409	409	296	(113)
613401 Worker's Compensation	929	833	1,353	1,688	335
613601 LTD ADD Life	888	926	885	885	-
614101 Clothing Allow - FT	80	249	700	700	-
Personnel Total	**177,055**	**183,459**	**191,278**	**198,570**	**7,292**
Materials & Services					
621201 Membership Dues	150	150	150	150	-
621301 Training & Registration	640	640	840	840	-
623101 In-State Travel	1,697	1,338	1,732	1,710	(22)
625201 Tires/Brakes	401	-	500	250	(250)
625202 Fuel/Oil	-	2,007	2,500	2,000	(500)
625203 Fleet Repair	1,315	-	500	500	-
625204 Fleet Lease	2,784	2,868	3,259	3,056	(202)
631003 Insurance Fees	1,885	2,255	2,603	2,733	130
631006 Contracted Services	6,250	7,880	16,000	16,000	-
Materials & Services Total	**15,122**	**17,138**	**28,084**	**27,239**	**(844)**
Capital					
674003 Vehicle Replacement	96,238	-	-	-	-
Capital Total	**96,238**	**-**	**-**	**-**	**-**
104614 Code Enforcement Total	288,414	200,598	219,362	225,809	6,448

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104632 CDBG					
Personnel					
611101 Full-Time Employees	30,255	32,002	35,404	34,297	(1,107)
613101 FICA	2,301	2,424	2,701	2,593	(108)
613201 Utah Retirement Systems	5,418	5,158	5,590	5,954	364
613301 Health Insurance	54	49	29	52	23
613302 Dental Insurance	662	662	725	735	10
613304 Vision Insurance	156	143	157	94	(63)
613401 Worker's Compensation	276	243	432	494	62
Personnel Total	**39,123**	**40,681**	**45,038**	**44,219**	**(819)**
Materials & Services					
622101 Public Outreach & Notices	-	-	1,000	1,000	-
631003 Insurance Fees	272	322	369	387	18
Materials & Services Total	**272**	**322**	**1,369**	**1,387**	**18**
Transfers					
693001 Pass Through	146,344	35,845	30,735	33,534	2,799
Transfers Total	**146,344**	**35,845**	**30,735**	**33,534**	**2,799**
104632 CDBG Total	185,739	76,848	77,142	79,140	1,998

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104641 Planning					
Personnel					
611101 Full-Time Employees	234,918	145,720	72,890	72,486	(404)
611201 Overtime	457	-	-	2,000	2,000
613101 FICA	17,394	10,586	5,407	5,374	(33)
613201 Utah Retirement Systems	42,745	23,591	12,069	11,311	(758)
613301 Health Insurance	58,964	39,810	24,026	24,146	120
613302 Dental Insurance	2,933	2,068	1,209	1,335	126
613304 Vision Insurance	568	185	-	-	-
613401 Worker's Compensation	2,140	1,074	888	1,044	156
613601 LTD ADD Life	2,100	1,215	2,099	2,099	-
614101 Clothing Allow - FT	861	86	450	525	75
Personnel Total	**363,079**	**224,336**	**119,038**	**120,320**	**1,282**
Materials & Services					
621101 Publications & Subscriptions	637	-	150	245	95
621201 Membership Dues	1,465	844	1,186	609	(577)
621301 Training & Registration	5,311	1,713	5,970	4,900	(1,070)
623101 In-State Travel	1,447	961	1,040	554	(486)
623501 Out-of-State Travel	4,669	466	2,557	2,978	421
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	1,407	280	1,500	750	(750)
625203 Fleet Repair	-	-	500	500	-
625204 Fleet Lease	1,392	1,434	2,849	1,528	(1,321)
631003 Insurance Fees	3,582	2,716	3,132	3,289	157
631006 Contracted Services	29,065	17,082	44,380	32,025	(12,355)
645001 Special Department Allow	3,024	472	1,800	1,100	(700)
Materials & Services Total	**51,999**	**25,967**	**65,564**	**48,728**	**(16,836)**
Capital					
674003 Vehicle Replacement	-	-	-	-	-
Capital Total	**-**	**-**	**-**	**-**	**-**
104641 Planning Total	415,078	250,302	184,602	169,048	(15,554)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104642 Inspections					
Personnel					
611101 Full-Time Employees	121,381	145,499	156,856	169,807	12,951
611501 Part-Time	19,791	21,047	20,595	-	(20,595)
613101 FICA	10,450	12,430	13,431	12,659	(772)
613201 Utah Retirement Systems	22,466	25,705	25,928	26,405	477
613301 Health Insurance	15,053	17,290	17,232	26,562	9,330
613302 Dental Insurance	1,036	1,155	1,168	860	(308)
613304 Vision Insurance	194	202	202	160	(42)
613401 Worker's Compensation	1,284	1,334	2,156	2,437	281
613601 LTD ADD Life	1,018	1,138	984	984	-
614101 Clothing Allow - FT	541	133	700	700	-
Personnel Total	**193,214**	**225,932**	**239,252**	**240,574**	**1,322**
Materials & Services					
621101 Publications & Subscriptions	613	1,057	500	525	25
621201 Membership Dues	319	212	430	430	-
621301 Training & Registration	3,890	1,835	2,350	2,350	-
623101 In-State Travel	2,020	-	2,050	1,023	(1,027)
623501 Out-of-State Travel	1,000	1,872	-	-	-
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	2,150	1,458	2,500	1,500	(1,000)
625203 Fleet Repair	60	-	500	500	-
625204 Fleet Lease	2,784	2,868	4,888	3,056	(1,832)
631003 Insurance Fees	2,279	2,466	2,844	2,986	142
631006 Contracted Services	8,667	68,156	45,000	20,000	(25,000)
Materials & Services Total	**23,784**	**79,924**	**61,562**	**32,620**	**(28,942)**
Capital					
674003 Vehicle Replacement	45,780	-	-	-	-
Capital Total	**45,780**	**-**	**-**	**-**	**-**
104642 Inspections Total	262,778	305,856	300,814	273,194	(27,620)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104711 Bonds					
Materials & Services					
631004 Bank Fees	1,700	1,800	1,700	1,700	-
Materials & Services Total	**1,700**	**1,800**	**1,700**	**1,700**	**-**
Debt					
681001 Debt Service-Principal	810,000	832,000	858,000	878,000	20,000
681002 Debt Service-Interest	114,697	95,034	74,796	54,010	(20,786)
Debt Total	**924,697**	**927,034**	**932,796**	**932,010**	**(786)**
104711 Bonds Total	926,397	928,834	934,496	933,710	(786)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104810 Transfers to Other Funds					
Transfers					
691004 Trnf GF	4,651,269	2,355,503	2,226,217	1,899,138	(327,079)
Transfers Total	**4,651,269**	**2,355,503**	**2,226,217**	**1,899,138**	**(327,079)**
104810 Transfers to Other Funds Total	4,651,269	2,355,503	2,226,217	1,899,138	(327,079)
General Fund | 10 Total	#########	#########	#########	#########	281,874

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
CDRA | 20					
Taxes					
311103 ATK EDA	613,520	584,143	584,143	195,399	(388,744)
311106 RDA #6	242,859	252,546	138,080	147,239	9,159
311108 RDA #8	406,359	421,803	421,803	-	(421,803)
311109 RDA #9	665,629	658,786	354,442	420,821	66,379
311110 RDA #10	283,541	302,621	302,621	327,540	24,919
311111 Clfd Station CDA	258,087	255,677	255,677	276,606	20,929
311112 Lifetime CRA	386,849	407,450	406,887	466,461	59,574
Taxes Total	**2,856,844**	**2,883,026**	**2,463,653**	**1,834,066**	**(629,587)**
Miscellaneous					
361001 Interest Earnings	549,301	567,573	100,000	200,000	100,000
362002 Rent Revenues	-	16,217	-	-	-
Miscellaneous Total	**549,301**	**583,789**	**100,000**	**200,000**	**100,000**
CDRA | 20 Total	3,406,145	3,466,815	2,563,653	2,034,066	(529,587)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
CDRA | 20					
204611 CED Administration					
Materials & Services					
645004 Developer Increments	-	-	196,450	-	(196,450)
Materials & Services Total	**-**	**-**	**196,450**	**-**	**(196,450)**
Transfers					
691004 Trnf GF	-	-	-	398,812	398,812
Transfers Total	**-**	**-**	**-**	**398,812**	**398,812**
204611 CED Administration Total	-	-	196,450	398,812	202,362

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204615 RDA #9					
Materials & Services					
662001 Miscellaneous Services	-	-	350,000	350,000	-
Materials & Services Total	**-**	**-**	**350,000**	**350,000**	**-**
Transfers					
691001 Trnf Other Funds	-	675,000	-	-	-
691004 Trnf GF	244,836	263,800	163,800	30,000	(133,800)
Transfers Total	**244,836**	**938,800**	**163,800**	**30,000**	**(133,800)**
204615 RDA #9 Total	244,836	938,800	513,800	380,000	(133,800)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204616 RDA #6					
Transfers					
691004 Trnf GF	132,580	277,365	379,766	5,000	(374,766)
Transfers Total	**132,580**	**277,365**	**379,766**	**5,000**	**(374,766)**
204616 RDA #6 Total	132,580	277,365	379,766	5,000	(374,766)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204617 RDA #7					
Materials & Services					
645004 Developer Increments	73,218	-	-	-	-
Materials & Services Total	**73,218**	**-**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	165,000	20,000	-	10,000	10,000
Transfers Total	**165,000**	**20,000**	**-**	**10,000**	**10,000**
204617 RDA #7 Total	238,218	20,000	-	10,000	10,000

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204618 RDA #8					
Materials & Services					
645004 Developer Increments	50,052	-	-	-	-
Materials & Services Total	**50,052**	**-**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	140,000	120,000	115,000	10,000	(105,000)
Transfers Total	**140,000**	**120,000**	**115,000**	**10,000**	**(105,000)**
204618 RDA #8 Total	190,052	120,000	115,000	10,000	(105,000)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204619 RDA #10					
Transfers					
691004 Trnf GF	225,000	192,613	190,000	780,911	590,911
Transfers Total	**225,000**	**192,613**	**190,000**	**780,911**	**590,911**
204619 RDA #10 Total	225,000	192,613	190,000	780,911	590,911

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204623 ATK EDA					
Materials & Services					
645004 Developer Increments	-	527,413	1,988,493	799,451	(1,189,042)
Materials & Services Total	**-**	**527,413**	**1,988,493**	**799,451**	**(1,189,042)**
Transfers					
691004 Trnf GF	32,159	30,676	29,207	9,770	(19,437)
Transfers Total	**32,159**	**30,676**	**29,207**	**9,770**	**(19,437)**
204623 ATK EDA Total	32,159	558,089	2,017,700	809,221	(1,208,479)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204624 Clearfield Station CDA					
Transfers					
691004 Trnf GF	13,195	212,310	411,596	13,830	(397,766)
Transfers Total	**13,195**	**212,310**	**411,596**	**13,830**	**(397,766)**
204624 Clearfield Station CDA Total	13,195	212,310	411,596	13,830	(397,766)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204625 Lifetime CRA					
Materials & Services					
645004 Developer Increments	328,819	-	345,854	396,492	50,638
Materials & Services Total	**328,819**	**-**	**345,854**	**396,492**	**50,638**
Transfers					
691004 Trnf GF	16,657	19,342	20,344	23,323	2,979
Transfers Total	**16,657**	**19,342**	**20,344**	**23,323**	**2,979**
204625 Lifetime CRA Total	345,476	19,342	366,198	419,815	53,617
CDRA | 20 Total	1,421,516	2,338,519	4,190,510	2,827,589	(1,362,921)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Park Capital Improvements | 40					
Licenses & Permits					
323004 Park Impact Fees	267,524	77,208	80,000	80,000	-
Licenses & Permits Total	**267,524**	**77,208**	**80,000**	**80,000**	**-**
Miscellaneous					
361001 Interest Earnings	152,123	150,421	20,000	20,000	-
Miscellaneous Total	**152,123**	**150,421**	**20,000**	**20,000**	**-**
Park Capital Improvements | 40 Total	419,647	227,629	100,000	100,000	-
Capital Projects | 45					
Intergovernmental					
334002 Grants Other	-	7,233,658	-	998,000	998,000
Intergovernmental Total	**-**	**7,233,658**	**-**	**998,000**	**998,000**
Miscellaneous					
361001 Interest Earnings	445,866	502,494	80,000	80,000	-
369001 Misc Revenues	108,488	-	48,000	-	(48,000)
Miscellaneous Total	**554,354**	**502,494**	**128,000**	**80,000**	**(48,000)**
Other Sources					
381004 Trnf from GF	4,464,843	2,226,217	2,226,217	3,764,639	1,538,422
382001 Trnf from CDRA	597,000	675,000	-	-	-
Other Sources Total	**5,061,843**	**2,901,217**	**2,226,217**	**3,764,639**	**1,538,422**
Capital Projects | 45 Total	**5,616,197**	**10,637,369**	**2,354,217**	**4,842,639**	**2,488,422**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital Assets | 40 & 45					
404521 Capital Park Impact Fee					
Capital					
673001 Capital Park Impact Fee	-	-	150,000	1,660,000	1,510,000
Capital Total	**-**	**-**	**150,000**	**1,660,000**	**1,510,000**
Transfers					
691004 Trnf GF	-	-	-	-	-
Transfers Total	**-**	**-**	**-**	**-**	**-**
404521 Capital Park Impact Fee Total	-	-	150,000	1,660,000	1,510,000

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454161 Capital Projects-Facilities					
Capital					
673001 Capital Project	1,751,061	3,233,045	1,865,675	645,000	(1,220,675)
Capital Total	**1,751,061**	**3,233,045**	**1,865,675**	**645,000**	**(1,220,675)**
454161 Capital Projects-Facilities Total	1,751,061	3,233,045	1,865,675	645,000	(1,220,675)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454410 Capital Projects-Streets					
Capital					
673001 Capital Project	#########	4,301,240	4,919,958	5,161,556	241,598
Capital Total	**#########**	**4,301,240**	**4,919,958**	**5,161,556**	**241,598**
454410 Capital Projects-Streets Total	#########	4,301,240	4,919,958	5,161,556	241,598

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454521 Capital Projects-Parks					
Capital					
673001 Capital Project	194,196	2,328,004	1,208,700	1,305,000	96,300
Capital Total	**194,196**	**2,328,004**	**1,208,700**	**1,305,000**	**96,300**
454521 Capital Projects-Parks Total	194,196	2,328,004	1,208,700	1,305,000	96,300
Capital Assets | 40 & 45 Total	#########	9,862,288	8,144,333	8,771,556	627,223

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Utility Administration | 50					
Miscellaneous					
361001 Interest Earnings	-	-	2,000	-	(2,000)
369006 Late Fees/Penalty	164,815	156,968	160,000	160,000	-
Miscellaneous Total	**164,815**	**156,968**	**162,000**	**160,000**	**(2,000)**
Charges for Services| Utilities					
371005 Water Service Fees	15,081	16,496	14,000	14,000	-
Charges for Services| Utilities Total	**15,081**	**16,496**	**14,000**	**14,000**	**-**
Other Sources					
381005 Trnf from EF	300,698	250,582	346,583	346,583	-
Other Sources Total	**300,698**	**250,582**	**346,583**	**346,583**	**-**
Utility Administration | 50 Total	**480,594**	**424,046**	**522,583**	**520,583**	**(2,000)**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
505011 Utility Administration					
505011 Utility Administration					
Personnel					
611101 Full-Time Employees	138,888	158,388	171,007	180,839	9,832
611201 Overtime	16	114	-	-	-
611501 Part-Time	4,424	5,484	11,754	11,691	(63)
613101 FICA	10,229	11,291	13,525	14,342	817
613201 Utah Retirement Systems	19,962	31,628	27,881	29,433	1,552
613301 Health Insurance	43,458	38,421	54,020	33,728	(20,292)
613302 Dental Insurance	2,575	2,650	3,204	2,702	(502)
613304 Vision Insurance	454	456	586	310	(276)
613401 Worker's Compensation	94	79	164	174	10
614101 Clothing Allow - FT	118	-	180	180	-
Personnel Total	**220,218**	**248,512**	**282,321**	**273,399**	**(8,922)**
Materials & Services					
621301 Training & Registration	990	-	1,900	1,675	(225)
623101 In-State Travel	-	-	50	50	-
624004 Materials & Supplies	1,179	1,191	900	900	-
624005 Printing	25,532	19,978	29,250	28,050	(1,200)
624006 Postage / Mailing	34,566	36,693	41,850	51,850	10,000
624204 Annual Maint. & Support	12,425	-	19,393	19,945	552
631004 Bank Fees	2,611	3,408	5,150	5,150	-
645001 Special Department Allow	1,554	1,414	1,750	1,750	-
Materials & Services Total	**78,857**	**62,684**	**100,243**	**109,370**	**9,127**
Transfers					
691009 Trnf Indirect Cost Alloca	140,035	140,035	140,035	140,035	-
Transfers Total	**140,035**	**140,035**	**140,035**	**140,035**	**-**
505011 Utility Administration Total	439,110	451,231	522,599	522,804	205
505011 Utility Administration Total	439,110	451,231	522,599	522,804	205

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Water | 51					
Licenses & Permits					
323001 Water Impact Fees	150,661	153,057	35,000	45,000	10,000
Licenses & Permits Total	**150,661**	**153,057**	**35,000**	**45,000**	**10,000**
Miscellaneous					
361001 Interest Earnings	172,432	414,923	25,000	25,000	-
Miscellaneous Total	**172,432**	**414,923**	**25,000**	**25,000**	**-**
Charges for Services| Utilities					
371001 Water Charges	4,917,084	6,344,946	6,500,000	6,577,000	77,000
371003 Water Meter Connection	83,733	37,356	40,000	40,000	-
371008 Water Charges-City	144,567	162,245	150,000	165,000	15,000
Charges for Services| Utilities Total	**5,145,384**	**6,544,547**	**6,690,000**	**6,782,000**	**92,000**
Other Sources					
381001 Trnf Other Funds	-	1,650,000	174,763	174,763	-
Other Sources Total	**-**	**1,650,000**	**174,763**	**174,763**	**-**
Water | 51 Total	**5,468,476**	**8,762,527**	**6,924,763**	**7,026,763**	**102,000**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Water Fund | 51					
515101 Water Operations					
Personnel					
611101 Full-Time Employees	368,556	380,818	438,566	470,785	32,219
611201 Overtime	18,915	21,580	13,000	20,000	7,000
611501 Part-Time	3,735	-	12,359	11,357	(1,002)
613101 FICA	28,752	28,792	33,689	35,867	2,178
613201 Utah Retirement Systems	61,087	85,220	71,109	75,904	4,795
613301 Health Insurance	77,657	77,314	98,353	97,486	(867)
613302 Dental Insurance	4,041	5,014	5,108	5,351	243
613304 Vision Insurance	779	920	972	695	(277)
613401 Worker's Compensation	3,921	4,655	5,926	6,911	985
613601 LTD ADD Life	2,587	2,141	2,352	2,352	-
614101 Clothing Allow - FT	2,201	2,725	2,880	2,880	-
614102 Clothing Allow - PT	116	461	720	720	-
614201 Car Allowance	966	963	960	960	-
Personnel Total	**573,312**	**610,602**	**685,994**	**731,268**	**45,274**
Materials & Services					
621201 Membership Dues	5,280	4,465	4,527	1,983	(2,544)
621301 Training & Registration	9,825	16,931	15,500	15,581	81
623501 Out-of-State Travel	2,140	2,315	2,315	2,060	(255)
624001 Office Supplies	419	309	500	500	-
624004 Materials & Supplies	90,833	92,937	96,664	110,909	14,245
624006 Postage / Mailing	-	973	2,500	-	(2,500)
624107 Uniforms & PPE	2,709	3,891	5,250	5,250	-
624204 Annual Maint. & Support	34,139	58,921	70,514	85,684	15,170
625001 Equip. Maint. & Supplies	33,861	56,701	52,100	52,880	780
625002 Equipment Purchases	1,769	2,803	-	2,415	2,415
625201 Tires/Brakes	1,735	2,700	4,000	2,500	(1,500)
625202 Fuel/Oil	25,269	25,446	28,350	30,000	1,650
625203 Fleet Repair	11,550	7,899	18,000	12,000	(6,000)
625204 Fleet Lease	31,752	32,706	34,201	36,506	2,305
626001 Building Maintenance	462	1,549	5,100	5,100	-
627001 Electric	104,592	157,309	195,000	215,000	20,000
631003 Insurance Fees	41,558	41,536	47,941	50,338	2,397
631004 Bank Fees	30,493	48,950	32,880	32,880	-
631006 Contracted Services	100,999	100,714	171,353	133,270	(38,083)
645001 Special Department Allow	1,130	1,250	1,250	1,250	-
651501 Depreciation	932,048	941,404	930,000	930,000	-
661001 Miscellaneous Supplies	3,725	3,089	4,700	4,700	-
662001 Miscellaneous Services	2,084,018	1,791,066	2,127,650	2,345,086	217,436
663001 Contingency	-	-	7,500	7,500	-
Materials & Services Total	**3,550,306**	**3,395,865**	**3,857,796**	**4,083,392**	**225,596**
Capital					

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
674001 Machinery & Equipment	18,665	-	8,000	19,250	11,250
674002 Equipment Replacements	383,440	5,079	174,585	172,085	(2,500)
674003 Vehicle Replacement	72,327	-	187,474	-	(187,474)
Capital Total	**474,431**	**5,079**	**370,059**	**191,335**	**(178,724)**
Debt					
681002 Debt Service-Interest	-	255,788	341,050	323,500	(17,550)
Debt Total	**-**	**255,788**	**341,050**	**323,500**	**(17,550)**
Transfers					
691003 Trnf EF Sales Tax Bond	82,450	82,657	83,170	83,100	(70)
691005 Trnf EF	104,618	2,087,182	128,031	120,733	(7,298)
691008 Nonoperating Transfer	144,567	162,245	165,000	165,000	-
691009 Trnf Indirect Cost Alloca	359,186	359,186	359,186	359,186	-
Transfers Total	**690,821**	**2,691,270**	**735,387**	**728,019**	**(7,368)**
515101 Water Operations Total	5,288,870	6,958,604	5,990,285	6,057,514	67,228

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
515110 Water Capital Projects					
Capital					
673001 Capital Project	-	-	9,233,752	8,260,008	(973,744)
Capital Total	**-**	**-**	**9,233,752**	**8,260,008**	**(973,744)**
515110 Water Capital Projects Total	-	-	9,233,752	8,260,008	(973,744)
Water Fund | 51 Total	5,288,870	6,958,604	#########	#########	(906,516)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Sewer | 52					
Licenses & Permits					
323002 Sewer Impact Fees	144,922	72,701	50,000	50,000	-
Licenses & Permits Total	**144,922**	**72,701**	**50,000**	**50,000**	**-**
Miscellaneous					
361001 Interest Earnings	298,926	326,412	65,000	65,000	-
369001 Misc Revenues	45,396	26,529	-	-	-
Miscellaneous Total	**344,322**	**352,941**	**65,000**	**65,000**	**-**
Charges for Services| Utilities					
372001 Sewer Charges	5,233,926	2,589,022	2,650,000	2,693,000	43,000
372002 Sewer Charges - NDSD	-	3,457,181	3,800,000	3,900,000	100,000
Charges for Services| Utilities Total	**5,233,926**	**6,046,203**	**6,450,000**	**6,593,000**	**143,000**
Sewer | 52 Total	**5,723,170**	**6,471,845**	**6,565,000**	**6,708,000**	**143,000**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Sewer | 52					
525201 Sewer Operations					
Personnel					
611101 Full-Time Employees	352,289	419,376	405,461	487,713	82,252
611201 Overtime	11,474	11,486	8,000	11,000	3,000
611501 Part-Time	3,625	-	11,996	11,023	(973)
613101 FICA	27,035	31,712	31,247	37,036	5,789
613201 Utah Retirement Systems	56,797	88,077	65,592	78,732	13,140
613301 Health Insurance	71,480	85,155	86,444	109,772	23,328
613302 Dental Insurance	3,694	4,185	4,554	6,016	1,462
613304 Vision Insurance	717	743	854	785	(69)
613401 Worker's Compensation	3,728	3,119	5,638	7,165	1,527
613601 LTD ADD Life	2,550	3,502	2,251	2,251	-
614101 Clothing Allow - FT	1,506	1,380	1,440	1,800	360
614201 Car Allowance	966	963	960	960	-
Personnel Total	**535,860**	**649,698**	**624,437**	**754,253**	**129,816**
Materials & Services					
621301 Training & Registration	1,892	2,546	5,540	4,083	(1,458)
623101 In-State Travel	1,019	2,486	2,941	3,152	211
623501 Out-of-State Travel	1,644	1,846	2,315	2,230	(85)
624001 Office Supplies	279	222	350	350	-
624004 Materials & Supplies	4,472	2,030	5,683	6,000	317
624107 Uniforms & PPE	1,580	1,303	2,100	2,100	-
624204 Annual Maint. & Support	2,558	3,280	3,014	3,184	170
625002 Equipment Purchases	1,750	-	-	-	-
625201 Tires/Brakes	-	1,119	2,000	1,500	(500)
625202 Fuel/Oil	4,866	4,920	6,000	9,000	3,000
625203 Fleet Repair	1,591	3,456	13,000	7,500	(5,500)
625204 Fleet Lease	21,353	21,994	34,201	27,119	(7,083)
626001 Building Maintenance	569	1,592	5,100	5,100	-
631003 Insurance Fees	24,703	19,558	22,408	23,528	1,120
631004 Bank Fees	32,156	35,616	39,300	39,300	-
631006 Contracted Services	131,586	141,201	165,833	163,750	(2,083)
645001 Special Department Allow	191	1,125	1,250	1,250	-
651501 Depreciation	602,880	604,243	615,000	615,000	-
661001 Miscellaneous Supplies	918	1,384	1,100	1,100	-
662001 Miscellaneous Services	3,332,064	3,487,615	3,800,650	3,800,750	100
Materials & Services Total	**4,168,072**	**4,337,538**	**4,727,786**	**4,715,995**	**(11,791)**
Capital					
674001 Machinery & Equipment	130,095	-	-	3,750	3,750
674003 Vehicle Replacement	73,327	-	480,000	-	(480,000)
Capital Total	**203,422**	**-**	**480,000**	**3,750**	**(476,250)**
Transfers					
691001 Trnf Other Funds	-	-	174,763	174,763	-

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
691003 Trnf EF Sales Tax Bond	74,110	74,299	74,760	74,700	(60)
691005 Trnf EF	109,846	91,538	116,542	124,183	7,641
691009 Trnf Indirect Cost Alloca	382,075	382,075	382,075	382,075	-
692002 Contrib to Other Funds	-	1,650,000	-	-	-
Transfers Total	**566,031**	**2,197,912**	**748,140**	**755,721**	**7,581**
525201 Sewer Operations Total	5,473,385	7,185,147	6,580,363	6,229,719	(350,644)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
525210 Sewer Capital Projects					
Capital					
673001 Capital Project	-	-	4,425,860	2,896,911	(1,528,949)
Capital Total	**-**	**-**	**4,425,860**	**2,896,911**	**(1,528,949)**
525210 Sewer Capital Projects Total	-	-	4,425,860	2,896,911	(1,528,949)
Sewer | 52 Total	5,473,385	7,185,147	#########	9,126,630	(1,879,593)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Storm Drain | 53					
Licenses & Permits					
323003 Storm Water Impact Fees	11,256	5,978	5,500	5,500	-
Licenses & Permits Total	**11,256**	**5,978**	**5,500**	**5,500**	**-**
Charges for Services					
343002 MIDA	-	-	2,320	2,320	-
Charges for Services Total	**-**	**-**	**2,320**	**2,320**	**-**
Miscellaneous					
361001 Interest Earnings	303,435	296,163	30,000	30,000	-
Miscellaneous Total	**303,435**	**296,163**	**30,000**	**30,000**	**-**
Charges for Services| Utilities					
373001 Storm Water Charges	1,718,667	1,984,773	2,010,000	2,118,000	108,000
Charges for Services| Utilities Total	**1,718,667**	**1,984,773**	**2,010,000**	**2,118,000**	**108,000**
Storm Drain | 53 Total	**2,033,358**	**2,286,914**	**2,047,820**	**2,155,820**	**108,000**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Storm | 53					
535301 Storm Drain Operations					
Personnel					
611101 Full-Time Employees	236,553	280,850	297,931	361,577	63,646
611201 Overtime	5,635	5,638	4,000	6,000	2,000
611501 Part-Time	3,625	-	11,996	11,023	(973)
613101 FICA	17,834	21,220	23,221	27,588	4,367
613201 Utah Retirement Systems	37,996	59,064	47,997	58,742	10,745
613301 Health Insurance	46,578	56,981	62,341	85,303	22,962
613302 Dental Insurance	2,389	2,964	3,245	4,700	1,455
613304 Vision Insurance	458	493	567	609	42
613401 Worker's Compensation	2,399	2,208	4,115	5,311	1,196
613601 LTD ADD Life	1,648	2,210	1,865	1,865	-
614101 Clothing Allow - FT	1,146	1,155	1,800	2,160	360
614201 Car Allowance	966	963	960	960	-
Personnel Total	**357,227**	**433,745**	**460,038**	**565,838**	**105,800**
Materials & Services					
621201 Membership Dues	210	210	210	310	100
621301 Training & Registration	1,377	1,827	4,610	4,604	(7)
623101 In-State Travel	1,996	-	815	1,522	707
623501 Out-of-State Travel	2,802	2,098	2,315	-	(2,315)
624001 Office Supplies	195	317	500	500	-
624004 Materials & Supplies	3,975	1,529	10,033	11,033	1,000
624107 Uniforms & PPE	1,282	1,674	2,625	2,625	-
624204 Annual Maint. & Support	2,558	3,105	3,014	3,184	170
625001 Equip. Maint. & Supplies	-	343	1,550	1,550	-
625002 Equipment Purchases	1,750	-	-	-	-
625003 Equipment Rental	-	-	2,700	2,700	-
625201 Tires/Brakes	4,372	-	2,500	1,500	(1,000)
625202 Fuel/Oil	8,555	7,272	9,000	14,000	5,000
625203 Fleet Repair	15,025	24,113	9,000	9,000	-
625204 Fleet Lease	14,884	15,331	17,149	19,974	2,825
626001 Building Maintenance	522	646	2,600	2,600	-
631003 Insurance Fees	9,039	8,338	9,595	10,075	480
631004 Bank Fees	11,153	12,354	12,360	12,360	-
631006 Contracted Services	98,748	157,982	108,833	106,750	(2,083)
645001 Special Department Allow	7,111	7,193	7,700	7,700	-
651501 Depreciation	711,959	711,959	710,000	710,000	-
661001 Miscellaneous Supplies	1,106	3,146	1,100	1,100	-
662001 Miscellaneous Services	17,134	1,971	9,650	9,750	100
663001 Contingency	-	131	5,000	5,000	-
Materials & Services Total	**915,755**	**961,539**	**932,859**	**937,836**	**4,977**
Capital					
674001 Machinery & Equipment	18,665	-	-	3,750	3,750

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
674003 Vehicle Replacement	112,038	80,956	480,000	-	(480,000)
Capital Total	**130,702**	**80,956**	**480,000**	**3,750**	**(476,250)**
Transfers					
691005 Trnf EF	72,192	60,160	85,860	82,789	(3,071)
691009 Trnf Indirect Cost Alloca	231,168	231,168	231,168	231,168	-
Transfers Total	**303,360**	**291,328**	**317,028**	**313,957**	**(3,071)**
535301 Storm Drain Operations Total	1,707,044	1,767,568	2,189,925	1,821,381	(368,544)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
535310 Storm Drain Capital Projects					
Capital					
673001 Capital Project	(0)	-	6,338,309	6,206,705	(131,604)
Capital Total	**(0)**	**-**	**6,338,309**	**6,206,705**	**(131,604)**
535310 Storm Drain Capital Projects Tota	(0)	-	6,338,309	6,206,705	(131,604)
Storm | 53 Total	1,707,044	1,767,568	8,528,234	8,028,086	(500,148)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Solid Waste | 54					
Miscellaneous					
361001 Interest Earnings	92,850	61,395	15,000	15,000	-
Miscellaneous Total	**92,850**	**61,395**	**15,000**	**15,000**	**-**
Charges for Services| Utilities					
374001 Garbage Charges	1,775,214	2,050,184	2,166,000	2,572,000	406,000
Charges for Services| Utilities Total	**1,775,214**	**2,050,184**	**2,166,000**	**2,572,000**	**406,000**
Solid Waste | 54 Total	**1,868,064**	**2,111,579**	**2,181,000**	**2,587,000**	**406,000**

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
545401 Solid Waste					
545401 Solid Waste					
Personnel					
611101 Full-Time Employees	54,266	56,864	60,406	63,823	3,417
613101 FICA	3,931	4,144	4,555	4,758	203
613201 Utah Retirement Systems	8,318	12,184	9,718	10,531	813
613301 Health Insurance	9,023	9,376	9,618	9,675	57
613302 Dental Insurance	447	487	484	535	51
613304 Vision Insurance	53	52	53	35	(18)
613401 Worker's Compensation	478	439	734	917	183
614201 Car Allowance	966	963	960	960	-
Personnel Total	**77,480**	**84,510**	**86,528**	**91,234**	**4,706**
Materials & Services					
631003 Insurance Fees	6,313	4,896	5,582	5,861	279
631004 Bank Fees	11,412	12,643	12,000	12,000	-
631006 Contracted Services	1,549,975	1,708,775	1,607,700	1,607,700	-
651501 Depreciation	27,687	27,688	25,000	25,000	-
Materials & Services Total	**1,595,388**	**1,754,001**	**1,650,282**	**1,650,561**	**279**
Capital					
673001 Capital Project	-	-	974,141	100,000	(874,141)
Capital Total	**-**	**-**	**974,141**	**100,000**	**(874,141)**
Transfers					
691005 Trnf EF	14,042	11,702	16,150	17,248	1,098
691009 Trnf Indirect Cost Alloca	45,858	45,858	45,858	45,858	-
Transfers Total	**59,900**	**57,560**	**62,008**	**63,106**	**1,098**
545401 Solid Waste Total	1,732,768	1,896,071	2,772,959	1,904,901	(868,058)
545401 Solid Waste Total	1,732,768	1,896,071	2,772,959	1,904,901	(868,058)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Fleet Management | 61					
Charges for Services					
344001 Fleet Charges From GF	161,990	166,856	194,152	194,152	-
344002 Fleet Charges From Water	31,752	32,706	36,506	36,506	-
344003 Fleet Charges From Sewer	21,353	21,994	27,119	27,119	-
344004 Fleet Charges Storm Water	14,884	15,331	19,975	19,975	-
345001 Consum. Chrgs From Gf	236,758	233,987	269,275	269,275	-
345002 Consum. Chrgs From Water	38,554	31,041	50,350	50,350	-
345003 Consum. Chrgs From Sewer	6,457	8,368	21,000	21,000	-
345004 Consum. Chrgs From Storm	27,952	30,385	20,500	20,500	-
346001 Vehicle&Equip Replace GF	1,238,149	460,619	724,520	706,996	(17,524)
346002 Vehicle&Equip Replace Wtr	90,992	-	149,294	149,294	-
346003 Vehicle&Equip Replace Swr	203,422	-	480,000	480,000	-
346004 Vehicle&Equip Replc Strm	130,702	80,956	480,001	480,001	-
Charges for Services Total	**2,202,965**	**1,082,244**	**2,472,692**	**2,455,168**	**(17,524)**
Miscellaneous					
364001 Gain/Loss Sale of Assets	137,348	293,953	161,289	161,289	-
365001 Fuel Charges	2,551	-	20,000	-	(20,000)
Miscellaneous Total	**139,899**	**293,953**	**181,289**	**161,289**	**(20,000)**
Fleet Management | 61 Total	2,342,864	1,376,197	2,653,981	2,616,457	(37,524)

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
614441 Fleet Management					
614441 Fleet Management					
Personnel					
611101 Full-Time Employees	105,215	111,464	118,322	125,006	6,684
611201 Overtime	1,406	278	2,100	2,100	-
613101 FICA	7,746	8,090	8,707	9,232	525
613201 Utah Retirement Systems	17,698	24,504	19,530	19,409	(121)
613301 Health Insurance	38,180	40,833	41,780	41,989	209
613302 Dental Insurance	1,858	2,018	2,007	2,192	185
613304 Vision Insurance	410	409	409	296	(113)
613401 Worker's Compensation	968	838	1,435	1,792	357
613601 LTD ADD Life	935	967	951	951	-
614101 Clothing Allow - FT	624	714	720	720	-
Personnel Total	**175,039**	**190,116**	**195,961**	**203,687**	**7,726**
Materials & Services					
621101 Publications & Subscriptions	1,500	1,500	2,400	1,500	(900)
621301 Training & Registration	501	654	3,640	1,740	(1,900)
624001 Office Supplies	717	-	950	950	-
624004 Materials & Supplies	3,870	5,134	6,250	6,250	-
624107 Uniforms & PPE	622	327	1,050	1,050	-
624204 Annual Maint. & Support	1,068	267	2,500	2,500	-
625001 Equip. Maint. & Supplies	416,559	3,006	8,000	8,000	-
625002 Equipment Purchases	341	14,408	24,006	-	(24,006)
625201 Tires/Brakes	21,861	12,313	31,125	18,950	(12,175)
625202 Fuel/Oil	203,310	182,836	213,100	216,500	3,400
625203 Fleet Repair	105,296	116,565	118,000	100,500	(17,500)
625501 Equipment Repairs	167	-	700	700	-
626001 Building Maintenance	28	1,150	3,000	3,000	-
631003 Insurance Fees	4,112	11,469	13,072	13,726	654
631006 Contracted Services	3,179	10,907	6,400	18,100	11,700
651501 Depreciation	679,652	801,175	500,000	750,000	250,000
661001 Miscellaneous Supplies	1,872	882	1,100	1,100	-
662001 Miscellaneous Services	553	867	1,650	1,750	100
Materials & Services Total	**1,445,209**	**1,163,458**	**936,943**	**1,146,316**	**209,373**
Capital					
674001 Machinery & Equipment	0	-	184,500	165,500	(19,000)
674003 Vehicle Replacement	-	-	2,028,148	754,765	(1,273,383)
Capital Total	**0**	**-**	**2,212,648**	**920,265**	**(1,292,383)**
Debt					
681003 Equipment Lease	-	-	5,000	6,500	1,500
Debt Total	**-**	**-**	**5,000**	**6,500**	**1,500**
614441 Fleet Management Total	1,620,249	1,353,574	3,350,552	2,276,768	(1,073,784)
614441 Fleet Management Total	1,620,249	1,353,574	3,350,552	2,276,768	(1,073,784)

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Risk Management | 63					
Charges for Services					
344006 Risk Mgmt Charges - GF	350,860	344,689	398,529	418,457	19,928
344007 Risk Mgmt Charges - Water	41,558	41,536	47,941	50,338	2,397
344008 Risk Mgmt Charges - Sewer	24,703	19,558	22,408	23,528	1,120
344009 Risk Mgmt Charges - Storm	9,039	8,338	9,595	10,075	480
344011 Risk Mgmt Charges - Fleet	4,112	11,469	13,073	13,726	653
344013 Risk Mgmt Charges - Garba	6,313	4,896	5,582	5,861	279
Charges for Services Total	**436,587**	**430,487**	**497,128**	**521,985**	**24,857**
Miscellaneous					
369001 Misc Revenues	58,897	-	-	-	-
Miscellaneous Total	**58,897**	**-**	**-**	**-**	**-**
Risk Management | 63 Total	495,484	430,487	497,128	521,985	24,857

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
634443 Risk Management					
634443 Risk Management					
Materials & Services					
624101 Claims & Damages	57,906	29,951	30,000	30,000	-
631003 Insurance Fees	353,247	401,154	433,000	461,000	28,000
631006 Contracted Services	28,220	28,220	29,000	30,000	1,000
Materials & Services Total	**439,373**	**459,325**	**492,000**	**521,000**	**29,000**
634443 Risk Management Total	439,373	459,325	492,000	521,000	29,000
634443 Risk Management Total	439,373	459,325	492,000	521,000	29,000

FY 2027 Revenue Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Perpetual Cemetery Fund | 70					
Charges for Services					
348002 Perpetual Care	13,300	18,150	9,000	9,000	-
Charges for Services Total	**13,300**	**18,150**	**9,000**	**9,000**	**-**
Miscellaneous					
361001 Interest Earnings	15,416	13,464	1,200	1,200	-
Miscellaneous Total	**15,416**	**13,464**	**1,200**	**1,200**	**-**
Perpetual Cemetery Fund | 70 Total	28,716	31,614	10,200	10,200	-

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
700000 Risk Management					
700000 Risk Management					
Transfers					
691007 Trnf from Fund 70	-	-	-	-	-
Transfers Total	**-**	**-**	**-**	**-**	**-**
700000 Risk Management Total	-	-	-	-	-
700000 Risk Management Total	-	-	-	-	-

FY 2027 Expenditure Budget - Tentative Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
704810 Risk Management					
704810 Risk Management					
Transfers					
691007 Trnf from Fund 70	-	-	-	-	-
Transfers Total	**-**	**-**	**-**	**-**	**-**
704810 Risk Management Total	-	-	-	-	-
704810 Risk Management Total	-	-	-	-	-
Grand Total	#########	#########	#########	#########	(5,652,718)

FY27 Tentative Budget

Clearfield City | May 12, 2026

CLEARFIELD
UTAH'S MILITARY CITY

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

CLEARFIELD
UTAH'S MILITARY CITY

Property Tax Impact Schedule

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.

CLEARFIELD
UTAH'S MILITARY CITY

STAFF REPORT

TO: Mayor Shepherd and City Council Members

FROM: JJ Allen, City Manager

MEETING DATE: May 12, 2026

SUBJECT: Proposed Property Tax Impact Schedule - FY27 Budget

RECOMMENDED ACTION

Discussion only

DESCRIPTION / BACKGROUND

HB 236 from the 2026 General Session of the Utah Legislature requires a Property Tax Impact Schedule (PTIS) if a taxing entity intends to increase its property tax revenue. The purpose of the PTIS is to clearly communicate to the public what the additional property tax will pay for. Beginning with the presentation of the Tentative Budget and through the course of the budget approval process (i.e. from now through August), the PTIS will frequently be included on the Council's meeting agenda, giving the opportunity to make modifications as new information and data becomes available.

For the FY27 Budget, staff recommends that Clearfield's property tax be increased by approximately $236,500—approximately a 6.7% increase. The PTIS provides additional explanation for the specific items that will be tied to this additional property tax revenue.

Important context is that for the FY26 Budget, the Clearfield City Council followed the truth-in-taxation process in place at the time to increase the property tax by about $196,000. In September 2025, the Utah State Tax Commission rejected the tax increase, based on a technicality, and given that a new provision in the law removed the Commission's discretion on whether or not to approve a tax increase. Therefore, the $236,500 for FY27 is inclusive of (not in addition to) the $196,000 from FY26.

Moreover, the tax increase is needed in order to maintain a status quo budget. In other words, service levels are not being enhanced. Rather, without the additional revenue, service levels would decline. Additional property tax is needed due to slower growth in sales tax revenue and the slowdown in development-related activity.

CORRESPONDING POLICY PRIORITIES

- Providing Quality Municipal Services
- Improving Clearfield's Image, Livability, and Economy

All of the items listed on the PTIS are squarely in the category of "Providing Quality Municipal Services." Also, several of them coincide with "Improving Clearfield's Image, Livability and Economy."

FISCAL IMPACT

$236,500 in new property tax revenue. Pursuant to the new law, this amount would be restricted in the General Fund beginning July 1 until the Final Budget is adopted in August.

ALTERNATIVES

Through this process, the Clearfield City Council is able to consider a property tax increase up to (but not exceeding) the amount noted on the PTIS (as it is published at the time of adoption of the Interim Budget in June). In August, the Council could decide to move forward without any increase (resulting in the reductions outlined in the PTIS), or some level of increase up to the total amount reflected on the PTIS.

SCHEDULE / TIME CONSTRAINTS

This "first meeting in May" is the statutory date for the Budget Officer to present the Tentative Budget, and the first required publication of the PTIS. No later than June 13, the City Council will again notify the public and include on a meeting agenda (June 9) the intent to raise the property tax. By this point, valuation and Certified Tax Rate data should be available. An Interim Budget is required to be adopted by the end of June, and the PTIS will be in its final form at that point. August 4 is the date for Clearfield's Truth-in-Taxation Hearing, and adoption of the final budget will likely be scheduled for a week later (August 11).

LIST OF ATTACHMENTS

- Proposed Property Tax Impact Schedule

Proposed Property Tax Impact Schedule – FY27 Budget

To maintain current service levels, Clearfield City will consider an increase to its property tax rate from 0.001218 to 0.001256 (estimated), generating an additional $236,500. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected by the property tax increase.

Proposed additional property tax revenue to Clearfield City	$236,500
Approximate % increase to Clearfield's property tax revenue	6.7%
Approximate annual increase in property tax paid to Clearfield City for the average residence	$23 (6.7%)
Approximate annual increase in property tax paid to Clearfield City for the average commercial property	$41.81 (6.7%)

The proposed tax increase is intended to maintain current levels of service. Without the tax increase, the level of service to the public would decrease as outlined and articulated below. It should be noted that the Clearfield City Council intended to increase the property tax rate for the FY26 budget (approximately $19 for the average residence), but that increase was rejected by the Utah State Tax Commission, and was not implemented.

Department – Division	Amount	Operational Impact if Tax Increase is Approved
Community Services – Facilities	$25,000	Contracted services on City facilities for routine maintenance activities will continue at the current level of service.
Police – Patrol & Investigations	$10,000	Equipment acquisition and replacement (e.g. radios and radio accessories, public order unit equipment, etc.) will continue at the current level of service.
Public Works – Streets	$60,000	Maintenance activities such as pavement striping, street light maintenance, pothole repair, snow plowing, etc. will continue at the current level of service.
Community Services – Parks	$125,000	The Parks Division will acquire an advanced-technology slope mower for safer and more efficient maintenance of various steep slopes and detention basins. Also, grounds maintenance activities will continue at the current level of service.
Administration – Communications	$16,500	The texting service to facilitate communication and engagement with residents will be renewed for a second year.

CLEARFIELD CITY RESOLUTION 2026R-16

A RESOLUTION ACKNOWLEDGING THAT THE BUDGET OFFICER STATED IN A PUBLIC MEETING THAT THE CLEARFIELD CITY FISCAL YEAR TENTATIVE BUDGET, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCLUDES A PROPOSED PROPERTY TAX INCREASE AND THE BUDGET OFFICER ALSO PRESENTED A PROPOSED PROPERTY TAX IMPACT SCHEDULE

WHEREAS, Utah Code Annotated § 59-2-919(4)(a)(i) requires Clearfield City's budget officer to state that the Clearfield City Tentative Budget for Fiscal Year 2027, beginning July 1, 2026 and ending June 20, 2027, includes a proposed property tax increase, and

WHEREAS, Utah Code Annotated § 59-2-919(4) requires the City's budget officer also present a proposed property tax impact schedule as defined in Utah Code Annotated § 59-2-924 as a separate item on the agenda, and

WHEREAS, Utah Code Annotated § 59-2-919(4)(a)(ii) requires a separate item on the City's agenda where the tentative budget is considered notifying the public that the City's budget officer intends to state in the public meeting that the tentative budget includes a proposed property tax increase,

WHEREAS, following proper notice, as set forth by State Law, the City held a public hearing on the Fiscal Year 2027 Tentative Budget

NOW, THEREFORE, BE IT RESOLVED, by the Clearfield City Council as follows:

1. On May 12, 2026, in its regularly scheduled policy meeting the City's budget officer presented the tentative budget for fiscal year 2027, beginning July 1, 2026 and ending June, 2027; and

2. At said meeting the City's budget officer stated the intent that the tentative budget for Fiscal Year 2027 included a proposed property tax increase as a separate item on the agenda for said meeting; and

3. A public hearing was held on the Fiscal Year 2027 Tentative Budget at the regularly scheduled June 12, 2026, policy meeting. During the meeting the City's budget officer stated that the tentative budget as presented included a proposed property tax increase; and

4. At said meeting the City's budget officer presented a proposed Property Tax Impact Schedule as a separate item from all other items on the agenda as defined by Utah Code Annotated § 59-2-924; and

5. The Clearfield City Council hereby directs staff to make available for public inspection the proposed Property Tax Impact Schedule; and

6. Further, the Clearfield City Council hereby directs staff to continue to include the proposed Property Tax Impact Schedule as a separate agenda item at each public hearing prior to June 30, 2026 at which the Clearfield City Council discusses the proposed general fund budget for Fiscal Year 2027.

This Resolution was duly PASSED, ADOPTED, and/or APPROVED this 9th day of June, 2026.

CLEARFIELD CITY CORPORATION

____
Mark R. Shepherd, Mayor

ATTEST:

____
Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE:

NAY:

CLEARFIELD
UTAH'S MILITARY CITY

STAFF REPORT

TO: Mayor Shepherd and City Council Members

FROM: Spencer Wayne Brimley, Assistant City Manager

MEETING DATE: June 9, 2026

SUBJECT: First Amendment to the Agreement for Indigent Defense Services

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RECOMMENDED ACTION

Staff recommends the council approve the proposed amendment for Indigent Defense Services with the law firm of "Skeen & Associates" to extend the term and update the "Fees for Legal Services" from the original 2016 agreement and approve the Mayor's signature to any necessary documents.

DESCRIPTION / BACKGROUND

A. **Legal Requirement to Provide Indigent Defense Counsel**

Pursuant to the Sixth Amendment of the United States Constitution and the Utah Indigent Defense Act, the city is legally required to provide a court-appointed public defender to all individuals who cannot afford an attorney and are being prosecuted for an offense for which a jail term can be imposed with our justice court. For our city, this is essentially for any misdemeanor offense (Infractions do not carry a possibility of a jail sentence). In addition to the possibility of jail, the defendant must also qualify, which is determined by the court after carefully considering the person's income, assets, credit or other means to hire an attorney without depriving that person or their family of that person of food, shelter, clothing, and other necessities. A person is presumed to lack sufficient income if they earn less than 150% of the federal poverty guidelines set forth by the U.S. Department of Health and Human Services.

B. **Current Agreement and Recommended Amendments**

Since 2016, the "Fees for Legal Services" within the Agreement has not changed. As such, staff is seeking to modify the "Fees for Legal Services" section of the existing Agreement as follows, as well as extend the term of the Agreement for a period of up to five years.

Amendment One: The Parties agree to replace the language of Section 3a, "Fees for Legal Services" of the Original Agreement with the following:

a. Payment of Fees for services rendered shall be approved by an authorized representative of the City as provided below (collectively, "Legal Services") during the term of this Agreement. As full compensation for Legal Services rendered by the Firm pursuant to this Agreement, the City shall pay Firm as follows (amounts showing in red are the old amounts.

I. $175.00 ~~(150.00)~~ for each case assigned to the Firm by the Court, to be paid at the conclusion of such case (i.e., sentencing or acquittal);
II. $100.00 additional for each jury trial that goes to verdict;
III. $125.00 ~~($100.00)~~ for each case assigned to the Firm by the District Court on appeal as a trail de novo that the Firm was previously assigned to by the Court;
IV. $100.00 additional for each jury trial that goes to verdict;
V. $175.00 ~~($150.00)~~ for each case assigned to the Firm by the District Court, to be paid at the conclusion of such case (i.e., sentencing, acquittal, or failure to appear);
VI. $100.00 additional for each jury trial that goes verdict;
VII. $40.00 ~~($25.00)~~ for each Review Hearing and Orders to Show Cause (pending matters); and
VIII. $75.00 ~~($50.00)~~ for Orders to Show Cause on a newly-appointed case.

Amendment Two: The Parties agree that this First Amended Agreement shall commence between the Firm and the City on the Effective Date and terminate on the same date five years thereafter unless renewed or terminated pursuant to those existing provisions within the Original Agreement.

It is of important note that council is aware that the court can and does routinely attempt to recoup the legal defender fees charged to the city through payments, when appropriate, from those defendants who were appointed a legal defender and are later either found guilty or enter a guilty plea and are deemed to have the means to make payments for such services. The average recoupment percentage is approximately 25% of the legal defender fees spent by the city.

CORRESPONDING POLICY PRIORITIES

- Providing Quality Municipal Services

The city is required by law, both the 6th Amendment to the United States Constitution, as well as the Utah Indigent Defense Act (§78B-22-201 et. seq.) to provide assistance of counsel to those qualifying individuals that are prosecuted within the Clearfield City Justice Court for any misdemeanor crime.

HEDGEHOG SCORE

See Policy Priority explanation

FISCAL IMPACT

The exact fiscal impact of the proposed amendments to the “Fees for Legal Services” is dependent on the actual number and types of cases, hearings, or legal services that are provided. However, after careful review of the city and court records from 2023, 2024, and 2025, staff anticipate that the fiscal impact will be approximately, as follows: $11,000.00 Increase Cost to Legal Defender Budget (Expenditure) $ 2,750.00 Increase to Legal Defender Recoupment (Revenues) $ 8,250.00 Approximate Total Negative Fiscal Impact is anticipated.

ALTERNATIVES

Subject to alternative direction given by Council, Staff presents the following alternatives:

1. 1. Approve the proposed amendment to the City's Agreement for Indigent Defense Services with the law firm of "Skeen & Associates" to extend the term and update the "Fees for Legal Services," as proposed.

2. Approve the proposed amendment to the City's Agreement for Indigent Defense Services with the law firm of "Skeen & Associates" to extend the term and update the "Fees for Legal Services," with specific modifications.

3. Provide staff with alternative directions.

SCHEDULE / TIME CONSTRAINTS

There is no legal timeframe to act. However, staff is seeking to gain approval of the proposed amendments prior to the final FY27 budget adoption.

LIST OF ATTACHMENTS

- First Amendment to Indigent Defense Contract Final for FY27

FIRST AMENDMENT TO THE
AGREEMENT FOR INDIGENT DEFENSE SERVICES

This First Amendment to the Indigent Defense Services ("First Amendment") is made effective **July 1, 2026** (the "Effective Date") and is being entered into by and among **Skeen & Associates**, a Utah limited liability company (the "Firm"), with its principal place of address located at 5788 South 900 East, Salt Lake City, Utah 84121, and **Clearfield City,** a Utah municipality (the "City"), hereinafter referred to collectively as, the "Parties."

RECITALS

WHEREAS, the law firm of Cook, Skeen, and Robinson ("Original Firm") and the City entered into an Agreement for Indigent Defense Services on October 26, 2016 ("Original Agreement").

WHEREAS, due to a change in partnership within the Original Firm, the Original Agreement was assigned in June of 2021 to Firm pursuant to Section 12 of the Original Agreement and the term of the Original Agreement extended five years, with written renewal options.

WHEREAS, the terms outlined in the "Fees for Legal Services" of the Original Agreement have not changed since 2016, the Parties seek to update the "Fees for Legal Services."

WHEREAS, the Parties seek to extend the Original Agreement for a period of up to five years.

NOW, THEREFORE, in consideration of the mutual promises, covenants and representations contained herein, the Parties hereto agree as follows:

AGREEMENT

(1) Recitals. The foregoing recitals are incorporated and made an integral part of this Second Addendum by this reference.

(2) Authority to Amend. Pursuant to Section 15 of the Original Agreement, the Parties seek to extend the term of the Original Agreement for a period not to exceed five years after the Effective Date of this First Amendment unless renewed or terminated pursuant to those existing provisions within the Original Agreement.

(3) Amended Language/Cause for Amendment. The Parties agree to following two amendments to the Original Agreement:

Amendment One: The Parties agree to replace the language of Section 3a, "Fees for Legal Services" of the Original Agreement with the following:

a. Payment of Fees for services rendered shall be approved by an authorized representative of the City as provided below (collectively, "Legal Services") during the term of this Agreement. As full compensation for Legal Services rendered by the Firm pursuant to this Agreement, the City shall pay Firm as follows:
   i. \$175.00 for each case assigned to the Firm by the Court, to be paid at the conclusion of such case (i.e., sentencing or acquittal);
      - \$100.00 additional for each jury trial that goes to verdict;
   ii. \$125.00 for each case assigned to the Firm by the District Court on appeal as a trail de novo that the Firm was previously assigned to by the Court;
      - \$100.00 additional for each jury trial that goes to verdict;
   iii. \$175.00 for each case assigned to the Firm by the District Court, to be paid at the conclusion of such case (i.e., sentencing, acquittal, or failure to appear);
      - \$100.00 additional for each jury trial that goes verdict;
   iv. \$40.00 for each Review Hearing and Orders to Show Cause (pending matters); and
   v. \$75.00 for Orders to Show Cause on a newly-appointed case.

Amendment Two: The Parties agree that this First Amended Agreement shall commence between the Firm and the City on the Effective Date and terminate on the same date five years thereafter unless renewed or terminated pursuant to those existing provisions within the Original Agreement.

(4) Original Agreement. Except for the amendments reflected in paragraph 4 above, all other terms and conditions within the Original Agreement shall remain in place and applicable to the Parties.

(5) Binding Effect. The provisions of this First Amendment shall inure to the benefit of and be binding upon the successors and assigns of the Parties hereto.

(6) Severability. If any part or provision of this First Amendment shall be determined to be unconstitutional, invalid, or unenforceable by a court of competent jurisdiction, then such a decision shall not affect any other part or provision of this First Amendment except that condition, covenant or other provision of this First Amendment shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

(7) Miscellaneous.

a. Legal Fees. Should any party default in any of the covenants or agreements herein contained, that defaulting party shall pay all costs and expenses, including a reasonable attorney's fee, which may arise or accrue from enforcing this First Amendment or in pursuing any remedy provided hereunder or any applicable law, whether such remedy is pursued by filing suit or otherwise. This obligation of the defaulting party to pay costs and expenses includes, without limitation, all costs and expenses, including a reasonable attorney's fee, incurred on appeal and in bankruptcy proceedings.

b. Survival. It is expressly agreed that the terms, covenants and conditions of this First Amendment shall survive any legal act or conveyance required under this First Amendment.

c. Headings. The section and other headings contained in this First Amendment are for reference purposes only and shall not in any way affect the meaning or interpretation of this First Amendment.

IN WITNESS WHEREOF, the Parties hereto have executed this First Amendment to the Original Agreement.

SKEEN & ROBINSON

____
By: Randall Skeen
Its Managing Member
Assignor

STATE OF UTAH)
:ss)
SALT LAKE COUNTY)

The above First Amendment to the Indigent Defense Services was acknowledged before me by ______________________, this __ day of ____ 2026.

____
Notary Public
Residing in ______________

CLEARFIELD CITY

	Attest:	*Legal Review:*
__________________	__________________	__________________
Mark Shepherd, Clearfield City Mayor	City Recorder	City Attorney

CLEARFIELD CITY RESOLUTION 2026R-15

A RESOLUTION AUTHORIZING AN THE FIRST AMENDMENT TO THE AGREEMENT WITH SKEEN & ASSOCIATES FOR INDIGENT DEFENSE SERVICES

WHEREAS, the law firm of Cook, Skeen, and Robinson and the City entered into an agreement for Indigent Defense Services on October 26, 2016; and

WHEREAS, due to a change in partnership within the original firm, the original agreement was assigned to Skeen & Robinson in June of 2021 and extending the agreement for an additional five year term; and

WHEREAS, the terms outlined in the "Fees for Legal Services" of the original agreement have not changed since 2016; and

WHEREAS, the parties have agreed to update the "Fees for Legal Services" and extend the agreement for another five year period.

NOW, THEREFORE, be it resolved by the Clearfield City Council that the attached First Amendment to the Agreement with Skeen & Associates for indigent defense services.

Passed and adopted by the City Council at its regular meeting on the 9th day of June, 2026.

ATTEST | CLEARFIELD CITY CORPORATION

____________________________ | ____________________________

Nancy R. Dean, City Recorder | Mark R. Shepherd, Mayor

<u>VOTE OF THE COUNCIL</u>

AYE:

NAY:

CLEARFIELD
UTAH'S MILITARY CITY

STAFF REPORT

TO: Mayor Shepherd and City Council Members

FROM: Spencer Wayne Brimley, Assistant City Manager

MEETING DATE: June 9, 2026

SUBJECT: Dissolutions RDA 8 & Resolution on Unexpended funds for RDA 8

RECOMMENDED ACTION

Staff recommends the Board approve and adopt the resolution for the termination and dissolution of RDA 8 and approve the Chairman's signature for any necessary documents.

Staff also recommends the Board approve the resolution establishing the collection and dormancy period for RDA 8 applicable Utah code, prior to changes made during the 2026 legislation session.

DESCRIPTION / BACKGROUND

The project area was created January 22, 1991, through ordinance 91-2. The RDA project was approved with 165 parcels and was proposed to run for a 25 year term. The project has expired as of December of 2025 for all collection and matters related to the Project Area Plan.

Staff is requesting the board terminate and dissolve RDA 8 Northgate/ Eastside CBD project area. The collection years for the project have expired and no additional tax increment is being collected by the CDRA at this time or will be collected in the future. RDA 8 does have approximately $1M in remaining funds, and State law will require that we spend those funds within the next few years, as it expired under previously adopted legislation.

Section 17C-1-702 of the Utah code requires that both the CDRA board and the City Council adopt a resolution and ordinance respectively to terminate a project area regardless of when the funds collection period ends. Staff has prepared the necessary resolution and ordinance for review and approval by each body. Additionally, this code articulates the window for TIF funds collected during this project life to be spent with 5 years of the dormancy and collection period. This would mean funds for RDA 8 would need to be spent within the next 5 years.

§17C-1-702 Project area dissolution – Dormancy period extension – Unexpended funds

> (5) An agency with project area funds remaining at the end of the dormancy period shall return a proportionate share of the unexpended funds to each taxing entity.

(6) Notwithstanding Subsections (1) and (2), a project area that allocated project area funds and began a dormancy period before May 6, 2026, shall:

(a) be dissolved five years after the day on which the project area began the dormancy period; and

(b) distribute any unexpended funds in accordance with Subsection (5).”

CORRESPONDING POLICY PRIORITIES

- Improving Clearfield's Image, Livability, and Economy
- Providing Quality Municipal Services

TIF funds collected over the life of an RDA project allow municipal agencies and CDRAs to invest in their community and create places where people want to be. Having projects is a great asset to the community even after they terminate. TIF funds collected can be deployed into the community over the next 5 years as directed by the Council acting in their role as the CDRA Board.

FISCAL IMPACT

The fiscal impact is a result of the expiration of the RDA, as it will no longer receive increment for the purposes outlined in the project area plan. There is fund balance to be expended over time five years). However, it is important to note that the dissolution of the RDA project is primarily a formality and does not result in a specific fiscal impact as it would typically be viewed.

ALTERNATIVES

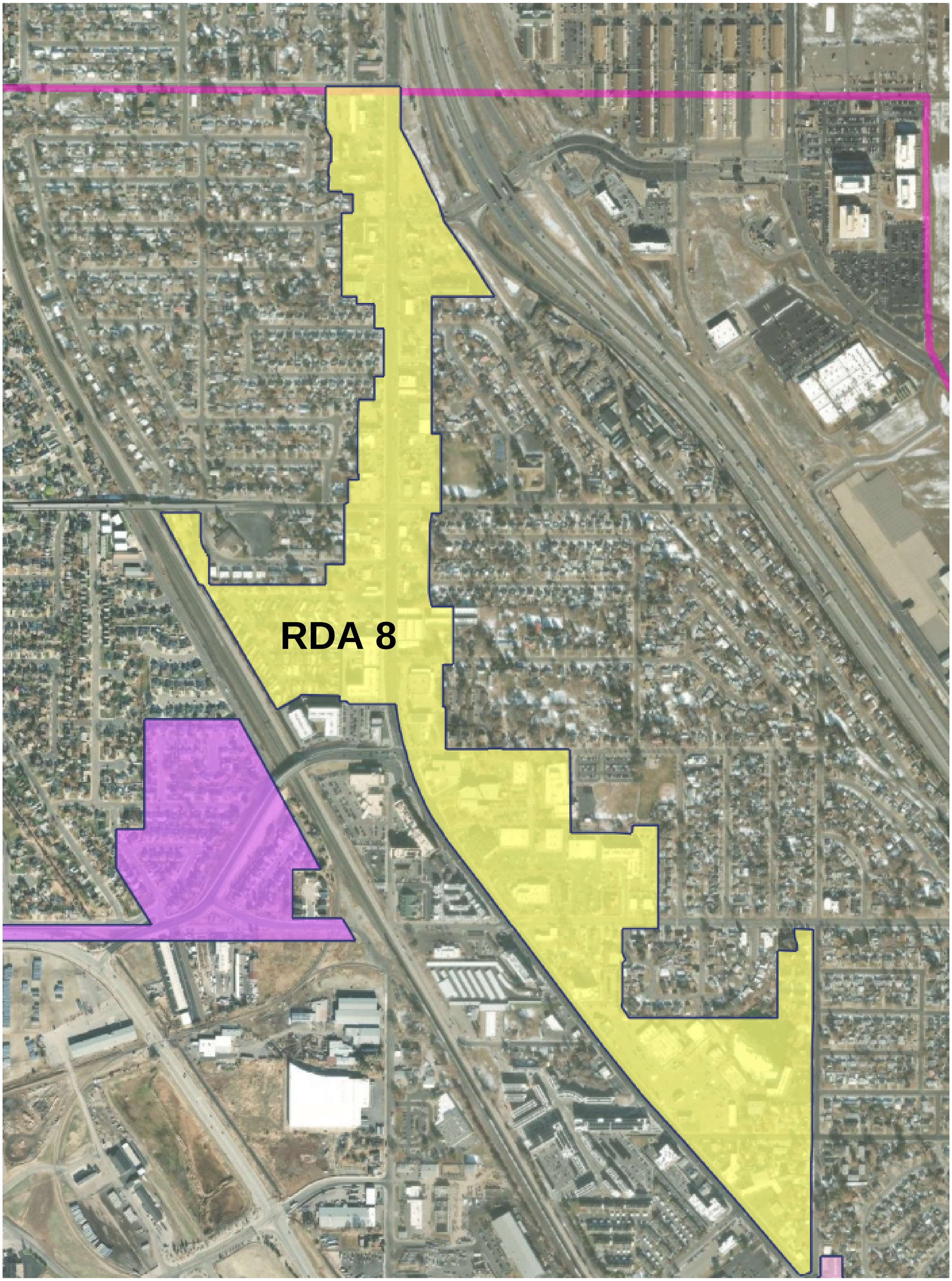
Statute requires the City and CDRA board to take actions for the termination and dissolution of the this project area. There are not alternatives to consider as the collection period has ended that the project is considered dormant.

SCHEDULE / TIME CONSTRAINTS

Staff is proposing to dissolve this project area prior to the June 30th reporting cycle to reduce the time required to create the necessary reports on a project that is no longer in operation. Given that this items is being considered during this June 9th meeting the timetable for completion is well within the desired scope.

LIST OF ATTACHMENTS

- RDA 8 Project Area Map


RDA 8

CLEARFIELD CITY ORDINANCE 2026-09

AN ORDINANCE OF CLEARFIELD CITY, UTAH TERMINATING AND DISSOLVING REDEVELOPMENT PROJECT AREA 8 WITHIN THE NORTHGATE / EAST SIDE CENTRAL BUSINESS DISTRICT REDEVELOPMENT PROJECT AREA PLAN

WHEREAS, the CLEARFIELD City Community Development and Renewal Agency (the "Agency") and CLEARFIELD City adopted a Project Area Plan (the "Project Area Plan") for the Northgate / East Side Central Business District Project Area (the "Project Area") on January 22, 1991, pursuant to the Utah Limited Purpose Local Government Entities – Community Reinvestment Agency Act, Title 17C of the Utah Code Annotated ("UCA") and its predecessor statutes (the "Act"); and

WHEREAS, pursuant to Utah Code Ann. § 17C-1-702, a project area remains in existence until a resolution dissolving the project area is adopted by the Community Development and Renewal Agency of Clearfield City (the "Agency") and an ordinance is adopted by the legislative body; and;

WHEREAS, the City Council of Clearfield City has determined that it is in the best interest of Clearfield City to dissolve the project areas listed in Exhibit A; and

WHEREAS, the Agency shall not collect any further tax increment from the Project Area listed in Exhibit A; and

WHEREAS, any outstanding funds or obligations pertaining to any of the Project Area listed in Exhibit A will be subject to the terms and conditions of that Project Area Plan;

NOW THEREFORE, be it ordained by the Clearfield City Council that the Community Development and Renewal Agency Project Area 8 within the Northgate / East Side Central Business District Redevelopment Project Area Plan is hereby dissolved as described in 'Exhibit A' attached hereto and made a part hereof. Any remaining funds will be distributed within five years from the end of the collection period ending December 2025.

This ordinance shall take effect immediately after publication and posting.

Dated this 9th day of June, 2026, at the regularly scheduled meeting of the Clearfield City Council.

ATTEST	CLEARFIELD CITY CORPORATION
____________________________	________________________________
Nancy R. Dean, City Recorder	Mark R. Shepherd, Mayor

VOTE OF THE COUNCIL

AYE:

NAY: