

KEARNS CITY COUNCIL

ORDINANCE # 2026-O-05

DATE: June 8, 2026

**AN ORDINANCE ADOPTING THE CITY OF KEARNS 2026-2027 FISCAL YEAR
BUDGET**

RECITALS

WHEREAS, the City of Kearns (“**Kearns**”) is a municipality and political subdivision of the state of Utah; and

WHEREAS, Utah Code § 10-6-105 requires Kearns to operate on a fiscal year beginning on July 1 and ending on June 30 of each year for budgeting purposes; and

WHEREAS, on May 11, 2026, the Kearns City Council (“**Council**”) adopted a tentative budget for the 2026-2027 fiscal year and scheduled a public hearing on June 8, 2026, to solicit public comment on the same; and

WHEREAS, after providing notice of the public hearing pursuant to Utah Code § 10-6-113 and holding the public hearing pursuant to Utah Code § 10-6-114, the Council desires to adopt the 2026-2027 fiscal year budget.


NOW, THEREFORE, BE IT ORDAINED by the Kearns City Council that:

1. Pursuant to Utah Code § 10-6-118, the Council adopts and certifies the attached budget as Kearns’s final budget for the 2026-2027 fiscal year.
2. Kearns staff are authorized and directed to file a certified copy of the final budget with the Utah State Auditor within ten (10) days of the date of this ordinance pursuant to Utah Code § 10-6-105.
3. Kearns staff shall file a certified copy of the final budget with the Kearns City recorder and such budget shall be made available to the public pursuant to Utah Code § 10-6-119.
4. This ordinance shall take effect as soon as it is posted pursuant to Utah Code §10-3-711, deposited, and recorded in the office of the Recorder for the City of Kearns, provided that the fee schedule shall take effect on July 1, 2026.

[execution on following page]

ADOPTED AND APPROVED at a duly called meeting of the Kearns City Council on this 8th day of June 2026.

KEARNS CITY COUNCIL

By: 
Jesse Valdez, Mayor

ATTEST:

By: 
Diana Baun, City Recorder

KEARNS CITY COUNCIL VOTE:

VOTING:

Council Member Colby	<u>aye</u>
Council Member Butterfield	<u>aye</u>
Council Member Longtin	<u>aye</u>
Council Member Schaeffer	<u>aye</u>
Mayor Valdez	<u>aye</u>

(Complete as Applicable)

Date ordinance summary was posted to the City of Kearns' website, the Utah Public Notice website, and in a public place within the City of Kearns per Utah Code §10-3-711: June 9, 2026

Effective date of ordinance: ~~June 9, 2026~~ June 9, 2026

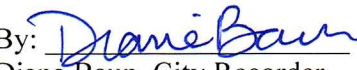
**SUMMARY OF
CITY OF KEARNS
ORDINANCE NO. 2026-O-05**

On June 8, 2026, the Kearns City Council enacted Ordinance No. 2026-O-05 to adopt the City of Kearns's budget for the 2026-2027 fiscal year, effective July 1, 2026.

KEARNS CITY COUNCIL

By: 
Jesse Valdez, Mayor

ATTEST:

By: 
Diana Baun, City Recorder

KEARNS CITY COUNCIL VOTE:

VOTING:

Council Member Colby	<u>aye</u>
Council Member Butterfield	<u>aye</u>
Council Member Longtin	<u>aye</u>
Council Member Schaeffer	<u>aye</u>
Mayor Valdez	<u>aye</u>

A complete copy of Ordinance No. 2026-O-05 is available in the office of the Kearns Recorder, 860 W. Levoy Drive, Suite 300, Taylorsville, Utah 84123.

FY 2027 Proposed Budget

City of Kearns - Fund 50



	FY2025 Actual	FY2026 Actual YTD	FY2026 Budget	FY2027 Budget	Budget Notes
Change In Net Position					
Revenue:					
Taxes					
Sales Taxes					
3100.300 Sales Tax	6,900,634	2,771,132	6,500,000	6,750,000	
Total Sales Taxes	6,900,634	2,771,132	6,500,000	6,750,000	
SB 136 Sales Tax					
3100.350 SB 136 Sales Tax	618,185	256,875	650,000	650,000	
Total SB 136 Sales Tax	618,185	256,875	650,000	650,000	
Total Taxes	7,518,818	3,028,007	7,150,000	7,400,000	
Intergovernmental revenue					
Road Funds					
3100.560 B&C Road Fund Allotment	1,721,487	525,959	1,600,000	1,700,000	
3100.561 HB244 Corridor Preservation Funds	302,000	148,000	0	300,000	Transfer to Kearns Council Designated Fund 55
3100.562 County Public Transit Tax	6,283	134,147	0	250,000	
Total Road Funds	2,029,770	808,105	1,600,000	2,250,000	
CARES Act					
3100.322 ARPA Funds	0	0	2,631,285	0	
Total CARES Act	0	0	2,631,285	0	
Total Intergovernmental revenue	2,029,770	808,105	4,231,285	2,250,000	
Licenses and permits					
Business licenses					
3100.130 Business Licenses	54,126	30,140	50,000	60,000	
Total Business licenses	54,126	30,140	50,000	60,000	
Building permits					
3100.260 Building Permit	190,855	108,171	200,000	200,000	

Total Building permits	190,855	108,171	200,000	200,000
Total Licenses and permits	244,981	138,312	250,000	260,000
Charges for services				
Charges other				
3100.420 Engineering Services	23,374	15,082	50,000	30,000
3100.450 Planning Services	5,742	3,377	15,000	10,000
Total Charges other	29,116	18,458	65,000	40,000
Total Charges for services	29,116	18,458	65,000	40,000
Fines and forfeitures				
Code enforcement fines and fees				
3100.240 Code Enforcement Fines and Fees	20,260	0	5,000	20,000
Total Code enforcement fines and fees	20,260	0	5,000	20,000
Justice court fines/forfeitures				
3100.500 Justice Court Fines/Forfeitures	266,268	75,049	250,000	150,000
Total Justice court fines/forfeitures	266,268	75,049	250,000	150,000
Total Fines and forfeitures	286,528	75,049	255,000	170,000
Miscellaneous revenue				
Interest				
3600.100 Interest Earnings	54,641	45,716	125,000	100,000
Total Interest	54,641	45,716	125,000	100,000
Miscellaneous other				
3600.900 Other Revenue	18,670	30	0	0
3600.902 Other Revenue - Declaration of Candidate Fee	400	0	0	0
Total Miscellaneous other	19,070	30	0	0
Total Miscellaneous revenue	73,711	45,745	125,000	100,000
Contributions and transfers				
3800.100 Contribution from GF	1,083,361	1,221,141	1,221,141	1,093,404
Total Contributions and transfers	1,083,361	1,221,141	1,221,141	1,093,404

Total Revenue:

11,266,285	5,334,818	13,297,426	11,313,404
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Expenditures:

Administration

4100.100 Wages	103,565	50,817	225,000	326,200	City Council 116,200, Administrator 180,000 , PT Liaso
4100.130 Employee Benefits	76	38	19,800		
4100.150 Social Security Tax	6,339	3,113	14,000	20,224	wages * 6.2%
4100.160 Medicare	1,483	728	3,500	4,730	wages * 1.45%
4100.180 Medical Insurance	60,428	31,902	132,500		Budgeted in fund 55
4100.200 Awards, Promotional & Meals	1,092	1,878	1,500	15,700	meals at community councils and retreat
4100.210 Subscriptions/Memberships	23,630	19,952	30,000	31,000	Chamber West & Utah Leage of Cities & Towns Fee
4100.220 Printing/Publications/Advertising	4,577	8,183	5,500	17,300	mailings to residents
4100.230 Travel/Mileage	11,447	911	1,500	12,000	ULCT conference travel
4100.240 Office Expense and Supplies	3,422	14,618	5,000	21,300	computers & equip for new office
4100.255 Computer Equip/Software	0	0	30,000	0	
4100.280 Cell phone and Telephone	0	49	0	0	
4100.310 Attorney-Civil	102,805	47,882	130,000	150,000	attorney fees going up
4100.312 Lobbyist Services	12,000	6,000	12,000	12,000	1k per month
4100.320 Attorney - Land Use	1,971	12,867	40,000	20,000	rezoning and planning commission
4100.330 Training and Seminars	750	60	0	3,000	
4100.360 Web Page Development/Maintenance	6,324	1,400	15,000	10,000	5k annually and 5k for updates
4100.370 Software/Streaming	18,746	21,710	17,000	20,000	Google, Adobe, Cisco, Text My Gov
4100.380 Internet Connections	5,991	2,572	5,500	2,000	get rid of Comcast and get a cheaper one
4100.390 Payroll Processing Fees	504	356	0	2,400	Paylocity monthly fees
4100.420 Special Events	78,500	9,740	90,000	70,750	Community Council & City Partnerships
4100.430 City Elections and Voting	0	43,358	0	0	
4100.510 Insurance	25,961	24,697	40,000	27,000	Utah Local Gov Trust
4100.520 Workers Comp Insurance	0	2,086	8,500	8,000	Council and 2 FT employees
4100.590 Postage	7,693	7,608	5,000	15,300	newsletters & postcards, HS & City 4 each
4100.600 Professional and Technical	1,980	2,610	7,500	30,000	freelancer & other professional
4100.621 Victim Critical Needs (Community Outreach)	0	2,166	25,000	12,000	Community Outreach & Donations
4100.635 Election Support Services	0	3,000	84,341	0	
4100.640 Grant Related	20,547	0	0	80,000	Matching grants from Long-Range Planning
Olympic Planning Costs				25,000	Planning costs for 2034 Olympics
4100.650 SL (Client) County Support Services	87	0	50,000	0	
4100.750 Non-Cap Improvements	1,013	22,712	25,000	25,000	office improvements

4100.760 Christmas on 54th Decorations & Lights	64	3,240	8,000	10,000	
PDS				TBD	costs related to licenses and permits
4100.860 Code Enforcement Abatements	7,470	-508	50,000	15,000	
4100.870 Rent	6,818	3,977	135,000	102,500	granite school property 92k, UPD office 8k
4100.880 Non-Classified Expenses	0	1,421	5,000	5,000	
Total Administration	515,281	351,143	1,221,141	1,093,404	
COVID Related Expenses					
4100.243 ARPA Act Expense and Supplies	0	0	2,631,285	0	
Total COVID Related Expenses	0	0	2,631,285	0	
Transfers					
4100.928 Contribution to General Fund	9,878,196	3,917,287	9,445,000	9,915,000	
4100.932 Contribution to Restricted Capital Fund	302,000	148,000	0	300,000	Transfer to Kearns Council Designated Fund 55
Contribution to Kearns CRA Fund	0	0	0	5,000	Transfer to Kearns CRA Fund 54
48450.001 Operational Transfers out	2,828	0	0	0	
Total Transfers	10,183,025	4,065,287	9,445,000	10,220,000	
Total Expenditures:	10,698,306	4,416,430	13,297,426	11,313,404	
Total Change In Net Position	567,979	918,388	0	0	

Kearns Beer Tax Special Fund - Fund 52



	FY2025 Actual	FY2026 Actual YTD	FY2026 Budget	FY2027 Budget	Budget Notes
Change In Net Position					
Revenue:					
Intergovernmental revenue					
State liquor fund					
3100.580 State Liquor Fund Allotment	61,157	0	30,000	30,000	
Total State liquor fund	61,157	0	30,000	30,000	
Total Intergovernmental revenue	61,157	0	30,000	30,000	
Total Revenue:	61,157	0	30,000	30,000	
Expenditures:					
Administration					
4100.850 Beer Funds	61,157	0	30,000	30,000	UPD or My Kearns Coalition
Total Administration	61,157	0	30,000	30,000	
Total Expenditures:	61,157	0	30,000	30,000	
Total Change In Net Position	0	0	0	0	

City of Kearns Community Reinvestment Agency - Fund 54



	FY2025 Actual	FY2026 Actual YTD	FY2026 Budget	FY2027 Budget	Budget Notes
Change In Net Position					
Revenue:					
Transfer from Kearns Fund 50	0	0	0	5,000	Transfer from Kearns Fund 50
Total Transfer	0	0	0	5,000	
Total Revenue	0	0	0	5,000	
Change In Net Position					
Expenditures:					
Administration					
4100.310.000 General - Attorney-Civil	510	3,452	0	5,000	
Total Administration	510	3,452	0	5,000	
Total Expenditures:	510	3,452	0	5,000	
Total Change In Net Position	-510	-3,452	0	0	

Contributions and transfers				
3100.001 Operating Transfers in	2,828	0	0	0
Total Contributions and transfers	2,828	0	0	0
Total Revenue:	1,592,673	652,040	1,452,000	1,513,121
Expenditures:				
Administration				
4100.100 Wages	0	0	0	
4100.130 Employee Benefits	0	0	0	
4100.150 Social Security Tax	0	0	0	
4100.160 Medicare	0	0	0	
4100.180 Medical Insurance	0	0	0	100,000 Health Insurance Full Benefits
4100.420 Contributions/Special Events	0	3,000	0	5,000
Office Improvements				50,000
Street Lighting				200,000
Land purchase				500,000
Park Improvements				500,000
Total Administration	0	3,000	0	1,355,000
Professional services				
4100.623 Public Safety	493,898	0	25,000	50,000 UPD for COLA and Cost Increases
Total Professional services	493,898	0	25,000	50,000
COVID Related Expenses				
4100.242 CARES 2 Expense and Supplies	623,692	52,037	0	235,621
4100.243 ARPA Act Expense and Supplies	82,130	0	0	0
Total COVID Related Expenses	705,822	52,037	0	235,621
Total Expenditures:	1,199,719	55,037	25,000	1,640,621
Total Change In Net Position	392,954	597,003	0	0
Contribution to Fund Balance			1,427,000	-127,500