RESOLUTION NO. 2026-12

A RESOLUTION ADOPTING THE OPERATING BUDGETS FOR FISCAL YEAR 2027 ENDING JUNE 30, 2027.

WHEREAS, pursuant to Utah Code Annotated § 10-6-111, the Sunset City Council was presented with a tentative budget for the Fiscal Year ending June 30, 2027, at its regularly scheduled meeting on May 5, 2026; and

WHEREAS, the tentative budget was duly adopted on May 5, 2026, at which time the Council established the date, time, and place for a public hearing to consider adoption of the final operating budgets; and

WHEREAS, the required public hearing was duly noticed and held on June 16, 2026, in the Council Chambers located at 200 West 1300 North, Sunset, Utah, at which time members of the public were afforded the opportunity to be heard; and

NOW, THEREFORE, BE IT RESOLVED by the Sunset City Council that the fiscal operating budgets for Fiscal Year 2027 are hereby adopted as follows:

Fund	Amount
General Fund	$3,350,422
Utility Enterprise Fund	$2,957,300
Class C Road Fund	$330,025
Dispatch/Animal Control Fund	$97,755
Emergency Preparedness Fund	$2,500
Liquor Control Fund	$15,000
DARE Fund	$0
Youth City Council Fund	$1,500
Miscellaneous Grants Fund	$0
Retirement Insurance Premiums Fund	$23,000
Utah Local County Highway/Transit Fund	$40,000
CDBG Fund	$350,000
Public Works Capital Project Fund	$994,300
Economic Development Capital Project Fund	$34,455
TOTAL	$8,196,257

PASSED AND ADOPTED by the Sunset City Council this 16th day of June, 2026.

Scott Wiggill, Mayor

Attest:

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Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

Sunset City Corporation

Annual Budget
Year Ending June 30, 2027

GENERAL FUND REVENUES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	TAXES				
10-31-100	Property Tax-Current Year	391,065	390,190	2,170	392,360
10-31-120	Fees-Registered Vehicle	21,280	23,000	(2,000)	21,000
10-31-200	Property Tax Delinquent	19,095	20,000	0	20,000
10-31-300	Sales & Use Taxes	1,179,015	1,000,000	100,000	1,100,000
10-31-310	Transient Room Tax	3,765	3,400	100	3,500
10-31-400	Franchise Taxes	281,175	295,000	(15,000)	280,000
10-31-500	Davis/Weber Canal Revenue	14,180	14,180	320	14,500
	Total Taxes	1,909,575	1,745,770	85,590	1,831,360
	LICENSES & PERMITS				
10-32-100	Business Licenses	33,380	30,000	0	30,000
10-32-210	Building Permits	36,530	30,000	15,000	45,000
10-32-211	Plan Check Fees	14,650	15,000	0	15,000
10-32-212	Fence Permits	20	40	(20)	20
10-32-220	State Surcharge, Bldg. Permit	(135)	30	0	30
10-32-230	Excavation Permits	1,500	1,200	0	1,200
	Total License & Permits	85,945	76,270	14,980	91,250
	INTERGOVERNMENTAL				
10-33-630	Davis County School District	58,400	58,400	0	58,400
	Total Intergovernmental	58,400	58,400	0	58,400
	CHARGES FOR SERVICES				
10-34-910	Park Bowery/Field Rental	2,840	2,000	500	2,500
10-34-920	Special Service/Misc.	2,105	500	0	500
10-34-925	Police Reports	3,890	3,750	0	3,750
10-34-940	Ambulance Fees	0	0	0	0
10-34-980	Return Check Charges	220	50	50	100
10-34-985	Sunset Room Rental Fees	10,900	8,000	1,000	9,000
	Total Charges for Services	19,955	14,300	1,550	15,850
	FINES & FORFEITURES				
10-35-110	Justice Court Revenue	609,845	515,000	(40,000)	475,000
	Total Justice Court Revenue	609,845	515,000	(40,000)	475,000

GENERAL FUND REVENUES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	RECREATION REVENUE				
10-36-917	Miscellaneous	1815	1000	0	1,000
10-36-930	Fun Days -Business Licenses	2155	1500	0	1,500
10-36-931	Fun Days - Car Show	(15)	300	0	300
10-36-932	Fun Days - Skateboard	(15)	100	0	100
10-36-933	Fun Days - 5K Run	(15)	100	0	100
10-36-934	Fun Days - Breakfast	0	300	0	300
10-36-935	Fun Days - Miscellaneous	70	500	(450)	50
	Total Recreation Revenue	3,995	3,800	(450)	3,350
	MISCELLANEOUS REVENUE				
10-37-100	Interest Earned-St. Treasurer	116,550	145,000	(25,000)	120,000
10-37-601	Sale of Equipment/Land	18,990	4,500	(4,500)	0
10-37-900	Sundry	405	100	0	100
10-37-910	Lease Proceeds	0	0	0	0
10-37-921	T-Mobile Lease	0	0	0	0
10-37-922	Verizon Lease	17,160	13,960	3,460	17,420
10-37-925	AT&T Lease	12,710	12,185	1,120	13,305
10-37-926	Bus Shelter Revenue	390	300	30	330
10-37-990	HAFB/Well Project	20,000	20,000	0	20,000
	Total Miscellaneous Revenue	186,205	196,045	(24,890)	171,155
	USE OF FUND BALANCE				
10-38-600	Transfer from Fund Balance	0	634,915	(634,915)	0
10-38-610	Trasnfer from Cap Proj Funds	0	0	650,000	650,000
10-38-500	Transfer from Economic Dev	0	5,000	(5,000)	0
	Total Use of Fund Balance	0	639,915	10,085	650,000
	TOTAL REVENUES	**2,873,920**	**3,249,500**	**46,865**	**3,296,365**

GENERAL FUND

EXPENDITURES

SUNSET CITY BUDGET
FY2027

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	*MAYOR & CITY COUNCIL				
10-41-110	Mayor & Council Salaries	20,670	20,670	1,015	21,685
10-41-140	FICA	1,585	1,585	80	1,665
10-41-190	Expense Allowance	1,240	1,240	0	1,240
10-41-220	Public Notices	60	500	(200)	300
10-41-230	Travel & Training	780	2,800	0	2,800
10-41-240	Office Supplies	315	500	0	500
10-41-285	Cellular Telephones	240	240	0	240
10-41-380	Municipal Election	0	14,000	(14,000)	0
10-41-590	Newletter & Postage	1,730	1,750	0	1,750
10-41-600	Economic Dev. Meeting Expenses	0	0	0	0
10-41-770	Computer Equipment & Software	0	0	0	0
	Total Mayor & City Council	26,620	43,285	(13,105)	30,180

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	COURT				
10-42-110	Full-Time Salaries & Wages	86,305	85,100	2,150	87,250
10-42-120	Part-Time Salaries & Wages	55,400	71,740	(11,380)	60,360
10-42-130	Overtime	0	100	0	100
10-42-135	Vacation Cash Out	0	0	805	805
10-42-140	FICA	10,775	12,000	0	12,000
10-42-150	Retirement	37,935	34,550	8,050	42,600
10-42-160	Insurance	3,805	12,825	(8,025)	4,800
10-42-210	Books/Subscrip/Memberships	4,810	4,500	0	4,500
10-42-220	Public Notices	0	150	0	150
10-42-230	Travel & Training	2,160	2,325	425	2,750
10-42-240	Office Supplies	2,575	3,000	0	3,000
10-42-250	Equipment Supplies & Maint.	450	1,000	0	1,000
10-42-285	Cellular Telephones	660	660	0	660
10-42-370	Witness & Juror Fees	130	3,000	0	3,000
10-42-380	Substitute Judge	300	2,000	0	2,000
10-42-740	Capital Outlay	0	0	0	0
10-42-760	Office Furniture & Equipment	0	0	0	0
10-42-770	Computer Equip. & Software	0	0	0	0
	Total Court	205,305	232,950	(7,975)	224,975

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	PROSECUTION / DEFENSE				
10-43-340	Prosecution Attorney	24,000	28,800	12,300	41,100
10-43-341	Appt. Defense Attny. & Interpreter	23,050	23,000	0	23,000
	Total Prosecution / Defense	47,050	51,800	12,300	64,100

SUNSET CITY BUDGET

FY2027

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	ADMINISTRATIVE OFFICE				
10-44-110	Full-Time Salaries & Wages	163,100	157,680	8,260	165,940
10-44-130	Overtime	375	600	700	1,300
10-44-135	Vacation Cash Out	0	0	757	757
10-44-140	FICA	12,260	12,240	0	12,240
10-44-150	Retirement	31,540	42,360	(10,260)	32,100
10-44-160	Insurance	15,245	32,800	(11,500)	21,300
10-44-200	Postage	4,930	7,000	(2,000)	5,000
10-44-210	Books/Subscrip/Memberships	1,065	1,300	0	1,300
10-44-220	Public Notices	0	100	0	100
10-44-230	Travel & Training	1,240	3,100	3,500	6,600
10-44-240	Office Supplies	3,100	3,600	600	4,200
10-44-250	Equipment Maintenance	10,740	2,000	0	2,000
10-44-270	Computer Software Support	5,640	5,945	(545)	5,400
10-44-285	Cellular Telephones	270	270	0	270
10-44-320	Audit & Accounting	6,665	6,665	2,335	9,000
10-44-600	Sundry	19,475	5,000	0	5,000
10-44-740	Capital Outlay	0	0	0	0
10-44-760	Office Furniture & Equipment	0	0	3,700	3,700
10-44-770	Computer Equip. & Software	805	600	(600)	0
	Total Administrative Office	276,450	281,260	(5,053)	276,207

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	PLANNING & ZONING				
10-46-210	Books/Subscription/Memberships	0	0	0	0
10-46-230	Travel & Training	1,130	1,000	300	1,300
10-46-240	Plan Comm/B of A Supplies	345	250	0	250
10-46-350	Planning & Adjust. Boards	2,130	3,060	40	3100
	Total Planning & Zoning	3,605	4,310	340	4,650

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	BUILDING INSPECTION				
10-47-210	Books/Subscrip./Memberships	2,500	2,500	0	2,500
10-47-240	Supplies	0	60	(10)	50
10-47-320	Building Inspector	56,040	30,000	30,000	60,000
	Total Building Inspection	58,540	32,560	29,990	62,550

SUNSET CITY BUDGET
FY2027

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	NON-DEPARTMENTAL				
10-50-210	Books/Subscrip/Memberships	3,380	4,680	4,500	9,180
10-50-250	Office Equipment Maintenance	0	10,000	0	10,000
10-50-280	Telephone	13,600	13,500	(3,500)	10,000
10-50-340	Prof/Technical/Attorney	4,565	5,000	5,000	10,000
10-50-510	Insurance & Surety Bonds	50,085	46,220	4,080	50,300
10-50-520	Lights & Power	18,050	16,000	2,000	18,000
10-50-540	Natural Gas	1,185	4,500	(2,500)	2,000
10-50-600	Promotion of City	2,195	6,150	0	6,150
10-50-605	Employee Christmas Party	2,400	2,700	300	3,000
10-50-610	Employee Appreciation Awards	1,180	1,000	0	1,000
10-50-630	Trans to Youth City Council	2,500	2,500	(1,000)	1,500
10-50-635	Trans to Retirement Insurance Fund	5,000	5,000	(5,000)	0
10-50-640	Transfer to Capital Projects Funds	900,000	0	0	0
10-50-672	Beautification	100	1,000	0	1,000
10-50-678	Donations/Contributions	400	1,200	0	1,200
10-50-680	Trans to Emergency Prep.	0	5,000	(2,500)	2500
10-50-686	Codification of Ordinances	860	1,000	0	1,000
10-50-731	Public Works Bldg Loan Payment	0	0	0	0
10-50-770	Computer Equipment/Software	25,545	0	17,500	17,500
	Total Non-Departmental	1,031,045	125,450	18,880	144,330

SUNSET CITY BUDGET
FY2027

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	POLICE DEPARTMENT				
10-54-110	Full-Time Salaries & Wages	798,745	949,900	99,840	1,049,740
10-54-120	Part-Time Salaries & Wages	73,355	105,980	(65,180)	40,800
10-54-130	Overtime	20,035	25,000	5,000	30,000
10-54-135	Vacation Cash Out	0	0	18,500	18,500
10-54-140	FICA	70,670	76,580	3,400	79,980
10-54-150	Retirement	229,595	249,800	90,420	340,220
10-54-160	Insurance	119,040	223,070	(29,690)	193,380
10-54-175	Survivor Benefit	900	1,100	0	1,100
10-54-185	Uniform Allowance	12,465	13,200	0	13,200
10-54-210	Books/Subscrip/Memberships	1,720	2,800	(300)	2,500
10-54-230	Travel & Training	6,820	7,000	1,500	8,500
10-54-240	Supplies	53,495	58,000	12,000	70,000
10-54-250	Equipment Maintenance	16,700	17,000	0	17,000
10-54-285	Cellular Telephones	3,300	3,800	100	3,900
10-54-290	Laptop & Radio Fees	6,835	3,800	(100)	3,700
10-54-395	Narcotics Strike Force	4,820	6,500	1,500	8,000
10-54-396	Victims Advocate	11,105	15,000	0	15,000
10-54-430	Vehicle Maintenance	22,835	15,000	5,000	20,000
10-54-740	Capital Outlay	23,055	20,000	10,000	30,000
10-54-750	Cap. Outlay - Lease Purchase	119,995	0	0	0
10-54-760	Office Furniture & Equipment	0	0	0	0
10-54-770	Computer Equipment & Software	0	0	0	0
10-54-790	Auto & Trucks	57,705	120,000	(60,000)	60,000
		0			
	Total Police Department	1,653,190	1,913,530	91,990	2,005,520

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	STREETS				
10-60-110	Full-Time Salaries & Wages	62,595	61,950	17,405	79,355
10-60-120	Part-Time Salaries & Wages	0	0	0	0
10-60-130	Overtime	2,070	4,300	200	4,500
10-60-135	Vacation Cash Out	0	0	1,565	1,565
10-60-140	FICA	4,530	4,740	1,820	6,560
10-60-150	Retirement	18,690	15,050	5,625	20,675
10-60-160	Insurance	375	3,730	11,495	15,225
10-60-230	Travel & Training	0	1,000	(500)	500
10-60-250	Equipment Maintenance	2,835	15,000	0	15,000
10-60-330	Engineering	0	0	0	0
10-60-420	Fuel	12,820	21,000	0	21,000
10-60-430	Vehicle Maintenance	3,750	9,000	1,000	10,000
10-60-450	Materials & Supplies	0	1,000	(750)	250
10-60-460	Painting & Marking	1,400	4,000	0	4,000
10-60-530	Street Lighting	38,920	42,000	0	42,000
10-60-740	Capital Outlay	4,000	16,500	(16,500)	0
10-60-750	Transfer to Capital Projects Funds	0	0	0	0
10-60-751	Capital Outlay/Lease Purchase	0	0	0	0
10-60-754	Street Projects Upgrade	0	0	0	0
10-60-755	Sidewalk Curb & Gutter	0	0	0	0
10-60-756	Capital Equipment/Projects	0	0	0	0
10-60-780	Machinery & Equipment	0	0	0	0
10-60-790	Auto & Trucks	0	0	0	0
	Total Streets	151,985	199,270	21,360	220,630

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	BUILDINGS & GROUNDS				
10-64-241	Janitorial Supplies	365	1,000	0	1,000
10-64-250	Maintenance & Materials	8,200	6,000	(1,000)	5,000
10-64-260	Building Maint/Contract Cleaning	5,680	5,850	6,150	12,000
10-64-330	Engineering	3,000	0	0	0
10-64-720	Building Upgrade	8,550	1,000	(1,000)	0
10-64-730	Parking Lot Improvement	0	2,000	500	2,500
10-64-735	Christmas Lights/Decorations	13,080	2,500	0	2,500
10-64-740	Capital Outlay	0	0	0	0
10-64-750	Transfer to Capital Projects Funds	0	0	0	0
10-64-760	Office Furniture & Equipment	0	0	0	0
10-64-770	Computer Equpment & Software	0	0	0	0
	Total Buildings & Grounds	38,875	18,350	4,650	23,000

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	CITY SHOPS				
10-65-240	Supplies & Expense	1,530	1,800	(150)	1,650
10-65-242	Personnel Supplies/Uniforms	460	950	300	1,250
10-65-285	Cellular Telephones	1,740	850	100	950
10-65-720	Building Upgrade	0	0	0	0
10-65-740	Capital Outlay	0	0	0	0
10-65-750	Transfer to Capital Projects Funds	0	0	0	0
	Total City Shops	3,730	3,600	250	3,850

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	PARKS				
10-70-110	Full-Time Salaries & Wages	74,940	117,500	1,600	119,100
10-70-120	Part-Time Salaries & Wages	0	0	0	0
10-70-130	Overtime	5,630	7,500	0	7,500
10-70-135	Vacation Cash Out	0	0	1,360	1,360
10-70-140	FICA	5,710	8,880	(2,920)	5,960
10-70-150	Retirement	21,335	28,060	(9,265)	18,795
10-70-160	Insurance	18,885	45,150	(23,435)	21,715
10-70-230	Travel & Training	0	500	(250)	250
10-70-250	Equipment Supplies & Maint.	16,170	15,000	5,000	20,000
10-70-520	Lights & Power	2,545	1,000	0	1,000
10-70-740	Capital Outlay	21,500	30,000	0	30,000
10-70-780	Machinery & Equipment	0	0	0	0
	Total Parks	166,715	253,590	(27,910)	225,680

GENERAL FUND EXPENDITURES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	RECREATION				
10-72-110	Full-Time Salaries & Wages	13,570	14,030	(14,030)	0
10-72-120	Part-Time Salaries & Wages	0	0	0	0
10-72-130	Overtime	1,630	650	(650)	0
10-72-135	Vacation Cash Out	0	0	0	0
10-72-140	FICA	1,115	1,075	(1,075)	0
10-72-150	Retirement	3,925	3,625	(3,625)	0
10-72-160	Insurance	2,590	2,770	(2,770)	0
10-72-220	Public Notices	0	500	(400)	100
10-72-230	Travel & Training	0	0	0	0
10-72-250	Equipment / Supplies	0	500	(500)	0
10-72-285	Cellular Telephones	600	1,200	0	1,200
10-72-409	Miscellaneous Events	0	0	2,000	2,000
10-72-415	Softball	0	0	0	0
10-72-416	Sunset Sam Winter Fest	1,145	1,000	0	1,000
10-72-417	Miscellaneous Expense	190	1,000	0	1,000
10-72-418	Veterans Day Program	1,280	1,500	0	1,500
10-72-640	Fun Days - Miscellaneous	47,305	24,000	11,000	35,000
10-72-641	Fun Days - Car Show	1,545	1,100	0	1,100
10-72-643	Fun Days - 5K Run	625	700	150	850
10-72-644	Fun Days - Breakfast	3,010	3,000	1,000	4,000
10-72-646	Fun Days - Skateboard	2,185	1,500	1,000	2,500
10-72-647	Santa on Firetruck	0	0	500	500
10-72-648	Easter Egg Hunt	3,820	3,000	1,000	4,000
10-72-649	Fun Days-Wellness Fair	2,235	3,000	2,000	5,000
10-72-650	Senior Citizen Program	3,935	5,000	0	5,000
10-72-740	Capital Outlay	0	0	0	0
	Total Recreation	90,705	69,150	(4,400)	64,750
10-80-600	Addtition to Fund Balance	0	0	0	0
TOTAL EXPENDITURES		**3,753,815**	**3,229,105**	**121,317**	**3,350,422**

REVENUE OVER EXPENDITURES	**(879,895)**	**20,395**	**(74,452)**	**(54,057)**

UTILITY ENTERPRISE FUND

INCOME

UTILITY FUND INCOME		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	MISCELLANEOUS INCOME				
51-36-510	Miscellaneous Income	695	500	0	500
51-36-601	Sale of Equipment	3,600	0	0	0
51-36-910	Lease Proceeds	0	0	0	0
	Total Miscellaneous Income	4,295	500	0	500
	CHARGES FOR SERVICES				
51-37-100	Metered Water Fees	1,174,585	1,000,000	100,000	1,100,000
51-37-140	Turn On & New Connections	10,460	11,000	0	11,000
51-37-145	Sewer Connection Fees	400	650	0	650
51-37-300	N Davis Sewer District Fees	696,655	695,000	0	695,000
51-37-700	Wasatch Int./Solid Waste Fees	517,735	530,000	46,000	576,000
51-37-710	Extra Garbage Can Rental Fees	410	150	0	150
51-37-800	Storm Water Fees	138,835	135,000	3,000	138,000
51-37-810	Storm Water Connection Fees	250	0	250	250
51-37-900	Utiltiy Late Fees	28,650	30,000	(1,860)	28,140
	Total Charges for Services	2,567,980	2,401,800	147,390	2,549,190
	USE OF RETAINED EARNINGS				
51-38-610	General Accojnt/CR	0	418,850	(418,850)	0
51-38-500	Transfer Asset from another fund	0	0	0	0
	Total Use of Retained Earnings	0	418,850	(418,850)	0
	TOTAL INCOME	**2,572,275**	**2,821,150**	**(271,460)**	**2,549,690**

UTILITY ENTERPRISE FUND

EXPENSES

SUNSET CITY BUDGET
FY2027

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	MAYOR & CITY COUNCIL				
51-41-110	Mayor & Council Salaries	20,670	20,670	1,015	21,685
51-41-140	FICA	1,580	1,585	80	1,665
51-41-190	Expense Allowance	1,240	1,240	0	1,240
51-41-230	Travel & Training	780	2,800	0	2,800
51-41-240	Office Supplies	315	500	0	500
51-41-285	Cellular Telephones	240	240	0	240
51-41-590	Newsletter & Postage	1,730	1,550	0	1,550
51-41-760	Office Furniture & Equipment	0	0	0	0
51-41-770	Computer Equipment & Software	0	0	0	0
	Total Mayor & City Council	26,555	28,585	1,095	29,680

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	ADMINISTRATIVE OFFICE				
51-44-110	Full-Time Salaries & Wages	168,680	188,500	9,870	198,370
51-44-130	Overtime	335	600	300	900
51-44-135	Vacation Cash Out	6,195	0	4,870	4,870
51-44-140	FICA	12,630	14,430	0	14,430
51-44-150	Retirement	44,035	45,745	(5,345)	40,400
51-44-160	Insurance	37,490	47,100	(4,450)	42,650
51-44-200	Postage/Utility Bills	8,405	13,000	(1,000)	12,000
51-44-210	Books/Subscrip./Memberships	1,130	1,145	5	1,150
51-44-220	Public Notices	0	100	0	100
51-44-230	Travel & Training	1,805	3,100	3,000	6,100
51-44-240	Office Supplies	3,200	3,500	700	4,200
51-44-250	Equipment Maintenance	10,740	3,000	0	3,000
51-44-270	Computer Software Support	7,725	6,950	0	6,950
51-44-285	Cellular Telephones	570	570	0	570
51-44-320	Audit & Accounting	6,665	6,665	2,335	9,000
51-44-500	Bad Debt Write Off	500	500	0	500
51-44-682	Miscellaneous Expense	0	250	0	250
51-44-740	Capital Outlay	0	0	0	0
51-44-760	Office Furniture & Equipment	0	0	3,700	3,700
51-44-770	Computer Equipment & Software	805	600	(600)	0
	Total Administrative Office	310,910	335,755	13,385	349,140

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	NON-DEPARTMENTAL				
51-50-210	Books/Subscrip./Memberships	3,310	4,520	4,850	9,370
51-50-250	Office Equipment Maintenance	0	12,000	12,000	12,000
51-50-280	Telephone	13,610	13,600	(3,600)	10,000
51-50-510	Insurance & Surety Bonds	26,970	35,325	(325)	35,000
51-50-520	Lights & Power	11,440	12,000	0	12,000
51-50-540	Natural Gas	1,185	5,000	(2,500)	2,500
51-50-600	Promotion of City	1,325	4,160	4,140	8,300
51-50-630	Transfer to Retirement Ins. Fund	0	0	23,000	23,000
51-50-640	Transfer to Capital Projects Funds	0	0	0	0
51-50-686	Codification of Ordinances	860	1,400	0	1,400
51-50-930	Transfer to General Fund	0	0	0	0
	Total Non-Departmental	58,700	88,005	37,565	113,570

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	WATER				
51-61-110	Full-Time Salaries & Wages	66,485	106,450	(30,135)	76,315
51-61-120	Part-Time Salaries & Wages	0	0	0	0
51-61-130	Overtime	5,555	8,500	0	8,500
51-61-135	Vacation Cash Out	0	0	825	825
51-61-140	FICA	5,235	8,175	2,275	10,450
51-61-150	Retirement	17,665	26,980	6,140	33,120
51-61-160	Insurance	15,545	35,540	(19,040)	16,500
51-61-210	Books/Subscrip./Memberships	8,910	12,000	1,500	13,500
51-61-230	Travel & Training	1,715	4,500	500	5,000
51-61-240	Water Meters	11,605	200,000	(60,000)	140,000
51-61-250	Repair & Maintenance	13,390	20,000	10,000	30,000
51-61-260	Cellular Fee for Meters	0	5,000	0	5,000
51-61-330	Engineering	0	0	0	0
51-61-662	Water Samples & Reports	2,650	5,000	500	5,500
51-61-685	Water Purchase - Weber Basin	400,070	459,600	60,700	520,300
51-61-740	Capital Outlay	175	0	0	0
51-61-750	Valve & Hydrant Repair/Replace	1,320	15,000	0	15,000
51-61-756	Capital Improvement/Waterline	0	0	100,000	100,000
51-61-757	Transfer to Capital Projects Funds	0	0	0	0
51-61-760	Valve Box Cleaning	0	0	0	0
51-61-790	Autos & Trucks	1,220	0	0	0
51-61-850	Depreciation	0	0	(78,000)	(78,000)
	Total Water	551,540	906,745	(4,735)	902,010

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	SEWER				
51-62-110	Full-Time Salaries & Wages	33,195	33,160	1,960	35,120
51-62-120	Part-Time Salaries & Wages	0	0	0	0
51-62-130	Overtime	870	3,000	0	3,000
51-62-135	Vacation Cash Out	0	0	875	875
51-62-140	FICA	2,325	2,580	(1,665)	915
51-62-150	Retirement	10,230	8,650	(5,955)	2,695
51-62-160	Insurance	1,960	3,620	(120)	3,500
51-62-230	Travel & Training	0	500	(500)	0
51-62-240	Supplies / Materials	100	1,500	0	1,500
51-62-250	Equipment Maintenance	165	0	2,500	2,500
51-62-480	Sanitary Sewer/Video	0	0	0	0
51-62-550	N Davis Sewer District Fees	515,270	560,000	0	560,000
51-62-740	Capital Outlay	3,265	0	0	0
51-62-741	Capital Outlay/Lease Purchase	0	0	0	0
51-62-752	Sewer Equipment	0	500	1,000	1,500
51-62-760	Transfer to Capital Projects Funds	0	0	0	0
51-62-790	Autos & Trucks	0	0	0	0
51-62-850	Depreciation	0	0	0	0
	Total Sewer	567,380	613,510	(1,905)	611,605

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	GARBAGE COLLECTION				
51-63-240	Department Expense	4,480	4,500	0	4,500
51-63-492	Garbage Can Replace/Repair	8,565	10,800	0	10,800
51-63-560	Refuse Collection	177,830	251,000	15,000	266,000
51-63-565	Wasatch Integrated Waste Mgmt.	195,715	240,000	0	240,000
51-63-740	Capital Outlay	48,000	0	0	0
	Total Refuse	434,590	506,300	15,000	521,300

SUNSET CITY BUDGET
FY2027

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	BUILDING & GROUNDS				
51-64-110	Full-Time Salaries & Wages	55,760	94,680	16,645	111,325
51-64-120	Part-Time Salaries & Wages	0	0	0	0
51-64-130	Overtime	4,610	4,500	2,000	6,500
51-64-135	Vacation Cash Out	0	0	1,200	1,200
51-64-140	FICA	4,340	5,880	2,300	8,180
51-64-150	Retirement	15,605	18,690	6,940	25,630
51-64-160	Insurance	15,655	21,150	4,600	25,750
51-64-240	Supplies & Expense	16,615	18,000	0	18,000
51-64-241	Janitorial Supplies	825	2,000	0	2,000
51-64-250	Maintenance - Parking Lot	0	2,000	0	2,000
51-64-260	Building Maint./Contract Cleaning	4,055	5,850	6,150	12,000
51-64-330	Engineering	3,405	0	3,500	3,500
51-64-420	Fuel	12,805	25,000	0	25,000
51-64-600	Transfer to Capital Projects Funds	0	0	0	0
51-64-720	Building Upgrade	17,690	1,000	(1,000)	0
51-64-730	Parking Lot Improvement	0	2,500	(2,500)	0
51-64-740	Capital Outlay	0	0	0	0
51-64-760	Office Furniture & Equipment	0	0	0	0
	Total Building & Grounds	151,365	201,250	39,835	241,085

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	CITY SHOPS				
51-65-110	Full-Time Salaries & Wages	19,325	20,300	18,180	38,480
51-65-130	Overtime	1,430	1,600	1,200	2,800
51-65-135	Vacation Cash Out	0	0	375	375
51-65-140	FICA	1,590	1,700	1,465	3,165
51-65-150	Retirement	4,815	4,920	4,800	9,720
51-65-160	Insurance	135	1,210	11,570	12,780
51-65-210	Books/Subscrip./Memberships	410	350	0	350
51-65-240	Supplies & Expense	4,025	4,000	800	4,800
51-65-242	Personnel Supplies/Uniform	4,330	4,000	800	4,800
51-65-285	Cellular Telephone	1,190	2,500	0	2,500
51-65-600	Transfer to Capital Projects Funds	0	0	0	0
51-65-720	Building Upgrade	3,800	1,500	(1,500)	0
51-65-740	Capital Outlay	0	0	0	0
	Total City Shops	41,050	42,080	37,690	79,770

SUNSET CITY BUDGET
FY2027

UTILITY FUND EXPENSES		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	STORM WATER				
51-66-110	Full-Time Salaries & Wages	48,675	51,580	3,810	55,390
51-66-120	Part-Time Salaries & Wages	0	0	0	0
51-66-130	Overtime	2,120	4,500	0	4,500
51-66-135	Vacation Cash Out	0	0	1,210	1,210
51-66-140	FICA	3,545	4,000	(1,490)	2,510
51-66-150	Retirement	14,175	12,690	(4,800)	7,890
51-66-160	Insurance	6,485	8,150	190	8,340
51-66-210	Books/Subscrip./Memberships	2,245	3,000	800	3,800
51-66-230	Travel & Training	0	2,500	(1,000)	1,500
51-66-240	Supplies & Expense	5,045	5,000	2,500	7,500
51-66-250	Shop SWPPP Maintenance	9,650	7,500	0	7,500
51-66-330	Engineering	0	0	4,500	4,500
51-66-600	Transfer to Capital Projects Funds	0	0	0	0
51-66-740	Capital Outlay	3,265	0	4,500	4,500
51-66-790	Autos & Trucks	0	0	0	0
51-66-850	Depreciation	0	0	0	0
	Total Storm Sewer	95,205	98,920	10,220	109,140
	ADDITION TO RETAINED EARNINGS				
51-80-600	Addtition to Retained Earnings	0	0	0	0
TOTAL EXPENSES		**2,237,295**	**2,821,150**	**148,150**	**2,957,300**

INCOME OVER EXPENSES	**334,980**	**0**	**(419,610)**	**(407,610)**

SPECIAL REVENUE FUNDS

CLASS C ROAD FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
	INTERGOVERNMENTAL				
21-33-560	Class "C" Road Allotment	272,730	215,000	35,000	250,000
	Total Intergovernmental	272,730	215,000	35,000	250,000
	MISCELLANEOUS				
21-36-100	Road Fund Interest	32,865	30,000	0	30,000
21-36-910	Lease Proceeds	0	0	0	0
	Total Miscellaneous	32,865	30,000	0	30,000
	USE OF FUND BALANCE				
21-38-600	Contribution from Fund Balance	0	62,290	(62,290)	0
	Total Use of Fund Balance	0	62,290	(62,290)	0
	TOTAL REVENUES	**305,595**	**307,290**	**(27,290)**	**280,000**
	EXPENDITURES				
21-40-110	Full-Time Salaries & Wages	26,410	24,200	6,070	30,270
21-40-120	Part-Time Salaries & Wages	0	0	0	0
21-40-130	Overtime	915	2,800	0	2,800
21-40-135	Vacation Cash Out	0	0	620	620
21-40-140	FICA	1,905	2,420	(210)	2,210
21-40-150	Retirement	7,855	7,690	455	8,145
21-40-160	Insurance	485	2,680	2,050	4,730
21-40-220	Public Notices	0	0	0	0
21-40-230	Travel & Training	0	500	(250)	250
21-40-250	Equipment Repair & Maint.	7,530	15,000	3,000	18,000
21-40-255	Personnel Material/Supplies	0	2,000	500	2,500
21-40-330	Engineering	0	0	0	0
21-40-420	Fuel	25,460	37,500	0	37,500
21-40-430	Vehicle Maintenance	9,375	9,000	6,000	15,000
21-40-440	Maintenance & Materials	890	9,000	0	9,000
21-40-450	Asphalt	4,485	8,000	2,000	10,000
21-40-460	Signs & Street Markings	3,115	3,500	0	3,500
21-40-461	Sand & Salt	5,025	10,000	0	10,000
21-40-462	Gravel	1,900	5,500	1,000	6,500
21-40-700	Street Repairs	11,115	35,000	0	35,000
21-40-740	Capital Outlay	4,455	13,000	(13,000)	0
21-40-741	Capital - Overlays	0	0	0	0
21-40-742	Capital - Crack/Chip/Slurry Seals	0	106,500	14,500	121,000
21-40-743	Capital Outlay/Lease Purchase	23,940	13,000	0	13,000
21-40-750	Transfer to Capital Projects Funds	0	0	0	0
21-40-780	Machinery & Equipment	64,780	0	0	0
21-40-790	Autos & Trucks	178,135	0	0	0
21-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**377,775**	**307,290**	**22,735**	**330,025**
	REVENUE OVER EXPENDITURES	**(72,180)**	**0**	**(50,025)**	**(50,025)**

DISPATCH / ANIMAL CONTROL FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
22-36-500	County Disp/Animal Fees Collec.	21,310	21,240	56,934	78,174
22-38-600	Contribution from Fund Balance	0	6,960	(6,960)	0
	TOTAL REVENUES	**21,310**	**28,200**	**49,974**	**78,174**
	EXPENDITURES				
22-40-510	Dispatch Fees - Davis County	23,990	28,200	69,555	97,755
22-40-520	Animal Control Fees - Davis Co.	0	0	0	0
22-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**23,990**	**28,200**	**69,555**	**97,755**
	REVENUE OVER EXPENDITURES	**(2,680)**	**0**	**(19,581)**	**(19,581)**

EMERGENCY PREPAREDNESS FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
23-33-580	Contribution from General Fund	0	5,000	(5,000)	0
23-36-500	Fund Raising / Donations	0	0	0	0
23-36-501	Emergency Preparedness Grants	0	0	0	0
23-38-600	Contribution from Fund Balance	0	0	0	0
	TOTAL REVENUES	**0**	**5,000**	**(5,000)**	**0**
	EXPENDITURES				
23-40-230	Travel & Training	0	0	0	0
23-40-240	Supplies	2,575	5,000	(2,500)	2,500
23-40-250	Grant Purchases	0	0	0	0
23-40-740	Capital Outlay	0	0	0	0
23-40-750	Transfer to General Fund	0	0	0	0
23-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**2,575**	**5,000**	**(2,500)**	**2,500**
	REVENUE OVER EXPENDITURES	**(2,575)**	**0**	**(2,500)**	**(2,500)**

LIQUOR CONTROL FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
24-33-580	Liquor Control Allotment	7,155	10,000	(2,000)	8,000
24-38-600	Contribution from Fund Balance	0	5,000	(5,000)	0
	TOTAL REVENUES	**7,155**	**15,000**	**(7,000)**	**8,000**
	EXPENDITURES				
24-40-130	Alcohol Enforcement Overtime	5,505	13,000	0	13,000
24-40-230	Travel & Training	0	0	0	0
24-40-240	Supplies	0	2,000	0	2,000
24-40-250	Equipment Repair & Maintenance	0	0	0	0
24-40-740	Capital Outlay	14,000	0	0	0
24-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**19,505**	**15,000**	**0**	**15,000**
	REVENUE OVER EXPENDITURES	**(12,350)**	**0**	**(7,000)**	**(7,000)**

DARE FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
25-33-560	Contribution from General Fund	0	0	0	0
25-36-500	Contributions	0	0	0	0
25-36-510	DARE Auction	0	0	0	0
25-38-600	Contribution from Fund Balance	0	6,000	(6,000)	0
	TOTAL REVENUES	**0**	**6,000**	**(6,000)**	**0**
	EXPENDITURES				
25-40-230	Travel & Training	0	0	0	0
25-40-240	Supplies	1,000	6,000	(6,000)	0
25-40-260	DARE Auction Supplies	0	0	0	0
25-40-500	Transfer to General Fund	0	0	0	0
25-40-740	Captial Outlay	0	0	0	0
25-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**1,000**	**6,000**	**(6,000)**	**0**
	REVENUE OVER EXPENDITURES	**(1,000)**	**0**	**0**	**0**

SUNSET CITY BUDGET
FY2027

YOUTH CITY COUNCIL FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
26-33-560	Contribution from General Fund	2,500	2,500	(2,500)	0
26-36-500	Contributions	120	0	0	0
26-38-600	Contribution from Fund Balance	0	2,500	(2,500)	0
	TOTAL REVENUES	**2,620**	**5,000**	**(5,000)**	**0**
	EXPENDITURES				
26-40-210	Books/Subscrip./Memberships	0	0	0	0
26-40-230	Travel & Training	0	2,500	(2,000)	500
26-40-240	Supplies	175	2,500	(1,500)	1,000
26-40-250	Advisors	0	0	0	0
26-40-740	Capital Outlay	0	0	0	0
26-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**175**	**5,000**	**(3,500)**	**1,500**
	REVENUE OVER EXPENDITURES	**2,445**	**0**	**(1,500)**	**(1,500)**

MISCELLANEOUS GRANTS		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
27-33-620	Public Works Grants	0	0	0	0
27-33-630	Police Grants	0	0	0	0
27-33-640	Court Grants	0	0	0	0
27-33-650	CARES Act Funds	0	0	0	0
27-33-651	American Rescue Plan Funds	0	0	0	0
27-33-660	Planning Grants	0	0	0	0
27-38-500	Contribution from Planning Dept.	0	0	0	0
27-38-510	Contribution from Pub Wrks Dept.	0	0	0	0
27-38-520	Contribution from Police Dept.	0	0	0	0
27-38-530	Contribution from Court	0	0	0	0
27-38-600	Contribution from Fund Balance	0	0	0	0
	TOTAL REVENUES	**0**	**0**	**0**	**0**
	EXPENDITURES				
27-40-402	Public Works Grants	0	0	0	0
27-40-403	Police Grants	0	0	0	0
27-40-404	Court Grants	0	0	0	0
27-40-405	CARES Act	0	0	0	0
27-40-406	Planning Grants	0	0	0	0
27-40-407	American Rescue Plan Act	0	0	0	0
27-80-600	Add to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**
	REVENUE OVER EXPENDITURES	**0**	**0**	**0**	**0**

RETIREMENT INSURANCE PREMIUM FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
30-36-500	Contributions from Gen. Util. Class C	5,000	5,000	(5,000)	0
30-38-600	Contribution from Fund Balance	0	0	0	0
	TOTAL REVENUES	**5,000**	**5,000**	**(5,000)**	**0**
	EXPENDITURES				
30-40-250	Insurance Premiums	22,515	5,000	(5,000)	0
30-80-600	Addition to Fund Balance	0	0	23,000	23,000
	TOTAL EXPENDITURES	**22,515**	**5,000**	**18,000**	**23,000**
	REVENUE OVER EXPENDITURES	**(17,515)**	**0**	**(23,000)**	**(23,000)**

LOCAL COUNTY OPTION HIGHWAY TRANSIT FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
32-36-510	Local Co. Option HW/TR Allotment	96,760	110,000	0	110,000
32-38-600	Contribution from Fund Balance	0	3,000	(3,000)	0
	TOTAL REVENUES	**96,760**	**113,000**	**(3,000)**	**110,000**
	EXPENDITURES				
32-40-740	Roadway Projects	0	113,000	(73,000)	40,000
32-40-750	Capital Outlay	565	0	0	0
32-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**565**	**113,000**	**(73,000)**	**40,000**
	REVENUE OVER EXPENDITURES	**96,195**	**0**	**70,000**	**70,000**

CAPITAL PROJECT FUNDS

CDBG CAPITAL PROJECT FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
41-33-600	CDBG Grants	0	0	0	0
41-38-600	Contribution from Fund Balance	0	0	0	0
41-38-801	Contribution from Water Funds	0	0	250,000	250,000
41-38-802	Contribution from Sewer Funds	0	0	0	0
41-38-803	Contribution from Class C Funds	0	0	0	0
41-38-804	Contribution from General Fund	0	0	0	0
41-38-805	Contribution from Storm Sewer	0	0	0	0
41-38-806	Contrib. from Bldgs/Grnds Utiilities	0	0	0	0
41-38-807	Contrib. from Capital Projects	0	0	0	0
	TOTAL REVENUES	0	0	250,000	250,000
	EXPENDITURES				
41-40-220	Public Notices	0	0	0	0
41-40-330	Engineering	0	0	0	0
41-40-702	Grant No. 8 - 1300 North	0	0	0	0
41-40-703	Grant No. 9 - 2 Storm Inlets	0	0	0	0
41-40-704	Grant No. 10 - 350 W/400 W Waterlines	0	0	350,000	350,000
41-40-900	Transfer Asset to Other Fund	0	0	0	0
41-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	0	0	350,000	350,000
	REVENUE OVER EXPENDITURES	0	0	(100,000)	(100,000)

PUBLIC WORKS CAPITAL PROJECT FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
44-33-600	State Grants	86,580	0	0	0
44-36-100	Billboard Sign Revenue	18,515	18,515	0	18,515
44-36-110	1913 North Rental Property	0	0	0	0
44-36-120	City Culinary Water Impact Fee	0	2,690	0	2,690
44-36-300	Sale of Equip/Bldgs/Land	1,290,600	0	0	0
44-38-500	Contribution from General Fund	900,000	0	0	0
44-38-501	Contribution from Utility Fund	0	0	0	0
44-38-502	Contribution from Class C Funds	0	0	0	0
44-38-503	Cont. from Capital Project Funds	0	0	0	0
44-38-600	Contribution from Fund Balance	0	402,780	(402,780)	0
44-38-601	Other Financing/Lease Proceeds	0	0	0	0
	TOTAL REVENUES	**2,295,695**	**423,985**	**(402,780)**	**21,205**
	EXPENDITURES				
44-40-220	Public Notices	0	0	0	0
44-40-330	Engineering	61,410	0	0	0
44-40-400	Public Works Projects	96,590	125,000	0	125,000
44-40-410	1913 North Rental Property	0	0	0	0
44-40-500	Transfer to General Fund	0	0	0	0
44-40-510	Transfer to Utility Fund	0	0	650,000	650,000
44-40-520	Transfer to Class C Road Fund	0	0	0	0
44-40-530	Transfer to Capital Project Funds	0	0	0	0
44-40-730	Capital Outlay	180,970	298,985	(79,685)	219,300
44-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**338,970**	**423,985**	**570,315**	**994,300**
	REVENUE OVER EXPENDITURES	**1,956,725**	**0**	**(973,095)**	**(973,095)**

ECONOMIC DEVELOPMENT CAPITAL PROJECT FUND		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	REVENUES				
45-36-600	Grants	0	0	0	0
45-36-601	Sale of Equipment / Land	0	0	0	0
45-36-920	Property Lease Revenue	0	0	0	0
45-38-500	Contribution from General Fund	0	0	0	0
45-38-501	Contribution from Utility Fund	0	0	0	0
45-38-600	Contribution from Fund Balance	84,330	39,465	(39,465)	0
	TOTAL REVENUES	**84,330**	**39,465**	**(39,465)**	**0**
	EXPENDITURES				
45-40-220	Public Notices	0	0	0	0
45-40-330	Engineering	0	0	0	0
45-40-404	Economic Development	16,330	39,465	(5,010)	34,455
45-80-600	Addition to Fund Balance	0	0	0	0
	TOTAL EXPENDITURES	**16,330**	**39,465**	**(5,010)**	**34,455**
	REVENUE OVER EXPENDITURES	**68,000**	**0**	**(34,455)**	**(34,455)**

SUPPLEMENTAL INFORMATION / SUMMARIES

SUNSET CITY BUDGET
FY2027

GENERAL FUND SUMMARY

REVENUES	FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
TAXES	1,909,575	1,745,770	85,590	1,831,360
LICENSES AND PERMITS	85,945	76,270	14,980	91,250
INTERGOVERNMENTAL	58,400	58,400	0	58,400
CHARGES FOR SERVICES	19,955	14,300	1,550	15,850
FINES AND FORFEITURES	609,845	515,000	(40,000)	475,000
RECREATION	3,995	3,800	(450)	3,350
MISCELLANEOUS	186,205	196,045	(24,890)	171,155
USE OF FUND BALANCE	0	639,915	10,085	650,000
TOTAL REVENUES	**2,873,920**	**3,249,500**	**46,865**	**3,296,365**

EXPENDITURES	FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
MAYOR AND COUNCIL	26,620	43,285	(13,105)	30,180
COURT	205,305	232,950	(7,975)	224,975
PROSECUTION / DEFENSE	47,050	51,800	12,300	64,100
ADMINISTRATION	276,450	281,260	(5,053)	276,207
PLANNING AND ZONING	3,605	4,310	340	4,650
BUILDING INSPECTION	58,540	32,560	29,990	62,550
NON-DEPARTMENTAL	1,031,045	125,450	18,880	144,330
POLICE	1,653,190	1,913,530	91,990	2,005,520
STREETS	151,985	199,270	21,360	220,630
BUILDINGS AND GROUNDS	38,875	18,350	4,650	23,000
CITY SHOPS	3,730	3,600	250	3,850
PARKS	166,715	253,590	(27,910)	225,680
RECREATION	90,705	69,150	(4,400)	64,750
ADDITION TO FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	**3,753,815**	**3,229,105**	**121,317**	**3,350,422**
REVENUE OVER EXPENDITURES	**(879,895)**	**20,395**	**(74,452)**	**(54,057)**

SUNSET CITY BUDGET
FY2027
TOTAL ALL FUNDS

REVENUE/INCOME		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	GENERAL	2,873,920	3,249,500	46,865	3,296,365
	UTILITY	2,572,275	2,821,150	(271,460)	2,549,690
	CLASS C ROADS	305,595	307,290	(27,290)	280,000
	DISPATCH / ANIMAL CONTROL	21,310	28,200	49,974	78,174
	EMERGENCY PREPAREDNESS	0	5,000	(5,000)	0
	LIQUOR CONTROL	7,155	15,000	(7,000)	8,000
	DARE	0	6,000	(6,000)	0
	YOUTH CITY COUNCIL	2,620	5,000	(5,000)	0
	MISCELLANEOUS GRANTS	0	0	0	0
	RETIREMENT INSURANCE PREM.	5,000	5,000	(5,000)	0
	UTAH LOCAL CO. HWY/TRANSIT	96,760	113,000	(3,000)	110,000
	CDBG	0	0	250,000	250,000
	PUBLIC WORKS	2,295,695	423,985	(402,780)	21,205
	ECONOMIC DEVELOPMENT	84,330	39,465	(39,465)	0
	TOTAL REVENUES	**8,264,660**	**7,018,590**	**(425,156)**	**6,593,434**

EXPENDITURE/EXPENSE		FY2025 Actual Year End	FY2026 Adopted Budget	Variance 2026/2027	FY2027 Adopted Budget
	GENERAL	3,753,815	3,229,105	121,317	3,350,422
	UTILITY	2,237,295	2,821,150	136,150	2,957,300
	CLASS C ROADS	377,775	307,290	22,735	330,025
	DISPATCH / ANIMAL CONTROL	23,990	28,200	69,555	97,755
	EMERGENCY PREPAREDNESS	2,575	5,000	(2,500)	2,500
	LIQUOR CONTROL	19,505	15,000	0	15,000
	DARE	1,000	6,000	(6,000)	0
	YOUTH CITY COUNCIL	175	5,000	(3,500)	1,500
	MISCELLANEOUS GRANTS	0	0	0	0
	RETIREMENT INSURANCE PREM.	22,515	5,000	18,000	23,000
	UTAH LOCAL CO. HWY/TRANSIT	565	113,000	(73,000)	40,000
	CDBG	0	0	350,000	350,000
	PUBLIC WORKS	338,970	423,985	570,315	994,300
	ECONOMIC DEVELOPMENT	16,330	39,465	(5,010)	34,455
	TOTAL EXPENDITURE/EXPENSE	**6,794,510**	**6,998,195**	**1,198,062**	**8,196,257**
	REV/INC OVER EXPEND/EXPENS	**1,470,150**	**20,395**	**(1,623,218)**	**(1,602,823)**

SUNSET CITY

CAPITAL EQUIPMENT AND PROJECTS

FY2027

GENERAL FUND	
DEPARTMENT / ITEM	**AMOUNT**
Administration	
1/2 Cost of Office Furniture	*3,700*
Sub-total	*3,700*
Police	
Biometric Digital Fingerprints for Patrol Cars	*25,000*
Office Furniture	*5,000*
Sub-total	*30,000*
Non Departmental	
1/2 Cost of CivicPlus	*9,000*
Server	*17,500*
Sub-total	*26,500*
Parks	
Park Upgrades	*30,000*
Sub-total	*30,000*
TOTAL GENERAL FUND CAPITAL	**90,200**

UTILITY FUND	
DEPARTMENT / ITEM	**AMOUNT**
Administration	
1/2 Cost of Office Furniture	*3,700*
Sub-total	*3,700*
Non Departmental	
1/2 Cost of CivicPlus	*9,000*
Transfer to Retirement Fund to Prepare for Upcoming Retirees	*23,000*
Sub-total	*32,000*
Water	
Grant Match to replace 4" Waterlines	100,000
Sub-total	*100,000*
Stormwater	
Compliant Washout at Public Works Facility	4,500
Sub-total	*4,500*
TOTAL UTILITY FUND CAPITAL	**140,200**

CAPITAL PROJECTS FUNDS	
DEPARTMENT / ITEM	**AMOUNT**
Class C Road Fund	
Crack Chip/Slurry Seal Road Maintenance	*50,000*
Sweeper Maintenance	*15,000*
Sub-total	*65,000*
Local County Option Highway Transit Fund	
Sidewalk Replacement	*40,000*
Sub-total	*40,000*
Public Works	
Blinds for Remainder of City Hall	*23,300*
Fencing at Public Works Shop	*9,000*
Carpet Replacement for First Floor City Hall	*40,000*
Betterment Payment for 1800 N Udot Project	*146,988*
Replacement entrance to the Sunset Room	*125,000*
Sub-total	*344,288*
Economic Development	
Planning Services	*34,455*
Sub-total	*34,455*
TOTAL CAPITAL PROJECTS FUND CAPITAL	**443,743**

RESOLUTION NO. 2026-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUNSET, AUTHORIZING THE TRANSFER OF $650,000 FROM THE PUBLIC WORKS CAPITAL PROJECTS FUND TO THE GENERAL FUND IN FISCAL YEAR 2027

WHEREAS, the City of Sunset (the "City") maintains a Public Works Capital Projects Fund for the purpose of funding capital improvement projects within the City; and

WHEREAS, the City Council has determined that a surplus of funds exists within the Public Works Capital Projects Fund in the amount of Six Hundred Fifty Thousand Dollars ($650,000) in Fiscal Year 2027; and

WHEREAS, the City Council has determined that it is in the best interest of the City to transfer said funds to the General Fund to support general municipal operations and services; and

WHEREAS, the City Council has held the necessary public meeting and provided proper notice in accordance with applicable law.

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

Section 1. **Recitals.** The foregoing recitals are true and correct and are hereby incorporated into this Resolution by this reference.

Section 2. **Authorization of Fund Transfer.** The City Council hereby authorizes and approves the transfer of Six Hundred Fifty Thousand Dollars ($650,000) from the Public Works Capital Projects Fund to the General Fund.

Section 3. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Sunset at a regular meeting held on the 16th day of June, 2026.

____
Scott Wiggill, Mayor

Attest:

____
Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

SUNSET CITY CORPORATION ORDINANCE NO. 2026-03

AN ORDINANCE ADOPTING THE FISCAL YEAR 2027 FIVE PERCENT 5% COST-OF-LIVING ADJUSTMENT FOR ELECTED OFFICIALS, CITY EMPLOYES AND MUNICIPAL OFFICERS

WHEREAS, the City Council of Sunset City is responsible for establishing compensation for City employees, elected officials, statutory officers, and executive municipal officers; and

WHEREAS, Utah Code § 10-3-818 authorizes municipalities to establish compensation for elected and statutory officers by ordinance following a duly noticed public hearing; and

WHEREAS, the City maintains a classification and compensation system consisting of pay grades and steps administered through an official Salary Schedule maintained by the City's Treasurers Office; and

WHEREAS, the City Council held a duly noticed public hearing on June 16, 2026, to receive public comment regarding proposed compensation adjustments for Fiscal Year 2027; and

WHEREAS, the City Council finds that a five percent (5%) cost-of-living adjustment is appropriate and necessary to maintain competitive compensation levels and ensure effective recruitment and retention of employees.

NOW, THEREFORE, BE IT ORDAINED:

Section 1. Adoption of Compensation Plan by Reference: The Fiscal Year 2027 compensation plan for Sunset City Corporation, including all pay grades and salary ranges, as maintained in the official Sunset City Salary Schedule on file with the City Treasurers Office is hereby adopted and approved.

Section 2. Cost-of-Living Adjustment: Effective July 1, 2026, a five percent (5%) cost-of-living adjustment (COLA) is hereby applied to all pay grades, salary ranges, and step schedules contained within the City's Salary Schedule, and to all eligible employees, elected officials, statutory officers, and executive municipal officers as included in the Fiscal Year 2027 budget.

Section 3. Administration: The City Recorder and City Treasurer are authorized to administer and implement the salary schedule in accordance with this Ordinance, applicable personnel policies, and the approved Fiscal Year 2027 budget.

Section 4. Severability: If any section, subsection, sentence, clause, or provision of this Ordinance is held invalid or unconstitutional, such decision shall not affect the validity of the remaining portions.

Section 6. Effective Date: This Ordinance shall take effect July 1, 2026.

PASSED AND ADOPTED by the City Council of Sunset City, Utah, this 16th day of June, 2026.

____

Scott Wiggill, Mayor

Attest:

____

Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

Position	**Pay Type**	**Approved 5% Increase Annually**
Mayor	Annual Stipend	$539.50
Council Member	Annual Stipend	$305.50 per Council Member
City Treasurer	Annual Salary	$4,162.08
City Recorder	Annual Salary	$4,586.40
Public Works Director	Annual Salary	$6,678.05
Police Chief	Annual Salary	$7,054.32

SUNSET CITY
RESOLUTION NO. 2026-14

A RESOLUTION OF THE SUNSET CITY COUNCIL ADOPTING THE SUNSET CITY FEE SCHEDULE

WHEREAS, Sunset City provides various municipal services, permits, licenses, and programs for which fees are charged to recover costs associated with such services; and

WHEREAS, it is in the best interest of the City to maintain a current, comprehensive Fee Schedule that is reviewed and adopted by the City Council; and

WHEREAS, the City Council has reviewed the proposed Fee Schedule attached hereto as Exhibit A and finds it to be reasonable, appropriate, and in the public interest.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Sunset City, Utah, as follows:

Section 1. Adoption of Fee Schedule. The Sunset City Fee Schedule, attached hereto and incorporated herein, is hereby adopted as the official schedule of fees charged by the City for municipal services, permits, licenses, and related activities.

Section 2. Supersession. This Resolution and the Fee Schedule attached hereto supersede and replace all previously adopted fee schedules and any prior resolutions or actions inconsistent herewith.

Section 3. Administration. The City Administration is authorized to administer and enforce the Fee Schedule and to collect fees in accordance therewith. Fees shall be reviewed annually by the City Council as part of the City's budget process.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption by the City Council.

PASSED AND ADOPTED by the City Council of Sunset City, Utah, on this 16th day of June, 2026.

____
Scott Wiggill, Mayor

Attest:

____
Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

SUNSET CITY CORPORATION
FEE SCHEDULE
Effective 07/1/2026

BASIC UTILITY FEES

WATER FEE	(residential)	first 10,000 gallons per unit, per month	$41.40
		10,000 to 30,000 gallons (per 100 gal)	$0.14
		over 30,000 gallons (per 100 gal)	$0.16
	(commercial)	first 10,000 gallons per unit, per month	$45.65
		10,000 to 30,000 gallons (per 100 gal)	$0.16
		over 30,000 gallons (per 100 gal)	$0.18
SEWER		per month, per unit	$29.75
	(commercial)	per month, per unit	$29.35
	(commercial)	over 10,000 gallons (per 100 gal.)	$0.22
GARBAGE/RECYCLING		per month, 1 black can/1 recycle can	$23.65
STORM WATER		per unit (determined by Public Works)	$4.20

DISPATCH FEES (Paid to Layton Consolidated Dispatch Center) ....per month, per unit
~~$0.90~~ $4.00 (Not effective until October 1, 2026)

MONTHLY FLAT RATE (residential)...................$103.00

Late Fee (effective 10th of each month)	$10.00
New Connect	$30.00
Shut Off Penalty Fee	$25.00
Non-Emergency Water disconnect and reconnect	$25.00

Temporary Water.......................................Connect Fee ....$250.00 (for 30-day period)
(Must sign rental agreement) Per 100 Gallons..............$0.18

EXTRA GARBAGE CANS

City will deliver and pick up all extra garbage cans and green waste cans
Ace Recycling and Disposal will deliver & pick up all blue recycle cans on last recycle pick-up day of each month

ALL CANS MUST BE KEPT AT LEAST 6 MONTHS

Extra Garbage Can and Green Waste Can Sign Up and Delivery		$10.00
Return of Can & Sanitation Fee		$9.00
Monthly Extra Garbage Can Fee	(residential)	$15.77
	(commercial)	$16.62
Monthly Green Waste (green can)		$7.89
Extra Curbside Recycling (blue can)		$5.68

DEVELOPMENT FEES / PERMITS

Permit Fee ....Based on the fee schedule found in appendix L in the International Residential Code. (See attached copy)
($50.00 permits include only one (1) inspection)
($50.00 per hour, 2-hour minimum charge, each additional or re-inspection)

Plan Check Fees...All Commercial...65% of building permit fee
Residential new construction ....65% of building permit fee

Residential remodel & accessory buildings......40% of building permit fee
Re-Plan Check Fee......$50.00 unless otherwise stated by Building Official
Development Agreement..................$500.00 (non-refundable) paid with initial application
Development Agreement Amendment ....$500.00 or $1000.00 if public hearing is required
State Surcharge ....1% of the permit fee
Excavation Permit.................................. $100.00 permit fee plus a refundable bond as set by Public Works, which is held for one (1) year (minimum $500) $10 per sq ft. for asphalt, $35 per lineal ft. for concrete.

Fence Permit .... $10.00 (Fences 6' and under)
(Fee waived for replacement due to acts of nature)
Sprinkling System...$25.00 plus 1% State Surcharge Fee
Water heater, furnace, a/c or electrical meter to panel ....$50.00 plus 1% State Surcharge Fee
Storm Water Pollution Prevention Plan (SWPPP)
Single lot review: $50.00
Multi lot, large commercial lot, or subdivision development review:........$50.00 per acre ($50 minimum)
SWPPP Inspections:...$40.00 per Inspection
(Estimated time of project multiplied monthly for duration of project)
Engineering Fees (specific to proposed development) .... Actual Engineering Invoices Provided
Escrow (specific to proposed development)............................Rate Sheet Provided by Engineer
Subdivision Engineering Appeal Fee .... 50% of Actual Engineering Invoice
Subdivision Preliminary Plat Application Fee ....$750 plus $75 per lot
Subdivision Final Plat Review Application Fee ....$650 plus $50 per lot
Subdivision Amended or Revised Plat Application Fee $650
Admin Site Plan Review Fee $200

Additional Building Fees: In the event the Building Official, Engineer or Administration determine a specific project requires additional resources related to the development proposal, additional fees to cover the cost of these additional resources may be assessed to the applicant. Actual invoices incurred from specific services used on project will be provided.

IMPACT FEES

Culinary Water Impact Fee.......................................$2,690.00 per ERC
North Davis Sewer District Impact Fee.....................as set by the North Davis Sewer District
North Davis Fire District Impact Fee.........................as set by the North Davis Fire District

CONNECTION FEES

Water Connection $400.00
Sewer Connection $400.00
Storm Water Connection...................................$250.00
Temporary Construction Water .... $30.00 meter rental + $0.18 per 100 gallons water usage
Meter replacement cost.......................$1,000.00 (lost or damaged)

METER BOX AND COVER

5/8 Radio Read Meter ....$250.00 (Larger meters determined by Public Works)

Meter Box	$100.00
Double Check Setter	$90.00
Adaptor	$40.00
Cover	$60.00
Total	$540.00

PLANNING COMMISSION AND BOARD OF ADJUSTMENT MEETING FEES

Conditional Use Request	$150.00
Appeal Authority Variance Request	$150.00
Special Meeting charge to petitioner	$300.00

BUSINESS LICENSE

		First Time	Renewal
Beer / Liquor License		$300.00	
Commercial	Type	First Time	Renewal
	Auto Repair	$115.00	$85.00
	Bar	$162.00	$132.00
	Contractors	$85.00	$55.00
	Convenience Store	$352.00	$322.00
	Dance Hall	$227.00	$197.00
	Eating Establishment	$108.00	$78.00
	Financial Services	$140.00	$110.00
	Grocery Store	$1,485.00	$1,455.00
	Light Manufacture or Repair	$91.00	$61.00
	Motel	$169.00	$139.00
	Office	$119.00	$89.00
	Pawnbroker	$293.00	$263.00
	Rental (equipment, merchandise, etc.)	$124.00	$94.00
	Retail Store	$108.00	$78.00
	Services	$98.00	$68.00
	Specialty School	$91.00	$61.00
	Storage	$114.00	$84.00
Home Occupation	If the business impacts the neighborhood	$85.00	$55.00
	No license is required if business does not impact the neighborhood.		
	If business owner still requests license	$20.00	$20.00
Rental	$30.00 Administration Fee plus:		
	Residential		
	Standard rental license	$192.00 per unit	
	Good Landlord Program Participants	$25.00 per unit	
	Commercial	$5.00 per unit	

Business License renewals are due by December 31st of each year

If a license is not renewed by January 15th	add 50% of license fee
If a license is not renewed by February 1st	add 75% of license fee
If the license is not renewed by March 1st	add $100 collection fee

Solicitor Registration (per person)	$55.00 (renewal due 1 year from issue date)
1- or 2-Day Special event License	Sponsor - $50.00, each vendor - $10.00

Temporary...............$50.00 Plus $1.00 per day (limit of 90 consecutive days per calendar year)
Mobile Food Truck reciprocal license $30.00
Fireworks ....$350.00 (plus $100.00 refundable bond for outdoor stands)
Farmers' Market Event Fee (Season May - September) $200.00

$5.00 fee for a duplicate business license
$10.00 administrative fee for any changes made to an existing business license

FACILITIES RENTAL

Park Bowery Rentals....................$15.00 Residents
$35.00 Non-Resident

Ball Field Rentals.........................Deposit $100.00
Field (residents) ....$10.00 per hour/per field
Field (non-residents) ....$20.00 per hour/per field
Field maintenance (Mon-Fri).$25.00 per field
Field maintenance (Sat-Sun)..$40.00 per field
Scoreboard use.......................$20.00 per field/per day
Supervisor ....$15.00 per hour
Field lighting..........................$15.00 per hour

Sunset Room Rentals ....$250.00 Deposit, plus the following:
(4-hour blocks)........................$150.00 Residents
$100.00 Resident Senior Citizens (age 55 and older)
$200.00 Non-Residents and Businesses
(full day rate).........................$250.00 Residents
$200.00 Resident Senior Citizens (age 55 and older)
$350.00 Non-Residents and Businesses
(Sunset based organizations may be eligible for a discounted rate to be determined by the Sunset City Department Heads)

MISCELLANEOUS FEES

Copies .... $0.25 Per Page
A fee based on employee's time required shall also be levied in 15-minute increments at ~~$20.00~~$23.00 per hour for requests which take longer than 15 minutes to duplicate. A deposit of $50.00 will be charged for records that will apparently take longer than 3 hours to duplicate.

Police Report...$25.00
Sex Offender Registration..$25.00
Building Inspection w/o permit $50.00
Return Check Fee..$20.00
Candidate Filing Fee...$35.00
Franchise Application Fee $500.00
Chicken Permit Fee (annual renewal)..............................$15.00

RESOLUTION NO. 2026-15

A RESOLUTION AUTHORIZING THE CITY TO ASSUME PAYMENT OF THE UTAH RETIREMENT SYSTEMS TIER 2 PUBLIC SAFETY CONTRIBUTION RATE INCREASE ON BEHALF OF ELIGIBLE EMPLOYEES.

WHEREAS, the City of Sunset employs public safety personnel who participate in the Utah Retirement Systems (URS) Tier 2 Public Safety retirement plan; and

WHEREAS, URS has increased the required employee contribution rate from 4.73% to 5.98%, representing an increase of 1.25% of eligible employees' gross salaries, effective for the current plan year; and

WHEREAS, pursuant to Internal Revenue Code Section 414, a municipality can authorize to pay retirement contributions on behalf of its employees; and

WHEREAS, IRS Revenue Ruling 2006-43 requires that a formal resolution be adopted by the governing body **prior** to the remittance of such contributions to URS; and

WHEREAS, the Sunset City Council finds that assuming this contribution increase serves the public interest by supporting the recruitment and retention of qualified public safety personnel; and

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

Section 1. Authorization of Contribution Pick-Up. The City of Sunset hereby authorizes and elects to pay, on behalf of its Tier 2 Public Safety employees, the 1.25% increase in the URS employee contribution rate, for a total City-paid employee contribution rate of 5.98% of gross salary.

Section 2. Designation. The amounts paid by the City pursuant to this Resolution are designated as employer pick-up contributions under Internal Revenue Code Section 414(h)(2) and shall not be included in the gross income of employees for federal income tax purposes until such time as the amounts are distributed.

Section 3. Applicability. This Resolution applies to all Sunset City employees classified as Tier 2 Public Safety Members under the Utah Retirement Systems.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption and shall apply to all eligible compensation paid on or after July 1, 2026.

PASSED AND ADOPTED by the Sunset City Council this 16th day of June, 2026.

____

Scott Wiggill, Mayor

Attest:

____

Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

RESOLUTION NO. 2026-16

A RESOLUTION OF THE GOVERNING BODY OF SUNSET CITY TO ADOPT THE PROPOSED CERTIFIED TAX RATE FOR FISCAL YEAR 2027 AS SUPPLIED BY DAVIS COUNTY.

Whereas, the Davis County Auditor has provided the City of Sunset with the certified tax rate of 0.000956 for the year 2027; and

Whereas, Sunset City is required by Utah Code Sections 59-2-912 through 59-2-920 to adopt a certified tax rate each year;

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

Section 1. Adoption of Certified Tax Rate. The Certified Tax Rate for Sunset City for the Year 2027 is 0.000956.

Section 2. Effective Date. Immediately after its adoption, this Resolution shall be signed by the appropriate officers of Sunset City, shall be recorded in the official records of Sunset City, and shall take immediate effect.

PASSED AND ADOPTED by the Sunset City Council this 16th day of June, 2026.

____
Scott Wiggill, Mayor

Attest:

____
Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

RESOLUTION NO. 2026-17

A RESOLUTION AMENDING THE PERSONNEL POLICIES AND PROCEDURES SECTION 8 RETIREMENT, HEALTH, AND LIFE INSURANCE BENEFIT'S PART 8.3.5 HOLIDAYS POINT 5: JUNETEENTH

WHEREAS, the Sunset City Council currently maintains a Personnel Policies and Procedures policy regarding recognized holidays, and

WHEREAS, during the 2026 General Session, the Utah Legislature adopted House Bill 309 amending Utah Code Section 63G-1-301 regarding the observance of Juneteenth National Freedom Day; and

WHEREAS, House Bill 309 provides that Juneteenth National Freedom Day shall be recognized in Utah on the same day the holiday is recognized by the Federal government; and

Now, Therefore, be it resolved by the Sunset City Council the Personnel Policies and Procedures Section 8: Holidays Point 5 be amended to read as follows:

5. June 19, called Juneteenth National Freedom Day;

~~(i) If June 19 is on a Tuesday, Wednesday, Thursday, or Friday, the Juneteenth National Freedom Day holiday is on the immediately preceding Monday.~~

~~(ii) If June 19 is on a Saturday or Sunday, the Juneteenth National Freedom Day holiday is on the immediately following Monday~~

(i) Juneteenth shall be observed by Sunset City on the same day the holiday is observed by the Federal government.

Approved and adopted by the Sunset City Council this 16th day of June, 2026.

____

Scott Wiggill, Mayor

Attest:

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Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

RESOLUTION NO. 2026-18

A RESOLUTION ADOPTING SECTION 23: ACH FRAUD MONITORING POLICY TO THE SUNSET CITY CORPORATION PERSONNEL POLICIES AND PROCEDURES.

WHEREAS, Sunset City Corporation originates ACH (Automated Clearing House) transactions including payroll direct deposits, tax payments, and vendor disbursements; and

WHEREAS, the National Automated Clearing House Association (Nacha) Operating Rules, Phase 2 Fraud Monitoring, effective June 22, 2026, require ACH Originators to maintain written, risk-based fraud monitoring procedures; and

WHEREAS, the Sunset City Council finds it in the best interest of the City and its employees to establish clear controls for the authorization, monitoring, and incident response procedures governing ACH transactions; and

WHEREAS, the proposed policy establishes authorization controls, pre-origination review procedures, transaction monitoring standards, fraud indicators, incident response protocols, annual review requirements, and defined roles and responsibilities for all personnel involved in ACH processing; and

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

Section 1. Adoption. Section 23 — ACH Fraud Monitoring Policy of the Sunset City Corporation Personnel Policies and Procedures is hereby adopted as presented.

Section 2. Compliance. All City personnel with ACH origination, authorization, or monitoring responsibilities shall comply with the requirements set forth in Section 23, including completion of annual fraud awareness training.

Section 3. Review. The Administration office shall conduct an annual review of this policy and related controls to ensure ongoing compliance with applicable Nacha Operating Rules.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Sunset City Council this 16th day of June, 2026.

____
Scott Wiggill, Mayor

Attest:

____
Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT

SUNSET CITY CORPORATION

PERSONNEL POLICIES AND PROCEDURES - SECTION 23

ACH FRAUD MONITORING POLICY

23.1.1 Purpose - The following policy has been created to establish a risk-based framework for monitoring ACH (Automated Clearing House) transactions in order to detect, prevent and respond to entries that may be unauthorized or authorized under false pretenses. This policy is intended to ensure compliance with the National Automated Clearing House Association (Nacha) Operating Rules regarding Phase 2 Fraud Monitoring effective June 22, 2026.

23.1.2 Scope - This policy shall apply to all ACH transactions originated by Sunset City Corporation including payroll direct deposits, occasional tax payments to the IRS or other government agencies and infrequent ACH payments to approved vendors. All other vendor and accounts payable disbursements made by check shall remain subject to the City's Purchasing Policy and Positive Pay review procedures and are outside the scope of this policy.

23.2.1 Regulatory Compliance - Sunset City Corporation, as an ACH Originator, shall maintain written risk-based fraud monitoring procedures in accordance with Nacha Operating Rules.

23.2.2 The City shall:

A. Implement risk-based procedures to identify potentially unauthorized or fraudulently authorized ACH entries.

B. Document all ACH fraud monitoring procedures in writing.

C. Review and update ACH fraud monitoring controls at least annually.

23.3.1 Authorization Controls - All ACH entries shall be properly authorized prior to origination.

23.3.2 Dual authorization shall be enforced through the City's banking system and shall require approval by two authorized users before any ACH batch or payment template change is released for processing.

23.3.3 The following controls shall apply:

A. All ACH batch submissions, including payroll, shall require approval by the Office Manager prior to release.

B. All payment template changes shall require Office Manager approval prior to taking effect.

C. System access shall be limited to authorized personnel approved by the Office Manager or Mayor.

D. On the rare occasion a vendor is approved for ACH payment, bank account information shall be independently verified through supporting documentation such as a voided check or bank letter prior to processing the first payment.

E. Requests to add or change banking information received solely by email shall not be accepted.

F. Changes to existing payee bank account information shall require re-verification through direct contact using a phone number already on file.

23.4.1 Pre-Origination Review - Prior to submission of any ACH file to the originating financial institution, the following reviews shall be completed:

A. Verify the batch total and entry count against the originating source system.

B. Confirm that duplicate transactions do not exist in the current or prior batch.

C. Verify that payee account information has not recently changed without proper re-verification.

D. Confirm the origination date is appropriate and consistent with normal processing cycles.

23.5.1 Transaction Monitoring - Finance personnel shall monitor ACH activity for unusual or suspicious transaction patterns.

23.5.2 The following transaction anomalies shall require additional review:

A. Unusual transaction volumes or significant variances from normal activity.

B. New or modified payee accounts.

C. Off-cycle ACH transactions outside normal payroll or accounts payable schedules.

D. Large round-dollar transactions inconsistent with normal payment patterns.

E. Multiple payments directed to the same bank account for different payees.

F. Returned ACH entries indicating possible authorization concerns.

23.6.1 Fraud Indicators - Personnel involved with ACH processing shall remain alert to indicators of possible fraud including, but not limited to:

A. Requests to change direct deposit or vendor banking information received only through email correspondence.

B. Pressure to process urgent payments outside normal procedures.

C. New bank account information inconsistent with prior payment history.

D. Simultaneous changes to contact information and banking information.

E. ACH returns from employees or vendors claiming funds were not authorized or received.

F. Payment amounts inconsistent with historical patterns.

G. Requests originating from suspicious or altered email addresses.

23.7.1 Incident Response Procedures - Suspected unauthorized or fraudulent ACH entries shall be addressed immediately.

23.7.2 If suspicious ACH activity is identified, the following procedures shall be followed:

A. Immediately notify the Treasurer, Office Manager and Mayor.

B. Contact the originating financial institution as soon as possible to request reversal or recall of the transaction if applicable.

C. Document the incident including transaction details, method of discovery and actions taken.

D. Preserve all related records including emails, system logs and authorization documents.

E. Notify Information Technology (IT) personnel if phishing, business email compromise or system compromise is suspected.

F. Notify the City Attorney when legal action or law enforcement referral may be necessary.

23.7.3 Returned ACH entries shall be reviewed within one (1) business day. Patterns involving unauthorized return codes shall require review of origination procedures and payee verification processes.

23.8.1 Annual Review - This policy and related ACH fraud monitoring controls shall be reviewed at least annually.

23.8.2 The annual review shall include:

A. Assessment of new fraud trends and industry guidance.

B. Review of ACH incidents or near-miss events occurring during the prior year.

C. Evaluation of transaction monitoring thresholds and controls.

D. Verification that all personnel with ACH responsibilities have completed required training.

E. Review and update of City ACH procedures, systems and personnel assignments.

F. Confirmation that fraud alert notifications and monitoring tools provided by the City's financial institution remain active.

23.8.3 The annual review shall be documented and retained in accordance with City record retention requirements.

23.9.1 Roles and Responsibilities

23.9.2 Mayor - Shall serve as policy owner and escalation authority for ACH fraud incidents.

23.9.3 City Treasurer - Shall process payroll, submit ACH batches, verify direct deposit enrollments and banking changes and participate in fraud monitoring and incident response procedures.

23.9.4 Office Manager - Shall serve as secondary ACH approver and approve all ACH batch submissions and payment template changes prior to release.

23.9.5 Information Technology Personnel (IT) - Shall maintain system access controls and investigate suspected phishing, business email compromise or system compromise incidents.

23.9.6 Personnel with ACH system access shall complete annual fraud awareness training and immediately report suspicious activity to the City Treasurer, Mayor or Office Manager.

23.10.1 Training - Personnel responsible for ACH origination, authorization or monitoring shall complete fraud awareness training upon hire and at least annually thereafter.

23.10.2 Training shall include:

A. Overview of ACH fraud schemes including business email compromise, account takeover and social engineering.

B. City procedures for verification of banking information changes.

C. Identification and reporting of suspicious activity and fraud indicators.

D. Incident escalation and response procedures.

23.10.3 Training records shall be retained in accordance with City record retention requirements.

23.11.1 Record Retention - ACH fraud monitoring records shall be retained in accordance with applicable record retention schedules.

23.11.2 The following minimum retention periods shall apply:

A. ACH authorization agreements - Two (2) years after the final entry.

B. Fraud monitoring review documentation - Six (6) years.

C. Annual review documentation - Six (6) years.

D. Incident reports - Six (6) years.

E. Training records - Three (3) years.

23.12.1 It shall be the responsibility of the Mayor and Office Manager to perform periodic internal control reviews of this policy and ensure compliance with applicable Nacha Operating Rules.

RESOLUTION NO. 2026-19

A RESOLUTION OF THE CITY COUNCIL OF SUNSET CITY, UTAH APPOINTING AN APPEAL AUTHORITY PURSUANT TO UTAH CODE § 10-20-1101 AND SUNSET CITY CODE § 2-2-2

WHEREAS, Utah Code § 10-20-1101(1)(a) provides that the Appeal Authority for a municipality is appointed by ordinance or resolution of the governing body; and

WHEREAS, Sunset City Code § 2-2-2 provides that the City Council shall appoint an Appeal Authority by resolution as the need arises; and

WHEREAS, Utah Code § 10-20-1102 provides that all variance applications shall be made to the Appeal Authority; and

WHEREAS, a variance application has been or is anticipated to be submitted to Sunset City, and the City Council finds it necessary and appropriate to appoint an Appeal Authority to hear variance applications on an ongoing basis; and

WHEREAS, the City Council finds that designating the position of City Attorney as the appeal authority will provide consistency and efficiency in the administration of variance and appeal proceedings, such that the Appeal Authority role automatically passes to whoever holds the City Attorney position without the need for further Council action.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Sunset City, Utah, as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are hereby incorporated into this Resolution by this reference.

Section 2. Appointment of Appeal Authority. The City Council hereby appoints the City Attorney, as the Appeal Authority for Sunset City, Utah, pursuant to Utah Code § 10-20-1101 and Sunset City Code § 2-2-2.

Section 3. Duties and Authority. The Appeal Authority shall have jurisdiction to hear and decide all variance applications and appeals as provided under the Utah Land Use, Development, and Management Act (Utah Code Title 10, Chapter 20) and the Sunset City Code. The Appeal Authority shall grant or deny variance applications based upon the criteria set forth in Utah Code § 10-20-1102(2)(a).

Section 4. Term. The designation of the City Attorney position as the Appeal Authority shall remain in effect indefinitely. The role of Appeal Authority shall automatically transfer to any successor City Attorney upon assuming that position. This designation shall remain in effect until the City Council modifies or rescinds it by resolution or ordinance.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption.

Section 6. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications which can be given effect without the invalid provision or application.

PASSED AND ADOPTED by the City Council of Sunset City, Utah, at a regular meeting held on the 16th day of June, 2026.

____

Scott Wiggill, Mayor

Attest:

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Nicole Supp, Recorder

Council Member Carlson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Thompson:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Smalling:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Rigley:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT
Council Member Hunter:	☐ AYE	☐ NAY	☐ ABSTAIN	☐ ABSENT