



**SMITHFIELD CITY CORPORATION**  
**96 South Main**  
**Smithfield, UT 84335**

**AGENDA**

Public Notice is given that the Smithfield City Council will meet in a regularly scheduled meeting at 96 South Main, Smithfield, Utah, on **Wednesday, April 8, 2026**. The meeting will begin at 6:00 PM.

Welcome/pledge of allegiance and thought/prayer by Jenn Staker

1. Approval of the city council meeting minutes from March 25, 2026.
2. Public comment on items not on the agenda.
3. Introduction of 2026 Royalty.
4. Discussion and update on the Historical Society and the renovation of the Douglass Mercantile Building.
5. Public Hearing for the purpose of discussing Ordinance 2026-03, an Ordinance amending the Smithfield City Municipal Code Title 12 “Streets, Sidewalks and Public Places”, Chapter 12.24 “City Trees”, Sections 12.24.010 “Creation and Establishment of a City Tree Committee”, 12.24.030 “Term of Office”, 12.24.040 “Duties and Responsibilities of the Tree Committee”, 12.24.050 “Definitions”, 12.24.060 “Landscaping”, 12.24.080 Park Tree Care and Maintenance” and 12.24.090 “Street Tree Care and Maintenance”.
6. Discussion and possible vote on Ordinance 2026-03.
7. Continued discussion on cemetery plot availability and Resolution 2026-05, a Resolution amending the Prevailing Fee Schedule for cemetery related fees.
8. Discussion and possible vote on amendments to the Employee Personnel Manual.
9. City Manager Report  
Fiscal Year 2027 Budget Update
10. Council Member and Mayor Reports  
Adjournment

**\*\*\*Items on the agenda may be considered earlier than shown on the agenda.\*\*\***

In accordance with the Americans with Disabilities Act, individuals needing special accommodation for this meeting should contact the City Recorder at (435) 792-7997, at least three (3) days before the date of the meeting.

The meeting will be streamed at the following link: [YouTube Channel](#)  
or <https://www.youtube.com/@smithfieldutah/streams>

**\*\*\*Note: Public input will be accepted on all agenda items. We ask that you keep your comments concise to ensure everyone has an opportunity to speak. You can also share comments that will reach the mayor and city council members by emailing [info@smithfieldutah.gov](mailto:info@smithfieldutah.gov)\*\*\***



# SMITHFIELD CITY COUNCIL MINUTES

## March 25, 2026

The Smithfield City Council met in a regularly scheduled meeting at 96 South Main Street, Smithfield, Utah, on Wednesday, March 25, 2026, at 6:00 p.m. Mayor Aaron Rudie was in the chair.

Opening remarks by Chris Olsen, prayer by Caralee Stokes and an inspirational thought by Lisa Schmuhl

**Council Members in Attendance:** Jay Downs, John Engler, Chris Olsen, Todd Orme, Jenn Staker

**City Staff:** Justin Lewis (City Manager), Dana Lazcanotegui (City Recorder), Brett Daniels (Recreation Director), Travis Allen (Police Chief), Jeremy Hunt (Fire Chief), Clay Bodily (City Engineer), Shawn Bliss (Library Director), Karen Bowling (Assistant Library Director), Eric Kleven (Golf Professional), Zach Smyer (Golf Superintendent), Josh Wright (Public Works Director)

**Visitors:** Shae Hansen, Dave Forrester, Lisa Schmuhl, Caralee Stokes, Debbie Zilles

\*Note: The meeting was streamed online and is accessible via YouTube.

### Approval of the City Council meeting minutes from March 11, 2026 meeting.

**\*\*\*Motion made by Councilmember Olsen to approve the meeting minutes from the March 11, 2026 meeting. Councilmember Staker seconded the motion. The motion was approved 5-0.\*\*\***

**Yes Vote: Engler, Downs, Olsen, Orme, Staker**

**No Vote: None**

### Initial discussion and presentation of the Fiscal Year 2027 Budget which is the period of July 1, 2026 through June 30, 2027.

Mr. Lewis said each department head would give a brief presentation on their department. The budget will be worked on over the next several months, with a vote to adopt at the June city council meeting. Everything being presented is subject to change at the Council's discretion.

## RECREATION

Brett Daniels thanked Mr. Lewis for all his hard work and for trusting the budget heads to determine the needs for their areas.

Mr. Daniels reported that current-year revenues are trending positively and are expected to result in another strong year. He noted that the Recreation Center

continues to experience high usage, with projected revenues anticipated to increase by approximately \$35,000. He explained that combo passes have declined due to the discontinuation of gold passes, which previously included access to the swimming pool. The Rec Center is working to move away from pool access, as it is managed by the Cache County School District.

Mr. Daniels stated that youth sports participation continues to increase overall. He noted that Junior Bobcat Basketball participation is slightly down this year, likely due to a competing statewide program introduced by the Utah Jazz. He added that participation in programs such as dance, wrestling, pickleball, and various miscellaneous offerings including summer camps, cooking and crafting classes, and tennis lessons continue to grow. In response to a question from Mayor Rudie regarding emerging sports such as soccer, lacrosse, and flag football, Mr. Daniels stated that these programs are popular; however, field availability remains a limiting factor for expansion.

Mr. Daniels reported that there are no significant increases in expenses, with most modest increases tied directly to revenue-generating programs. Overall, he anticipates approximately a 6% increase in expenses and at least a 5% increase in revenues, noting that the budget is prepared conservatively.

Mr. Daniels stated that several anticipated capital and facility needs are expected in the coming years. He noted that the Recreation Center is increasingly affected by expanded school use and that the City may need to consider developing a new facility in the future. He added that other facilities, including the Civic Center and Youth Center, are heavily utilized and will require significant improvements long term. Additionally, he stated that there is an ongoing need for expanded outdoor facilities, including additional fields for softball, baseball, lacrosse, and soccer, to accommodate continued growth.

Councilmember Engler asked whether there are demands that cannot currently be met due to staffing or facility limitations. Mr. Daniels responded that the City has been able to meet demand thus far, but capacity limits are being approached as participation continues to increase.

Councilmember Orme asked about the payments the City made to the school district for use of the Recreation Center. Mr. Daniels explained that there is a separate budget managed by the school district, with the City contributing 35% to cover Recreation Center related expenses. Councilmember Olsen asked what portion of the facility is covered by that contribution. Mr. Daniels clarified that none of the City's contribution applies to the swimming pool, and that City funds are associated with the Recreation Center portion constructed approximately 25 years ago. He added that the City has access to areas such as the old gym, dance room, and weight room for programming when available.

Councilmember Olsen asked whether relocating or constructing a new facility would have negative impacts on the programs offered. Mr. Daniels stated that he believes a new facility would be beneficial, noting that scheduling conflicts with school use

currently limit availability and access to certain areas. He added that as school enrollment increases, these challenges are expected to intensify.

Councilmember Downs asked about anticipated major capital improvements in the coming years. Mr. Daniels stated that repairs are needed at the Senior Center, including exterior log work estimated at approximately \$55,000. The bid is several years old. He also noted that repairs to the exterior stone façade of the Youth Center will be completed in the spring, along with repainting of portions of the building. He emphasized that, despite its age, the Youth Center remains a critical facility for basketball programming. He added that the Civic Center is heavily used but currently requires fewer improvements, and that the Recreation Center remains in good condition.

Mayor Rudie reiterated the need for additional field space to support growing sports programs. Councilmember Olsen commented that senior citizens have expressed appreciation for recent interior improvements at the Senior Center. Councilmember Downs expressed appreciation to staff for effectively managing the wide range of programs and facilities.

### **BIRCH CREEK GOLF COURSE**

Eric Kleven, Head Golf Professional, expressed appreciation for the continued support and trust placed in him and his team. He noted that it is humbling to manage a highly utilized public golf course. He reported that the course recently completed its longest season on record, operating with full tee times through December 23, 2025, and reopening on February 27, 2026. He stated that operations are performing well and that coordination between his team and Zach Smyer's staff has been effective.

Revenues continue to increase, with the course already up approximately 5,000 rounds from the previous year, resulting in over \$100,000 in additional revenue. He noted that favorable weather has contributed to increased activity. The driving range is projected to see a 25% increase in sales. Year-to-date, since July 1st, 9,432 buckets have been sold, compared to 6,614 during the same period last year, representing an approximate 50% increase. He added that range mats are rotated weekly at a 25-degree angle and are replaced every few years to maintain quality.

Mr. Kleven presented a request to purchase nine new golf carts at a total cost of \$62,163. He reported that cart rentals have increased to 23,748, up from 20,000 the previous year. The current fleet consists of 76 carts, and the additional carts would assist with rotation and maintenance. He noted that although the oldest carts are approximately seven years old, they are in constant daily use. He explained that gas-powered carts are used because of the course's hilly terrain. Upon acquisition of new carts, older units are either auctioned or repurposed for turf operations.

Mr. Kleven also presented a request to implement a golf cart GPS technology system called Tagmarshal, which would serve as an optimization platform to enhance player experience, improve operational efficiency, and generate additional revenue through

increased utilization and advertising opportunities. The system includes iPads mounted in each golf cart, providing real-time course visibility for both players and staff, as well as geo-fencing capabilities.

Councilmember Engler asked whether the cart fleet size should be increased further. Mr. Kleven responded that current storage capacity limits the fleet, noting that the facility can hold up to 125 carts; however, the space is also used for equipment storage by the turf staff. He added that the course regularly hosts tournaments that require approximately 72 carts, and the current fleet size is sufficient to meet that demand.

Mr. Kleven explained that, to offset the cost of the Tagmarshal system, staff is proposing a change to the fee schedule which will be considered under the next agenda item to a “per rider, per hole” cart fee structure, consistent with Logan River Golf Course's fee structure. If approved, the change would take effect July 1, 2026. He stated that the Tagmarshal system would be leased at approximately \$3,000 per month. He noted that increased cart fee revenue would cover the program's costs. He further stated that Tagmarshal is utilized by 53 of the top 100 golf courses nationwide and is currently in use at nearby courses, including Logan River and the Preston Golf & Country Club. Based on his experience using the system, he expressed strong support and noted that it could help maintain tee-time intervals of eight minutes, with potential for further efficiency gains. He added that the lease includes IT support, maintenance, and training, and he does not anticipate any significant disadvantages to implementation.

Councilmember Staker asked whether IT Support costs would change in the budget. Mr. Kleven stated that support for the iPads would be included through the Tagmarshal system, while existing IT services would continue through AllTech. Mr. Lewis noted that any additional IT considerations would be incorporated if the proposal is approved.

Mr. Kleven stated that a \$1.00 increase in cart fees, based on approximately 23,000 annual uses, would generate an estimated \$23,000 in additional revenue. Mayor Rudie asked about the cost of replacing damaged iPads. Mr. Kleven stated that while exact costs are unknown, he anticipates that increased revenues would offset such expenses. Mr. Orem noted that he has used the system and agreed that it enhances the user experience.

Zach Smyer, Golf Course Superintendent, stated that the Tagmarshal system would provide operational benefits, including geo-fencing capabilities to prevent carts from getting too close to greens without the need for physical barriers. He added that the system would also allow staff to monitor cart locations across the course in real time.

Mr. Smyer presented several major equipment requests, including a new bed knife grinder for \$33,918, which would replace the current manually operated unit with an automatic system to improve efficiency and assist with aerification cleanup. He also presented a request for a Harper Hawk self-contained sweeper for \$73,423 to assist with course maintenance, particularly debris removal such as leaves and branches.

A RAPZ Tax application has been submitted for a safety netting project to separate the north side of the driving range from the south side of Hole 1, with an estimated cost of \$302,620. He noted that approximately 80 range balls were observed beyond the proposed netting area during a recent count which was just for one day. If the application is approved, the project would be prioritized in the upcoming fiscal year. If not approved or if funding is insufficient, staff would instead prioritize additional improvements to cart paths.

Future needs:

Rough mower - \$118,215. The current one is a 2013 and has almost 7,600 hours on it. The mowers are used weekly.

Fairway mower - \$94,000. The current oldest unit is from 2009.

Capital Improvement projects not funded:

The replacement of the entire golf course irrigation system at an estimated cost of \$5,000,000. The original system was installed in the 1960's. The old part of the course still has that original system which is a steel main line. The newer part of the course was installed in 1978. Both sections are old and outdated. The system covers 60-65% of the course; the rest is watered by dragging hoses around every day. There is someone who runs early morning irrigation three times a week. There are approximately 750 sprinkler heads; the new system would have approximately 1,900 heads, which would be much more efficient with water. Last year, there were 33 irrigation breaks; this week, there have been four. Last week, 12 valves had to be shut off to replace two heads. It takes more time and money to keep this old system running. The new system would last for decades.

New/additional maintenance shop: \$400,000. Room for all the equipment and carts to be stored and also safety to use a hoist for repairs rather than ramps which are currently utilized.

Sand pit roof cover: \$30,000 - \$35,000

Councilmember Engler asked how the current irrigation system compares to other courses in Utah. Mr. Smyer has worked at four other courses, and Birch Creek is the worst. The Logan Country Club updated its system in 2019. He would argue that the one we have is one of the oldest in the state.

Mr. Lewis explained that a city's general fund typically subsidizes courses, but the Birch Creek Golf Course has had a balanced budget for several years. The City is always seeking grants to help fund its operations. The amount of water saved by a better system would be substantial.

Mr. Smyer has been asked often if small sections can be improved at a time. He thinks that it will be much too difficult to do and take more time than it would be worth. The most likely phasing option is eight holes and then ten holes. One of the difficult issues is connecting the current main line to a new system.

Councilmember Olsen asked what time of year this irrigation replacement would have to be installed. Mr. Smyer said it would be weather-dependent, but likely fall for the main lines and, if possible, for the laterals. He answered for Councilmember Staker that if they complete the entire course, it could take five months, but the course usage can be adjusted during that time. He confirmed for Councilmember Orme that all the water is secondary, not culinary.

## FIRE DEPARTMENT

Fire Chief Jeremy Hunt explained that this year's budget is flat and not much different from last year. The department has historically done well with wildland funds. Last year, they collected \$304,000 in revenue. This year, the team has already been to Texas and anticipates another good year. With that revenue, they are currently remounting two ambulances at approximately \$90,000 each, compared to the current \$350,000-\$400,000 cost for a new ambulance. Purchased a new paging system and have completed many fire station improvements. New turnout racks, fitness equipment, and two new ventilators for patient care have been purchased. A Critical Care Paramedic (CCP) program is being developed; a few ultrasounds and increased training are being implemented to support it. All of these items were funded with wildland funds.

Chief Hunt stated that, due to effective use of wildland funds and grant opportunities, no major equipment purchases are being proposed for the current budget year. He reported that an additional grant was recently awarded to assist with the replacement of wildland shelters. He also noted a promising grant opportunity through Rural EMS, which will allocate approximately ten million dollars annually to the state for distribution based on need.

Chief Hunt stated there are some big needs on the horizon. The community is growing, and it is getting close to the point where not everything cannot be handled from one fire station. A rough cost estimate for building a new two-bay fire station designed for a five-person crew in Utah, based on recent project data and typical construction metrics: Typical per-square-foot cost (commercial/public safety building) in Utah is around \$265-\$313 per square foot, including design and contingencies. A modest two-bay station with living quarters, day room, gear storage, offices, and support spaces is commonly 8,000 to 12,000 square feet, depending on the layout. Using these ranges: 8,000 square foot building: \$2,100,000 – \$2,500,000 or a 12,000 square foot building: \$3,200,000 – \$3,800,000

In Fiscal Year 2026, \$33,000 was allocated for the purchase of personal protective equipment (PPE) turnouts. These funds covered nine (9) new sets of turnouts, along with gloves, boots, and hoods. The remaining turnouts still need to be replaced, over the next several years, with an estimated total cost of \$132,184.

The ladder truck is a 2001 Pierce Quantum 105-foot aerial that is due for replacement. The estimated cost to purchase a new replacement unit is \$2,200,000, and the delivery time is three years. An alternative is refurbishing the existing apparatus. A company based in Las Vegas, Nevada, can complete a full refurbishment at an estimated cost of

\$880,000. The refurbishment process would include a complete teardown of the frame, rebuilding and replacing components as needed, new paint, and updated lighting throughout. The refurbishment would bring the truck back into compliance with NFPA (National Fire Protection Association) standards. Estimated delivery is twelve months. Another option is to purchase a used ladder truck; the price range for an NFPA-compliant ladder truck is estimated at 1,000,000-2,000,000. According to NFPA standards, now consolidated under NFPA 1900, front-line ladder trucks should be replaced after 15 years, with a move to reserve status until they reach 25 years, at which point they should be retired.

Engine 41 is a 2001 Pierce commercial chassis engine. Commercial chassis engines are typically not refurbished. The estimated replacement cost is \$1,134,000. Delivery time can be three (3) years. According to NFPA 1901 and 1900 standards, frontline fire engines should be removed from first-line service after 15 years and completely retired or moved to reserve status after 25 years. While not strictly mandatory, these guidelines are considered industry best practices for safety and maintenance, often prompting refurbishment evaluations around the 15-year mark.

Brush Truck Replacement - Historically, brush trucks were replaced after two years of service; however, this practice was discontinued under a previous administration. Currently, staff are working to return to a similar replacement cycle. As a result, there is a need to begin replacing the brush trucks at an estimated cost of \$72,000 per unit, minus trade-in value.

Command Vehicle - We have a 2011 command vehicle that is due for replacement. The estimated cost for a new vehicle is \$53,495; however, the final purchase price would be reduced by applicable state incentives. The current vehicle has minimal trade-in value.

Councilmember Downs said it was important to note that other communities that benefit from the service should share the financial responsibility. Chief Hunt agreed and said those contracts can be negotiated appropriately.

Councilmember Orme asked how much money would be needed to put down on a new truck if it takes a few years to receive it. Chief Hunt said it depends, but most companies require partial payment to lock in the price regardless of the delivery date. Prices continue to increase annually.

Councilmember Orme asked about compliance with NFPA. Chief Hunt explained that it is a guideline because truck usage and location vary. The ladder truck gets tested annually, and all certifications have been met, but it is aging.

Chief Hunt answered for Councilmember Orme that fuel prices are initial estimates and will likely change before the budget is adopted due to currently rising fuel costs.

Councilmember Staker asked what we would use any funding received from the Rural EMS grant for. Chief Hunts said those funds could be used toward a new ambulance, new load systems in the remaining ambulances, cardiac monitors, ventilators, LUCAS Chest Compression systems, or enhanced communication services.

Councilmember Engler asked whether the priority is building(s) or apparatus for providing service. Although it is all important, Chief Hunt said the building is the biggest need to achieve quicker response times.

Councilmember Olsen asked where the ideal location for a new station would be. Chief Hunt will finalize a report to share with the Council. He will use the data on areas with the highest call volumes and consider response times. The area is divided into four quadrants; he would likely think it would be in the southeast side of the city.

Councilmember Olsen asked whether it might be advisable to set aside funds each year to replace brush trucks. Chief Hunt said that has been done in the past to cover the cost difference between the purchase price and trade-in value. Prices continue to rise substantially, so those gaps will likely grow as well.

## LIBRARY

Shawn Bliss, Library Director, stated their modest budget this year remains flat. They would like to increase some personnel wages to retain trained staff and remain competitive. Dues/Subscriptions have increased, partly based on the recalculation of the statewide consortium. All libraries must contribute to the shared cost of available items. Smithfield opted to go to 100% of its contribution, \$6,800, for materials that everyone can use and supplement that from the electronic media budget. Online materials, there is a monopoly on the platform by OverDrive, which keeps costs increasing. The other part of Dues/Subscriptions is the cost for Koha, an open-source, web-based integrated library system (ILS) to manage collections, which is helping with migration. Training will be scheduled by next week.

Asking for an increase in programs. In Fiscal Year 2022, there were 4,400 people involved in the programs. Last year, there were over 9,000 participants.

Travel/Training will need to be increased, for a specific allowance to attend the annual ULI Conference.

Other requests are for furnishings costs for working on one more quadrant of carpet replacement, Phase 3 and a minor equipment request to replace the current copy machine which is heavily used. The Collections budget will need to increase each year because books cost more to purchase. At the most recent Library Board meeting, the need for additional meeting space was discussed. As demand continues to grow for community groups seeking space to gather, the library is increasingly serving as a central hub for community engagement and events.

Councilmember Downs asked what line item 10-4580-796 "Loan Agent Fee" is for. Mr. Lewis stated it is Zions Public Finance fee to administer the bonds/manage the loan so that that line item will be found in a few other places as well where the city has bonds/loans.

Councilmember Engler commented on the noticeable increase in patron usage and asked about current capacity and future needs. Mr. Bliss responded that capacity needs are largely dependent on continued population growth. He noted that children's programming is currently at full capacity, with some participants being turned away due to high demand. At the same time, there is still some opportunity for growth in teen and adult programming. He added that additional storage space is an ongoing need. Mr. Bliss also highlighted improvements in promotional outreach efforts and stated that staff remain mindful of growth and continue to seek creative solutions to meet demand. Councilmember Engler stated that increased usage is indicative of the value the library provides to the community.

Councilmember Olsen asked which programs are most popular. Mr. Bliss said children's programming mainly story time. There have been stable numbers in the elementary book clubs. Most of the other programs are steadily increasing.

## **POLICE DEPARTMENT**

Chief Travis Allen said the department is currently trying to equip all the patrol vehicles with a pair of stop sticks/spikes and the tasers need begin being rotated.

Half of the vehicle fleet is owned; the other half is leased. There are seven pickup trucks currently under lease. Six of the leases expire on September 1, 2027, and the seventh expires on January 1, 2028. Planning needs to be made to pay off these leases and keep the trucks or purchase new trucks at that time. There is also a need to replace the 2019 Dodge Durango SUV (Sport Utility Vehicle) with a lighting package for approximately \$56,000, which would replace the existing investigator SUV. He and Mr. Lewis are working on a vehicle rotation schedule.

There is one open position for a Lieutenant after Gary Bunce retired in 2024 which has not been filled. There is a real need for strong leadership within the department. Chief Allen would also like to keep wages competitive to ensure staff are adequately trained and retained.

Councilmember Downs asked about the cost of the spike strips. Chief Allen said they are \$488 each, and he would like to purchase eight of them giving the department a total of nine. Tasers are \$2,500 and the replacement program would include three per year.

Councilmember Staker noted that the police station is now paid off.

Councilmember Orme said wages are never easy, but it is necessary to make clear that the City does not want to remain the "training center" for other agencies. Chief Allen said they have a great crew right now, and he does not want to lose any of them. It is costly to outfit new officers approximately \$3,000 for vests, uniforms, duty gear, and training.

Chief Allen explained to Councilmember Orme that a mid-year increase was made with the Spillman software. Motorola bought out Spillman, so a new contract has been signed, it is subscription-based, which increased costs by 25%. This line-item amount also covers Lexipol, which is the department policy software.

Councilmember Engler asked about the professional services line item. Chief Allen said that it is for attorney fees and should always be at least \$3,000.

Councilmember Staker asked about mental health services. Chief Allen said the City has Blomquist Hale Consulting Group, and there are also services through the County Attorney's office. The amount is included in the benefit line item in the budget.

Mayor Rudie asked for thoughts on staggering vehicles. Chief Allen said they want to set up a rotation program for the purchase and sale of three vehicles per year. Councilmember Downs said it is important to try to keep them under warranty. Chief Allen said that is the goal, and most vehicles have a 36-month/36,000-mile warranty with some having 50,000- or 100,000-mile warranties. Extended warranties can be purchased if a five-year rotation would work better. He said one of the concerns with police vehicles is the amount of time the engines idle.

Mayor Rudie asked about the status of department weapons. Chief Allen said that it is in good shape. Handgun replacements were done three years ago, and they try to rotate those every 8-10 years. Rifles were replaced last year. Shotguns are fairly new because they are used as a less lethal option. Mayor Rudie asked if there is a need for secondary weapons. Chief Allen said everyone is encouraged to carry a secondary tool, such as an ASP Baton.

Councilmember Olsen asked, aside from wages, what the most important challenge is for the department. Chief Allen said growing with the City is important. There are currently 14 full-time officers who respond to over 4,000 calls for service annually. He would also like to implement specialized assignments/training such as a K-9 unit, SROs, or SWAT. Motorbikes also serve not only as a good public relations tool but also help with quick response times on patrol.

## **PUBLIC WORKS**

Josh Wright, Public Works Director, outlined some current projects this budget year:

Waterline upsize from 1 ½-inch to 8-inch on 400 West from 400 North to 100 South - \$175,000

Waterline upsize from 5-inch to 8-inch on 200 West from 100 North to Center Street - \$175,000

Asphalt driveway at the new booster station on 400 North 300 East - \$16,000.

Some equipment needs for this budget year include:

Parks Department:

Replacement of the asphalt trail on 400 West to the softball field's tower at Forrester Acres - \$11,500.

Top Dresser Widespin 1550 - \$25,000. The public works department currently does not own this type of equipment.

Pull behind aerator - \$20,500. Goes hand in hand with the top dresser to help level the soil and rebuild soil condition.

Cemetery (New Budget Year request):

Grasshopper lawnmower - \$22,000. This will be extremely helpful because there is always a mower that is out for repair at any given time.

Cemetery (long term equipment needs to consider but not requested for funding):

Stand-on fertilizer spreader. The current machine is over 10 years old and has engine issues—estimated cost: \$24,000.

Pull behind blower. The current machine is over ten years old and has mechanical issues. Estimated cost: \$12,000

Class "C" Road Funds

Tow behind blower - \$12,000. Currently, backpack blowers are inefficient and do not accomplish the tasks required in several departments, and they are used daily.

Grader blade for Bobcat skid steer - \$11,000.

Storm Water:

A street sweeper for \$409,000 would be in addition to the current sweeper in the fleet. The current sweeper is experiencing significant mechanical issues, but it will be kept as a backup, as there is little to no trade-in value. The current one is undersized, and parts are very difficult to find for repair. The City needs something reliable, especially as the city continues to grow and more roads and storm drain system is added.

Sewer:

John Deere Tractor - \$28,000. The current tractor is a 1995 with 4,263 hours. Significant recent repairs include the hydraulic pump and clutch. Hydraulic hoses have been replaced, and the rams have been rebuilt. The park brake does not work, the detachable loader has problems, and the bucket needs repair. The trade-in value is estimated at \$5,000-\$6,500. Recent repairs totaled approximately \$11,000 to try and keep it running. The current one is wearing out and is undersized for the needs. The old loader would not be able to interchange with the new one.

Half-ton pickup truck - \$30,000. The new truck would replace a 2016 Chevy 2500 with 84,000 miles. The price includes a \$25,000 trade-in credit. The 2016 is a diesel, but the goal is to move away from diesel powered pickup trucks.

Half-ton pickup truck - \$46,000. The new truck would replace a 2016 Dodge Ram 1500 with 101,000 miles. The price includes a \$9,000 trade-in credit.

### Water Fund:

Toro Workman - \$42,000. The current machine is a 1998 with 2,541 hours. The machine has a gear selector and transmission problems, and the engine randomly backfires. There is also a delay between when the key is turned off and when the vehicle actually turns off.

### Streets Department:

Mini-x - \$51,600. This excavator would replace a 2016 mini-x with 1,350 hours. The price includes a \$38,000 trade-in credit. This is a vital piece of equipment, especially at the cemetery. The cemetery is always busy with 2-3 burials per week. Mayor Rudie asked if this would facilitate stacked burials. Mr. Lewis said this issue will be discussed more at next month's meeting, but after some research, stacking would not be an option due to the soil at the cemetery and having the surrounding walls collapse. The plots are so tight a trench box cannot be installed for burial purposes.

John Deere Backhoe - \$75,500. This backhoe would replace a 2021 John Deere backhoe. The price includes a \$65,000 trade-in credit. This is used daily for many different jobs. Three backhoes are being used daily for sidewalk repairs.

Video camera truck - \$265,000. The public works department does not have a camera truck and currently subcontracts this service, which captures approximately 1/5 of the City each year. The City would no longer have to contract for this service. Most cities have their own, and this would save the cost of hiring a company to come in and do the camera work, which can cost \$30,000-\$50,000 per year.

Councilmember Engler asked whether staffing levels are sufficient to meet current demands. Mr. Wright responded that seasonal hiring is underway and that wages appear generally competitive. He noted that, with continued growth and aging infrastructure, staffing and resource needs may need to be reevaluated in the coming years.

Councilmember Orme asked whether the City realized any cost savings due to the mild winter. Mr. Wright confirmed that the City achieved notable savings in snow removal operations, including reduced plowing costs, less equipment wear and tear, and an ample supply of salt for the next season.

Councilmember Engler asked how he was doing with the buildings. Mr. Wright said they are currently bursting at the seams. The hope and need is for future construction of a nine-bay storage facility at the public works facility location. Currently, major equipment is sitting outside because there is not enough space or storage to keep it inside. The estimated cost is \$400,000. Currently, \$600,000 worth of machinery is under tarps because there is nowhere to store it. A larger building would also help with in-house repairs. Storage containers have been brought in this year as a creative solution for some items such as the storing of garbage cans.

Long term for the Parks Department a John Deere sprayer is needed. The current equipment is a 1992 model with 1,612 hours. The current equipment takes two

employees to operate. The foamer is starting to fail. The pump is failing, resulting in inconsistent chemical use—estimated cost: \$62,000. This item is not under consideration for the new budget.

Mr. Wright noted that the staff is taking full advantage of the good weather and making significant progress on sidewalk repairs.

Councilmember Olsen asked what the normal residential water pressure should be at a home. He has had a few residents near the cemetery with questions. Mr. Wright said there was an issue by the cemetery that has been resolved, so there should not be any problems. Mr. Bodily said fire code requires 40 psi static; according to state regulations, ideal residential pressure is generally 40-80 psi, with pressure-reducing valves required if it exceeds 80 psi. The lowest low pressure, consistently 45 psi, is at the top of Summit Drive. Mr. Bodily will send a map to the Council outlining the different zones. The building code requires that residential pressure-reducing valves (PRVs) be installed. Mr. Wright said there are periodic issues with PRVs. The new station will have pressure alarms that will notify staff if any issues need to be managed.

## **ADMINISTRATIVE/MISCELLANEOUS**

Mr. Lewis provided the following budget highlights:

- The overall proposed budget includes a 5.50% wage increase; 3.50% will be provided to each employee as a cost-of-living wage adjustment (COLA). Each department head will allocate the remaining 2.00% as a merit increase where applicable.
- The proposed budget does not include any changes to the employee health insurance coverage. The premium for the new fiscal year is being reviewed with the broker and will be finalized before the new budget is adopted. The city health insurance plan is from July 1st through June 30th. The Benefit Expense line item in each fund will need to be adjusted before the budget is finalized to account for any change in health insurance premium cost.
- No new full-time employee positions, in addition to the current number in each department, are being requested in the new budget. Some positions are currently unfilled across different departments.
- If equipment is not kept up to date, a mechanic will need to be hired. Master mechanics/technicians are hard to find, and most make \$35-\$40 per hour for light duty vehicles and \$40-\$45 per hour for heavy duty vehicles. For example, if a mini-x goes down, a diagnosis is a minimum of \$800 at a local repair facility in Logan. All the equipment presented tonight will be purchased, not leased or have a loan.
- There is a building problem. The buildings are aging, and historically, money has not been spent on them. The historic cabin roof is coming off, and the Senior Center also needs a new roof as well as the deteriorating logs repaired.
- For those not aware, the city has to pay utilities on each building it owns as mandated by the state auditor a few years ago.

- As the fiscal year wraps up, we hope revenues remain strong. He pointed out that Fiscal Year 2026 is the starting budget, not the amended one in the budget sheets which are being reviewed.
- The property tax revenue amount will change. The County does not have that information available yet.
- Sales tax is strong but volatile. Franchise taxes are things like Comcast and Google Fiber. Energy Tax is Rocky Mountain Power and Enbridge, formerly Questar Gas and Dominion Energy. The Fee in Lieu Tax includes things such as vehicles and trailers, not property tax. RAPZ Tax is zero until the end of May to see whether any applications are approved and funded. Mass Transit Tax is a pass-through tax. Local Road tax is a dedicated tax that can only be used for certain items, such as roads and signage. Class "C" Road Funds are for roads and drainage. The Rural Transportation Investment Fund (RTIF) is also dedicated to roads. Central Dispatch is a pass-through fee for 991 service.
- Benefits include health, dental, and vision insurance; retirement through URS (Utah Retirement System); workers' comp; short- and long-term disability; and mental health services. Mr. Lewis is concerned about the cost of health insurance. This continues to increase every year. Insurance runs from July-June, so the renewal process is just beginning.
- Interest revenue is good for the City and is doing well across all funds. This will change in the next fiscal year because cash is funding the new water tank and a stormwater project.
- An audit finding last year was that the Unreserved Fund Balance in the General Fund was too high, so a transfer was made to the General Capital Improvement Fund. Interest revenue in the General Fund will go down, but the interest in the General Capital Improvement Fund will go up.
- Youth Council has a small increase.
- Court fees are for the prosecutor.
- Bank Fees are the credit and debit card fees that increase every year as cards are used more frequently all the time.
- The Storybook Festival will have its own line item this year with a requested amount of \$5,000.
- There will be no election fees this year as it is the off year for a municipal election.
- The General Plan is anticipated to be completed and adopted in the next couple of months.
- Planning has a \$25,000 proposal for the USU Vision Plan which will involve the City Council, USU, and the planning commission over the next school year.
- Fuel amounts may change as recently there has been a significant increase in the cost per gallon.

- Major equipment is equipment that is \$5,000 or more.
- Minor equipment is any supply costing \$5,000 or less.
- Police Department wages have decreased because several officers with more years and higher wages have left. New officers are not paid as much, but they will work their way up the longer they are on the job and the more experience they gain.
- The Rural Transportation Investment Fund (RTIF) shows a decrease to \$280,000 from last year due to 400 West and 800 West bridge projects.
- Public Safety has a \$5,000 increase in supplies because the City applies for a safety supplies grant every year. There is no guarantee it will be received, but it covers items such as safety glasses, earplugs, vests, etc. which must be purchased with or without the grant funding.
- The potential RAPZ projects for the youth theatre, Douglass Mercantile building renovation project and golf course safety netting project have not been added because that grant has not been awarded yet.
- The Children's Theater will increase if the RAPZ award is granted.
- Youth Center Building Maintenance of \$8,000 and Historical Society Building Maintenance of \$2,000 is not much.
- One of the goals for this year is to raise some of the library wages from the \$12.80-\$14.80 per hour range to \$15.00 per hour.
- No proposed utility rate increases are proposed for any fund.
- The Birch Creek Golf Course is in the General Fund, and there have been some comments that the General Fund is somehow subsidizing the course, which is incorrect. If the Tagmarshal system discussed earlier is approved, it will be added to the budget and go into effect on July 1, 2026.
- Impact fees are not budgeted upfront; they are added to the budget as they are received.
- The General Capital Improvement Fund (GCIF) includes the proposed police department SUV, mini-x, backhoe, top dresser, aerator, and cemetery lawnmower which were discussed in earlier presentations.
- The culinary water spring line project cost will not be added until the bid is received and accepted.
- Professional Services – the engineering costs are always included in the project costs.
- Depreciation Expense applies to all the enterprise funds but not the General Fund.

The initial budget proposal is over \$23 million. The department heads have done a great job working with what they have and being frugal. The proposal will change over the next couple of months as some items are finalized or projects awarded.

Mr. Lewis does not like supporting leases; he would rather purchase vehicles and rotate them out to avoid interest and bonding/loans. In some cases, leases have not been able to be avoided but where possible he would like to pay cash as the items are purchased.

Mr. Bodily is working on Phase 1 of the stormwater project which is on 1000 S Main going westward. The bid opening is April 2<sup>nd</sup>, and the project is anticipated to be completed by June 30, 2026.

Sidewalks maintenance/repair/replacement started with \$50,000 at the start of the last fiscal year. This year, the proposal is for \$100,000. Mr. Lewis pointed out that this does not include the costs for any missing sidewalks for those walking to Sunrise Elementary from the area east of Lee's Marketplace. The City is waiting for the Cache County School District to make some final decisions. Mr. Engler asked what the costs for that section would be. Mr. Lewis said that from 250-455 East on the north side of the 600 South roadway would be approximately \$110,000 and would require a footbridge installation on the irrigation canal. The City does not own land on either side of the roadway so there would have to be discussions on that project. The cost estimate does not include land acquisition. The hope is the school district would deed the land to the city if the sidewalk is going to be installed. The "s-curve" on the north side of Sky View High School where the transition from 250 East to 300 East takes place requires many property owners to agree to sell some of their property for the installation of a sidewalk. The cost estimate without land acquisition is estimated at \$70,000. Another concern with this section would be the removal of decade old trees through this section of roadway. Further concern, no matter where sidewalk is installed is snow removal. Who would be in charge and ensure it is done?

Councilmember Engler has concerns about the building needs and believes discussions and considerations should begin soon. Although he appreciates and understands all the equipment needs, the buildings need to be adequately addressed as well. Mr. Lewis agreed that this is a big concern. Mayor Rudie asked if there were any priorities. Mr. Lewis said the roof on the historic cabin on 100 North 100 West needs to be a priority if the City will be keeping that building and utilize it. The Senior Center also has many needs such as the roof and deteriorating log walls. Another concern with repairs is the length of time it might be closed as the projects will not happen quickly. Public Works is in dire need of a bigger facility; there should not be millions of dollars' worth of equipment stored under tarps. Staff felt that equipment needs take priority this year, and the plan is to consider the building in the next fiscal year.

The new 3-million-gallon tank project is underway with anticipated completion in November 2026. Construction on the project began in March. This budgetary line item will be adjusted as the project progresses through the current fiscal year and into the new fiscal year.

Phase 1 of the waterline replacement project in Smithfield Canyon is expected to go out to bid in March. Phase 1 consists of the lower half of the project. Phase 2 is projected for Fiscal Year 2028 and will be the upper half of the project. The project will include

installing approximately 4.7 miles of 12-inch waterline. Once bid numbers are received, they will be incorporated into the budget.

Engineering is underway for a sewer line replacement project on 200 North from 200 West to 400 West. In 2024, the sewer line on 200 North from Main Street to 200 West was replaced. This would be the next phase in the project.

Mayor Rudie and the Council thanked all the department heads and employees for all their hard work.

**Discussion and possible vote on Resolution 2026-04, a Resolution amending the Prevailing Fee Schedule of the City.**

Mr. Lewis outlined the proposed changes for 18 Holes, per rider sharing cart, from \$36.00 to \$40.00, and for 9 Holes, per rider sharing cart, from \$18.00 to \$20.00.

Discussion on this issue was held earlier, and there were no concerns.

**\*\*\*Motion made by Councilmember Staker to approve Resolution 2026-04, a Resolution amending the Prevailing Fee Schedule of the City. Councilmember Orme seconded the motion. The motion was approved 5-0.\*\*\***

**Yes Vote: Engler, Downs, Olsen, Orme, Staker**

**No Vote: None**

\*\*\* The meeting adjourned at 9:10 p.m. \*\*\*

**SMITHFIELD CITY CORPORATION**

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Aaron Rudie, Mayor

**ATTEST:**

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Dana Lazcanotegui, City Recorder



**SMITHFIELD CITY CORPORATION**  
**96 South Main**  
**Smithfield, UT 84335**

**AGENDA**

Public Notice is given that the Smithfield City Council will meet in a regularly scheduled meeting at 96 South Main, Smithfield, Utah, on **Wednesday, March 25, 2026**. The meeting will begin at 6:00 PM.

Welcome/pledge of allegiance and thought/prayer by Chris Olsen

1. Approval of the city council meeting minutes from March 11, 2026.
2. Initial discussion and presentation of the Fiscal Year 2027 Budget which is the period of July 1, 2026, through June 30, 2027.
3. Discussion and possible vote on Resolution 2026-04, a Resolution amending the Prevailing Fee Schedule of the City.

Adjournment

This is a public meeting; however, public comments will not be accepted.

**\*\*\*Items on the agenda may be considered earlier than shown on the agenda.\*\*\***

In accordance with the Americans with Disabilities Act, individuals needing special accommodation for this meeting should contact the City Recorder at (435) 792-7997, at least three (3) days before the date of the meeting.

**ORDINANCE NO. 2026-03**

WHEREAS, the City Council of Smithfield City, Cache County, Utah, passed and adopted the Smithfield Municipal Code on November 11, 2015; and

WHEREAS, the City Council has determined there is a need to update, repeal, amend and/or modify certain provisions contained in the referenced Municipal Code;

NOW, THEREFORE, the City Council of Smithfield City, Utah hereby adopts, passes and publishes the following:

**AN ORDINANCE AMENDING THE SMITHFIELD CITY MUNICIPAL CODE TITLE 12 “STREETS, SIDEWALKS AND PUBLIC PLACES”, CHAPTER 12.24 “CITY TREES”, SECTIONS 12.24.010 “CREATION AND ESTABLISHMENT OF A CITY TREE COMMITTEE”, 12.24.030 “TERM OF OFFICE”, 12.24.040 “DUTIES AND RESPONSIBILITIES OF THE TREE COMMITTEE”, 12.24.050 “DEFINITIONS”, 12.24.060 “LANDSCAPING”, 12.24.080 “PARK TREE CARE AND MAINTENANCE” AND 12.24.090 “STREET TREE CARE AND MAINTENANCE”.**

BE IT ORDAINED BY THE CITY COUNCIL OF SMITHFIELD CITY, CACHE COUNTY, UTAH, AS FOLLOWS:

1. The following sections shall be amended as indicated. Those portions which are ~~struck out~~ shall be deleted and those that are highlighted in yellow shall be added.

**12.24.010 CREATION AND ESTABLISHMENT OF A CITY TREE COMMITTEE**

There is created and established a city Tree Committee for the City of Smithfield, which shall consist of ~~five (5)~~ six (6) members, consisting of five (5) appointed voting members, and one permanent city council member, serving as a non-voting member. All members at the time of appointment and throughout their term will be residents of Smithfield City. Committee members shall be recommended by the Tree Committee and approved by the Mayor with the advice and approval of the City Council. Members shall be selected without regard to political consideration and shall consist of members interested in promoting the benefit, growth and health of the urban forest. Members of the city Tree Committee shall serve without compensation.

**12.24.030 TERM OF OFFICE**

Each voting member of the Tree Committee shall serve for a term of four (4) years and until a successor is appointed. Four-year terms may be renewed. ~~One permanent position serving on the Tree committee shall be the appointed city council member.~~ The voting members of the Tree Committee shall annually elect a chairperson and such other officers as deemed necessary and shall adopt rules and regulations for their organization.

**12.24.040 12.24.050 DUTIES AND RESPONSIBILITIES OF THE TREE COMMITTEE**

The Tree Committee shall be responsible for administering the municipal tree code. The Tree Committee shall meet monthly, or as needed, to set and discuss annual goals and applicable items.

These goals will exist in the following areas:

- A. Assist in the distribution of news and information regarding tree selection, planting and maintenance of trees within the city limits whether they are on public or private property;
- B. Make recommendations to the city council concerning community forestry programs and activities for the municipality;
- C. It shall be the responsibility of the Tree Committee to ~~study, investigate, council, develop and/or update annually and administer a written tree management plan for the care, preservation, pruning, planting, replanting, removal or disposition of trees in city parks, recreation areas, cemetery, golf course, and in other public areas. The Tree Management Plan will be presented to the city council and upon their acceptance and approval shall constitute the official comprehensive tree management plan for Smithfield City.~~ **develop and/or update and administer a written plan for the care, preservation, pruning, planting, replanting, removal, or disposition of public park and street trees as needed. Such plan will be presented as needed to the City Council and upon their acceptance and approval shall constitute the official city tree plan until further updates are needed.**
- D. Review and comply with all “Tree City USA” requirements to maintain the status of “Tree City USA” which includes the promotion of an annual Arbor Day Celebration and other school activities in order to qualify for the status of “Tree City USA”.
- E. **Maintain communication with the city arborist regarding changes to municipal code Chapter 12.24 “City Trees”, tree plantings, grants, other tree questions, and ensure that the city arborist is up to date on International Society of Arboriculture (ISA) certification status.**

**12.24.050 12.24.040 DEFINITIONS**

**PARK TREE:** Any tree in public parks, cemeteries, golf courses, recreational lands and other public grounds owned by the city.

**STREET TREE:** Any tree planted within the city **public** right-of-way on either side of all streets, avenues, lanes, trails or ways within the City.

**PARK STRIP:** The strip of land within the public right-of-way between the sidewalk and curb and gutter, or strip of land within the public right-of-way between the road and the adjoining private property.

**ARBORIST:** A specialist in the care and maintenance of trees.

**12.24.060 LANDSCAPING**

In new subdivisions or developments, approved by the city council, the developer shall only plant trees from the approved Tree List, **as approved by the City Council.** The Tree Committee

recommends and encourages a diversity of species in all subdivisions and developments, see SMC 17.100 “Site Development and Landscaping”.

**12.24.080 PARK TREE CARE AND MAINTENANCE**

- A. The city shall have authority to plant, prune, maintain and remove **park** trees ~~within the lines of all streets, alleys, avenues, lanes, squares and public grounds~~ as may be necessary to ensure public safety or to preserve or enhance the symmetry and beauty of such public grounds. The Tree Committee may recommend to the City to remove any tree or part thereof in an unsafe condition or which by reason of nature is injurious to sewers, sidewalks, electrical power lines, gas lines, waterlines or other public improvements.
- B. The city shall have the jurisdiction to remove any dead or diseased trees on public property when such trees constitute a hazard to life and property, or is affected by any injurious insect, pest or disease that constitute a potential threat to other trees within the city.
- C. No person shall be allowed to cut, carve, break, transplant, remove, mutilate, or otherwise damage or kill any park tree. No person shall be allowed to attach a rope, wire, slackline, hammock, nails, advertising poster, or other contrivance to any tree, or allow any gaseous liquid or solid substance which is harmful to trees on city property.

**12.24.090 STREET TREE CARE AND MAINTENANCE**

- A. The Tree Committee shall initiate and administer a program to encourage the planting, maintenance, care, removal and replacement of street trees.
- B. Street tree plantings in park strips must conform in species and location with the Smithfield City Tree List specifically for park strips. ~~No species other than those included in the city tree list may be planted without the written permission of the Tree Committee.~~
- C. No street trees shall be placed closer than forty (40) feet to any street corner, measured from the point of intersection of the street lines. No street tree shall be planted any closer than ten (10) feet to any fire hydrant.
- D. Every owner of any tree overhanging any street or right-of-way within the city shall prune the branches so that such branches shall not obstruct the light from any streetlamp or obstruct the view of any street intersection and so that there shall be a clear space of fourteen (14) feet above the surface of the street or eight (8) feet above the sidewalk.
- E. Every owner shall remove all dead, diseased, dangerous, broken or decayed limbs that constitute a menace to the safety of the public.
- F. The city shall have the authority to enter upon private property to prune any tree or shrub when it interferes with the proper spread of light along the street from a streetlight or interferes with the visibility of any traffic control device or sign. Smithfield City will notify, in writing, the owners of such trees.

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2. Should any section, clause, or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, in whole or in part, the same shall not affect the validity of the Ordinance as whole, or any other part thereof.

3. All ordinances, and the chapter, clauses, sections, or parts thereof in conflict with provisions of this ordinance are hereby repealed, but only insofar as is specifically provided for herein.

4. This ordinance shall become effective after the required public hearings and upon its posting as required by law.

THIS ORDINANCE shall be attached as an amendment to the Smithfield Municipal Code above referred to.

Approved and signed this 8th day of April, 2026

**SMITHFIELD CITY CORPORATION**

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Aaron Rudie, Mayor

**ATTEST:**

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Dana Lazcanotegui, City Recorder

**SMITHFIELD CITY PERSONNEL MANUAL**

**SECTION I – INTRODUCTION**

The City Council and Mayor have established the following policies and procedures (the “Policy”) to require the use of standard principles in all City activities related to personnel, so all personnel actions are as fair and impartial as possible.

The rules and regulations contained in this Policy shall be administered uniformly and apply to all Smithfield City employees and others including: (1) elected officials, (2) members of volunteer boards, committees and commissions, (3) independent contractors, (4) employees hired for temporary positions (six months or less in a calendar year), and job candidates.

The policies or procedures contained herein are intended to be in harmony with federal and state laws and shall be interpreted in a way to comply with such laws and shall be subordinate to such laws whenever any conflict is shown to exist.

Department policies are intended to be in harmony with this personnel manual and shall be subordinate to such laws whenever any conflict is shown to exist.

While the City believes that the policies and procedures are in the best interest of the City and its employees, these policies and procedures are not conditions of employment.

The City Council reserves the right to modify, amend, revoke, suspend, terminate or change any or all of these policies and procedures, in whole or in part, at any time, with or without notice. Because the City’s work requirements, programs, funding and service needs are subject to change, employment conditions and status are subject to change at any time.

Subject to any contrary requirements of law, including Utah Code § 10-3-1105, or agreement by the employee and the City, regular full-time and regular part-time employees are considered “at-will” employees and may be subject to separation for reasons other than cause, including but not limited to reduction-in-force, curtailment of work, or lack of funds. For employees subject to the provisions of Utah Code § 10-3-1106, employees will be retained based on the adequacy of their performance and subject to any applicable disciplinary procedures under these policies. Employees entitled to the protections of Utah Code § 10-3-1106 have the right to appeal as outlined in this Policy

Employees identified in Utah Code § 10-3-1105(2), as amended, which generally includes employees appointed to their positions and Department Directors, are at-will employees as long as they hold a position listed under Utah Code § 10-3-1105(2), as amended.

Nothing in this Policy creates a promise or contract of continued employment or a requirement of progressive discipline.

Nothing herein shall be construed as preventing the City from entering into employment contracts with specific individual employees when the City Council and Mayor believe that such an employment contract will be in the best interest of the City. Employment contracts with individual employees must be in writing to be binding upon the City and shall be drafted by the Mayor or

his/her designee and must be individually approved by the City Council. In case of any conflict between an employment contract with an individual employee and the policies and procedures in this manual, the terms of any fully executed employment contract shall control.

**Independent Contractors** – Individuals or entities providing services to the City under contract are not City employees. They are responsible for their own taxes, insurance, and business operations, and are not covered by this Policy.

**Volunteers** – Individuals who provide services to the City without expectation of compensation are not City employees. Volunteers may receive reimbursement for expenses or a nominal stipend where permitted by law. Volunteers are covered under the Utah Volunteer Government Workers Act, Utah Code § 67-20-1 et seq., for purposes of workers' compensation, liability, and indemnification.

If any provision of this Policy conflicts with applicable federal or state law, regulation, or duly enacted City ordinance, the law or ordinance controls.

If this Policy conflicts with a valid written contract approved by the City through its authorized officials, the contract controls for the covered employee(s).

If any provision of this Policy is found invalid or unenforceable, the remaining provisions remain in full force and effect.

## **SECTION II – EMPLOYMENT PRACTICES**

### **ARTICLE I – EQUAL EMPLOYMENT OPPORTUNITY**

- A. Smithfield City's goal is to foster a workplace culture that values diversity and provides equal opportunities in all aspects of employment. To help achieve this, all employees are expected to comply with:
1. Title VII of The Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act, as amended, and the Utah Antidiscrimination Act, as amended, and not discriminate in employment opportunities or practices on the basis of: race, color, religion, sex, pregnancy, pregnancy-related conditions, childbirth, national origin, age, if the individual is 40 years of age or older, gender identity, or sexual orientation;
  2. The Equal Pay Act and not base pay decision on the basis of race, color, religion, sex, national origin, age, or disability. Smithfield City policies provide those employees be compensated on the basis of equal pay for equal work;
  3. The Americans with Disabilities Act of 1990 (ADA), as amended, and the Utah Antidiscrimination Act, as amended, and not discriminate against any individual with a disability in the admission or access to, employment, work programs, or activities;

4. The Genetic Information Nondiscrimination Act of 2008 (GINA) and not use genetic information of an individual in the hiring process or to affect the terms, conditions, privileges, benefits, or termination of employment unless there is a legitimate job-related need that is consistent with business necessity or as otherwise mandated by law. Smithfield City will not require collection or disclosure of genetic information prior to a conditional offer of employment. “Genetic information” is information about genes, gene products or inherited characteristics that may derive from the individual or a family member;
5. The Uniform Services Employment and Reemployment Rights Act and not deny initial employment, reemployment, promotion, or any benefit of employment to a person who is obligated to perform in a uniformed service;
6. Titles VI and VIII of the Civil Rights Act of 1964 and not exclude individuals from participating in, be denied the benefits of, or be otherwise subjected to discrimination on the grounds of race, color, or national origin, under any program or activities for which Smithfield City has received any federal financial assistance; and
7. Any other law that provides for non-discrimination or equal opportunity.

## **ARTICLE II – RECRUITMENT**

- A. When a position opens in a department or a need arises to create a new position, the Department Head shall submit notification of position vacancy to the City Manager. (Notification shall be accompanied by the position title and a description of the duties and responsibilities, required knowledge and skills, outlining minimum qualifications of education and experience for new positions.)
- B. The Human Resource Director, City Manager or designee will post all job positions for open recruitment for the employees and general public on the City’s website, and other sites that are deemed appropriate or required by law. Current City employees who meet the minimum job qualifications will be encouraged to apply.
- C. The transfer of a full-time employee to a different position normally will not be considered until after one year of continuous employment. Where it is in the best interest of the City, and if the Department Head agrees, an earlier transfer may be negotiated with the approval of the City Manager.

## **ARTICLE III – HIRING**

### **A. APPLICATION**

1. Department Heads shall consult with the City Manager regarding staffing needs and shall not advertise any job opening until the City Manager has approved recruitment. All personnel selection decisions shall be made by a selection committee, which shall evaluate candidate responses using a sound decision-making method which weighs the importance of advantages in each of the valuation

factors, as decided on and developed by the City Manager, Department Heads and the Human Resources Director.

2. The Human Resources Director or City Manager will draft an advertisement for the position. The advertisement shall contain all of the relevant information regarding the job that is reasonably necessary and appropriate to generate a qualified candidate pool. The advertisement shall be published on the City website for at least five (5) days prior to the closing of the time to make applications and or otherwise may be required by law.
3. The qualifications required of candidates will be related to the duties of the specific job and reviewed for compliance with City policies.
4. To be considered for employment with the City, a candidate must submit a completed application through the City's designated online application system by the deadline stated in the position announcement. Applications must be completed and received by the Human Resources Department by the posted closing date and time.

#### B. REVIEW OF APPLICATIONS

1. After the end of the time for submitting applications, the Human Resources Director or Department Head shall review all of the applications which have been received for the position. The Human Resource Director or Department Head shall eliminate all candidates, who, on the basis of information provided in the applications, do not meet the necessary qualifications and distribute the remaining applications to the Selection Committee.
2. In reviewing the applications, the Selection Committee will consider each candidate individually and will not consider a candidate to be unqualified if the individual is able to perform the essential functions of the job with or without reasonable accommodations.

#### C. INTERVIEWS AND REFERENCES

1. The Selection Committee shall rank the applications (using a sound decision making process) and invite selected candidates for interviews. The Selection Committee will conduct the interviews under the supervision of the City Manager or Department Head.
2. The City Manager, Human Resources Director, Department Head or designee will contact references provided by a candidate.
3. The Police Department shall conduct all required reference checks and background investigations for sworn Police Officer positions. The Human Resources Director, or designee, shall maintain documentation of reference checks and related contacts as part of the candidate's file, which shall be retained for a minimum of one (1) year.

D. RECOMMENDATION AND HIRING

1. At the conclusion of the interviewing process, the selection committee shall recommend one candidate to the City Manager to fill the position.
2. After receiving the recommendation of the selection committee, the City Manager, together with the Department Head, may interview the recommended candidate. The City Manager shall have discretion regarding whether an additional interview is necessary.
3. The City Manager shall then concur with the recommendation of the selection committee or reject the recommendation. If the City Manager rejects the recommendation, the selection committee shall recommend a different candidate for the position and the City Manager shall review the new recommendation and may, at his or her discretion, interview the person who has been recommended to fill the position. Department Head positions shall be filled with advice and consent of the Mayor and/or City Council.
4. All offers of employment shall be conditional upon a successful completion of a background check and drug and alcohol testing prior to commencing employment with the City. For Public Safety positions the offer of employment may also be conditional upon the results of a medical examination, polygraph testing, job related physical ability testing and psychological testing. All candidates must consent to this testing. For more information regarding testing, see Section 11.
5. The City shall bear all costs of any required pre-employment testing.
6. Except in the case of a City Manager position, if the initial job offer is not acceptable to the candidate or if the candidate makes a counteroffer of employment by modifying any of the substantive terms of the City's offer, the City Manager must approve any decision to change the offer. In the case of a City Manager position, the City Council must approve any decision to change the offer.
7. Upon acceptance of an offer of employment, the selected candidate shall complete the City's onboarding process, as coordinated by the Human Resources Director or designee, prior to beginning employment. The onboarding process includes completion of all requirement employment, payroll, and benefits documentation. The candidate shall also receive a copy of the Personnel Manual.

E. DISPOSITION OF NON-SELECTED APPLICATIONS AND REJECTION LETTERS TO CANDIDATES

1. When a candidate is not selected, all application materials and related information shall be returned promptly to the Human Resources Director, who will retain the same in accordance with the State's Retention Schedule.
2. After the job offer has been accepted, the Human Resources Director shall notify the non-selected candidates within a reasonable length of time.

#### **ARTICLE IV – NEPOTISM**

- A. Employees may not participate in decisions affecting the hiring, reassignment, supervision, grievance, or discipline of a relative.
- B. No employee may be placed in a position where they are directly supervised by, or supervise, a relative. If a relative relationship between employees develops during employment, employees have an obligation to immediately report the relationship to the City Manager or Department Head. The City retains the right to transfer employees in accordance with this policy.
  - 1. For purposes of this Policy, “relative” means spouse, parent, child, sibling, grandparent, grandchild, in-law, aunt, uncle, niece, nephew, domestic partner, or any individual residing in the employee’s household.

#### **ARTICLE V – INTRODUCTORY PERIOD**

- A. The Introductory Period is an integral part of the selection procedure allowing the appointing authority to train, observe, and evaluate an employee’s work in order to determine eligibility for career status in the position.
- B. All original appointments, promotional appointments, re-employment appointments, and reinstatement appointments are subject to an evaluation period. The Introductory period for City employees is between three (3) and six (6) months or as determined by the City Manager or other City authority or may be extended in accordance with paragraph 4(b) below.
- C. During the course of the Introductory Period the employee shall have an oral evaluation with their supervisor concerning rate of progress, quality of work, personal attitude and behavior. The evaluation will make known to the employee what he/she must continue or discontinue to do or improve upon in order to attain regular status at the end of the said Introductory Period. No increase in pay will be granted until the conclusion of the Introductory Period.
- D. The Department Head shall communicate an evaluation and recommendation to the City Manager for appropriate action at least one (1) week prior to the employee’s eligibility to be placed on career (regular) status. One of the following actions shall be recommended by the Department Head:
  - 1. Based on satisfactory performance by the employee; the employee be given career status and any associated pay raise.
  - 2. Based on unsatisfactory performance but likelihood of improvement, or because of unusual circumstances, the employee’s Introductory period be extended for a period not to exceed six (6) months, at which time the employee will be reevaluated; the employee will not receive a pay increase until performance is deemed satisfactory.

3. Based on unsatisfactory performance; the employee will be dismissed.
  4. Based on unsatisfactory performance; the employee be demoted or returned to a former position.
- E. In all cases the employee shall be notified in writing of the action taken; however, employees, re-employed employees, and reinstated employees cannot appeal any action taken by the appointment authority.
- F. Because of the high level of training public safety employees must possess and the heightened potential for liability as a result of their actions, the Police Chief or Fire Chief may extend the Introductory period beyond the initial six months for public safety employees, without cause, but not to extend further than twelve (12) months to further evaluate the employee's training and performance level. In the event the Introductory period is extended for purposes of further evaluation of the employee's performance and training, the public safety employee will be eligible to take full advantage of the personal time off (PTO) benefits afforded career status employees. Following the conclusion of this Introductory period, the public safety employee will be subject to the action described in paragraph 4 above.

#### **ARTICLE VI – SEPARATIONS**

- A. Resigned Employee. Employees who resign and desire to leave the City in good standing should give a minimum of two (2) weeks' written notice, otherwise they may not be considered for re-employment at a future date.
- B. Abandonment of Position. Job abandonment is defined as an employee's failure to report to work for consecutive days without prior authorization or communication with their supervisor or Department Head. Employees are required to notify their supervisor or Department in advance if they are unable to report to work due to illness, emergency, or other unforeseen circumstances. In the event of an unplanned absence, employees must notify their supervisor or Department Head as soon as possible, preferably before the start of their scheduled shift.
- C. Layoff/Reduction in Force. The City may reduce its workforce due to lack of funds, lack of work, or reorganization. In determining which employees to retain, the City will consider qualifications, performance, and operational needs. Seniority may be used as a tiebreaker where employees are otherwise similarly qualified. The City may, where practical, explore alternatives such as transfer, reassignment, or demotion to minimize layoffs.
- D. Rehire and Service Credit. Employees rehired within twelve (12) months of separation will receive credit for prior service (excluding the break in service) for purposes of benefits, leave accrual, and eligibility for reinstatement of previously accrued sick leave. Employees rehired after more than twelve (12) months will be treated as new hires, except where reinstatement of benefits is required by law. Service credit will not be reinstated for the

period of the break in service. Laterally hired employees may be extended leave accrual that matches their years of service with approval of the City Manager upon hire.

## ARTICLE VII – WORKPLACE ACCOMMODATIONS

- A. The City provides reasonable workplace accommodations in the following circumstances:
1. Religious Accommodation. The City respects the sincerely held religious beliefs and practices of all employees and will make, on request, a reasonable accommodation(s) for such observances when a reasonable accommodation is available and does not create an undue hardship for the City.
  2. Disability Accommodation. The City recognizes some qualified individuals with disabilities (meaning the employee has a mental or physical impairment substantially limiting one or more of the major life activities) may need reasonable accommodation to perform the essential functions of his/her position, to make the workplace readily accessible and usable for the employee, or to otherwise allow the employee to enjoy equal benefits and privileges of employment. The City will make, on request, a reasonable accommodation when doing so does not create an undue hardship to the City.
  3. Pregnancy Accommodation. The City will make, on request, a reasonable accommodation(s) to qualified individuals related to pregnancy, childbirth, or related conditions when a reasonable accommodation is available and does not create an undue hardship for the City.
  4. Breastfeeding Accommodation. Unless compliance would create an undue hardship, the City will, on request, provide for at least one year after the birth of a public employee's child: reasonable breaks for each time the public employee needs to breast feed or express milk; a room or other location, other than a bathroom or toilet stall, that is clean and sanitary, provides privacy shielded from view of and intrusion from coworkers or the public, and that has an outlet; and a reasonable means of storage. The City is not required to permit an employee to have the employee's child at the workplace for purposes of accommodation.
- B. To request an accommodation, employees should contact the Human Resources Director or City Manager to begin the discussion/interactive process. This may include discussing specific needs, limitations, and possible accommodations that may be needed.
- C. The City reserves the right to require documentation or more information to assist us in evaluating accommodation requests including, but not limited to, verification from religious leaders or medical providers; guidance from job accommodation consultants and advocates; and tools available under the ADA or Family and Medical Leave Act including obtaining 1st, 2nd, and 3rd opinions as permitted by law.

**SECTION III – DISCIPLINARY ACTION**

**ARTICLE I – CAUSE FOR DISCIPLINARY ACTION**

- A. Smithfield City strives to resolve performance or conduct issues through progressive discipline, usually beginning with the least severe action appropriate to the circumstances; however, the City reserves the right to impose discipline at any stage, up to and including termination, when warranted by the seriousness of the offense.
- B. All employees, other than those specifically identified by Statute, including but not limited to temporary, seasonal, on-call, appointed, or probationary employees, have no expectation of continued employment and may be terminated at any time, with or without cause, and with or without progressive steps. Statutory employees may also be terminated for cause without any specified progressive steps.
- C. Disciplinary measures may include but are not limited to:
  - 1. Verbal warning;
  - 2. Written warning or reprimand;
  - 3. Suspension without pay (not to exceed 80 hours per occurrence);
  - 4. Suspension with pay
  - 5. Corrective Action Plan (CAP)
  - 6. Demotion or reduction in pay;
  - 7. Termination.

Notification of disciplinary measures for suspensions, corrective action plans, demotions or terminations must receive approval from the City Manager.

- D. The following categories illustrate conduct that may result in discipline, up to and including termination. This list is not exhaustive:
  - 1. Insubordination or refusal to follow lawful instructions;
  - 2. Criminal conduct, including theft, fraud, or acts of violence, whether on or off duty, that adversely affect the City;
  - 3. Misuse, misappropriation, or destruction of City funds, property, or records;
  - 4. Harassment, discrimination, retaliation, or workplace violence;
  - 5. Falsification of records, dishonesty, or failure to cooperate in an investigation;
  - 6. Serious safety violations or reckless conduct endangering self or others;

7. Repeated poor attendance, tardiness, or job abandonment;
  8. Gross neglect of duty or refusal to comply with a lawful instruction unless such instruction is injurious to the employee's or general public's health or safety.
  9. Indulging in offensive conduct or using offensive language towards the public or towards City officers or employees
  10. Using, threatening, or attempting to use personal or political influence in an effort to secure special consideration as a city employee;
  11. Incompetency and inefficiency in the performance of job duties resulting in an unsatisfactory rating on performance evaluations;
  12. Sleeping on duty except as provided for in official City regulations;
  13. Failure to report a motor vehicle accident to law enforcement personnel and the employee's Department Head or the City Manager;
  14. Failure to report equipment accidents to the Department Head or City Manager;
  15. Threatening another employee or citizen with physical violence;
  16. Inability or unwillingness to work with or get along with other employees;
  17. Inability or unwillingness to interact acceptably with the public
  18. Taking/maintaining outside employment which interferes with the employee's performance of their duties for the city, or creates a conflict of interest
- E. For violation of any of the preceding rules and regulations, the employee will be subject to immediate discharge, suspension or other disciplinary action.
- F. If an employee receives two (2) documented warnings for the following offenses (for the same or different offenses) within a period of twelve (12) consecutive months from the date of the first infraction, the employee shall receive disciplinary, up to and including termination, action based on the severity of the offenses.
1. Excessive absenteeism and/or tardiness.
  2. Activities that create a safety hazard.
  3. Violating a safety rule or practice.
  4. Smoking in posted or unauthorized areas.
  5. Inattentiveness to work, failing to start work at the designated time, quitting work early, or leaving employer's premises during working hours without authorization from the supervisor.

6. Vending, soliciting, or collecting contributions on the employer's time or premises without proper authorizations.
  7. Driving city owned vehicles without wearing a seat belt.
- G. Regular employees subject to disciplinary action or dismissal under the provisions of the above policies may file a grievance under the procedures described in Section XI.

## **ARTICLE II – DISCIPLINARY PROCEDURE**

- A. Before discipline is finalized, the employee will be informed of the concern and provided an opportunity to respond.
- B. Discipline will be documented in writing, delivered to the employee, and placed in the personnel file. The employee's acknowledgment of receipt does not signify agreement but confirms notice.
- C. Certain disciplinary actions involving a property right (such as discharge, suspension over two days, or involuntary demotion with loss of pay) may be appealed through the Administrative Appeal Procedure of this Policy and Utah Code § 10-3-1106.

## **ARTICLE III – GRIEVANCE POLICY**

- A. The grievance process provides employees with a formal way to raise concerns about any working conditions, including informal disciplinary actions and discipline not involving a property right.
- B. Grievances do not apply to decisions of the City Council, employee classification and compensation determinations, or matters that are otherwise subject to statutory appeal or another process set forth in this Policy.
- C. Employees are encouraged to resolve concerns informally with their immediate supervisor whenever possible. If an issue cannot be resolved through the chain of command, the employee may proceed to the formal grievance process.
- D. Employees must use this grievance process before taking their complaint to any other forum within the City.
- E. The number of days specified at any step of the grievance procedure may be extended by mutual agreement between the City and the grievant.

## **ARTICLE IV – GRIEVANCE PROCEDURE**

- A. An employee must file a written grievance with the Human Resources Director or Department Head within ten (10) calendar days of the issue giving rise to the grievance.
  1. The grievance will be heard by the employee's supervisor, Department Head, or the Human Resources Director (collectively referred to in this policy as the

“Reviewer”), provided that person is not involved in the grievance and did not take part in prior informal resolution attempts.

2. Written grievances shall contain the following information:
    - a. Name of the employee;
    - b. Date of the action or decision being grieved;
    - c. Brief description of grievance;
    - d. Requested resolution;
    - e. Employee’s signature and date.
  3. A grievance shall not be considered if it is submitted after the ten (10) day deadline.
- B. Within ten (10) calendar days of receiving the grievance, the Reviewer will meet with the employee to discuss it (“Initial Meeting”).
- C. Within ten (10) calendar days after the Initial Meeting, the Reviewer will issue a written decision and any proposed resolution.
1. If the Reviewer cannot issue a written decision within ten (10) calendar days, they may extend the deadline by up to five (5) additional calendar days but must notify the employee in writing of the extension.
  2. Absent extenuating circumstances, if the Reviewer does not issue a written decision within the required time, the employee may move to the next step in the grievance or appeal process.
- D. If the employee is not satisfied with the Reviewer’s decision, they may file a written appeal to the City Manager within five (5) calendar days.
1. The appeal will not be considered if it is submitted after the five (5) day deadline.
- E. Within ten (10) calendar days of the appeal, the City Manager will issue a written decision. The City Manager may affirm, modify, or reverse the Reviewer’s decision, or remand it back to the Reviewer for further review.
1. If the City Manager cannot issue a written decision within ten (10) calendar days, they may extend the deadline by up to five (5) more calendar days but must notify the employee in writing of the extension.
- F. The decision of the City Manager will be final and is not subject to further appeal.
1. If the City Manager remands the grievance to the Reviewer, the Reviewer’s new decision may be appealed to the City Manager within five (5) calendar days.

**ARTICLE V – ADMINISTRATIVE APPEAL POLICY AND SCOPE**

- A. The goal of the appeals process is to afford certain employees an avenue to seek relief from discipline only in situations involving a protected “property right” under Utah law.
- B. For purposes of this policy, a “property right” exists when a statutory employee is discharged, suspended without pay for more than two (2) days, or involuntarily transferred to a position with less pay, unless the action is due to a layoff or reorganization.
  - 1. A “statutory employee” is an employee with certain job protections under Utah law (Utah Code § 10-3-1105).
- C. Any appeals under this section will be heard by the Hearing Officer.
  - 1. The Hearing Officer will be appointed by the Mayor with the advice and consent of the City Council.
  - 2. The Hearing Officer shall be a person with experience in law, human resources, mediation or arbitration, or other relevant experience.

**ARTICLE VI – ADMINISTRATIVE APPEAL PROCEDURE**

- A. The employee must file a written notice of appeal with the City Recorder or Human Resources Department within ten (10) calendar days of receiving notice of a decision impacting a property right.
  - 1. Appeals not filed within this period will not be considered.
- B. After the employee files their appeal, the Hearing Officer shall schedule a hearing within a reasonable time. The hearing shall be conducted in a manner that provides the employee a fair opportunity to be heard, consistent with due process and applicable law.
  - 1. The Hearing Officer may, with consent of both parties, determine the appeal based on written submissions without a formal hearing.
  - 2. The employee may (but is not required to) appear in person, be represented by counsel, present evidence, respond to the City’s evidence, and confront any witnesses whose testimony is to be considered.
  - 3. The Hearing Officer shall determine whether the disciplinary action was supported by substantial evidence and imposed in accordance with applicable policies and procedures.
- C. Following the appeal hearing, the Hearing Officer shall issue a written decision with their findings as follows:
  - 1. The decision shall include written findings describing the evidence relied upon, with each finding supported by substantial evidence.

2. The decision shall be certified by the City Recorder within fifteen (15) calendar days after the hearing, unless extended for good cause, but in no event longer than sixty (60) calendar days, consistent with Utah Code § 10-3-1106.
  3. The Hearing Officer shall include the following certification language: “This decision is dated, issued, and certified to the City Recorder on this \_\_\_ day of \_\_, 20\_\_.”
  4. A record of the appeal hearing shall be preserved by the City in accordance with state records retention laws. Access to the record shall comply with GRAMA (Government Records Access and Management Act). Certain materials may be classified as protected or private under law.
- D. The ruling of the Hearing Officer shall be considered final. The final order may be reviewed by filing a petition for review in the Utah Court of Appeals within thirty (30) calendar days, as provided in Utah Code § 10-3-1106.
- E. If the Hearing Officer finds in favor of the employee, the employee shall receive:
1. The employee’s salary for the period of time during which the employee was discharged or suspended without pay, less any amounts the employee earned from other employment during this period; or
  2. Any deficiency in salary for the period during which the employee was transferred to a position of less remuneration.

**ARTICLE VI – CERTAIN EMPLOYEES DO NOT HAVE ADMINISTRATIVE APPEAL RIGHTS**

As stated in Utah Code § 10-3-1105, the Administrative Appeal Process does not apply to certain employees, inasmuch as such employees can be terminated at any time without cause. Nothing stated in this Policy, and particularly nothing in the Disciplinary Action Section, shall be interpreted as granting Administrative Appeal Rights to such employees.

**SECTION IV – EMPLOYEE BENEFITS**

**ARTICLE I – DEFINITIONS**

**Full-Time Employee:** An employee of the City who shall work a minimum of forty (40) hours per week, twelve (12) months per year. Full-Time status can only be granted by approval of the Mayor or City Manager.

**Benefited Part-time Employee:** An employee of the City who shall work a minimum of thirty (30) hours per week twelve (12) months per year. Benefited Part-Time status can only be granted by approval of the Mayor or City Manager.

**Part-time Employee:** An employee of the City who by definition is not a permanent full-time employee or a permanent part-time employee.

Seasonal employee: means full-time employment by the City for a period between three (3) to less than twelve (12) months if the average hours worked during the employment period do not exceed twenty-nine (29) hours per week. Seasonal employees may be hired by Department Heads without following all of the procedures described in Section II, provided that the creation of the seasonal position has been approved by the City Manager. Candidates for seasonal employment must meet the minimum qualifications of the position for which they are employed. Seasonal employees are eligible for benefits as required by federal or state law.

Emergency employment: (other than Declaration of Emergency) means employment during an emergency, which will not typically continue past the duration of the emergency. The purpose of emergency employment shall be to prevent undue delay or serious interference with the provision of vital City services during the emergency. In an emergency, Department Heads may hire emergency employees for a period not to exceed thirty (30) calendar days. Such employees may be hired using the most expedient methods that are practicable and reasonable. The City Manager must also approve the hourly rate of pay for all emergency employees prior to the hiring of the emergency employee. No emergency employee will remain employed with the City past the duration of the emergency, unless the emergency employee completes the hiring process as described in Section II, and the retention of the emergency employee is approved by the City Manager.

Exempt Employee: An employee as defined by the Fair Labor Standards Act who is exempt from minimum wage and overtime. For purposes of Smithfield City, this may include but not be limited to the City Manager and Department Heads.

Nonexempt Employee: An employee as defined by the Fair Labor Standards Act who is subject to the minimum wage and overtime provisions of the Act. For purposes of Smithfield City, this shall include all employees other than those designated as “Exempt.”

Department Head: A Department Head shall be that person responsible for the activities of a specified department or group of employees of the city. Department Heads may include but not be limited to the Golf Course Superintendent, Head Golf Professional, Recreation Director, Public Works Director, Library Director, City Engineer, Police Chief, and Fire Chief.

## **ARTICLE II – PERSONAL TIME OFF (PTO)**

- A. Personal Time Off (PTO) is to provide employees with flexible paid time off from work. Such time can be taken for such things as vacation, illness, injury, personal business, medical appointments, volunteer activities and other activities of one’s choice. Employees in the following employment classifications are eligible to earn and use PTO:

\*Full-time employees The goal is to reduce unscheduled absences and to provide flexibility to employees in controlling their allowable paid time off.

### **B. PTO Accrual Schedule**

1. PTO is based on an employee’s length of continuous employment with the City. PTO accrues on a monthly basis and is available for use as it is earned, subject to

the provisions of this policy. Eligible employees shall accrue PTO at the following rates:

- a. Zero (0) to four (4) years of service, accruing at a rate of twelve (12) hours per month.
  - b. Five (5) to ten (10) years of service, accruing at a rate of fifteen (15) hours per month.
  - c. Eleven (11) to twelve (12) years of service, accruing at a rate of sixteen (16) hours per month.
  - d. Thirteen (13) to fifteen (15) years of service, accruing at a rate of seventeen (17) hours per month.
  - e. Sixteen (16) to nineteen (19) years of service, accruing at a rate of eighteen (18) hours per month.
  - f. Twenty (20) years or more of service, accruing at a rate of twenty (20) hours per month.
2. New employees shall begin to accrue PTO beginning from the first day of the following month after being hired.
  3. Persons hired on an emergency, part-time, seasonal, temporary or contract basis shall not accrue PTO.
  4. The maximum PTO, which can be accrued and carried forward from fiscal year to fiscal year for full-time employees, is three hundred twenty (320) hours. Any accrued PTO in excess of three hundred twenty (320) hours shall be forfeited on June 30<sup>th</sup> of each year, and no compensation shall be paid for such leave.
- B. A holiday approved under Article IV of this Personnel Manual which falls during an employee's scheduled PTO shall be counted as a paid holiday and not as PTO.
- C. An employee who is separated or retires from employment shall be compensated for all PTO which he/she has accrued.
- D. Whenever possible PTO requests should be submitted at least three (3) days in advance of the desired time off to their Department Head. Department Heads will issue approval or denial for all PTO requests.
- If an excessive (being the number of requests if granted that would render the department or organization ineffective) amount of employees request PTO for the same time period it shall be granted in order of application, (first-come-first-served) or at the discretion of the Department Head or designee.
- E. PTO taken during a workweek will not be regarded as time worked for purposes of calculating overtime.
- F. Guidelines for PTO Use:
1. Accrual of PTO will be monthly, in hourly increments, based on the length of service as defined above.

2. PTO shall be taken in quarter (1/4) hour increments and will be reduced from the employee's PTO account by pay period.
3. PTO is NOT earned or accrued during periods of unpaid leave, short- or long-term disability or worker's compensation leave other than those leaves required by law.
4. PTO may be donated to another employee; Employees wishing to receive donated hours for an illness or emergency must make a request to the Human Resources Representative and must be approved by the City Manager. Employees cannot solicit donations on their own. All donations will be on a voluntary basis. Employees seeking PTO donations must first exhaust all their acquired time before making the request. Donated PTO will be valued at the level of the "receiving" employee.
5. Unless the employee receives prior approval from the City Manager, it is against Smithfield City policy to utilize more PTO than accrued and no employee can go into the negative with PTO.

G. Exceptions to PTO:

1. Employees must seek prior approval to use PTO in accordance with the Paragraph above. Exceptions may be granted in cases of an emergency or sudden illness. Employees who do not make arrangements with their Department Head will not be granted paid time off. Employees who take time off without prior approval will be subject to disciplinary action up to and including termination.
2. If an employee becomes sick or is confronted with an emergency during the workday, he or she must notify his or her Department Head before leaving the work site. Failure to notify one's Department head, or supervisor in the event the Department Head is not available, as stated herein may result in disciplinary action, up to and including termination.
3. Any employee who misses three (3) days of work without notice to their Department Head will be considered to have abandoned his/her job and voluntarily quit.
4. PTO must first be used before unpaid leave is granted.

**ARTICLE III –PERSONAL LEAVE BLANK**

- A. Effective January 1, 2016, the accumulation of Personal Leave Bank Hours (PLB) will be terminated. All accumulated hours as of December 31, 2015 will be eligible for use based on the following guidelines. As of January 1, 2016 no hours will be added to employees Personnel Leave Bank.
- B. Termination of Personal Leave Bank (PLB).

1. Effective January 1, 2016, the personnel leave bank (PLB) shall be terminated, except employee’s use of any accumulated PLB hours.

C. Contribution to Personal Leave Bank (PLB), terminated.

1. Effective January 1, 2016 no hours will be added to employees Personnel Leave Bank.

D. Use of Personal Leave Bank Hours

1. Use of Personal Leave Bank (PLB) hours will be allowed for personal illness or injury requiring hospitalization or convalescent care in or out of an institution. Convalescent care may only be granted provided validation is provided by a physician.
2. PLB hours may be used to bridge the period of time and the salary differential between an employee’s current average wage and that which may be provided by an approved disability compensation package offered by the city.
3. Provided an employee meets the requirements of the Utah Retirement System, chooses to retire, and has a minimum of ten (10) years of service with Smithfield City, the employee may receive compensation for all unused Personal Leave Bank hours up to a maximum of 240 hours or 20% of their unused Personal Leave Bank hours whichever is greater. Payment for PLB hours will be paid at the rate established for the employee at the time of his/her retirement.

**ARTICLE IV – HOLIDAYS**

The following named days are defined as legal holidays upon which all offices of the City shall be closed, except as otherwise provided by law, as noted below.

New Year’s Day	January 1st
Martin Luther King Day	3rd Monday of January
President’s Day	3rd Monday of February
Memorial Day	Last Monday of May
Juneteenth	June 19th or when recognized year to year
Independence Day	July 4th
Pioneer Day	July 24th
Labor Day	1st Monday of September
Columbus Day	2nd Monday of October
Veteran’s Day	November 11th
Thanksgiving	4th Thursday of November and the Friday following Thanksgiving

Christmas Eve	December 24th
Christmas Day	December 25th

- A. For purposes of maintaining an expected or necessary level of public service, a Department Head may vary the date traditionally observed for holidays by those employees under his/her supervision.
- B. When using holiday pay, employees shall use leave in increments consistent with their regularly scheduled workday. Employees working a standard eight (8) hour schedule shall use leave in eight (8) hour increments. Employees working a ten (10) hour schedule shall use leave in ten (10) hour increments.
- C. If any of the above holidays fall on a Sunday, the following Monday will be observed as a holiday. If any of the above holidays fall on a Saturday, the preceding Friday will be observed as a holiday.
- D. Full-time employees working a standard eight (8) hour schedule shall receive eight (8) hours of holiday compensation. Full-time employees working a standard ten-hour (10) day schedule shall receive ten (10) hours of holiday compensation when the holiday falls on a regularly scheduled workday. Benefited part-time employees shall be compensated at one half the rate of full-time employees. Holiday compensation shall be granted commensurate with the employee’s employment status and regular schedule.
- E. A holiday occurring during any period in which personal time off is granted will be computed as a paid holiday and not as PTO.
- F. Holiday compensation will be regarded as time worked for purposes of determining hours worked during a workweek.
- G. Public Safety Holidays:
  - 1. The City has adopted the listed holidays outlined in Smithfield City personnel Manual Article IV (above). All line personnel will be given eight (8) hours PTO for each holiday, whether off duty or on duty. All staff personnel receive the holiday off with pay. PTO use during a pay period that includes a holiday does not alter holiday hours.
  - 2. The eight (8) hours of holiday pay will be placed in the employees’ PTO line item the pay period following the holiday.
  - 3. Scheduling Holiday(s) off: If line personnel’s regular scheduled shift falls on a holiday and they elect to take the holiday off, PTO must be used. Line Personnel could also be required to fill the shift, prior to approval of requested leave.
  - 4. Staff personnel will follow the same holiday policy as other city employees as outlined in Article IV of the Smithfield City Personnel Manual.

5. Staff Personnel include: Police Chief, Police Executive Assistant, Fire Chief and Assistant Fire Chief.
6. Holiday time is not paid to part-time employees.

## **ARTICLE V– FAMILY AND MEDICAL LEAVE**

### **General Provisions**

In accordance with the Family and Medical Leave Act (“FMLA”), Smithfield City will grant job-protected unpaid family and medical leave to eligible employees for up to twelve (12) weeks per 12-month period for any one or more of the following reasons:

1. Subject to Article 12 and applicable law, in order to care for a child following the child’s birth, adoption, or placement in foster care with the employee;
  - a. Leave must be taken within the 12-month period following the child’s birth or placement with the employee;
  - b. If married spouses both work for the City, their total leave in any 12-month period may be limited to an aggregate of twelve (12) weeks if the leave is taken for the birth, adoption, or placement of a child.
2. In order to care for an immediate family member (spouse, child, or parent) of the employee if such immediate family member has a serious health condition;
3. The employee’s own serious health condition that makes the employee unable to perform the functions of his/her position.

### **Service Member Family Leave**

1. Military Exigency Leave of up to twelve (12) weeks to deal with exigencies resulting from a Federal Contingency Act when an employee’s spouse, son, daughter, or parent who is a member of the Armed Forces (including the National Guard and Reserves) and who is on active duty or has been notified of an impending call or order to active duty. For purposes of qualifying exigency leave, an employee’s son or daughter on active duty refers to a child of any age.
2. Eligible employees who are the spouse, child, parent, or next of kin of a covered Service Member are entitled to up to fourteen (14) weeks of additional leave during a single 12-Month Service Member Period (for a total of 26 weeks if combined with other FMLA leave), to care for such covered Service Member who incurred a serious injury or illness during their active duty in the Armed Forces or who develops a debilitating condition within five (5) years from the date of his/her discharge. Available leave not taken during the 12-Month Service Member Period, which begins on the first day leave is taken, will be forfeited. No more than 26 weeks of leave may be taken in a single 12-Month Service Member Period. If married spouses both work for the City, their total Service Member Family Leave may be limited to an aggregate of 26 weeks.

## Definitions

1. **“12-Month Period”** means a rolling 12-month period measured backward from the date leave is taken. Each time an employee requests leave, the City will compute the amount of FMLA leave the employee has taken in the last twelve (12) months and subtract it from the twelve (12) weeks of available FMLA leave. The balance remaining will be the amount the employee is entitled to take at that time. Note that this amount may change with each request for FMLA leave as periods of leave drop from the 12-month look back period resulting in leave coming available to the employee. When an employee’s work schedule varies from week to week, a weekly average of the hours worked over the 12 weeks prior to the beginning of the FMLA leave period is used to calculate the amount of FMLA leave available to the employee.
2. **“12-Month Service Member Period”** means a single 12-month period measured forward from the first day Service Member Family Leave is taken.
3. **“Child”** means a child either under eighteen (18) years of age, or older than eighteen (18) who is incapable of self-care because of a disability, for whom the employee has actual day-to-day responsibility for care, including a biological, adopted, foster or step-child. For purposes of a son or daughter on covered active duty or call to covered active duty, or for Service Member Family Leave, the child may be of any age.
4. **“Parent”** means a biological parent of an employee or an individual who stood in place of a parent to an employee when the employee was a child.
5. **“Next of Kin”** means the nearest blood relative of a Covered Service Member.
6. **“Covered Active Duty”** means 1) in the case of a member of a regular component of the Armed Forces, duty during the deployment with the Armed Forces to a foreign country; and 2) in the case of a member of a reserve component of the Armed Forces, duty during the deployment with the Armed Forces to a foreign country or international waters where they may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force.
7. **“Covered Service Member”** means 1) a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing recuperation for a serious injury or illness; or, 2) a veteran who is undergoing recuperation for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the preceding period of five years
8. **“Veteran”** means a person who served in the active military, naval, or air service, and who was discharged or released under conditions that were not dishonorable.
9. **“Serious Injury or Illness”** means an injury or illness that was incurred by a member or veteran of the Armed Forces in the line of duty while on active duty (or existed before the beginning of the member’s active duty and was aggravated by service in the line of duty) and, in the case of a member, renders the member medically unfit to perform his or her duties, or in the case of a veteran, manifested itself before or after becoming a veteran.

10. **“Qualifying Exigency”** includes: 1) notification of a call to covered active duty seven or fewer days from date of deployment; 2) military events and related activities, including post-deployment activities (e.g. official ceremonies, support programs, counseling, etc. related to covered active duty or a call to such); attending to childcare and school activities; 4) attending to financial and legal matters; 5) to spend up to five days with a military member who is on short-term, temporary rest and recuperation leave during the period of deployment; and, 6) any additional activities related to the call to covered active duty otherwise agreed to by the employer and employee.
11. **“Serious Health Condition”** means an illness, injury, impairment, or a physical or mental condition that involves 1) inpatient care (overnight stay); 2) incapacity requiring absence from work for more than three calendar days and that involves continuing treatment (two or more visits within 30 days) by a health care provider; 3) continuing treatment by a health care provider for a chronic or long- term health condition that is incurable or which, if left untreated, would likely result in a period of incapacity of more than three calendar days; or 4) prenatal care by a health care provider, 5) any complications due to pregnancy.

### **Coverage and Eligibility**

1. To be eligible for family/medical leave an employee must have worked for Smithfield City for at least twelve (12) months total and have worked at least 1,250 hours over the previous 12-month period. Other factors may be relevant to FMLA eligibility. Employees should consult with Human Resource if they have questions regarding FMLA eligibility.

### **Intermittent or Reduced Leave**

1. An employee may take leave intermittently (a few days or a few hours at a time) or on a reduced leave schedule. The employee may be required to transfer temporarily to a position with equivalent pay and benefits that better accommodate recurring periods of leave. An employee may not take intermittent leave following the birth or placement of a child except at the discretion of the City.

### **Use of Paid Leave**

1. An employee will be required to use accrued paid leave (including paid PTO, compensatory time and workers’ compensation) for any part of a family/medical leave beginning with the first date of FMLA leave. When an employee has used all of his or her accrued paid leave, the employee may request an additional period of unpaid leave so that the total paid and unpaid leave provided equals twelve (12) weeks (or 26 weeks if combined with Service Member Family Leave time). If an employee is unable to return to work after twelve (12) or 26 weeks but still has leave time available it will be determined by the Department Head and City Manager if that employee can continue to use his/her leave time, and if leave beyond twelve (12) or 26 weeks creates hardship on the city and the department to hold the position.

### **Employee Notice Retirement**

1. An employee must give thirty (30) days' notice in the event of a foreseeable leave. A "Request for Family/Medical Leave" form should be completed by the employee and returned to the City. In unexpected or unforeseeable situations, an employee should provide as much notice as is practicable, followed by the completed form. The notice must indicate that (1) the employee is unable to perform the functions of the job or that a covered family member is unable to participate in regular daily activities; (2) the anticipated duration of the absence; and (3) whether the employee intends to visit a health care provider or is receiving continuing treatment.
2. If an employee fails to give thirty (30) days' notice of foreseeable leave with no reasonable excuse, leave may be denied until thirty (30) days after the employee provides notice.
3. When planning medical treatment, an employee must make a reasonable effort to schedule the leave so as not to unduly disrupt the City's operations.
4. In the event of leave to attend to a qualifying exigency, the employee shall provide as much notice as is reasonable and practical under the circumstances.

### **Employer Notice Requirements**

1. Notice of Eligibility Rights: Within five (5) days after the employee requests leave or after the City learns the leave may be for an FMLA-qualifying reason, the City will provide written notice stating whether the employee is eligible for FMLA leave, and if not eligible, at least one reason why.
2. Notice of Designation of Leave: Within five (5) days after the employee requests or the City learns of the need for FMLA leave, the City will provide a written notice stating whether leave is available, how much leave has been designated as FMLA leave, and how much leave remains. For a leave of unspecified duration, the City will update the notification every thirty (30) days as to how much leave was designated FMLA and how much leave remains. If any part of the requested leave is not designated as FMLA leave, the City will provide written notice of and reason for denial.

### **Medical and Military Certification**

1. Certification of Serious Health Condition: For leaves taken because of the employee's or a covered family member's serious health condition, the employee, upon request, must submit a completed "Physician or Practitioner Certification" form and return the certification to the City. Medical certification must be provided by the employee within fifteen (15) days after requested. If the employee fails to provide adequate certification within this time period, then the City will inform the employee, in writing, what additional information is necessary and will allow the employee at least seven (7) days to correct the certification. The City may delay leave until such certification is produced. In the case of medical emergency, the employee must submit certification as soon as is reasonably possible.

2. **City May Require Second Opinion:** The City may require a second or third opinion (at its own expense), periodic reports on status and intent to return to work, and a fitness-for-duty report to return to work.
3. **Certification Related to Covered Active Duty or Call to Covered Active Duty:** The employee requesting leave related to a family member's covered active duty or call to covered active duty shall provide supporting documentation of such status issued by the applicable Armed Services branch.
4. **Certification for Extended Service Member Family Leave:** Employees requesting extended Service Member Family Leave must provide documentation of the injury, recovery or need for care, such as an official Armed Forces communication, showing that the injury or illness was incurred on active duty and, in the case of a member, renders the member medically unfit to perform military duties, or in the case of a veteran that the veteran was a member of the Armed Forces within the preceding five years.
5. **Confidentiality of Medical Records:** Documentation related to the employee's or family member's medical condition will be held in strict confidence and maintained in the employee's medical records file.

#### **Effect on Benefits**

1. An employee granted leave under this policy will continue to be covered under the City's group health and dental insurance plan with the same conditions as if the employee had been continuously employed during the leave period.
2. Retirement, life insurance, and other benefits may be continued based on insurance provider's approval. Generally, continuation of these benefits is contingent upon whether the FMLA leave is paid or unpaid and what sources are paying the employees' wages. Benefit continuation is subject to change based on individual insurance provider's provisions. Employer contributions to the 401K plan will be adjusted and based on wages paid by Smithfield City (i.e. does not include unpaid, or workers' compensation wages).
3. While on paid FMLA leave, Smithfield City will continue to make payroll deductions to collect any portion of the employees' share of the premiums.
4. While on unpaid FMLA leave, the employee must continue to pay any portion of the employee's share of the health premiums (and any other benefits the employee desires to continue) and may do so in person or by mail. The payment will be due by the 15th day of each month. The employee will be deemed delinquent if the payment is more than thirty (30) days late and alternative payment arrangements have not been made with Smithfield City. Failure to make timely premium payments may result in cancellation of benefits. Smithfield City may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work, including seeking recovery through civil court. Smithfield City may also seek retroactive termination of insurance coverage with the insurance provider. Smithfield City may recover from an employee both the employee's and/or employer's share of any premiums paid during a period of unpaid FMLA leave if the employee fails to return to work after the employee's FMLA leave.

entitlement has been exhausted or expires, unless the reason the employee does not return is due to: 1) the continuation, recurrence, or onset of either a serious health condition of the employee or the employee's family member, or a serious injury or illness of a covered service member, which would otherwise entitle the employee to leave under FMLA; or 2) other circumstances beyond the employee's control.

5. An employee is not entitled to seniority or benefit accrual during periods of unpaid leave but will not lose benefits already accrued prior to the start of the leave. Paid time off does not accrue while on unpaid leave.
6. If leave is extended beyond the twelve (12) or 26 weeks the employee will be responsible for 100% of all cost of health and dental benefits.

### **Job Protection**

1. If the employee returns to work within twelve (12) weeks following family/medical leave (or 26 weeks if combined with Service Member Family Leave), the employee will be reinstated to the employee's former position or an equivalent position in terms of pay, benefits, status, and authority.
2. The employee's restoration rights are the same as they would have been had the employee not been on leave. If the position would have been eliminated or the employee would have been terminated but for the leave, the employee does not have the right to reinstatement upon return from leave.
3. If the employee fails to return to work by the previously agreed upon date, in absence of further communication, the employee will be considered to have abandoned the job.

### **Unlawful Actions and Enforcement of FMLA Rights**

1. It is unlawful for Smithfield City to interfere with, restrain, or deny the exercise of FMLA rights, or to discharge or discriminate against anyone for opposing such unlawful practices or for participating in a proceeding relating to FMLA. An employee may file a complaint with the U.S. Department of Labor's Wage and Hour Division or may bring a private lawsuit against an employer for violating the employee's rights under the FMLA.

### **ARTICLE VI – MILITARY LEAVE**

- A. Military Leave may be granted for a period of active service or training. Extended Military Leave is defined as a leave of six (6) months or more, and Short-Term Military Leave is any leave of less than six (6) months in duration.
- B. Short term Military Leave is authorized for Full-Time City employees pursuant to the following conditions:
  1. Full-Time employees are entitled to receive compensation for the first eighty (80) working hours of military leave per year. Any employee requesting such leave must

provide the Human Resources Department with a copy of the military orders placing the employee on active-duty status.

2. Employees who are members of reserve units of the military shall notify their immediate supervisor at least four (4) weeks in advance and shall indicate in writing their intentions and anticipations with regard to participating in periods of active duty. Such written notification shall be made a part of the individual employee's personnel file.
- C. Extended Military Leave without pay will be granted to regular full-time or regular part-time employees who enlist, are drafted, or are recalled to active service in the Armed Forces of the United States in accordance with the provisions of the Universal Military Training and Service Act. Former employees shall be permitted to return to City employment pursuant to the following conditions:
1. The leave of absence may not exceed five (5) years.
  2. The employee must have satisfactorily completed the period of active duty and furnished a certificate to that effect.
  3. The period an individual has to make application for reemployment or report back to work after military service is based in time spent on military duty. For service of less than thirty-one (31) days, the service member must return at the beginning of the next regularly scheduled work period on the first full day after release from service, taking into account safe travel home plus an eight-hour rest period. For service of more than thirty (30) days but less than 181 days, the service member must submit an application for reemployment within fourteen (14) days of release from service. For service of more than 180 days, an application for reemployment must be submitted within ninety (90) days of release from service. If the employee declines two (2) consecutive offers from position vacancies, reinstatement rights may be canceled by the City Manager.
  4. If due to a service-connected disability or for some other reason, an employee is not qualified to perform all the duties of his former position, he/she will be placed in the closest comparable position for which he is qualified.

#### **ARTICLE VII – JURY DUTY**

- A. Full-time employees will be granted administrative leave with full pay up to two (2) weeks when performing jury duty or when required to serve as a witness in litigation or administrative proceedings based on the employee's official duties performed on behalf of the City.
- B. Paid administrative leave will be granted, but only unpaid leave will be granted when the employee is participating as a witness in litigation or administrative proceedings not related to his/her official duties with the City.

**ARTICLE VIII – BEREAVEMENT PAY**

- A. Upon request, regular benefited employees shall be eligible for a maximum of three (3) workdays of paid bereavement leave per occurrence for the death of an immediate family member. Requests for bereavement leave and statements of the leave duration will be given to the Department Head or the Human Resources Director as quickly after the death as soon as possible in accordance with the requirements of this Section. The City may require documentation for more than eight (8) hours of bereavement leave utilized.
- B. Definition of immediate family includes: spouse, children, parents, siblings, grandparents, grandchildren, or the same relation by marriage or legal guardianship.
- C. Employees shall be granted three (3) days bereavement pay following the end of the employee's pregnancy by way of miscarriage or stillbirth or following the end of another individual's pregnancy by way of a miscarriage or stillbirth if:
  - 1. The employee is the individual's spouse or partner; or
  - 2. The employee is the individual's former spouse or partner; and
  - 3. The employee would have been a biological parent of a child born as a result of the pregnancy.
- D. As used in this Section, "miscarriage" means the spontaneous or accidental loss of a fetus, regardless of gestational age or the duration of the pregnancy.
- E. As used in this Section, a day means eight (8) hours of leave.

**ARTICLE IX – LEAVE WITHOUT PAY**

- A. Under special circumstances, such as in times of low work volume, an employee may request a leave of absence without pay. The employees' request should be stated in writing and approved by the City Manager.
- B. Individual requests should be considered in view of the overall effect the absence will have on the operation and not interfere with the on-going work or manpower needs. Requests should be submitted five (5) working days prior to the beginning date of leave of absence.
- C. Employees who are granted a leave-without-pay status are subject to recall in cases of emergency or unforeseen manpower shortages.
- D. No personal time off (PTO) benefits will accrue during periods of leave-without-pay status.
- E. Health insurance will continue during the leave-without-pay for a period up to sixty (60) days, but after sixty (60) days the health insurance will be terminated. While on unpaid leave the employee will be responsible for the cost of health insurance with the same conditions as if the employee had been continuously employed.

**ARTICLE X – ADMINISTRATIVE LEAVE**

- A. Employees or officials on special leave for official City business, special education or training, upon authorization, shall receive regular pay during the period of such leave. Such business, special education or training must be of direct benefit to the City and approved by the Department Head and City Manager.

**ARTICLE XI – MEDICAL INSURANCE**

- A. The City participates in group medical, dental, vision, short-term disability, long-term disability, life insurance, and employee assistance programs. These programs are available to all full-time employees. No benefit is offered in this section for City Council members or the Mayor.
- B. The City contributes 100% of the total premium cost of short-term disability, long-term disability and life insurance premiums for the employee up to a limit set by the city staff on a yearly basis. Employees are allowed to purchase additional coverage at their own expense; any such additional coverage will be deducted from the employee's paycheck.
- C. If the employee chooses to enroll in a Health Savings Account (HSA) health insurance plan, as defined by the provider, the city will contribute 100% to the overall cost for single, two-party and family coverage. Contribution amounts, for the fiscal year, will be determined during the annual budget process.
- D. For dental insurance coverage, the city will contribute 80% to the overall cost for single, two-party and family coverage. The remaining 20% will be paid by the employee and will be deducted from the employee's paycheck. No benefit is offered in this section for City Council members or the Mayor.
- E. For vision insurance coverage, the city will contribute 100% to the overall cost for single, two-party and family coverage. No benefit is offered in this section for City Council members or the Mayor.
- F. An Employee Assistance Program (EAP) provides short-term, confidential counseling for single, two-party and family coverage at no out-of-pocket expense to the employee or family.
- G. When an employee taking an approved leave of absence extends beyond the approved time for family medical and/or sixty (60) days for an unpaid leave, all insurance coverage terminates at the end of the approved period following the last insurance payroll deduction. Coverage may continue under the Consolidated Omnibus Budget Reconciliation Act (COBRA) guidelines during such approved leave if an employee pays the entire insurance premium including the city's regular contribution during the leave, plus a two percent (2.00%) administration fee. During the period of Family medical leave or unpaid leave, an employee will be retained on Smithfield City's health and dental plan under the same conditions that applied before leave. To continue health coverage, the employee must continue to make any contributions that he or she made to the plan before taking leave.

Failure of the employee to pay his or her share of the health insurance premium may result in loss of coverage. If the employee fails to return to work after the expiration of the leave, the employee will be required to reimburse Smithfield City for payment of health insurance premiums during the family or unpaid leave, unless the reason the employee fails to return is the presence of a serious health condition which prevents the employee from performing his/her job

- H. For eligible employees electing not to receive medical insurance, compensation will be awarded too an approved 401(K) account or added to the employee's salary in an amount equal to one-half (50%) of the cost for single coverage or two-party coverage of the medical premium on the city sponsored Health Savings Account Plan (HSA), based on what medical plan the employee qualifies for.

## **ARTICLE XII – MATERNITY LEAVE**

Smithfield City is firmly committed to protecting the rights of expectant mothers and complying with Title VII of the 1964 Civil Rights Act as amended by the Pregnancy Discrimination Act of 1978. Smithfield City policy is to treat women affected by pregnancy, childbirth, or related medical conditions in the same manner as other employees unable to work because of their temporary physical condition in all employment aspects, including recruitment, hiring, training, promotion and benefits.

Further, Smithfield City fully recognizes eligible employees' rights and responsibilities under the Family and Medical Leave Act (FMLA), applicable state and local family leave laws, and the Americans with Disabilities Act. Paid leave may be substituted for unpaid maternity leave in accordance with Smithfield City paid-leave substitution provisions of Smithfield City FMLA policy.

Pregnant employees may continue to work until they are certified as unable to work by their physician. At that point, pregnant employees are entitled to receive benefits according to Smithfield City's short-term disability insurance plan.

When the employee returns to work, she is entitled to return to the same or equivalent job with no loss of service or other rights or privileges. Should the employee not return to work when released by her physician, she will be considered to have voluntarily terminated her employment with Smithfield City.

## **ARTICLE XIII – FIRST RESPONDER MENTAL HEALTH AND WELLNESS PROGRAM**

### **PURPOSE:**

The purpose of this policy is to provide guidance on establishing and maintaining a proactive mental health and wellness program for all first responders.

POLICY:

It is the policy of Smithfield City to prioritize the mental health and wellness of all first responders, their spouses, and children, surviving spouses of first responders, whose death is classified as a line-of-duty death, and first responders who have retired from the agency. All access by first responders and their families to mental health resources shall be kept confidential. (Utah Code 53-21-102)

Definitions related to this policy include:

**Critical Incident-** An event or situation that may cause a strong emotional, cognitive, or physical reaction that has the potential to interfere with daily life.

**Critical Incident Stress Debriefing (CISD)-** A standardized approach using a discussion format to provide education, support, and emotional release opportunities for members involved in work related critical incidents.

**Peer Support-** Mental and emotional wellness support provided by peers trained to help members cope with critical incidents and certain personal or professional problems.

**Crime Scene Investigator Technician-** An individual employed by a law enforcement agency to collect and analyze evidence from crime scenes and crime-related incidents.

**First Responder:**

1. A law enforcement officer
2. An emergency medical technician
3. An advanced emergency medical technician
4. A paramedic
5. A firefighter
6. A special function officer employed by the Police Department
7. A credentialed criminal justice system victim advocate who responds to incidents with a law enforcement officer
8. A crime scene investigator technician
9. A wildland firefighter

**First Responder Agency-** A local district, municipality, interlocal entity, or other political subdivision that employs a first responder to provide fire protection, paramedic, law enforcement, or emergency services.

**Mental Health Resources-**

1. An assessment to determine appropriate mental health treatment that is performed by a mental health therapist
2. Outpatient mental health treatment provided by a mental health therapist
3. Peer support services provided by a peer support specialist who is qualified to provide peer support services

**Mental Health Therapist-** means an individual who is practicing within the scope of practice defined in the individual's respective licensing act and is licensed under this title as:

1. A physician and surgeon, or osteopathic physician engaged in the practice of mental health therapy;
2. An advanced practice registered nurse, specializing in psychiatric mental health nursing;
3. An advanced practice registered nurse intern, specializing in psychiatric mental health nursing;
4. A psychologist qualified to engage in the practice of mental health therapy;
5. A certified psychology resident qualifying to engage in the practice of mental health therapy;
6. A physician assistant specializing in mental health care
7. A clinical social worker;
8. A certified social worker;
9. A marriage and family therapist;
10. An associate marriage and family therapist;
11. A clinical mental health counselor
12. An associate clinical mental health counselor

**Plan-** means a plan to implement or expand a program that provides mental health resources to first responders for which the division awards a grant.

Mental Health and Wellness Coordinator

The Human Resources Director, or designee shall provide the service of a mental health and wellness coordinator. The coordinator should report directly to the City Manager and should collaborate with advisers (e.g., Employee's Department Head, legal counsel, licensed

psychotherapist, qualified health professionals), as appropriate, to fulfill the responsibilities of the position, including but not limited to:

1. Identifying wellness support providers (e.g., licensed psychotherapists, external peer support providers.)
  1. Selected providers should be trained and experienced in providing mental wellness support and counseling to public safety personnel.
  2. When practicable, the city should not use the same licensed psychotherapist for both member wellness support and fitness for duty evaluations.
  3. Smithfield City utilizes Blomquist Hale Consulting Group, Inc. for annual employee mental health evaluations, as well as The Partridge Group for pre-employment, fit for duty, and return to work evaluations (Utah Code 78B- 5-901).
2. Developing management and operational procedures for peer support members such as:
  1. Peer support member selection and retention.
  2. Training and applicable certification requirements.
  3. Deployment.
  4. Managing potential conflicts between peer support members and those seeking service.
  5. Monitoring and mitigating peer support member emotional fatigue (i.e.. compassion fatigue) associated with providing peer support.
  6. Using qualified peer support personnel from other public safety agencies or outside organizations for peer support, as appropriate.
  7. All Smithfield City resources will be available to other agencies upon request.
3. Verifying members have reasonable access to peer support or licensed psychotherapist support.
4. Establishing procedures for Critical Incident Stress Debriefing, including:
  1. Defining the types of incidents that may initiate debriefings.
  2. Steps for organizing debriefings.
5. Facilitating the delivery of wellness information, training, and support through various methods appropriate for the situation (e.g., phone hotlines, electronic applications).

### PEER SUPPORT MEMBER SELECTION CRITERIA

The selection of a peer support member will be at the discretion of the coordinator. Selection should be based on the members:

- Desire to be a peer support member.
- Experience or tenure.
- Demonstrated ability as a positive role model.
- Ability to communicate and interact effectively.
- Evaluation by supervisors and any current peer support members.

### PEER SUPPORT MEMBER CRITERIA

The responsibilities of peer support members include:

1. Providing pre- and post-critical incident support.
2. Presenting peer support members with periodic training on wellness topics, including but not limited to:
  1. Stress management.
  2. Suicide awareness.
3. Providing referrals to licensed psychotherapists and other resources, where appropriate.
  1. Referrals should be made to city-designated resources in situations that are beyond the scope of the peer support member's training.

### PEER SUPPORT MEMBER TRAINING

Through the Police Department a peer support member shall complete a peer support training program approved by POST (Peace Officer Standards and Training). The fire department will continue to participate in CISM (Critical Incident Stress Management) training (Utah Code 78B-5-903).

### CRITICAL INCIDENT STRESS DEBRIEFINGS

A Critical Incident Stress Debriefing should occur as soon as practicable following a critical incident. The coordinator is responsible for organizing the debriefing. Notes and recorded statements shall not be taken because the sole purpose of the debriefing is help mitigate the stress-related effect of a critical incident.

The debriefing is not part of any investigative process. Care should be taken not release or repeat any communication made during a debriefing unless otherwise authorized by policy, law, or valid court order.

Attendance at the debriefing should only include peer support members and those directly involved in the incident.

### PEER SUPPORT COMMUNICATIONS

Although the city will honor the sensitivity of communications with peer support members, there is no legal privilege to such communications.

### RESTRICTIONS ON DISCLOSURE OF PEER SUPPORT COMMUNICATIONS

A peer support team member acting in a capacity and according to Smithfield City guidelines for provision of peer support services may not be compelled to testify or disclose records regarding peer support sessions in court proceedings unless specific exceptions apply (Utah Code 78B-5-903).

### PHYSICAL WELLNESS PROGRAM

Each Department Head is responsible for establishing guidelines for an on-duty physical wellness program, including:

1. Allowable physical fitness activities.
2. Permitted times and locations for physical fitness activities.
3. Acceptable use of city-provided physical fitness facilities and equipment.
4. Making physical wellness information and education (e.g., nutrition, sleep habits, proper exercise, injury prevention) available to members.
5. Standards for fitness incentive programs.
6. Maintenance of physical wellness logs (e.g., attendance, goals, standards, progress).

### WELLNESS PROGRAM AUDIT

At least annually, the coordinator or the authorized designee should audit the effectiveness of the department's wellness program and prepare a report summarizing the findings. The report shall not contain the names of members participating in the wellness program, and should include the following information:

- Data and types of support services provided
- Wait times for support services
- Participant feedback, if available

- Program improvement recommendations
- Policy revision recommendations

### TRAINING

The coordinator or the authorized designee should collaborate with the city of each department to provide all members with regular education and training on topics related to member physical and mental health wellness, including but not limited to:

- The availability and range of city wellness support systems.
- Suicide awareness.
- Recognizing and managing mental distress, emotional fatigue, post- traumatic stress, and other possible reactions to trauma.
- Alcohol and substance abuse awareness.
- Countering sleep deprivation and physical fatigue.
- Anger management.
- Marriage and family wellness.
- Benefits of exercise and proper nutrition.
- Effective time and personal financial management skills.

Training materials, curriculum, and attendance records should be forwarded to the Human Resource Department as appropriate for inclusion in training records.

## **SECTION V – EMPLOYEE CONDUCT**

### **ARTICLE I – ETHICS**

- A. City employees shall comply with the Utah Public Officers’ and Employees’ Ethics Act, Title 67, Chapter 16 of the Utah Code, as amended, and the Utah Municipal Officers’ and Employees’ Ethics Act, Title 10, Chapter 3, Part 13 of the Utah Code, as amended, to avoid actual or potential conflicts of interest between their public duties and their private interests.

### **ARTICLE II – CONFLICT OF INTEREST**

- A. City employees who are involved with or have access to information of significant public interest may not use this information for personal gain, nor to benefit friends or acquaintances. If an employee has an outside interest which could be affected by any City plan or activity, this situation must be reported to the employee’s supervisor immediately.

Each employee is charged with the responsibility of ensuring that only information that should be made available to the general public is released. Violation of these provisions regarding information or use for private gain shall be cause for disciplinary action.

### **ARTICLE III – POLITICAL ACTIVITY**

- A. City employees may voluntarily participate in political activity on their own time, subject to the following:
1. An employee’s partisan political activity, political opinion, or political affiliation may not be considered in hiring, promotion, discipline, demotion, dismissal, or any other employment decision.
  2. An employee may not use official authority or influence for the purpose of interfering with or affecting the result of an election or nomination for office.
  3. An employee may not directly or indirectly coerce, command, or advise a state or local officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency or person for political purposes.
  4. An employee may not use City work time, equipment or property to campaign for political office or otherwise engage in political activity.
- B. A City employee shall not hold an elected or appointed Smithfield City public office (Mayor, City Council, or Planning Commission Member) and remain in the active employ of the City. A City employee who assumes a Smithfield City elected public office by public election or by appointment to an unexpired term, shall be deemed to have taken an unpaid leave of absence (with the option to use PTO) from the City’s employ upon taking the Oath of Office or otherwise first exercising the official duties of that public office. Utah Code § 10-3-1108.

### **ARTICLE IV – USE OF CITY EMAIL, INTERNET, PHONE AND COMPUTERS**

The City prohibits inappropriate use of email, voicemail, internet, phone and computer systems. This prohibition includes, but is not limited to: harassment and intimidation of individuals on the basis of race, sex, pregnancy, pregnancy-related condition, sexual orientation, religion, ethnicity, creed, national origin, age, or disability; any pornographic or sexually explicit material, pictures or images; profanity, obscenity, and sexually explicit language; threats of violence; allowing use to interfere with normal work duties; composing, reading, or sending of text messages while operating a City vehicle; and any violation of local, state, or federal laws.

#### **Electronic Communications System Policy.**

1. **General Communications Policy.** Smithfield City electronic resources are to be used to conduct City business. Subject to your supervisor’s discretion and provided there is prior approval, occasional, limited and appropriate personal use of the City’s Electronic Communications System (“ECS”) is permitted when the use does not (1) interfere with the User’s work performance; (2) interfere with any other User’s work performance; (3) have

an adverse impact on the operation of the network resources, i.e. download music, video clips, or any personal programs or files, etc.; or (4) violate any other provision of this policy or any other policy, guideline or standard of Smithfield City. The following standards apply at all times, whether during or after work hours:

- a. Electronic communications must be conducted in a professional and courteous manner. Users should exercise good judgment when creating, distributing or forwarding messages electronically. Messages must not contain content or information that may reasonably be considered offensive or disparaging. Offensive content includes any intimidating, hostile, threatening or offensive material on the basis of race, sex, sexual orientation, religion, ethnicity, creed, ancestry, national origin, age or disability; or any other protected group under federal or state law.
  - b. All other City policies apply to all City-provided ECS. Such policies include, among others, policies against illegal discrimination and harassment, and policies regarding document retention, copyright infringement, City business conduct, sexual harassment and software licensing.
  - c. Users should not communicate anything over ECS that would result in negative or inaccurate perceptions of the City, or its employees. Users should be aware that communications created or sent by email, text or the internet potentially may be used and are discoverable in litigation. As a result, Users should use the same standards and precautions in creating electronic messages as would be utilized for other City correspondence or memoranda.
2. **Email and Texts.** Smithfield City’s email systems, including the equipment and the data stored in the systems (included but not limited to computers and cell phones), are the property of the City. As such, any messages created, sent, received or stored in the systems or phones are the property of the City. The following standards apply at all times:
- a. **The City reserves the right to monitor, access, retrieve, read and disclose all information and material — whether business related or personal — that is created, sent, received, accessed or stored on its electronic resources, including emails and texts.**
  - b. **The City may access such information and material at any time without any notice to the User.** Users, through the internet, or other computer networks, cell phones or other ECS, expressly waive any right of privacy in anything they create, store, send or receive on any/all City issued ECS or workstation equipment and systems (including but not limited to: desktop computers, laptops, terminals, cell phones, etc.).
  - c. Users should be aware that the content of any message may not remain private.
  - d. With the exception of the City’s right to retrieve, review and disclose messages as described above, all messages created, sent, received or stored are considered to be confidential and as such are to be read only by the recipient or at the direction of the addressed recipient.

- e. Use of City equipment for personal reasons is allowed as long as it only creates a de minimus additional cost expense to the government.
3. **Internet.** Users using ECS with internet access are representing the City; therefore, Users are expected to conduct all business on the internet in a professional, courteous manner. The City ECS provides access to computers containing millions of pages of information and many diverse points of view. While the City filters access to unwanted sites by categories, users of the internet may still encounter material that is inappropriate, offensive and often illegal. Users are responsible for the material accessed, reviewed and downloaded from the internet. The following standards apply at all times.
- a. Users should not use personal internet access accounts or personal email access for City business.
  - b. The internet is not secure. Any information sent or received has the potential to be intercepted or seen by others. Users should not send, discuss or otherwise disseminate City proprietary data, or confidential information over the internet without approved forms of encryption.
  - c. Setting up a City email account for automatic forwarding of email from a City Email system to a private/personal email address is prohibited.
  - d. To protect the integrity of City systems, these policies are in effect:
    - i. Any file or document to be downloaded must be for the City and must be scanned for viruses. All inbound and outbound messages by internet email that contain attachments must be virus scanned.
    - ii. Users should not download software or executable programs from the internet. No modem, network or PC configuration may be modified by the User. (Only designated IT personnel are authorized to do any of the foregoing.)
  - e. The following are prohibited uses of the internet:
    - i. Copying, downloading, printing or otherwise disseminating copyrighted materials (including articles and software) in violation of copyright laws.
    - ii. Viewing, copying, downloading or otherwise accessing on the internet any material for entertainment purposes or sexually-oriented material, including but not limited to download or send pornography, sexually explicit materials or materials with obscenity or sexual content,
    - iii. Operating a business, usurping business opportunities, searching for jobs outside the City; solicitation for money, “causes” or organizations; promoting events; and other activities not directly related to the City’s business,

- iv. Sending or forwarding chain letters, jokes, gambling or engaging in any activity in violation of local, state or federal law.
4. **Cell Phones and Hand-Held Devices (wireless).** Users should recognize that cell phones and hand-held devices are not secure. In addition, the following applies to all employees with cell phones provided totally or partially by the City:
- a. Smithfield City will provide a basic phone and service to qualified employees as determined by the City Manager, if an employee chooses to upgrade his/her phone at his/her own expense the City still maintains ownership of the phone and phone number during employment, and of the data on the phone both during and after employment, which includes and is not limited to text messages, emails and pictures associated with the phone while the employee is employed with Smithfield City. All information is considered public and subject to review by the City.
    - i. No email, text, picture, app or any information related to the City is to be deleted from the phone.
    - ii. Personal use during regular work hours should be kept to a minimum.
    - iii. If employment is terminated with the City, the City has the right to keep or allow the employee to move the number to a personal account within fourteen (14) days of the last day of employment.
    - iv. The City will require all data in the form of text, email, apps, pictures, etc. to be downloaded prior to the phone being released to a private account.
    - v. If information from a phone is needed and a passcode has been included on the phone, it is mandatory the employee provide the passcode to the City Manager or Department Head making the request.
    - vi. Once compliance is complete with (a)-(e) above after termination of employment the phone (if upgraded and paid for by the Employee) may be given to the Employee.
  - b. Drivers are prohibited from composing, reading or sending text messages while driving. Texting is defined as manually entering text into or reading text from an electronic device. This includes but is not limited to: Emailing; instant messaging; short messaging; a command or request to access a web page; and engaging in any other form of electronic text retrieval or electronic text entry for present or future communication.
5. **Security.** Security of electronic systems is a high priority. Each User is required to have a unique account (user-id) and use a password to access City ECS. Each User will be held responsible for the actions taken by his or her assigned user-id(s) on an ECS. Passwords are confidential and are not to be shared with others and must be changed every ninety (90) days. The reliability of passwords for the purpose of maintaining confidentiality cannot be guaranteed. Users should assume that any message could be accessed and read by persons

other than those for whom the message was intended. Users should, therefore, exercise good judgment in creating and distributing messages.

6. **Reporting of Violations.** Disciplinary Action. Users learning of any misuse of ECS or violations of this policy must notify the City Manager or Department Head immediately.
7. **Telephone Usage.** The City's telephones are for City business; however, occasional brief personal calls are acceptable. Please ask friends and relatives not to call during work hours on either the City's line or your personal cell phone. Personal cell phone usage should be handled during regularly scheduled break times except for urgent matters. Excessive personal phone calls will not be tolerated.
8. **Violation of Policy.** Employees or others violating this policy may be subject to disciplinary action up to and including termination of employment.
  - a. All Smithfield City employees are required to read, agree to and sign a Smithfield City Acceptable Use Policy Agreement.

9. Authorized Personal Use of Public Property

- a. This policy provides Smithfield City employees guidance as to authorized personal use of public property, as defined in Utah code section 76-8-101 (5), to help them avoid unintentional violations of the Utah Code sections 76-8-402 and 404, offenses against the Administration of Government. Violation of Utah code section 76-8-402 is a felony. A public servant is not guilty of a violation of Utah Code section 76-8-402 for authorized personal use of public property. "Public Servant" means a public officer, an appointed official, employee, consultant, or independent contractor of a public entity, or a person hired or paid by a public entity to perform a government function. "Public Property" means real or personal property that is owned, held or managed by a public entity. This policy constitutes a "written policy of the public servant's entity" for purposes of Utah code section 76-8-402 (1) (iii). For purposes of this policy, "public servants" will be referred to as "employees."
- b. Employees are responsible to protect and conserve government owned or leased property and use official time in an honest effort to perform official duties. This policy does not grant to employees or create an inherent right to use government resources, and one should not be inferred. The privilege to use public property for personal purposes may be limited or revoked at any time by an appropriate Department Head or City Manager.

Employees do not have a right to nor should they have an expectation of privacy while using government resources at any time including when they are accessing the internet, using email, instant messaging, or telephones. Employees who wish for their personal activities to be private should not conduct such activities using public property.

To help improve the effectiveness and efficiency of government services, incidental personal use of public property is authorized under Utah code section 76-8-402 and is further authorized under this policy.

“Incidental personal use” or “De Minimis use” means the occasional or infrequent personal use with little or no cost to the City and which, considering its value and the frequency with which it is used, is so small as to make accounting for it unreasonable or impractical. In determining whether the use is de minimis, the frequency and the value shall always be considered. Incidental personal use includes:

Use of public property for limited personal use when an employee is using the public property to perform their duties of office of employment; and

- i. Use of public property of a personal nature when such use of the public property:
- ii. Is allowed to be used by the general public;
- iii. Is allowed for training or skill development;
- iv. Is provided or required to be provided to the public servant as an employee benefit or convenience, such as laptop, iPad, cell phone or other electronic device, if used within bounds of the ECS policies;
- v. Is allowed by state, federal or city, administrative rule, or policy;
- vi. Does not create more than a de minimis additional cost or expense to the government;
- vii. Does not interfere with the mission or operations of Smithfield City;
- viii. Does not interfere with the performance of any other Smithfield City official duties;
- ix. Does not compromise the integrity of state or city property, information, or software;
- x. Is otherwise permitted by an employee’s manager or supervisor;
- xi. Is otherwise permissible under state, federal, or city code, administrative rule or policy.

## **ARTICLE V – EMAIL RETENTION AND DELETION**

The purpose of the email retention policy is to ensure that email and electronic documents are maintained in accordance with the Utah Government Records Access and Management Act (“GRAMA”). Employees are reminded that electronic documents and email created or received

on City-owned computers or sent over City-run networks are the property of the City. Employees should have no expectation of email privacy and should limit any personal use of email.

Email and other electronic documents that must be saved and retained according to GRAMA guidelines.

**Email Retention and Deletion Policy.** To ensure that important information is not lost because of improper deletion or management of email correspondence, City employees are directed to adhere to the following email use guidelines. Broadly speaking, emails fall into three main categories: 1) those that may be deleted; 2) those that must be saved for future reference or public/media access; and 3) confidential information.

1. Email that must be saved. Program, policy, or decision-making correspondence: Business related messages that provide substantive information about City functions, policies, procedures, or programs must be saved. These emails document the discussions and decisions made regarding City interests. Emails subject to a legal hold should be retained as directed by counsel.
2. Confidential information. Generally speaking, confidential information should not be transmitted electronically.
3. Email that may be deleted. All email not falling into the above categories may be deleted when the user's need for the email has expired, unless subject to a legal hold or other basis for retention.
4. Attachment policy. Employees are required to keep a copy of any attachments you send (e.g., Word, WordPerfect, Excel, Quattro Pro, Caselle or PowerPoint files) if they fall under the category of "Email that must be saved."
5. Responsibility of the sender. Primary responsibility for retention of important email rests with the sender.

## **ARTICLE VI – ELECTRONIC DOCUMENTS**

- A. All electronic documents produced by City employees are the property of the City and must not be deleted. All documents created in the course of City business that fall under the category of program, policy, or decision-making, should be retained according to GRAMA guidelines.

## **ARTICLE VII – PUBLIC RELATIONS**

- A. The measure of City government is, to some extent, based on the effectiveness and personal contact of its employees with the general public. It is expected that all employees will avoid conduct at work or elsewhere that might cause embarrassment to, or criticism of, the City. Often times, the City employee is the only contact a private resident has with our municipal government and, although the resident may not always be right, the resident does have an active interest in the City and its government. Therefore, it is essential that the attitudes and actions of the employees of the City, both on and off duty, bring credit to the City.

Good public relations can best be created by the simple process of being helpful, courteous and treating people in the same manner you would like to be treated. It is also important to the public relations of the City that each municipal employee be neat, clean, impressive in appearance and respectable in his/her use of language.

## **ARTICLE VIII – DRESS AND HYGIENE STANDARDS**

In order to maintain a professional atmosphere and appearance, all City employees are expected to follow the minimum dress and hygiene standards listed below. Standards of dress shall be appropriate to the job and the tasks to be accomplished.

### 1. Hygiene:

- a. Employees must maintain a high standard of personal hygiene.
- b. Employees must appear neat and clean and have no offensive odors.
- c. Hairstyles and facial hair must be neat and professional in appearance. Hairstyles, hair color, beards, mustaches, and sideburns should present a neat and professional style.
- d. Tattoos that are distracting or contain offensive words, messages, slogans, or pictures, including but not limited to those displaying nudity, sexual acts, and/or may be perceived to be gang-related shall be covered and/or not visible while on duty.

### 2. Acceptable Attire:

- a. Employees must wear clothing appropriate to their employment. Appropriateness may vary, depending upon the nature of work performed, safety concerns, and the degree of public contact.
- b. Employees must wear clothing that is clean, neat, and not torn or frayed.
- c. Employees must avoid clothing that is revealing, immodest, or otherwise inappropriate for a professional office setting or other work environments.

### 3. Corrective Action:

- a. Improperly groomed or dressed employees will be subject to corrective action. This may include verbal instructions from their Department Head regarding appropriate appearance, and/or employees being sent home to comply with established standards. Employees will not be paid for missed work under these circumstances, but may be allowed to use PTO, if applicable. Repeated offenders may be subject to possible termination.

## **ARTICLE IX – OUTSIDE EMPLOYMENT**

All benefited positions through Smithfield City are considered to be "primary" employment and as such must meet the standards of conduct established in these policies. When an employee decides to seek or accept a second job the following policies will apply:

1. Before accepting secondary or outside employment, employees must submit a written request to their Department Head for approval of secondary employment. All approved requests must be filed with the Human Resources Department.
2. The City reserves the right to withdraw its approval for secondary employment when deemed to be in the best interest of the City.
3. City equipment is not to be used in connection with secondary employment.
4. Secondary Employment must not interfere with the performance of his/her duties or be detrimental to the City service.
5. Secondary Employment should not cause an employee to violate the City's policy on Standards of Conduct.
6. City employees may not solicit or engage in secondary employment during working or office hours.

## **ARTICLE X – NON-FRATERNIZATION**

This policy provides guidelines and definitions to follow regarding relationships in the workplace. Employees should avoid situations where a conflict of interest may arise or where workplace relationships may result in claims of favoritism or harassment.

### **Policy:**

Dating, request for dates, and/or personal relationships between management and persons within their scope of influence are prohibited.

### **Definitions:**

Management is defined as all exempt and non-exempt positions to include: Director, Manager, Supervisor, Lead, Trainer, etc.

Scope of Influence includes the ability to affect salary, promotional status, performance appraisal content, work assignment, etc. If the employee is unsure if they fall within the scope of influence of another person, contact a Department Head or the City Manager.

If a conflict of interest or a dating relationship between a superior and a subordinate (as defined above) is established after employment begins, it is the responsibility of the supervisor involved to disclose the existence of the relationship to management. Smithfield City reserves the right to

take appropriate action to eliminate the conflict. Such action could include a transfer to a different department, a different shift, in the extreme, termination of the supervisor in the relationship.

## **ARTICLE XI – SOCIAL MEDIA POLICY**

At Smithfield City, we understand that social media can be a fun and rewarding way to share an employee's life and opinions with family, friends and co-workers around the world; however, use of social media also presents certain risks and carries with it certain responsibilities. To assist employees in making responsible decisions about use of social media, the City has established these guidelines for appropriate use of social media.

This policy applies to all employees who work for or contract with Smithfield City.

Managers and supervisors should use the supplemental Social Media Management Guidelines for additional guidance in administering the policy.

### **GUIDELINES**

In the rapidly expanding world of electronic communication, social media can mean many things. Social media includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether or not associated or affiliated with Smithfield City, as well as any other form of electronic communication.

The same principles and guidelines found in Smithfield City policies and three basic beliefs apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow employees or otherwise adversely affects members, customers, suppliers, people who work on behalf of Smithfield City or legitimate business interests may result in disciplinary action up to and including termination.

### **KNOW AND FOLLOW THE RULES**

Carefully read these guidelines, the Smithfield City Statement of Ethics Policy, the Smithfield City Information Policy and the Discrimination & Harassment Prevention Policy, and ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

### **BE RESPECTFUL**

Always be fair and courteous to fellow employees, customers, members, suppliers or people who work on behalf of Smithfield City. Also, keep in mind that you are more likely to resolve work-related complaints by speaking directly with your co-workers or by utilizing our Open Door Policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed

as malicious, obscene, threatening or intimidating, that disparage customers, members, employees or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or company policy. Be honest and accurate.

Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Be open about any previous posts you have altered. Remember that the internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false about Smithfield City, fellow employees, members, customers, suppliers, and people working on behalf of Smithfield City.

### **POST ONLY APPROPRIATE AND RESPECTFUL CONTENT**

Maintain the confidentiality of Smithfield City trade secrets and private or confidential information. Trades secrets may include information regarding the development of systems, processes, products, know-how and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications.

Do not create a link from your blog, website, or other social networking site to a Smithfield City website without identifying yourself as a Smithfield City associate or contractor.

Express only your personal opinions. Never represent yourself as a spokesperson for Smithfield City. If Smithfield City is a subject of the content you are creating, be clear and open about the fact that you are an associate and make it clear that your views do not represent those of Smithfield City, fellow employees, members, customers, suppliers or people working on behalf of Smithfield City. If you do publish a blog or post online related to the work you do or subjects associated with Smithfield City, make it clear that you are not speaking on behalf of Smithfield City. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of Smithfield City."

### **USING SOCIAL MEDIA AT WORK**

Employees must refrain from using social media while on work time or on equipment we provide, unless it is work-related as authorized by your manager or consistent with the Company Equipment Policy. Employees may not use Smithfield City email addresses to register on social networks, blogs or other online tools utilized for personal use.

### **RETALIATION IS PROHIBITED**

Smithfield City prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another associate for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.

## **MEDIA CONTACTS**

Employees should not speak to the media on Smithfield City's behalf without contacting the City Manager. All media inquiries should be directed to the City Manager.

## **SECTION VI – RULES AND REGULATIONS**

### **ARTICLE I – PAYDAY**

- A. All Smithfield City employees shall be paid (bi-weekly) except as approved by the Mayor or City Manager.
  - 1. A pay period shall commence on Saturday morning at 12:01 A.M. and end fourteen days later on Friday at Midnight. Pay day for any pay period shall be on the Friday following the end of the pay period. Timecards will be due on the Monday following the end of the pay period.
  - 2. If a holiday should fall on a pay day, pay checks will be disbursed the day prior to the holiday.

### **ARTICLE II – HOURS OF WORK**

#### A. Work Week

- 1. The official work week of Smithfield City employees shall be forty (40) hours per week, excluding certain fire department personnel, not including meal periods. The work week shall begin at 12:01 A.M. Saturday and end at midnight Friday. Lunch breaks shall be a maximum of one hour and not less than one-half hour, or as determined by the Department Head and approved by the City Manager.

#### B. Workday

- 1. The regular work week for Public Works shall be Monday through Thursday from 7:00 A.M. to 5:00 P.M.
- 2. The regular workday for Birch Creek Golf Course and Recreation Center personnel shall be dependent upon the needs of the golf course and recreation departments.
- 3. The workday for other city employees not mentioned above (i.e. librarian, janitorial etc.) shall be as specified by the City Manager.
- 4. Other work hours may be established where shift work is required, and flexible schedules arranged when necessary to meet the needs of the City.
- 5. To meet the needs of public safety, the police department and/or fire department may utilize rotating shifts and flexible hours.

C. Office Hours

1. The City office shall be open from 7:00 A.M. until 6:00 P.M., Monday through Thursday, except on designated holidays as specified herein.

D. Breaks

1. A maximum of two (2) daily paid breaks of five (5) to fifteen (15) minutes, as determined by the Department Head, may be authorized for each employee. One will be taken during each half of an eight-hour or ten-hour shift. Department Heads or their designated representative shall schedule these breaks in order to facilitate departmental operations. Breaks not taken at the designated time period shall be forfeited. Breaks may only be taken at the work location, City Office or a City Maintenance Building. Time spent traveling to and from the location where the rest period is taken shall be considered part of the rest period. Break times may not be used to come to work late or to leave work early. Break times may not be saved up.

**ARTICLE III – OVERTIME COMPENSATION**

A. Workweek Defined

1. A workweek in Smithfield City is defined as beginning Saturday morning at 12:01 A.M. and ending at 12:00 midnight Friday.

B. Overtime Policy

1. Employees must obtain supervisory approval before working overtime. Working overtime without prior approval may result in discipline, but all hours worked will be compensated; however, employees do not need prior approval if the project extends beyond the regular work hours. For example, if a waterline breaks, the employee should remain at the site and continue working until the work is completed and prior approval is not necessary. As another example, if emergency medical technicians are responding to a call, they do not need prior approval to finish the response/call even if after working hours.
2. As a general rule, employees classified as Fair Labor Standards Act (“FLSA”) non-exempt are entitled to overtime pay at one and one-half (1½) times the employee’s regular rate of pay for hours worked in excess of forty (40) in a workweek, unless provided compensatory time as described below.
3. All compensatory time and/or overtime must be approved by the Department Head and submitted on the current pay period timesheet to the Human Resources Director or Payroll Department.

4. Some employees may be required to take time off during the week to avoid working more than forty (40) hours in the workweek for non-exempt employees or forty-three (43) hours for police officers.
5. The creation and adoption of a flex-time schedule shall not of itself provide the basis for overtime or compensatory time without specific approval of the City Manager or Department Head in advance.
6. Department Heads will schedule time off for employees with accrued compensatory time credit.
7. No overtime pay or compensatory time off is allowed for those employees classified as "Exempt." Exempt employees may take time off during the day as approved by the City Manager.
8. Overtime is calculated based on actual time worked. The calculation of Overtime does not include Personal Time Off (PTO), Short Term Disability Leave, Comp Time, Holiday, or any other non-worked hours

C. Non-administrative fire department employees.

1. Non-administrative fire department employees working more than forty (40) hours in the above defined workweek will be given compensation for those additional hours at the rate of one and one-half times the hours worked for those hours in excess of fifty-three (53) hours and straight time for those hours worked between forty (40) and fifty-three (53) hours.

D. Non-administrative police department employees.

1. Non-administrative police department employees working more than forty (40) hours in the above defined workweek will be given compensation for those additional hours at the rate of one and one-half times the hours worked for those hours in excess of forty-three (43) hours and straight time for those hours between forty (40) and forty-three (43) hours.

E. Hours worked in excess of the required forty (40) hours must be authorized by the Department Head. With the exception of first responders whereas calls for service or instances that may require the first responder to remain on duty for a longer duration than scheduled, resulting in accrued time.

F. Each non-exempt employee may accumulate compensatory time up to a maximum of forty (40) hours which may be carried forward and taken anytime subject to prior approval of the immediate supervisor.

G. The above policy applies only to permanent non-exempt full-time and permanent part-time employees; all other employees shall receive overtime compensation for hours worked in excess of forty (40) hours per week, at a rate of one and one-half (1.5) their hourly rate for each hour worked.

- H. Time taken as compensatory time off shall not be regarded as time worked for purposes of determining hours worked during a workweek.

**ARTICLE IV – PUBLIC WORKS DEPARTMENT AND PARKS DIVISION ON-CALL POLICY**

Smithfield City is of sufficient size to necessitate 24-hour response to emergencies and/or utility or weather-related problems. To meet this need public works in addition to their regular 40-hour work week, will be responsible for covering all emergency calls on a rotation basis within their departments. All employees, as designated by their Department Head, shall participate in the on-call program.

**A. Responsibilities of On-Call Employees**

1. When a public works employee is on-call he/she will be provided with access to a City vehicle.
2. The on-call employee may use the City's vehicle only for travel when responding to calls or performing other work functions for the City. Persons other than City employees may not accompany in vehicles except when approved by the Department Head or City Manager.
3. Except for on-call employees, animal control officers, and police officers, no City employee will be allowed to take a City vehicle home, unless approved by the City Manager.
4. After-hours calls will be initially directed to an on-call cell phone supplied by the City.
5. The on-call employee will respond appropriately to any situation he/she is called out on. In such cases, those working hours will be paid at an overtime rate, 1.5 times their hourly rate, with a one (1) hour minimum. The same will apply if the on-call employee is called out when on-call during a holiday.
6. An employee will be on-call from 8:00 A.M. Monday to 7:59 A.M. the following Monday.
7. Employees wanting to trade on-call responsibilities with other employees will be allowed to do so upon approval of the Department Head.
8. The Department Head or designee shall be responsible for notifying city administration of the name and cell phone number of the employee on-call for the week.

**B. Compensation**

1. Employees will be compensated one (1) hour of regular pay for every 24 hours on call Monday through Friday. Employees will be compensated for being on-call

through the weekend (Saturday and Sunday) at the rate of one (1) hour of regular pay for every twelve (12) hours spent in an on-call status beginning 12:00 A.M. Saturday and running through 11:59 P.M. Sunday. Hours that the on-call employee spends working for the City shall be compensated as described above.

2. Employees who are on-call during a holiday will be compensated in the same way as an employee who is on-call over a weekend.

## **ARTICLE V – FIRE DUTY POLICY**

**Fire Department operations are governed by the Fire Department Standard Operating Procedures (SOP's) or as directed by the Fire Chief or City Manager.**

1. Smithfield City has established a minimum daily staffing level of 6-line personnel on duty at the start of each tour-of-Duty (7:00 A.M. to 7:00 A.M., 48 hours later) for the fire department. These tours-of-duty may be broken down into 12- or 24-hour segments to accommodate part-time personnel.
2. When staffing falls below six and is expected to remain below six for an extended period, more than an hour, or below four for more than ½ hour fire department personnel will be called back to staff the station.
3. Two personnel may voluntarily sign up for 12-hour call-back shifts.
4. Additionally, at least one Officer in Charge (OIC) will be on call after hours.

### **Miscellaneous Policies Relating to Call-Back Employees**

1. Employees will be on a Call-Back schedule either from 7:00 A.M. to 7:00 P.M. and/or 7:00 P.M. to 7:00 A.M. each day.
2. Employees wishing to trade Call-Back responsibilities with other employees will be allowed to do so after contacting the on-duty captain.
3. Employees will be compensated with one (1) hour of regular pay for every twelve (12) hours on-call and a minimum of one hour when called back

## **ARTICLE VI – DEATH PAYMENT**

Salary and accrued leave shall upon an employee's death be issued in their name but delivered to such beneficiary as is designated by the employee, or if none is designated, then to the surviving spouse or children or parents in that order.

## **ARTICLE VII – RESIDENCY REQUIREMENTS AND PREFERENCES**

- A. Police Department employees that wish to be provided with a take home vehicle, must live within the boundaries of Cache County, Utah. Any police department employee that resides outside of the Cache County boundary will be required to commute to the police department in a personally owned vehicle. Exceptions will be granted if the employee is

commuting from their home to training outside of Smithfield, but for only those training days.

B. There is no residency requirement for employees.

#### **ARTICLE VIII – USE OF CITY EQUIPMENT, MATERIALS, AND VEHICLES**

A. The use of City owned equipment and materials for personal use is prohibited without the approval of the Department Head and City Manager.

B. Limited personal use may be permitted as outlined in specific policies, provided it is de minimis and does not:

1. Interfere with work duties;
2. Create additional costs to the City; or
3. Violate law, ordinance, or City policy.

C. Employees are responsible for the proper care, security, and return of City property assigned to them.

D. Misuse, loss, or damage to City property may result in discipline and/or financial liability as permitted by law. This list is not exhaustive. Employees must use City property in a manner that is reasonable, responsible, and consistent with the City's mission and public trust.

E. Employees should not install City-owned applications or software on personal devices, except with express City consent. Employees should only use personal devices for work purposes with express supervisor approval, and with appropriate security measures as determined by IT personnel.

F. Employees should not use City internet for any illegal use, for personal gain or business solicitations, or for any other use that may compromise City computer or device systems.

1. Employees' personal social media use may have workplace implications. Employees are to comply with the law regarding their personal social media use and acknowledge that violations of these policies that occur through personal social media may subject employees to discipline up to and including termination.

G. City owned vehicles, with the exception of police vehicles, are to remain at City owned facilities during non-working hours and are not to be taken home unless the employee is on-call or will be leaving the area on city business the following morning prior to the beginning of normal working hours or returning after hours. Exceptions to the vehicle policy may only be granted by the City Manager.

H. Seatbelts must be worn at all times by all drivers and passengers within a City vehicle.

- I. Smoking, including the use of e-cigarettes, is prohibited in City vehicles.
- J. Any vehicular accident or injury in a City owned vehicle, or any accident or injury in a personal vehicle while performing work related business, must be immediately reported to the City Manager or Department Head.
- K. While the vehicle is in operation, the operator shall not engage in any activity which will be a distraction from safe operation of the vehicle, which shall include, but not be limited to, the following activities: reading, talking or texting on the phone or upon an electronic device (unless permissible hands free device) or utilization of an electronic device, unless such employee is specifically exempt by applicable law from such requirements.
- L. Alcoholic beverages, controlled substances or other intoxicating substances/agents are not allowed in City vehicles under any circumstances. The employee assigned the vehicle is responsible for any violations that occur as a result of any alcoholic beverages, controlled substances or other intoxicating substances/agents being in such vehicle.
- M. Employees must comply with any preventive maintenance programs which may be required by the City. Vehicles shall be kept free of litter and debris. The physical appearance of the vehicle must create a good impression.

#### **ARTICLE IX - DRIVERS LICENSE REQUIREMENTS**

- 1. All employees who drive city owned vehicles and equipment must have a valid driver's license on file with the city and have an acceptable driving record. The city participates with Utah Local Government Trust in monitoring employee driving records.
- 2. Employees with out-of-state licenses are required to supply a driving record from the state in which they hold a license on an annual basis, at no cost to the city.
- 3. Employees shall immediately notify their Department Head if anything changes on their state issued driver's license or driving record.

#### **ARTICLE X - COMMERCIAL DRIVERS LICENSE REQUIREMENTS**

- 1. If the City requires an employee to obtain a CDL (Commercial Drivers License), the city will pay for specified cost. The testing must be approved by the Department Head or City Manager. Upon successful completion, the city will pay or reimburse employees' expenses for the following:
  - a. CDL written test and driving test
  - b. Tests for required endorsements.
  - c. The city will not pay for failed testing attempts.
  - d. CDL certification fees paid/reimbursed by the City, the employee shall be required to maintain employment with the city for a minimum of one (1) year following the

receipt of payment. An employee who voluntarily leaves city employment within one (1) year of CDL payment/reimbursement shall be required to reimburse the city; reimbursement will be withheld from the employee's final paycheck.

2. Employees who are required to have a Commercial Driver's License (CDL) as part of their job requirements, are required under Federal law to undergo a bi-annual physical examination (exceptions would include a more frequent physical to monitor and identified health condition) and be certified as eligible to hold a CDL by a physician. This physical is at the City's expense when scheduled through the City's provider.
3. License renewals are the responsibility of the employee; the city does not cover this expense.

#### **ARTICLE XI – USE OF THE CITY GOLF COURSE AND RECREATION CENTER**

- A. The City Manager or his/her designated representative shall issue to each permanent full-time city employee, who requests, an employee golf/recreation center pass which may be used by the employee only while he/she is employed with the city. Upon termination from city employment, the employee must surrender his/her pass.
- B. The golf course pass may be used prior to 4:00 P.M. and after 6:00 P.M. Monday through Friday. Golf passes will not be honored on Saturday or Sunday except after 3:00 P.M. on Sunday. The Golf Course Professional may vary the hours a pass may be used depending upon customer demand.
- C. Golf course passes entitle the employee to free usage of the practice range or golf carts depending on customer demand.
- D. City Council members, the Mayor, and their respective spouses and children are entitled to a recreation center pass which may be used while they hold an elected office with the city.

#### **ARTICLE XII – TRAVEL AND TRANSPORTATION**

- A. Authorized travel by private vehicle will be reimbursed at the rate as shown in the most current version of the Prevailing Fee Schedule. Mileage allowance will not be paid unless the trip is authorized by the appropriate official in each department. When reasonable, City-owned vehicles shall be used. In those instances when a City vehicle is available and the employee chooses to use the employee's own vehicle, the employee will not be eligible for a mileage allowance; however, the City will reimburse the employee for documented fuel expenses incurred while using the employee's private vehicle.
- B. If, when on an errand for the City, an employee or City official uses a private vehicle, the personal liability and collision insurance coverage for the private vehicle is considered primary coverage. The City's liability insurance is secondary. Workers' Compensation insurance will cover the employee/official for incurred medical costs. A traveling companion (such as a spouse) will not be covered by the Workers' Compensation fund. Third party injuries (if the employee/official is deemed at fault) will be covered by the

Workers' Compensation fund. If a City vehicle is taken on authorized trips, family members may accompany the staff member in the City vehicle, but they may not drive the City vehicle.

- C. The City requires individuals who use private vehicles for City business to provide the City with proof of personal vehicle insurance.
- D. Trips beyond a 50-mile radius of the City or requiring overnight lodging, employees may be eligible for a per-diem based on the current GSA rates list at:  
<https://www/gsa.gov/travel/plan-book/per-diem-rates>.
- E. Employees must file a travel request form prior to registering for a training. If payment in advance is not possible, the City shall reimburse the employee the cash amount of the costs incurred after receiving the appropriate receipts to verify that the employee has expended his/her own money for City purposes. Employees who fail to produce receipts in these circumstances will not be entitled to reimbursement.
- F. Travel expenses must be included in the annual budget for each department anticipating travel as part of the budget process. Any trip which is not anticipated and reported in the budget must have the approval of the City Manager, regardless of the amount of the travel account in the department's budget.
- G. Conferences or meetings requiring overnight stay shall be limited to a maximum of two (2) per year per employee and then only when deemed to be necessary, for the direct benefit of the City, and for which there has been an allowance for such travel in the approved City budget. All conferences shall be considered by the recommendation of the Department Head or City Manager during the City's budget approval process. Special consideration for additional travel allowances may be approved by the City Manager as required to meet the needs of the City.
- H. Efforts shall be made to limit travel to conferences or meetings to those times within the regular workday. When necessary to travel outside the regular workday, such as on Saturday and Sunday, compensation will be granted for the time spent traveling in one direction, either to or from the conference or meeting. Except in approved cases, overnight stays beyond the conclusion of the conference or meeting will not be authorized.
- I. Time at conferences, training, and travel time is considered part of job duties and the employee will be paid at his/her regular hourly rate for this time. No overtime will be paid.
- J. For other expenses related to City business, employees should seek approval for costs ahead of time from a Department Head and shall retain receipts for such costs and expenses at the time of seeking reimbursement.

### **ARTICLE XIII – TOBACCO/ELECTRONIC CIGARETTE FREE WORKPLACE**

- A. Smithfield City recognizes that tobacco and electronic cigarette use is a health risk and can be offensive to other employees and to the public. It is the policy of Smithfield City to

prohibit the use of tobacco and electronic cigarettes by employees while on-duty or at any time the employee is acting in an official capacity for the City.

- B. Tobacco and electronic cigarette use by employees is prohibited anytime employees are working and in public view representing the City. Smoking, electronic cigarettes and other use of tobacco products is not permitted inside any City facility, office, property or vehicle. (Utah Code 26-38-3)

## **SECTION VII – CLASSIFICATION AND CAREER PROGRESSION**

### **ARTICLE I – CLASSIFICATION OF POSITIONS**

- A. The Human Resources Department and City Manager shall be responsible for the development and maintenance of a uniform and equitable pay plan which shall consist of minimum, midpoint and maximum rates of pay for each classified position and such intermediate steps as deemed necessary and equitable.
- B. Each City position shall have a job description.
- C. The City assigns each regular position a classification code and salary range, as established by the City’s Classification and Compensation Plan. The Classification and Compensation Plan reflect internal and external equities, based upon assigned duties and responsibilities and market comparisons.
- D. Market research is carried out under the direction of the City Manager.
- E. Annually the City Council may consider the results of the market comparisons and apply a market adjustment to any/all positions within the City where deemed appropriate and within the constraints of the funds available.
- F. Merit increases or “pay for performance” increases are also considered on an annual basis. The adjustments will be made based on the employees’ career development and overall performance. A “step” classification on a scale of 1 to 10 will be assigned to each employee. Poor performance by the employee may result in a decrease in the step assigned the employee previously.

### **ARTICLE II – CAREER PROGRESSION**

- A. Some City positions have movement within a career series. These positions are designated herein and are classified as career progression. Under career progression, employees are eligible for advancement and reclassification to the next career position or level upon completion of predetermined requirements as opposed to being appointed to a position based upon a competitive process when a vacancy occurs. Advancement to the next position will only be considered once all of the career progression requirements have been satisfied and must be recommended by the employees’ supervisor and Department Head based on the needs of the City. In the event that any of the requirements (including the supervisor’s recommendation/approval) will not be made and any future reclassification will not be made retroactive.

- B. Employees advancing/promoting from one position to the next through career progression may receive a pay adjustment as follows:
  - 1. In the event an employee is promoted to a position of greater demand or of elevated responsibility, the employee may receive a salary increase.
  - 2. Any increase exceeding the first quartile of the new position must City Manager approval, and the employee will receive an appropriate change in job title, serve a six-month promotion probationary period, and at the completion of the six-month period there will be no salary adjustment.
  
- C. The following positions will be included in the career progression program.
  - 1. Water/Sewer Operator I, II, III
  - 2. Parks Maintenance Worker I, II, III
  - 3. Storm Sewer Operator I, II, III
  - 4. Street Operator I, II, III
  - 5. Police Officer I, II III

### **ARTICLE III – POSITION ALLOCATIONS**

All positions not classified as career progression positions will be considered allocation positions, and employees holding these positions will not advance without a competitive process when a vacancy occurs.

### **ARTICLE IV – DEVELOPMENT AND TRAINING**

- A. It is the policy of Smithfield City to encourage and at times require employees to attend various seminars, conferences, classes, and other related job training opportunities that are consistent with the following rules:
  - 1. All training opportunities shall be job related and approved by the Department Head or City Manager.
  - 2. Funds shall be available in the appropriate budget to cover the anticipated costs.
  - 3. Training opportunities should be limited to those which will benefit both the employee and the City.
  - 4. Employees who willingly fail to attend or complete an assigned development and training opportunities shall be required to reimburse the City for any expenses incurred by the City including travel expenses, associated salaries, and registration fees.
  
- B. Employees who receive financial assistance for work-related certifications shall enter into an agreement with the City agreeing to stay employed with the City for a period of three (3) years. Employees who leave within the three years will be subject to reimbursing the City for costs associated with training as outlined in the agreement.

**ARTICLE V – EDUCATIONAL ASSISTANCE**

- A. For approved courses, from a recognized reputable educational institution, in which the course will directly benefit the City through the employee acquiring new and additional skills, the City will reimburse employees an amount equal to fifty (50%) of the tuition and required fees upon successful completion of the course. For undergraduate degree programs the employee must receive a grade of “C” or higher, and in graduate degree programs the employee must receive a grade of “B” or higher to have successfully completed the course. Employees shall not normally be approved for reimbursement in excess of six hours per semester or quarter.
- B. Employees receiving educational assistance from the City shall be required to sign an agreement with the City agreeing to stay employed with the City for three (3) years after completing the training or reimburse the City for actual costs paid.
- C. All educational assistance shall be subject to City Manager approval.

**SECTION VIII – RETIREMENT POLICY**

Smithfield City is a member of the Utah State Retirement System (URS). Participation in the System is mandatory for all employees who meet the eligibility requirements as established by the Utah State Retirement System and Utah Code Title 49 Utah State Retirement and Insurance Act.

- A. Smithfield City does not have a mandatory retirement age, provided the employee continues to meet the current standards of the position as determined by the Department Head and City Manager.
- B. All City employees are covered by social security. This benefit is separate from the Utah State Retirement System.
- C. Employees in the following classifications are excluded from participation in the Utah Retirement System and are not otherwise eligible for benefits paid to Regular Employees.
  - 1. Year- round Non-benefited
  - 2. Temporary Seasonal
  - 3. Temporary Agency
  - 4. Interns
  - 5. Independent Contractors
  - 6. All Tier 1 and Tier 2 City Council Members are considered part-time ineligible for URS benefits
- D. All full-time City employees are covered by the Utah State Retirement System.

- E. All Tier 1 and Tier 2 Appointed Officials are considered full-time eligible for URS benefits.
- F. Some of the City Employees, such as Public Safety personnel, may be covered under a separate retirement schedule.
- G. The City allows for employees to voluntarily enroll in the Utah State Retirement System 401K or 457 plans. The City may or may not match all or a portion of employee contributions to these plans depending on available funding.
- H. Contributions made by the City at a rate of 100% are subject to review and change on an annual basis. For more information contact the Utah State Retirement Board, or the City Treasurer.
- I. The Utah State Retirement and Insurance Benefit Act states that employees of the City can purchase service credits towards their retirement. Smithfield City is permitted to participate in the purchase of these credits. If the City does participate in the purchase of service credits it will do so in accordance with Utah code 49-13-408, 49-12-409, 49-22-309, 49-23-308 and without regard to race, religion, age, disability, gender, color, national origin, sexual orientation, or gender identity

## **SECTION IX – OCCUPATIONAL SAFETY AND HEALTH**

It is the intent and purpose of Smithfield City to comply with all applicable rules and regulations pertaining to the Utah Occupational Safety and Health Act as established under Chapter 15 of the Occupational Safety and Health Act of 1970.

- A. Smithfield City shall furnish each of its employee’s employment free from recognized hazards that are causing or are likely to cause death or physical harm to such employees and does hereby require that all employees comply with the occupational safety and health standards, orders, rules, and regulations promulgated under the Utah Occupational Safety and Health Act. Compliance with this Act shall be accomplished through the establishment of an occupational safety and health program as outlined herein.
- B. Safety Program: Smithfield City is committed to providing a safe workplace, and as such has implemented a safety program designed to provide training, incentives, and corrective action. The city will take steps to provide department and City-wide trainings on safety topics periodically. Employees who exercise good safety practices will be recognized. Employees who fail to follow Smithfield City’s safety policies will be subject to corrective action up to and including termination.
- C. In accordance with state law, Smithfield City provides Workers’ Compensation Insurance for all employees.
- D. In accordance with state law, management shall inspect or designate a competent person or persons to inspect frequently for unsafe conditions and practices, defective equipment, and materials. Where such conditions are found, immediate action will be taken to correct such conditions. Supervisory personnel shall enforce safety regulations and issue such rules as may be necessary to safeguard the health and lives of employees. They shall warn all

employees of any dangerous conditions and permit no one to work in an unsafe place, except for the purpose of making it safe.

- E. An accurate record shall be kept of all accidents involving an injury to an employee while on duty, whether or not the time is lost. These records shall at all reasonable times be available to the Industrial Commission or its representatives upon request. Other records shall be kept as requested by the Industrial Commission.
- F. Each Department Head or supervisor shall post, in a conspicuous place, a list of telephone numbers or addresses as may be applicable so that necessary help can be obtained in case of emergency. Such list of phone numbers shall include:
  - 1. Responsible Supervisor (superintendent or equivalent)
  - 2. Doctor
  - 3. Hospital
  - 4. Ambulance
  - 5. Fire Department
  - 6. Sheriff or Police
- G. All Department Heads and workmen shall be required to insure clean work areas. An excessively littered or dirty work area constitutes an unsafe, hazardous condition of employment and should be remedied within a reasonable amount of time. When no other method or combination of methods can be provided to prevent employees from becoming exposed to toxic dusts, fumes, gases, flying objects, dangerous rays or burns from heat, acid, caustic or/and hazardous materials of a similar nature, the City shall provide each worker with the necessary personal protection equipment, such as respirators, goggles, gas masks, certain types of protective clothing, etc. Provision shall also be made to keep all such equipment in good, sanitary working condition at all times.
- H. A report of any on-the-job injury resulting in disability of compensable lost time shall be submitted by the Department Head or other designated official to the Industrial Commission and to the affected employee within seven (7) calendar days on a "First Report of Injury" form. Should any sudden or unusual occurrence or change of conditions occur (such as the appearance of toxic or unusual fumes or gasses, major equipment failure, explosions, fires, etc.) that might affect the safety or health of City employees or tend to increase the hazards thereof the Department Head or other designated authority shall notify the Industrial Commission of Utah at once. Such notification must be made whether or not any actual injuries result from the above occurrences or changes of conditions.
- I. Should any sudden or unusual occurrence or change of conditions occur (such as the appearance of toxic or unusual fumes or gasses, major equipment failure, explosions, fires, etc.) that might affect the safety or health of City employees or tend to increase the hazards thereof, the Department Head or other designated authority shall notify the Industrial

Commission of Utah at once. Such notification must be made whether or not any actual injuries result from the above occurrences or changes of conditions.

- J. All fatal, potentially fatal, and serious accidents shall be reported immediately to the Utah State Industrial Commission.
- K. No person shall remove, displace, destroy, or carry away any safety device or safeguard provided for use in any place of City employment or interfere with the use of any method or process adopted for the protection of employees. No employee shall refuse or neglect to follow and obey reasonable orders that are issued for the protection of health, life, safety, or welfare of employees.
- L. In addition to the rules and regulations specified above the following shall apply:
  - 1. Employees who do not understand or speak the English language shall not be assigned to any duty or place where the lack or partial lack of understanding or speaking of English might adversely affect their safety or that of other employees.
  - 2. Where there is a risk of injury from hair entanglement in moving parts of machinery, employees shall confine their hair to eliminate the hazard.
  - 3. Loose sleeves, tails, ties, lapels, cuffs, or similar garments which can become entangled in moving machinery shall not be worn where an entanglement hazard exists.
  - 4. Wrist watches, rings, or other jewelry shall not be worn on the job where they constitute a safety hazard.
  - 5. No employee shall carry liquor into a place of employment except that the place of employment shall be engaged in liquor business and this is a part of his assigned duties.
  - 6. No intoxicated person shall be allowed to go into or loiter around any operation where workmen are employed.
- M. Additional information relative to the Utah Occupational Safety and Health Act can be obtained from:

The Utah State Industrial Commission  
448 South 400 East  
Salt Lake City, Utah 84111  
Phone: (801) 533-6401

or

The Utah Intergovernmental Personnel Agency  
1234 South Main Street  
Salt Lake City, Utah 84101  
Phone: (801) 533-6301

M. Additional information relative to the Occupational Safety and Health Act can be obtained from:

Occupational Safety and Health Administration  
200 Constitution Ave NW  
Washington, DC 20210  
(800) 321-OSHA  
www.osha.gov

## **SECTION X – WORKERS’ COMPENSATION**

- A. In the event a person employed by the City becomes ill or is injured as a result of a City service-connected accident or condition, and thereby becomes eligible for Workers’ Compensation, he/she shall be paid that compensation as provided by law.
- B. Any employee who becomes ill or injured as described in “All above,” shall notify the employee’s Department Head and the Human Resources Director immediately so that proper documentation of the illness or injury can be made.
- C. The State of Utah Workers’ Compensation Insurance Program provides wage or salary assistance for eligible employees as a result of lost time due to an illness or accident. The initial three (3) days lost are not covered by the program and employees are encouraged to use their accumulated personal time off, if available, if they desire to maintain their current wage or salary level. Beginning with the fourth day, Worker’s Compensation will compensate the employee for lost time at a rate of 66.67 (2/3) percent of the employee’s average daily wage or salary compensation. In the event the injury or illness requires the employee to be absent beyond fifteen (15) days, Workers’ Compensation will backpay the initial three (3) days.
- D. “Double dipping” using funds derived from the Utah Workers’ Compensation Insurance Program is prohibited. Employees receiving payment from the Workers’ Compensation Insurance Program shall not be permitted to receive compensation from the city in the form of personal time off or compensatory time during the same period.
- E. Employees on the Workers’ Compensation Insurance Program will only receive personal time off for the first month in which compensation is made. While on the program, the city will not participate in the Utah State Retirement System on behalf of the employee.
- F. The Workers’ Compensation Insurance Program is available to assist part-time and seasonal employees with benefits similar to those for permanent employees.
- G. For further information regarding Section X, contact the Human Resources Director.

**SECTION XI – SUBSTANCE ABUSE AND DRUG FREE WORKPLACE**

**ARTICLE I - GENERAL**

This section will outline the City's policies and procedures to ensure a drug-free workplace.

POLICY

Smithfield City's policy is to identify, correct and remove the effects of drug and alcohol abuse on job performance to assure the protection and safety of employees and the public. This policy applies to all City employees and final candidates under consideration for employment positions. Employment with the City is conditional upon compliance with this policy.

EMPLOYEE RESPONSIBILITIES

1. No employee shall unlawfully manufacture, dispense, possess, use, or distribute any controlled substance.
2. No employee shall be under the influence of or be in possession of alcohol or any controlled substance while on duty, on City premises, or while in City vehicles. This includes City buildings, parking lots, grounds, or personal vehicles being used for City business.
3. Before beginning work, each new candidate will participate in alcohol and controlled substance testing.
4. When reasonable evidence is amiable, an employee in an impaired state will also participate in alcohol and controlled substance testing.
5. Random alcohol and controlled substance testing may be performed, as well as after an accident, or as a follow-up of employment- related drug or alcohol violations.
6. Any employee is responsible to notify his/her supervisor if they are taking any substance (prescription or non-prescription) which may cause impairment of their ability to perform their job. This will allow the supervisor and the employee to determine what work may be safely performed by the employee.
7. Employees may not consume alcohol before being tested or within eight (8) hours after an accident, if post-accident testing is required.
8. Employees are prohibited from having a positive drug or alcohol test result without lawful prescription disclosure. Candidates or employees who test positive may be denied employment or subject to discipline.
9. Employees are prohibited from refusing or failing to appear for a required test or otherwise failing to cooperate with the testing process; tampering with, falsifying, substituting, or adulterating a test sample, or otherwise impeding a drug or alcohol investigation; refusing or failing to comply with treatment, rehabilitation, or return-to-work conditions, including violation of a last-chance agreement.

10. An employee must notify the City Manager, through the employee's supervisor, within five (5) calendar days of a drug- or alcohol-related conviction under federal or state law.
11. Any employee violating this policy may be subject to disciplinary action up to and including immediate termination.
12. Employees who hold positions the City designates as safety-sensitive, as authorized by law or ordinance, are subject to additional requirements, including pre-employment drug testing. Safety-sensitive positions include, but are not limited to:
  - a. Positions where an employee is subject to drug and alcohol testing under the Omnibus Transportation Employee Testing Act of 1991, including but not limited to: commercial driver licensed positions (CDL) or anyone operating City vehicles and equipment.
  - b. Positions that require an employee to carry or have access to firearms or class A explosives. This includes but is not limited to public safety officers.
  - c. Positions involved in work that requires an employee to have access to controlled substances. This includes but is not limited to medical personnel and law enforcement personnel.
  - d. Positions where the actions of an employee directly impact the safety and welfare of the general public, including but not limited to: crossing guards, radio dispatchers, law enforcement personnel, firefighters and utility providers.
  - e. Positions that require an employee to have any level of Peace Officers Standards and Training (POST) certification. This includes but is not limited to law enforcement and correctional officers.

### DISCIPLINARY ACTIONS

Any employee who violates this policy and these responsibilities shall be subject to questioning and disciplinary action, up to and including termination.

## **ARTICLE II – DRUG AND ALCOHOL TESTING**

### **DEFINITIONS**

- A. Alcohol - Alcohol is defined as the intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols in methyl and isopropyl alcohol no matter how packaged or in what form the alcohol is stored, utilized or found. (An exception is recognized for the storage and external use of isopropyl alcohol as part of a first aid kit or as a cleaning agent.)
- B. Controlled Substance - Controlled substances are defined as marijuana (THC), cocaine, phencyclidine (PCP), opiates, and amphetamines (including methamphetamine) or other controlled substances which are illegal, or which may only be legally obtained and used pursuant to a physician's prescription.

- C. Prescription Drug: those medications (containing drugs or other controlled substances) that are prescribed to an individual by an authorized physician.
  - 1. Employees must notify their supervisor, Department Head, or Human Resources Department if they are taking a lawfully prescribed medication, including medical cannabis, that could impair their ability to safely and effectively perform their job duties.
  - 2. The City recognizes the legal status of medical cannabis under Utah law and prohibits adverse employment actions against employees for their lawful use of medical cannabis, except as provided by Utah Code Ann. § 34A-5-115. As such, the City will not take adverse action against an employee solely for the use of medical cannabis or for being a medical cannabis cardholder unless the City would take the same action for another prescribed controlled substance used in accordance with state law.
    - a. Notwithstanding the foregoing, the City may take adverse employment actions against an employee or prospective employee solely for failing a drug test for the use of medical cannabis or for being a medical cannabis cardholder where the application of this policy would: (a) jeopardize federal funding; (b) require a federal security clearance, or any other federal background determination required by the employee's position; or (c) require a license or peace officer certification that is subject to Federal Regulations, including 18 U.S.C. Sec. 922(g)(3).
- D. Positive Test - Any test result showing a blood alcohol content or the presence of any controlled substance in the test subject. The City will apply the cutoff levels for positive drug and alcohol tests as established by applicable federal and state law, including Department of Transportation (DOT) standards where relevant.
- E. Refusal to Submit to Testing - Failure to provide an adequate breath, blood, or urine sample without a valid and verified medical explanation, after the employee has received notice that he/ she is being tested and a breath, blood, or urine sample is required, or if an employee engages in conduct that clearly obstructs the testing process.
- F. Reasonable Suspicion - Knowledge sufficient to induce an ordinarily prudent and cautious individual under the circumstances to believe that a prohibited activity is occurring.

## **PROCEDURES**

### **A. Testing**

- 1. Testing will follow applicable state and federal standards to ensure reliable results, employee privacy, and proper verification of positive tests. The City will pay the cost of required testing, and testing time will be considered work time.
- 2. Preemployment Testing. Chosen candidates are required by the city to undergo an alcohol and drug test prior to beginning employment. Refusal to take such a test shall be grounds for denial of employment.
  - a. Smithfield City has a zero-tolerance policy.

3. Reasonable Suspicion Testing. When a designated supervisor determines there is a reasonable suspicion to believe that an employee is under the influence of, or in possession of alcohol or controlled substances, the employee shall be subject to drug/alcohol testing.
  4. Random Drug Testing. Employees are subject to unannounced, random drug/ alcohol tests for the duration of employment through Smithfield City.
  5. The City Manager or designee is responsible for ensuring proper documentation required for this program.
6. Sample Collection:
- a. All samples will be collected in accordance with Utah Code Ann. §34-41-104 and under reasonable and sanitary conditions.
  - b. Samples will be collected and tested in a manner that:
    1. ensures privacy for the individual being tested;
    2. reasonably prevents substitutions, tampering, or adulteration; and
    3. requires documentation showing samples are labeled and sealed to avoid misidentification.
  - c. Each donor will have the opportunity to provide information relevant to the test, including prescription or nonprescription drugs, medical information, or ADA-related disclosures.
  - d. Collection, storage, and transportation will be conducted to reasonably preclude contamination or misidentification.
  - e. All testing will conform to scientifically accepted analytical methods. A positive screening test must be verified by gas chromatography, gas chromatography-mass spectroscopy, or other comparably reliable methods before use in employment decisions.
  - f. The City will notify the donor of verified positive test results as soon as possible in accordance with Utah Code Ann. § 34-41-103(7).
  - g. Testing will occur during or immediately after the employee's work period and will be considered paid work time. All costs of testing will be borne by the City.

B. City Rights

1. The City maintains the right to conduct unannounced inspections of City owned property, workstations, equipment, desks, cabinets, personal property, etc.

2. This City maintains the right to utilize methods necessary for enforcing this policy including blood, urine, or other tests, as well as the use of electronic detection equipment, and trained animals.
3. Failure to cooperate with these detection methods or inspections in grounds for disciplinary action up to and including termination of employment.
4. Upon required testing due to an accident or for reasonable cause, the employee tested shall not engage in the operation of any City equipment or any employment related duties which the supervisor deems as dangerous, until the results of the tests are received, and the employee is released back to work by the City Manager.

C. Consequences of Positive Alcohol Test

1. If any alcohol test results show blood alcohol content, the employee shall be removed from, and cannot return to their position until the following are met:
  - a. The employee undergoes evaluation by a substance abuse professional, and where necessary, rehabilitation.
  - b. The substance abuse professional determines that the employee has successfully complied with any required rehabilitation.
  - c. The employee undergoes a return-to-duty test with verified negative test results for alcohol.
2. If an employee's test results show any alcohol concentration, the employee shall not be permitted to perform any employment functions for at least twenty-four (24) hours. If a drug test shows that the employee has misused a controlled substance, the employee shall be removed from, and cannot return to their position until:
  - a. The employee undergoes evaluation by a substance abuse professional, and where necessary, rehabilitation
  - b. The substance abuse professional determines the employee has successfully complied with any required rehabilitation
  - c. The employee undergoes a return-to-duty test with a verified negative test result for controlled substances.
  - d. Termination
3. If results of drug/alcohol test indicate that an employee has violated this policy, the employee shall not return to work until:
  - a. An initial substance abuse evaluation is conducted
  - b. The employee completes any required rehabilitation

- c. Successfully passes a return-to-duty drug/ alcohol test
4. If through his/her own initiative, an employee seeks rehabilitation treatment, the City will pay for the initial substance abuse evaluation by a practitioner of the City's choosing.
  - a. The City encourages employees to enroll in counseling or rehabilitation program.
5. An employee will be required to sign a document agreeing to the following conditions in order to remain employed with full rights and benefits:
  - a. Any employee for whom treatment is recommended will be responsible for costs not covered by insurance.
  - b. The employee will be required to use accrued compensation time, personal time off, then time from their personal leave bank as required.
  - c. The City will pay the employee's benefit package during the allotted treatment time, if the City determines the employee is not to be terminated for the incident of substance abuse.
  - d. If the required treatment or rehabilitation program involves confinement, the employee's position may be held for the duration of treatment, and the employee may return to his/ her former position upon successful completion of the substance abuse rehabilitation.
  - e. Each instance will be reviewed on a case-by-case basis.
6. Employees who have violated this policy and continue to work for the city shall be subject to follow-up drug/alcohol testing for a period of no less than one year and not to exceed sixty (60) months.
  - a. Employees subject to follow up testing will be tested a minimum of six (6) times in the first twelve (12) months following their return to duty
  - b. Follow-up testing beyond one year shall be based on need assessment provided by a substance abuse professional
7. Employees may direct any questions regarding this policy to the City Manager or Human Resources Department.

## **SECTION XII – NON-HARASSMENT/NON-DISCRIMINATION POLICY**

Smithfield City prohibits discrimination or harassment based on race, color, religion, creed, sex (including pregnancy, childbirth, and related medical conditions), sexual orientation, gender identity, transgender status, national origin, age, disability, marital status, veteran status or any other status protected by applicable law. Each individual has the right to work in a professional

atmosphere that promotes equal employment opportunities and is free from discriminatory practices, including without limitation harassment.

## **ARTICLE I - HARASSMENT**

- A. In conformance with Smithfield City's commitment to equal employment and fair employment practices, and in compliance with Title VII of the Civil Rights Act of 1964, all Smithfield City employees are entitled to work in an environment free from sexual harassment or intimidation.
- B. Employees may not engage in unwelcome verbal or physical conduct based on sex, race, color, religion, national origin, age, disability, pregnancy, genetics, gender identity, sexual orientation, and/or any other legally protected status under state or Federal Law.
- C. Employees may not be retaliated against for engaging in a legally protected activity.
- D. Employees who experience or observe harassment must promptly report it to management or to Human Resources, regardless of whether they have spoken with the individual engaging in the conduct. Reports must be made even if the conduct occurs outside the workplace or is committed by a manager, elected official, coworker, customer, vendor, or any other person connected with City employment.
- E. Employees who engage in harassment, retaliation, or knowingly fail to take appropriate action in response to a report may be subject to disciplinary action, up to and including dismissal, consistent with the City's disciplinary policy.
- F. Managers are expected to model appropriate conduct, promptly report concerns they observe or that are reported to them, and cooperate in investigations. Failure to do so may result in discipline up through and including termination.
- G. Employees are expected to promptly report harassment, cooperate in investigations, and respect confidentiality.

### Types of Harassment

- A. Harassment means unwelcome conduct tied to a legally protected status that:
  - 1. is made a term or condition of employment, either explicitly or implicitly;
  - 2. is used as the basis for employment decisions; or
  - 3. has the purpose or effect of unreasonably interfering with work performance or creating an intimidating, hostile, or offensive work environment.
- B. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, or other verbal, non-verbal, or physical conduct of a sexual nature when.

1. submission to such conduct is made a condition of employment (*quid pro quo*); or
  2. such conduct is severe or pervasive enough to create a hostile or offensive work environment.
- C. Discriminatory harassment includes unwelcome conduct based on race, color, religion, sex, national origin, age, disability, pregnancy, genetics, veteran status, gender identity, sexual orientation, or any other protected status that creates a hostile, intimidating, or offensive work environment.
- D. Workplace violence includes threats, intimidation, or acts of aggression that create a hostile or unsafe working environment.

## **ARTICLE II – RETALIATION**

- A. Retaliation is strictly prohibited. Retaliation means any adverse action taken against an employee because the employee:
1. reported or opposed discrimination or harassment in good faith;
  2. participated in an investigation, proceeding, or hearing; or
  3. engaged in legally protected whistleblowing or other protected activity in good faith.
- B. Retaliation is prohibited whether it occurs on- or off-duty, in or outside of the workplace, and regardless of whether the individual is a current or former employee.
- C. Employees who engage in retaliation may be subject to discipline, up to and including dismissal.

## **ARTICLE III – REPORTING AND INVESTIGATION**

- A. All proceedings contemplated by this policy shall be confidential and will be closed to the public, and City employees except where disclosure is required for legitimate investigative purposes.
- B. Employees may report discrimination, harassment, or retaliation to any of the following: their supervisor, Department Head, Human Resources Department, or the City Manager. Employees do not need to follow the chain of command when reporting issues under this harassment policy. Reports may be verbal or written; written reports are preferred. Employees should also make it clear to the party engaging in inappropriate conduct that such conduct is unwelcome or offensive.
- C. The City will promptly and fairly review and, if appropriate, investigate reported concerns. Investigations may be handled internally or referred to an outside investigator.

- D. Complaints against the Mayor or members of the City Council will be referred to a qualified outside investigator or legal counsel selected by the City Council (if the Mayor is accused) or by the Mayor (if a Council member is accused).
- E. Reports and investigations will be handled as confidentially as possible, consistent with the need to gather information and take appropriate action.
- F. The employee making the report and the accused will be notified when the investigation is concluded, consistent with confidentiality and applicable law.

#### **ARTICLE IV - RECORDS**

- A. The City will maintain protected files for harassment complaints for at least five (5) years, or longer as required by law or the City's records retention schedule. Related material, such as disciplinary actions, will be maintained in the employee's personnel file.
- B. All information contained in harassment files is classified as Protected and/or Private under the Government Records Access and Management Act (GRAMA) (Utah Code § 63G-2-101 et seq.). Information will be released only by the City's designated records officer, the City Attorney, or as otherwise required by law or court order.
- C. Participants in any harassment matter are expected to treat all information related to the matter as confidential, private, and protected.

#### **SECTION XIII– RETURN TO WORK POLICY**

Smithfield City is committed to providing a safe work environment for our employees. If an employee becomes injured on or off the job, the City will work with the employee to get healed and returned to work as quickly as possible. When employees are able to work and be a contributing team member, the injured employee heals faster, the city staff is more productive, and the morale of the city staff is lifted.

##### **A. WORKERS' COMPENSATION COORDINATOR**

Each Department Head is the Workers Compensation Coordinator of that department. If the Department Head cannot be reached the employee is to call the Human Resources Director immediately at (435) 563-6226 or leave a message with the City Manager regarding the injury. The Department Head will work with the injured employee in achieving the goal of getting the employee back to work and being a contributing member of the department.

##### **B. MEDICAL PROVIDERS**

If a life-threatening injury occurs, 911 should be called immediately to access emergency care.

Employees with routine, non-life-threatening injuries should be taken by the Department Head or another city employee to the closest medical facility.

Local facilities are:

1. Logan Regional Hospital, 500 East 1400 North, Logan, (435) 716-1000
2. North Cache Valley InstaCare, 4088 North Highway 91, Hyde Park, (435) 563-4888
3. Cache Valley Hospital, 2380 North 400 East, Logan, (435) 713-9700

If the Network Provider is not available (after hours, etc.) call the City Manager to arrange medical care.

Employees must seek care from the provider designated by the Department Head or Human Resources Director. Failure to do so may affect their workers' compensation claim.

#### C. INJURY REPORTING

All injuries, no matter how minor, must be reported immediately to the Department Head or Human Resource Manager. The Department Head will work with the Human Resources Director to complete the workers' compensation claim and to help arrange medical care; if needed.

All injuries "MUST" be reported the day they occur. Failure to report injuries could jeopardize coverage of the injury.

#### D. POST INJURY PROCEDURES

After receiving medical treatment, the following steps must be taken:

1. Employee and Department Head will deliver all paperwork from the medical provider to the Human Resources Director.
2. Human Resources Director and Department Head will review any restrictions given by the medical provider with the injured employee's job description and determine if the employee's normal job meets the restrictions.
3. Injured employees must comply with the restrictions given by medical personnel. Failure to do so could slow the recovery process or cause further injury.

#### E. RESTRICTED /LIGHT/TRANSITIONAL DUTY

Smithfield City will accommodate restricted duty jobs for workers injured on the job. The Human Resources Director will work with the Department Head to design a work strategy that meets the injured employees' restrictions and accomplishes Smithfield City's goals.

#### F. FOLLOW UP

The Department Head and the Human Resources Director will regularly follow up with the employee and medical providers to make sure the employee is getting the care required,

attending their medical appointments, complying with their restrictions and that any restricted duty assignments are helping the employee move closer to their regular job duties.

#### G. INTERACTION WITH ADJUSTERS

One of the best ways to help an employee get healthy and return to work quickly is to communicate with adjusters who manage the workers compensation injury claim. The adjusters have access to resources and have a vast knowledge in how to help injured employees get better.

The Utah Local Governments Trust has partnered with Constitution State Services (CSS) to adjust claims. CSS can be reached at (800) 243-2490.

### **SECTION XIV – IMMIGRATION LAW COMPLIANCE**

Smithfield City is committed to full compliance with the federal immigration laws; therefore, the City is required to verify the identity and legal ability to work of all individuals before they can begin work. In keeping with this obligation, each candidate must produce documentation that shows his or her identity and legal authority to work. Each candidate must also attest to his or her legal authority to work and identify on an I-9 Form provided by the federal government. This verification form will be distributed by the City and must be completed as soon as possible after an offer of employment is made. In no event can the form be completed and returned to the City more than three business days after an individual is hired.

If an employee has provided right to work documentation that has an expiration date (with the exception of a valid U.S. Passport), updated documentation must be given to the City before this expiration date.

All offers of hire and continued employment are conditioned on furnishing satisfactory evidence of identity and legal authority to work in the United States.

### **SECTION XV– PURCHASING/CREDIT CARD POLICY**

#### **SECTION XVI - PURCHASING/CREDIT CARD POLICY**

##### **INTRODUCTION**

The Purchasing/Credit Card Program has been established to provide authorized Smithfield City employees with a convenient and efficient means to purchase goods and services as needed to conduct city business.

##### **REQUESTING A PURCHASING/CREDIT CARD**

Typically, only the City Manager and Department Heads may request a card. All purchasing/credit cards are approved by the City Manager.

##### **AUTHORIZED USE OF THE PURCHASING/CREDIT CARD**

The cardholder whose name is embossed on the purchasing card is solely responsible for transactions made. The purchasing/credit card may be used in support of others in the department and general departmental needs. The cardholder is responsible for the security and protection of the card and account number

**CREDIT LIMITS:**

Credit limits will be set by the City Manager when the card is requested. Typically, the credit limit will not exceed \$10,000.

**RETURNS/CREDITS:**

If an item has been returned, the cardholder must verify that the credit is reflected on the current or next statement of account. If credits are not listed on the statement of account, sales documents should be retained by the cardholder. The cardholder must contact the vendor again. If the vendor does not post a credit the cardholder must contact the bank to request a credit.

**DISPUTING CHARGES:**

To dispute an incorrect charge the cardholder should first contact the vendor for a resolution. If this attempt fails, the cardholder must contact the City Manager immediately to help resolve the issue.

**CONSEQUENCES FOR UNAUTHORIZED PURCHASES, RESTRICTED PURCHASES, AND AUTHORIZED PURCHASES AND AUTHORIZED PURCHASES MISSING A RECEIPT.**

Cardholders may be subject to disciplinary or legal action for use of the card in violation of the Purchasing/Credit Card Policy. This includes termination of employment, closing the cardholder's purchasing/credit card account, and/or civil prosecution to seek the return of funds, and/or turning the matter over to legal authorities for criminal prosecution. A cardholder who makes an unauthorized or restricted purchase must submit an Unauthorized Purchase Explanation. A cardholder who makes an authorized purchase with a missing a receipt must submit signed documentation stating the receipt has been lost, the purchase is correct, and what the purchase is for. The cardholder will be liable for the total dollar amount of an unauthorized purchase, that is a personal purchase and may be liable for any other unauthorized or restricted purchase. A cardholder's purchasing account may be closed upon making any unauthorized purchase, restricted purchase, or an authorized purchase missing a receipt. If the card is used for a personal purchase, by mistake, the cardholder must pay the city in-full for the purchase immediately upon receipt of the statement.

**MONTHLY STATEMENTS**

Statements must be reconciled monthly and receipts submitted along with the statement to the City Manager or designee.

**SECTION XVI – FRAUD AND ABUSE REPORTING**

**SECTION XVII – FRAUD AND ABUSE REPORTING**

**Report Fraud**

o **What it is:** The Fraud Hotline provides city employees and citizens with a way to report suspected fraudulent activity by employees, vendors, contractors, etc. Allegations reported over the Fraud Hotline are evaluated and investigated. You have the following resources when reporting fraud, waste, or abuse. You report directly to the City Manager or Chief of Police.

o **What to report:** The Fraud, Waste, and Abuse Hotline should be used to report fraud, waste, and significant non-compliance issues. Information provided through the Fraud Hotline should be made in good faith. The Fraud Hotline is intended to be used to report serious concerns or questionable actions such as:

1. Illegal or fraudulent activity
2. Theft of city property, funds and/or resources
3. Falsification of financial records to cover up theft or embezzlement
4. Falsifying payroll information
5. Gross Mismanagement
6. Waste or Misuse of public funds, property, or manpower.
7. Improper activities by city officials, employees or contractors
8. Soliciting or accepting a bribe or kickback
9. Abuse of Authority
10. Unethical Conduct

Do not use the Fraud Hotline to report complaints or grievances involving wages, working conditions, discrimination, and other personnel issues. These issues should also be reported to the City Manager Justin Lewis by email at [jlewis@smithfieldutah.gov](mailto:jlewis@smithfieldutah.gov), or phone at (435) 792-7990.

**o How to report:**

**Phone:** (435) 792-7990

**Email:** By sending a message to the City Manager, Justin Lewis, at [jlewis@smithfieldutah.gov](mailto:jlewis@smithfieldutah.gov) or Police Chief, Travis, Allen, at [tallen@smithfieldutah.gov](mailto:tallen@smithfieldutah.gov).

**Mail:** Smithfield City Attn: City Manager or Chief of Police PO Box 96 Smithfield, UT 84335

**When reporting, please provide as much information as possible including:**

1. Date
2. Time
3. Names of reported individual(s) & other individual(s) involved
4. Names of others who are aware of the incident
5. The location of the incident
6. The location of any evidence including records or physical proof
7. Your name and contact information (unless you wish to remain anonymous)
8. Other relevant information

**o Commitment to anonymity:**

We encourage individuals to provide contact information because it allows City personnel to follow up with you to ask questions or to seek clarification when more information is needed.

Your anonymity will be protected to the extent allowed by law. Be informed that your identity may become known during the course of the investigation because of the information you have provided.

**SECTION XVII – INTERNAL AND FORMAL AUDIT COMMITTEE**

The Internal Audit Committee shall consist of the City Manager, Police Chief, Fire Chief, Recreation Center Director, Golf Course Superintendent, Golf Course Professional, Library Director, City Engineer, and the Public Works Director.

The Internal Audit Committee members shall review and approve purchases for their department.

The City Manager shall review and approve purchases submitted by Internal Audit Committee Members.

Any issues or discrepancies shall be immediately reported to the City Manager.

The Internal Audit Committee shall inform all employees of their department of the purchasing policy and submit all invoices to their Department Head for approval and submittal to the accounts payable department of the city.

The City Council and Mayor are considered the Formal Audit Committee. They meet with external independent auditor and discuss the results of the audit and any recommendations that arise from it.

Certain members, typically the Mayor, City Manager, City Treasurer, City Recorder and others the independent auditor wants to interview are interviewed to provide their input and perspective as well as answer questions about the financial statements, policies and procedures.

The City Council will then implement recommendations and changes as needed.

**SECTION XVIII – ACKNOWLEDGMENT**

I have received a copy of the Smithfield City Personnel Manual amended on April 8, 2026. I understand that I am required to become familiar with its contents. I also understand that:

This version of the Personnel Manual replaces any and all prior versions of the Personnel Manual.

The Personnel Manual sets forth the terms and conditions of my employment with the City, including my duties and responsibilities of employment with the City.

The City reserves the right to change the guidelines described in the Personnel Manual which may include revision, deletion, or addition of provisions in the Personnel Manual.

The language used in the Personnel Manual and any verbal statements of management are not intended to constitute a contract of employment, either express or implied, nor are they intended to guarantee employment for any specific duration of time.

That my employment with the City is on an at-will basis (except where otherwise required by law), meaning that either the City or I can end my working relationship at any time, with or without notice, and for any reason.

## GENERAL FUND REVENUE FISCAL YEAR 2027

TAXES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-31-10000	PROPERTY TAX	\$ 2,000,059			\$ 2,000,059	\$ 1,954,200	\$ 45,859	
10-31-30000	SALES TAX	\$ 2,800,000			\$ 2,800,000	\$ 2,700,000	\$ 100,000	
10-31-31000	TELECOM	\$ 41,000			\$ 41,000	\$ 41,000	\$ -	
10-31-40000	FRANCHISE TAX	\$ 46,000			\$ 46,000	\$ 46,000	\$ -	
10-31-41000	ENERGY TAX	\$ 650,000			\$ 650,000	\$ 650,000	\$ -	
10-31-50000	FEE IN LIEU	\$ 135,000			\$ 135,000	\$ 120,000	\$ 15,000	
10-31-60000	RAPZ TAX	\$ -			\$ -	\$ 258,500	\$ (258,500)	
10-31-90000	MASS TRANSIT TAX	\$ 420,000			\$ 420,000	\$ 420,000	\$ -	
10-31-80000	LOCAL ROAD TAX	\$ 290,000			\$ 290,000	\$ 290,000	\$ -	
TOTAL REVENUE FROM TAXES		\$ 6,382,059	\$ -	\$ -	\$ 6,382,059	\$ 6,479,700	\$ (97,641)	-2%

LICENSES & PERMITS								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-32-10000	BUSINESS LICENSES	\$ 25,000			\$ 25,000	\$ 21,000	\$ 4,000	
10-32-25000	DOG LICENSES	\$ 3,200			\$ 3,200	\$ 3,000	\$ 200	
TOTAL LICENSES & PERMITS REVENUE		\$ 28,200	\$ -	\$ -	\$ 28,200	\$ 24,000	\$ 4,200	15%

INTERGOVERNMENTAL								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-33-13000	POLICE GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-10000	POLICE - JAG GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-56000	CLASS "C" ROAD ALLOCATION	\$ 750,000			\$ 750,000	\$ 700,000	\$ 50,000	
10-33-54000	RURAL TRANS INVEST FUND (RTIF)	\$ 300,000			\$ 300,000	\$ 280,000	\$ 20,000	
10-33-58000	STATE LIQUOR ALLOCATION	\$ -			\$ -	\$ -	\$ -	
TOTAL INTERGOVERNMENTAL REVENUE		\$ 1,050,000	\$ -	\$ -	\$ 1,050,000	\$ 980,000	\$ 70,000	7%

CHARGES FOR SERVICES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-34-13000	ZONING & SUBDIVISION FEES	\$ 100,000			\$ 100,000	\$ 70,000	\$ 30,000	
10-34-25000	CENTRAL DISPATCH FEE	\$ 203,000			\$ 203,000	\$ 190,300	\$ 12,700	
10-34-44000	ADMIN FEE	\$ 85,200			\$ 85,200	\$ 80,000	\$ 5,200	
10-34-81000	GRAVE PLOT PURCHASE	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
10-34-83000	GRAVE DIGGING	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
10-34-91000	MISC POLICE REVENUE	\$ -			\$ -	\$ -	\$ -	
10-34-92000	DUI OVERTIME REIMBURSEMENT	\$ -			\$ -	\$ -	\$ -	
TOTAL CHARGES FOR SERVICES REVENUE		\$ 458,200	\$ -	\$ -	\$ 458,200	\$ 410,300	\$ 47,900	10%

JUSTICE COURT FINES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-35-10000	JUSTICE COURT FINES	\$ 42,000			\$ 42,000	\$ 40,000	\$ 2,000	
TOTAL JUSTICE COURT REVENUE		\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 40,000	\$ 2,000	5%

MISCELLANEOUS REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-36-10000	INTEREST - GENERAL FUND	\$ 950,000			\$ 950,000	\$ 800,000	\$ 150,000	
10-36-10050	INTEREST - CVB CHECKING	\$ 100,000			\$ 100,000	\$ 70,000	\$ 30,000	
10-36-11000	INTEREST - CLASS "C"	\$ 90,000			\$ 90,000	\$ 72,000	\$ 18,000	
10-36-21000	HEALTH DAYS ACTIVITIES	\$ -			\$ -	\$ -	\$ -	
10-36-17000	INTEREST - LIQUOR LAW FUND	\$ -			\$ -	\$ 1,500	\$ (1,500)	
10-36-25000	TRICK OR TREAT STREET	\$ -			\$ -	\$ -	\$ -	
10-36-33000	ULGT GRANT	\$ -			\$ -	\$ -	\$ -	
10-36-60000	SURPLUS SALE	\$ -			\$ -	\$ -	\$ -	
10-36-52000	DONATIONS - TREES	\$ -			\$ -	\$ -	\$ -	
10-36-53000	MEMORIAL TREES	\$ -			\$ -	\$ -	\$ -	
10-36-90000	SUNDRY	\$ 500			\$ 500	\$ 500	\$ -	
10-36-91002	GRANT - POLICE EARLY INTERVENTION	\$ -			\$ -	\$ -	\$ -	
10-36-91001	TREE GRANT	\$ -			\$ -	\$ -	\$ -	
10-36-93000	SENIOR CITIZEN LUNCH	\$ 6,000			\$ 6,000	\$ 4,500	\$ 1,500	
TOTAL MISCELLANEOUS REVENUE		\$ 1,146,500	\$ -	\$ -	\$ 1,146,500	\$ 948,500	\$ 198,000	17%

### ADDITIONAL REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-38-10000	STATE LIBRARY GRANT	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-10001	LIBRARY - GRANT CHILDRENS BOOKS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-20000	LIBRARY - FEES	\$ 9,000		\$ 9,000	\$ 9,000	\$ 9,000	\$ -
10-38-30000	DONATIONS - LIBRARY	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-43000	INCOME - ARTS COUNCIL	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-32000	DONATIONS - SENIOR CITIZENS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-38000	POLICE DONATIONS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-41000	HISTORICAL GRANT (MUSEUM)	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-42000	DONATION - HISTORICAL PRESERVATION	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-70006	GRANT - TRANSPORTATION PLANNING	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>TOTAL ADDITIONAL REVENUE</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>

0%

CONTRIBUTIONS & TRANSFERS							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-39-80000	USE OF FUND BALANCE	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81001	USE OF PRIOR BAL - LOCAL ROAD TAX	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81000	FROM CLASS "C" ROADS	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-83000	FROM GCIF	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81002	FROM RURAL TRANS (RTIF) FUND BAL	\$ -		\$ -	\$ -	\$ 345,000	\$ (345,000)
10-39-89001	RENT - SOLID WASTE	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
10-39-89002	RENT - STORM WATER	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
10-39-89000	RENT - WATER	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
10-39-90000	RENT - SEWER	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
	<b>TOTAL TRANSFERS</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 405,000</b>	<b>\$ (325,000)</b>

-406%

TAXES	\$ 6,382,059	\$ -	\$ -	\$ 6,382,059	\$ 6,479,700	\$ (97,641)
LICENSES & PERMITS	\$ 28,200	\$ -	\$ -	\$ 28,200	\$ 24,000	\$ 4,200
INTERGOVERNMENTAL	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000	\$ 980,000	\$ 70,000
CHARGES FOR SERVICES	\$ 458,200	\$ -	\$ -	\$ 458,200	\$ 410,300	\$ 47,900
JUSTICE COURT	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 40,000	\$ 2,000
MISC. REVENUE	\$ 1,146,500	\$ -	\$ -	\$ 1,146,500	\$ 948,500	\$ 198,000
ADDITIONAL REVENUE	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
TRANSFERS	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 405,000	\$ (325,000)
REC CENTER	\$ 917,500	\$ -	\$ -	\$ 917,500	\$ 873,000	\$ 44,500
INCREASE TO RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF	\$ 2,123,387	\$ -	\$ -	\$ 2,123,387	\$ 1,986,827	\$ 136,560
PARK IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE/EMS	\$ 1,663,193	\$ -	\$ -	\$ 1,663,193	\$ 1,653,460	\$ 9,733
<b>GENERAL FUND REVENUE GRAND TOTAL</b>	<b>\$ 13,900,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,039</b>	<b>\$ 13,809,787</b>	<b>\$ 90,252</b>

1%

**GENERAL FUND EXPENSE FISCAL YEAR 2027**

**YOUTH COUNCIL EXPENSE**

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4112-612	YOUTH COUNCIL - ACTIVITIES	\$ 6,200			\$ 6,200	\$ 5,975	\$ 225
10-4112-613	YOUTH COUNCIL - GRATUITY	\$ 750			\$ 750	\$ 750	\$ -
	<b>TOTAL YOUTH COUNCIL EXPENSE</b>	<b>\$ 6,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,950</b>	<b>\$ 6,725</b>	<b>\$ 225</b>

3%

**COURT EXPENSE**

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4121-310	COURT - PROFESSIONAL	\$ 116,000			\$ 116,000	\$ 98,000	\$ 18,000
	<b>TOTAL JUSTICE COURT EXPENSE</b>	<b>\$ 116,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,000</b>	<b>\$ 98,000</b>	<b>\$ 18,000</b>

17%

**ADMINISTRATION EXPENSE**

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4143-110	ADMIN - WAGES - FULL-TIME	\$ 77,703			\$ 77,703	\$ 69,152	\$ 8,551	
10-4143-120	ADMIN - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
10-4143-128	ADMIN - BANK CARD FEES	\$ 33,000			\$ 33,000	\$ 17,500	\$ 15,500	
10-4143-130	ADMIN - BENEFITS	\$ 23,810			\$ 23,810	\$ 22,382	\$ 1,428	
10-4143-210	ADMIN - DUES AND SUBSCRIPTIONS	\$ 7,000			\$ 7,000	\$ 6,000	\$ 1,000	
10-4143-230	ADMIN - TRAVEL AND TRAINING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4143-235	ADMIN - LEGAL NOTICES	\$ -			\$ -	\$ -	\$ -	
10-4143-240	ADMIN - OFFICE SUPPLIES	\$ 5,000			\$ 5,000	\$ 9,000	\$ (4,000)	
10-4143-243	ADMIN - PHYSICALS/DRUG TESTS	\$ 500			\$ 500	\$ 100	\$ 400	
10-4143-250	ADMIN - BUILDING MAINTENANCE	\$ 12,000			\$ 12,000	\$ 12,000	\$ -	
10-4143-270	ADMIN - UTILITIES	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
10-4143-280	ADMIN - CONTRACTED JANITORIAL SERVICES	\$ 12,000			\$ 12,000	\$ 12,000	\$ -	
10-4143-311	ADMIN - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4143-315	ADMIN - PROFESSIONAL SERVICES	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000	
10-4143-510	ADMIN - INSURANCE	\$ 4,200			\$ 4,200	\$ 4,025	\$ 175	
10-4143-610	ADMIN - SUPPLIES	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4143-620	ADMIN - SUNDRY	\$ 7,000			\$ 7,000	\$ 10,000	\$ (3,000)	
10-4143-700	ADMIN - ART COUNCIL	\$ 3,000			\$ 3,000	\$ 6,500	\$ (3,500)	
10-4143-703	ADMIN - STORYBOOK FESTIVAL	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
10-4143-741	ADMIN - IT SUPPORT & EQUIP	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
10-4143-789	ADMIN - LOAN BASE FEE	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4143-790	ADMIN - BUILDING PAYMENT PRINCIPAL	\$ 64,000			\$ 64,000	\$ 62,000	\$ 2,000	
10-4143-791	ADMIN - BUILDING PAYMENT INTEREST	\$ 12,000			\$ 12,000	\$ 14,000	\$ (2,000)	
10-4143-995	ADMIN - GENERAL PLAN	\$ -			\$ -	\$ 50,000	\$ (50,000)	
	<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 373,307</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,307</b>	<b>\$ 400,801</b>	<b>\$ (27,494)</b>	<b>-7%</b>

**ELECTION EXPENSE**

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4170-310	ELECTION - PROFESSIONAL	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)
	<b>TOTAL ELECTION EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,072</b>	<b>\$ (36,072)</b>

**PLANNING EXPENSE**

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4180-110	PLANNING - WAGES - FULL-TIME	\$ 149,313			\$ 149,313	\$ 140,024	\$ 9,289	
10-4180-130	PLANNING - BENEFITS	\$ 56,465			\$ 56,465	\$ 55,773	\$ 692	
10-4180-230	PLANNING - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4180-309	PLANNING - USU VISION PLAN	\$ 25,000			\$ 25,000	\$ -	\$ 25,000	
10-4180-310	PLANNING - PROFESSIONAL	\$ 10,000			\$ 10,000	\$ 5,000	\$ 5,000	
10-4180-610	PLANNING - SUPPLIES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
10-4180-612	PLANNING - COMMISSION MEMBER STIPEND	\$ 4,320			\$ 4,320	\$ 4,320	\$ -	
10-4180-620	PLANNING - CMPO	\$ 2,720			\$ 2,720	\$ 2,500	\$ 220	
10-4180-741	PLANNING - IT SUPPORT & EQUIP	\$ 25,000			\$ 25,000	\$ 25,000	\$ -	
10-4180-800	PLANNING - COUNTY WIDE PLANNING SERVICES	\$ 12,000			\$ 12,000	\$ 11,000	\$ 1,000	
	<b>TOTAL PLANNING &amp; ZONING EXPENSE</b>	<b>\$ 289,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 289,318</b>	<b>\$ 248,117</b>	<b>\$ 41,201</b>	<b>17%</b>

POLICE EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4210-110	POLICE - WAGES - FULL-TIME	\$ 1,144,987			\$ 1,144,987	\$ 1,158,927	\$ (13,940)	
10-4210-120	POLICE - WAGES - PART-TIME	\$ 75,850			\$ 75,850	\$ 76,094	\$ (244)	
10-4210-125	POLICE - OVERTIME	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4210-127	POLICE - UNEMPLOYMENT INSURANCE	\$ -			\$ -	\$ -	\$ -	
10-4210-130	POLICE - BENEFITS	\$ 643,686			\$ 643,686	\$ 594,662	\$ 49,024	
10-4210-131	POLICE - MENTAL HEALTH SERVICES	\$ -			\$ -	\$ 9,080	\$ (9,080)	
10-4210-135	POLICE - LINE-OF-DUTY DEATH PREMIUM	\$ 1,400			\$ 1,400	\$ 1,400	\$ -	
10-4210-140	POLICE - UNIFORMS	\$ 12,480			\$ 12,480	\$ 11,700	\$ 780	
10-4210-210	POLICE - DUES AND SUBSCRIPTIONS	\$ 1,700			\$ 1,700	\$ 1,600	\$ 100	
10-4210-230	POLICE - TRAVEL AND TRAINING	\$ 20,800			\$ 20,800	\$ 20,800	\$ -	
10-4210-240	POLICE - OFFICE SUPPLIES	\$ 4,600			\$ 4,600	\$ 4,500	\$ 100	
10-4210-243	POLICE - PHYSICALS	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4210-250	POLICE - BUILDING MAINTENANCE	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
10-4210-251	POLICE - FUEL	\$ 42,500			\$ 42,500	\$ 42,000	\$ 500	
10-4210-253	POLICE - FLEET MAINTENANCE	\$ 14,000			\$ 14,000	\$ 14,000	\$ -	
10-4210-270	POLICE - UTILITIES	\$ 27,000			\$ 27,000	\$ 28,000	\$ (1,000)	
10-4210-281	POLICE - CONTRACTED JANITORIAL SERVICES	\$ 3,600			\$ 3,600	\$ 3,600	\$ -	
10-4210-310	POLICE - PROFESSIONAL SERVICES	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
10-4210-500	POLICE - GRANT	\$ -			\$ -	\$ -	\$ -	
10-4210-502	POLICE - LIQUOR ENFORCEMENT	\$ -			\$ -	\$ -	\$ -	
10-4210-503	POLICE - EARLY INTERVENTION GRANT	\$ -			\$ -	\$ -	\$ -	
10-4210-510	POLICE - INSURANCE	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40	
10-4210-610	POLICE - SUPPLIES	\$ 16,300			\$ 16,300	\$ 12,200	\$ 4,100	
10-4210-611	POLICE - WEAPONRY SUPPLIES	\$ 21,000			\$ 21,000	\$ 16,000	\$ 5,000	
10-4210-612	POLICE - SPILLMAN/LEXIPOL/LCPD/EFORCE	\$ 23,150			\$ 23,150	\$ 17,048	\$ 6,102	
10-4210-620	POLICE - SUNDRY	\$ 2,900			\$ 2,900	\$ 2,900	\$ -	
10-4210-738	POLICE - EQUIP LEASE	\$ 55,000			\$ 55,000	\$ 55,000	\$ -	
10-4210-739	POLICE - MINOR EQUIPMENT (5K LESS)	\$ 13,900			\$ 13,900	\$ 12,300	\$ 1,600	
10-4210-740	POLICE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4210-741	POLICE - IT SUPPORT & EQUIP	\$ 47,000			\$ 47,000	\$ 47,000	\$ -	
10-4210-790	POLICE - BUILDING PAYMENT PRINCIPAL	\$ -			\$ -	\$ 37,901	\$ (37,901)	
10-4210-791	POLICE - BUILDING PAYMENT INTEREST	\$ -			\$ -	\$ 916	\$ (916)	
<b>TOTAL POLICE EXPENSE</b>		<b>\$ 2,194,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,194,418</b>	<b>\$ 2,185,153</b>	<b>\$ 9,265</b>	<b>0%</b>

STREET EXPENSES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4410-110	STREETS - WAGES - FULL-TIME	\$ 100,246			\$ 100,246	\$ 94,531	\$ 5,715	
10-4410-115	STREETS - WAGES - OVERTIME	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4410-120	STREETS - WAGES - PART-TIME	\$ -			\$ -	\$ -	\$ -	
10-4410-130	STREETS - BENEFITS	\$ 48,197			\$ 48,197	\$ 47,696	\$ 501	
10-4410-210	STREETS - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4410-230	STREETS - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4410-243	STREETS - PHYSICALS	\$ 400			\$ 400	\$ 400	\$ -	
10-4410-250	STREETS - BUILDING MAINTENANCE	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
10-4410-251	STREETS - FUEL ONLY	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
10-4410-253	STREETS - FLEET MAINTENANCE	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
10-4410-254	STREETS - STREET SIGN MAINTENANCE/REPLACEMENT	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-257	STREETS - STREET LIGHT REPAIR/MAINTENANCE	\$ 24,000			\$ 24,000	\$ 24,000	\$ -	
10-4410-270	STREETS - UTILITIES	\$ 70,000			\$ 70,000	\$ 65,000	\$ 5,000	
10-4410-310	STREETS - PROFESSIONAL SERVICES	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-510	STREETS - INSURANCE	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40	
10-4410-610	STREETS - SUPPLIES	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4410-611	STREETS - SALT	\$ 60,000			\$ 60,000	\$ 60,000	\$ -	
10-4410-612	STREETS - ASPHALT MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
10-4410-613	STREETS - CRACK SEAL MAINTENANCE	\$ 30,000			\$ 30,000	\$ 40,000	\$ (10,000)	
10-4410-614	STREETS - SIDEWALK REPAIR	\$ 100,000			\$ 100,000	\$ 50,000	\$ 50,000	
10-4410-615	STREETS - PROJECTS	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-618	STREETS - RURAL TRANS FUND (RTIF)	\$ 300,000			\$ 300,000	\$ 625,000	\$ (325,000)	
10-4410-619	STREETS - LOCAL ROAD TAX	\$ 290,000			\$ 290,000	\$ 290,000	\$ -	
10-4410-620	STREETS - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4410-739	STREETS - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 5,500	\$ (5,500)	
10-4410-740	STREETS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4410-741	STREETS - IT SUPPORT & EQUIP	\$ -			\$ -	\$ -	\$ -	
10-4410-999	STREETS - TRANSPORTATION PLAN GRANT	\$ -			\$ -	\$ -	\$ -	
<b>TOTAL STREETS EXPENSE</b>		<b>\$ 1,143,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,143,908</b>	<b>\$ 1,423,152</b>	<b>\$ (279,244)</b>	<b>-24%</b>

PUBLIC WORKS EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4411-110	PUBLIC WORKS - WAGES - FULL-TIME	\$ 62,971			\$ 62,971	\$ 58,599	\$ 4,372	
10-4411-125	PUBLIC WORKS - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4411-130	PUBLIC WORKS - BENEFITS	\$ 31,139			\$ 31,139	\$ 30,644	\$ 495	
10-4411-210	PUBLIC WORKS - DUES AND SUBSCRIPTIONS	\$ -			\$ -	\$ -	\$ -	
10-4411-230	PUBLIC WORKS - TRAVEL AND TRAINING	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4411-243	PUBLIC WORKS - PHYSICALS	\$ -			\$ -	\$ -	\$ -	
10-4411-250	PUBLIC WORKS - BUILDING MAINTENANCE	\$ -			\$ -	\$ -	\$ -	
10-4411-310	PUBLIC WORKS - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
10-4411-530	PUBLIC WORKS - SAFETY GRANT	\$ -			\$ -	\$ -	\$ -	
10-4411-610	PUBLIC WORKS - SUPPLIES	\$ 6,500			\$ 6,500	\$ 1,500	\$ 5,000	
10-4411-620	PUBLIC WORKS - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4411-739	PUBLIC WORKS - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
10-4411-740	PUBLIC WORKS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
<b>TOTAL PUBLIC WORKS EXPENSE</b>		<b>\$ 104,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,610</b>	<b>\$ 94,743</b>	<b>\$ 9,867</b>	<b>9%</b>

CLASS C ROAD EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4415-730	CLASS C - NEW INFRASTRUCTURE	\$ -		\$ -	\$ -	\$ 205,000	\$ (205,000)
10-4415-731	CLASS C - ROAD MAINTENANCE	\$ 817,000			\$ 817,000	\$ 495,000	\$ 322,000
10-4415-740	CLASS C - EQUIPMENT (5K PLUS)	\$ 23,000			\$ 23,000	\$ -	\$ 23,000
<b>TOTAL CLASS "C" ROAD FUND EXPENSE</b>		<b>\$ 840,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,000</b>	<b>\$ 700,000</b>	<b>\$ 140,000</b>

17%

NON-DEPARTMENTAL EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4420-311	NON DEPT - CENTRAL DISPATCH FEE	\$ 203,000		\$ -	\$ 203,000	\$ 190,300	\$ 12,700
<b>TOTAL NON-DEPARTMENTAL EXPENSE</b>		<b>\$ 203,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,000</b>	<b>\$ 190,300</b>	<b>\$ 12,700</b>

6%

PARKS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4510-110	PARKS - WAGES - FULL-TIME	\$ 147,493			\$ 147,493	\$ 143,439	\$ 4,054
10-4510-120	PARKS - WAGES - PART-TIME	\$ 108,609			\$ 108,609	\$ 102,947	\$ 5,662
10-4510-130	PARKS - BENEFITS	\$ 78,822			\$ 78,822	\$ 71,776	\$ 7,046
10-4510-210	PARKS - DUES AND SUBSCRIPTIONS	\$ 400			\$ 400	\$ 200	\$ 200
10-4510-230	PARKS - TRAVEL AND TRAINING	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000
10-4510-243	PARKS - PHYSICALS	\$ 450			\$ 450	\$ 426	\$ 24
10-4510-250	PARKS - BUILDING MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -
10-4510-251	PARKS - FUEL	\$ 18,000			\$ 18,000	\$ 18,000	\$ -
10-4510-253	PARKS - FLEET MAINTENANCE	\$ 18,000			\$ 18,000	\$ 18,000	\$ -
10-4510-254	PARKS - GROUND MAINTENANCE	\$ 68,000			\$ 68,000	\$ 68,000	\$ -
10-4510-255	PARKS - PLAYGROUND MAINTENANCE/REPAIR	\$ 16,000			\$ 16,000	\$ 16,000	\$ -
10-4510-260	PARKS - SPLASH PAD/SKATE PARK MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -
10-4510-270	PARKS - UTILITIES	\$ 16,000			\$ 16,000	\$ 17,000	\$ (1,000)
10-4510-310	PARKS - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -
10-4510-510	PARKS - INSURANCE	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40
10-4510-610	PARKS - SUPPLIES	\$ 4,500			\$ 4,500	\$ 4,000	\$ 500
10-4510-617	PARKS - DAY OF SERVICE	\$ 1,000			\$ 1,000	\$ 1,000	\$ -
10-4510-620	PARKS - SUNDRY	\$ -			\$ -	\$ 500	\$ (500)
10-4510-625	PARKS - TREE COMMITTEE	\$ 1,000			\$ 1,000	\$ 1,000	\$ -
10-4510-626	PARKS - TREE GRANT	\$ -			\$ -	\$ -	\$ -
10-4510-627	PARKS - TREE TRIMMING	\$ 27,735			\$ 27,735	\$ -	\$ 27,735
10-4510-729	PARKS - COUNTY TRAILS COORDINATOR	\$ 3,385			\$ 3,385	\$ 3,385	\$ -
10-4510-732	PARKS - CAPITAL IMPROVEMENTS	\$ 11,500			\$ 11,500	\$ 7,000	\$ 4,500
10-4510-739	PARKS - MINOR EQUIPMENT (5K LESS)	\$ 8,400			\$ 8,400	\$ 8,400	\$ -
10-4510-740	PARKS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -
10-4510-745	PARKS - BACKFLOW TESTING	\$ 2,500			\$ 2,500	\$ 1,500	\$ 1,000
10-4510-800	PARKS - RAPZ PROJECTS	\$ -			\$ -	\$ 205,000	\$ (205,000)
10-4510-811	PARKS - FORRESTER ACRES EXPANSION	\$ -			\$ -	\$ -	\$ -
<b>TOTAL PARKS EXPENSE</b>		<b>\$ 561,359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 561,359</b>	<b>\$ 716,098</b>	<b>\$ (154,739)</b>

-28%

CIVIC CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4560-250	CIVIC CENTER - BUILDING MAINTENANCE	\$ 9,000			\$ 9,000	\$ 7,000	\$ 2,000
10-4560-270	CIVIC CENTER - UTILITIES	\$ 12,000			\$ 12,000	\$ 14,000	\$ (2,000)
10-4560-279	CIVIC CENTER - JANITORIAL SUPPLIES	\$ 600			\$ 600	\$ 550	\$ 50
10-4560-280	CIVIC CENTER - JANITORIAL SERVICES	\$ 6,000			\$ 6,000	\$ 5,500	\$ 500
<b>TOTAL CIVIC CENTER EXPENSE</b>		<b>\$ 27,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,600</b>	<b>\$ 27,050</b>	<b>\$ 550</b>

2%

CITY CELEBRATIONS								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4561-590	HEALTH DAYS CELEBRATION	\$ 20,000			\$ 20,000	\$ 18,000	\$ 2,000	
10-4561-591	AMBASSADOR/ROYALTY PROGRAM	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4561-610	EASTER EGG HUNT	\$ 250			\$ 250	\$ 250	\$ -	
10-4561-611	CONCERTS & MOVIES IN PARK	\$ -			\$ -	\$ -	\$ -	
10-4561-612	CHRISTMAS LIGHTS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4561-616	CHILDRENS YOUTH THEATER	\$ 4,200			\$ 4,200	\$ 7,700	\$ (3,500)	
10-4561-617	TRICK OR TREAT STREET	\$ 1,000			\$ 1,000	\$ 250	\$ 750	
<b>TOTAL CELEBRATION EXPENSE</b>		<b>\$ 29,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,950</b>	<b>\$ 30,700</b>	<b>\$ (750)</b>	<b>-3%</b>

-3%

SENIOR CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4562-250	SENIOR CENTER - BUILDING MAINTENANCE	\$ 7,000			\$ 7,000	\$ 7,000	\$ -
10-4562-270	SENIOR CENTER - JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -
10-4562-279	SENIOR CENTER - JANITORIAL SUPPLIES	\$ 500			\$ 500	\$ 500	\$ -
10-4562-280	SENIOR CENTER - UTILITIES	\$ 7,000			\$ 7,000	\$ 7,400	\$ (400)
10-4562-611	SENIOR CENTER - MEALS	\$ 15,000			\$ 15,000	\$ 14,000	\$ 1,000
10-4562-630	SENIOR CENTER - ENTERTAINMENT	\$ -			\$ -	\$ -	\$ -
<b>TOTAL SENIOR CITIZEN EXPENSE</b>		<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ 30,400</b>	<b>\$ 600</b>

2%

YOUTH CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4563-250	YOUTH CENTER - BUILDING MAINTENANCE	\$ 8,000		\$	8,000	\$ 7,000	\$ 1,000
10-4563-270	YOUTH CENTER - UTILITIES	\$ 6,800		\$	6,800	\$ 7,800	\$ (1,000)
10-4563-279	YOUTH CENTER - JANITORIAL SUPPLIES	\$ 500		\$	500	\$ 500	\$ -
10-4563-280	YOUTH CENTER - JANITORIAL SERVICES	\$ 4,000		\$	4,000	\$ 4,000	\$ -
	<b>TOTAL YOUTH CENTER EXPENSE</b>	<b>\$ 19,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,300</b>	<b>\$ 19,300</b>	<b>\$ -</b>

0%

HISTORICAL EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4564-250	HISTORICAL SOCIETY - BLDG MAINTENANCE	\$ 2,000		\$	2,000	\$ 2,000	\$ -
10-4564-270	HISTORICAL SOCIETY- UTILITIES	\$ 3,000		\$	3,000	\$ 2,000	\$ 1,000
10-4564-500	HISTORICAL SOCIETY- ACTIVITIES	\$ 1,000		\$	1,000	\$ 1,000	\$ -
10-4564-560	HISTORICAL SOCIETY - TRAINING	\$ 400		\$	400	\$ 400	\$ -
10-4564-570	HISTORICAL SOCIETY - WEBSITE HOSTING	\$ 350		\$	350	\$ 350	\$ -
10-4564-580	HISTORICAL SOCIETY - SUPPLIES	\$ -		\$	-	\$ -	\$ -
10-4564-670	HISTORICAL SOCIETY - PLAQUES, MARKERS & DISPLAYS	\$ -		\$	-	\$ -	\$ -
10-4564-742	HISTORICAL SOCIETY - MERCANTILE REMODEL	\$ -		\$	-	\$ 50,000	\$ (50,000)
10-4564-680	HISTORICAL SOCIETY - GRANT MATCH	\$ -		\$	-	\$ -	\$ -
	<b>TOTAL HISTORICAL EXPENSE</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,750</b>	<b>\$ 55,750</b>	<b>\$ (49,000)</b>

-726%

LIBRARY EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4580-115	LIBRARY - WAGES - FULL-TIME	\$ 145,379		\$	145,379	\$ 132,288	\$ 13,091
10-4580-120	LIBRARY - WAGES - PART-TIME	\$ 158,131		\$	158,131	\$ 134,140	\$ 23,991
10-4580-130	LIBRARY - BENEFITS	\$ 78,807		\$	78,807	\$ 74,985	\$ 3,822
10-4580-210	LIBRARY - COLLECTIONS	\$ 20,000		\$	20,000	\$ 20,000	\$ -
10-4580-211	LIBRARY - DUES AND SUBSCRIPTIONS	\$ 9,810		\$	9,810	\$ 2,500	\$ 7,310
10-4580-212	LIBRARY - ELECTRONIC MEDIA	\$ 4,000		\$	4,000	\$ 4,000	\$ -
10-4580-213	LIBRARY - PROGRAMS	\$ 10,000		\$	10,000	\$ 8,500	\$ 1,500
10-4580-230	LIBRARY - TRAVEL AND TRAINING	\$ 5,000		\$	5,000	\$ 3,000	\$ 2,000
10-4580-240	LIBRARY - OFFICE SUPPLIES	\$ 5,000		\$	5,000	\$ 5,000	\$ -
10-4580-250	LIBRARY - BUILDING MAINTENANCE	\$ 10,000		\$	10,000	\$ 10,000	\$ -
10-4580-270	LIBRARY - UTILITIES	\$ 20,000		\$	20,000	\$ 21,000	\$ (1,000)
10-4580-278	LIBRARY - JANITORIAL SERVICES	\$ 11,000		\$	11,000	\$ 12,000	\$ (1,000)
10-4580-279	LIBRARY - JANITORIAL SUPPLIES	\$ 2,500		\$	2,500	\$ 2,500	\$ -
10-4580-310	LIBRARY - PROFESSIONAL SERVICES	\$ -		\$	-	\$ -	\$ -
10-4580-500	LIBRARY - GRANT	\$ -		\$	-	\$ -	\$ -
10-4580-501	LIBRARY - GRANT CHILDREN'S BOOKS	\$ -		\$	-	\$ -	\$ -
10-4580-502	LIBRARY - GRANT LSTA CARES ACT	\$ -		\$	-	\$ -	\$ -
10-4580-510	LIBRARY - INSURANCE	\$ 4,065		\$	4,065	\$ 4,025	\$ 40
10-4580-620	LIBRARY - SUNDRY	\$ 1,500		\$	1,500	\$ 1,200	\$ 300
10-4580-731	LIBRARY - FURNISHINGS	\$ 12,750		\$	12,750	\$ 12,148	\$ 602
10-4580-735	LIBRARY - MINOR EQUIPMENT (5K LESS)	\$ 4,000		\$	4,000	\$ 4,000	\$ -
10-4580-740	LIBRARY - MAJOR EQUIPMENT (5K PLUS)	\$ -		\$	-	\$ -	\$ -
10-4580-741	LIBRARY - IT SUPPORT & EQUIP	\$ 20,000		\$	20,000	\$ 20,000	\$ -
10-4580-780	LIBRARY - ELEVATOR SERVICE CONTRACT	\$ 2,500		\$	2,500	\$ 2,500	\$ -
10-4580-793	LIBRARY - BUILDING PAYMENT PRINCIPAL	\$ 38,000		\$	38,000	\$ 38,000	\$ -
10-4580-794	LIBRARY - BUILDING PAYMENT INTEREST	\$ 8,745		\$	8,745	\$ 8,417	\$ 328
10-4580-796	LIBRARY - LOAN AGENT FEE	\$ 1,500		\$	1,500	\$ 1,500	\$ -
	<b>TOTAL LIBRARY EXPENSE</b>	<b>\$ 572,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 572,687</b>	<b>\$ 521,703</b>	<b>\$ 50,984</b>

9%

CEMETERY EXPENSE								PERCENT CHANGE
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	
10-4590-110	CEMETERY - WAGES - FULL-TIME	\$ 79,063		\$	79,063	\$ 75,533	\$ 3,530	
10-4590-120	CEMETERY - WAGES - PART-TIME	\$ 18,608		\$	18,608	\$ 17,638	\$ 970	
10-4590-130	CEMETERY - BENEFITS	\$ 20,313		\$	20,313	\$ 20,154	\$ 159	
10-4590-210	CEMETERY - DUES AND SUBSCRIPTIONS	\$ -		\$	-	\$ -	\$ -	
10-4590-230	CEMETERY - TRAVEL AND TRAINING	\$ 1,500		\$	1,500	\$ 1,500	\$ -	
10-4590-243	CEMETERY - PHYSICALS	\$ -		\$	-	\$ -	\$ -	
10-4590-250	CEMETERY - BUILDING MAINTENANCE	\$ 3,000		\$	3,000	\$ 3,000	\$ -	
10-4590-251	CEMETERY - FUEL	\$ 3,500		\$	3,500	\$ 3,500	\$ -	
10-4590-253	CEMETERY - FLEET MAINTENANCE	\$ 3,500		\$	3,500	\$ 3,000	\$ 500	
10-4590-254	CEMETERY - GROUNDS MAINTENANCE	\$ 20,000		\$	20,000	\$ 32,500	\$ (12,500)	
10-4590-270	CEMETERY - UTILITIES	\$ 5,300		\$	5,300	\$ 5,300	\$ -	
10-4590-310	CEMETERY - PROFESSIONAL SERVICES	\$ 500		\$	500	\$ 500	\$ -	
10-4590-510	CEMETERY - INSURANCE	\$ 4,065		\$	4,065	\$ 4,025	\$ 40	
10-4590-610	CEMETERY - SUPPLIES	\$ 2,000		\$	2,000	\$ 2,000	\$ -	
10-4590-620	CEMETERY - SUNDRY	\$ 500		\$	500	\$ 500	\$ -	
10-4590-732	CEMETERY - CAPITAL IMPROVEMENTS	\$ -		\$	-	\$ -	\$ -	
10-4590-739	CEMETERY - MINOR EQUIPMENT (5K LESS)	\$ 1,000		\$	1,000	\$ 1,000	\$ -	
10-4590-740	CEMETERY - MAJOR EQUIPMENT (5K PLUS)	\$ -		\$	-	\$ -	\$ -	
	<b>TOTAL CEMETERY EXPENSE</b>	<b>\$ 162,849</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,849</b>	<b>\$ 170,150</b>	<b>\$ (7,301)</b>	<b>-4%</b>

TRANSFERS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4830-912	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4830-918	TRANSFER TO CAPITAL IMPROVEMENT FUND (GCIF)	\$ 130,152		\$ -	\$ 130,152	\$ 58,009	\$ 72,143
10-4830-925	STREET - MASS TRANSIT TAX	\$ 420,000		\$	420,000	\$ 420,000	\$ -
	<b>TOTAL TRANSFER EXPENSE</b>	<b>\$ 550,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,152</b>	<b>\$ 478,009</b>	<b>\$ 72,143</b>

GRAND TOTAL EXPENSES	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
YOUTH COUNCIL	\$ 6,950	\$ -	\$ -	\$ 6,950	\$ 6,725	\$ 225
JUSTICE COURT	\$ 116,000	\$ -	\$ -	\$ 116,000	\$ 98,000	\$ 18,000
ADMINISTRATIVE	\$ 373,307	\$ -	\$ -	\$ 373,307	\$ 400,801	\$ (27,494)
ELECTION	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)
PLANNING	\$ 289,318	\$ -	\$ -	\$ 289,318	\$ 248,117	\$ 41,201
POLICE	\$ 2,194,418	\$ -	\$ -	\$ 2,194,418	\$ 2,185,153	\$ 9,265
STREETS	\$ 1,143,908	\$ -	\$ -	\$ 1,143,908	\$ 1,423,152	\$ (279,244)
PUBLIC WORKS	\$ 104,610	\$ -	\$ -	\$ 104,610	\$ 94,743	\$ 9,867
CLASS "C" ROAD FUNDS	\$ 840,000	\$ -	\$ -	\$ 840,000	\$ 700,000	\$ 140,000
NON-DEPARTMENTAL	\$ 203,000	\$ -	\$ -	\$ 203,000	\$ 190,300	\$ 12,700
PARKS	\$ 561,359	\$ -	\$ -	\$ 561,359	\$ 716,098	\$ (154,739)
CIVIC CENTER	\$ 27,600	\$ -	\$ -	\$ 27,600	\$ 27,050	\$ 550
CELEBRATIONS	\$ 29,950	\$ -	\$ -	\$ 29,950	\$ 30,700	\$ (750)
SENIOR CENTER	\$ 31,000	\$ -	\$ -	\$ 31,000	\$ 30,400	\$ 600
YOUTH CENTER	\$ 19,300	\$ -	\$ -	\$ 19,300	\$ 19,300	\$ -
HISTORICAL SOCIETY	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 55,750	\$ (49,000)
LIBRARY	\$ 572,687	\$ -	\$ -	\$ 572,687	\$ 521,703	\$ 50,984
CEMETERY	\$ 162,849	\$ -	\$ -	\$ 162,849	\$ 170,150	\$ (7,301)
TRANSFERS	\$ 550,152	\$ -	\$ -	\$ 550,152	\$ 478,009	\$ 72,143
FIRE/EMS	\$ 3,129,024	\$ -	\$ -	\$ 3,129,024	\$ 3,054,077	\$ 74,947
RECREATION	\$ 1,414,470	\$ -	\$ -	\$ 1,414,470	\$ 1,336,660	\$ 77,810
GOLF	\$ 2,123,387	\$ -	\$ -	\$ 2,123,387	\$ 1,986,827	\$ 136,560
PARK IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND EXPENSE GRAND TOTAL</b>	<b>\$ 13,900,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,039</b>	<b>\$ 13,809,787</b>	<b>\$ 90,252</b>
<b>GENERAL FUND REVENUE GRAND TOTAL</b>	<b>\$ 13,900,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,039</b>	<b>\$ 13,809,787</b>	
DIFFERENCE (+/-)	\$ 0	\$ -	\$ -	\$ 0	\$ -	

## FIRE/EMS BUDGET FISCAL YEAR 2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-33-40000	FIRE - CACHE CO. FIRE CONTRACT	\$ 94,602			\$ 94,602	\$ 94,602	\$ -	
10-33-42000	FIRE - AMALGA CONTRACT	\$ 15,886			\$ 15,886	\$ 15,886	\$ -	
10-33-42500	FIRE - RICHMOND CONTRACT	\$ 104,945			\$ 104,945	\$ 105,964	\$ (1,019)	
10-33-41500	FIRE - AMBULANCE REVENUE	\$ 1,250,000			\$ 1,250,000	\$ 1,250,000	\$ -	
10-33-43500	FIRE - QUICK RESPONSE CONTRACT	\$ -			\$ -	\$ -	\$ -	
10-33-44000	FIRE - HYDE PARK CONTRACT	\$ 197,760			\$ 197,760	\$ 187,008	\$ 10,752	
10-33-45000	FIRE - WILDLAND FIRE GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-60000	FIRE - BEMS GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-61000	FIRE - UTAH FIRE DEPT GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-62000	FIRE - FEMA GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-69000	FIRE - HAZMAT GRANT	\$ -			\$ -	\$ -	\$ -	
10-34-20000	FIRE - WILDFIRE INCOME	\$ -			\$ -	\$ -	\$ -	
10-38-33000	FIRE - DONATIONS	\$ -			\$ -	\$ -	\$ -	
TOTAL FIRE - EMS REVENUE		\$ 1,663,193	\$ -	\$ -	\$ 1,663,193	\$ 1,653,460	\$ 9,733	1%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4220-110	FIRE - WAGES - FULL-TIME	\$ 1,361,212			\$ 1,361,212	\$ 1,305,743	\$ 55,469	
10-4220-115	FIRE - WAGES - PART-TIME	\$ 438,950			\$ 438,950	\$ 447,490	\$ (8,540)	
10-4220-130	FIRE - BENEFITS	\$ 672,113			\$ 672,113	\$ 661,855	\$ 10,258	
10-4220-131	FIRE - MENTAL HEALTH SERVICES	\$ -			\$ -	\$ 7,280	\$ (7,280)	
10-4220-135	FIRE - LINE-OF-DUTY DEATH PREMIUM	\$ 1,100			\$ 1,100	\$ 1,100	\$ -	
10-4220-140	FIRE - UNIFORMS	\$ 20,000			\$ 20,000	\$ 20,000	\$ -	
10-4220-210	FIRE - DUES AND SUBSCRIPTIONS	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4220-230	FIRE - TRAVEL AND TRAINING	\$ 16,000			\$ 16,000	\$ 16,000	\$ -	
10-4220-240	FIRE - OFFICE SUPPLIES	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4220-243	FIRE - PHYSICALS	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
10-4220-245	FIRE - CREDIT CARD FEES	\$ 33,000			\$ 33,000	\$ 15,000	\$ 18,000	
10-4220-250	FIRE - BUILDING MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
10-4220-251	FIRE - FUEL	\$ 35,000			\$ 35,000	\$ 45,000	\$ (10,000)	
10-4220-253	FIRE - FLEET MAINTENANCE	\$ 40,000			\$ 40,000	\$ 35,000	\$ 5,000	
10-4220-270	FIRE - UTILITIES	\$ 25,000			\$ 25,000	\$ 23,000	\$ 2,000	
10-4220-310	FIRE - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
10-4220-311	FIRE - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4220-500	FIRE - FEMA GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-501	FIRE - UTAH FIRE GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-510	FIRE - INSURANCE	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40	
10-4220-610	FIRE - SUPPLIES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4220-611	FIRE - GROCERIES	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4220-619	FIRE - WILDFIRE EXPENSE	\$ -			\$ -	\$ -	\$ -	
10-4220-620	FIRE - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4220-738	FIRE - EQUIPMENT LEASE	\$ 47,384			\$ 47,384	\$ 47,384	\$ -	
10-4220-739	FIRE - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
10-4220-740	FIRE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4220-743	FIRE - BEMS GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-745	FIRE - SAFER GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-747	FIRE - IT SUPPORT & EQUIP	\$ 45,000			\$ 45,000	\$ 45,000	\$ -	
10-4220-800	FIRE - EMERGENCY MANAGEMENT	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4220-801	FIRE - MEDICAL CONTROL CONTRACT	\$ 13,200			\$ 13,200	\$ 13,200	\$ -	
10-4220-802	FIRE - BILLING	\$ 84,000			\$ 84,000	\$ 84,000	\$ -	
10-4220-803	FIRE - MEDICAL SUPPLIES	\$ 60,000			\$ 60,000	\$ 60,000	\$ -	
10-4220-804	FIRE - MEDICAID	\$ 45,000			\$ 45,000	\$ 35,000	\$ 10,000	
10-4220-805	FIRE - BAD DEBT	\$ 125,000			\$ 125,000	\$ 125,000	\$ -	
TOTAL FIRE - EMS DEPT EXPENSE		\$ 3,129,024	\$ -	\$ -	\$ 3,129,024	\$ 3,054,077	\$ 74,947	2%
		\$ (1,465,831)						

## RECREATION BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
22-34-50000	REC - PASSES	\$ 300,000			\$ 300,000	\$ 265,000	\$ 35,000	
22-34-50500	REC - COMBO PASSES	\$ 5,000			\$ 5,000	\$ 22,500	\$ (17,500)	
22-34-51000	REC - BUILDING RENTALS	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-34-51500	REC - CLEANING DEPOSIT	\$ 500			\$ 500	\$ 500	\$ -	
22-34-60000	REC - YOUTH SPORTS	\$ 140,000			\$ 140,000	\$ 135,000	\$ 5,000	
22-34-65000	REC - ADULT SPORTS	\$ 95,000			\$ 95,000	\$ 95,000	\$ -	
22-34-74000	REC - PARK RENTALS	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
22-34-75050	REC - JR BOBCAT BASKETBALL	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75600	REC - DANCE	\$ 115,000			\$ 115,000	\$ 105,000	\$ 10,000	
22-34-75650	REC - TUMBLING	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
22-34-75800	REC - MARTIAL ARTS	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75810	REC - WRESTLING	\$ 8,000			\$ 8,000	\$ 2,500	\$ 5,500	
22-34-75900	REC - PERSONAL TRAINING	\$ 1,500			\$ 1,500	\$ 3,000	\$ (1,500)	
22-34-75920	REC - PICKLEBALL	\$ 42,500			\$ 42,500	\$ 30,000	\$ 12,500	
22-34-75950	REC - MISC PROGRAMS	\$ 75,000			\$ 75,000	\$ 65,000	\$ 10,000	
22-34-75955	REC - FUN RUNS AND RACES	\$ 20,000			\$ 20,000	\$ 18,000	\$ 2,000	
22-34-78600	REC - SURPLUS SALE	\$ -			\$ -	\$ 1,500	\$ (1,500)	
22-34-78900	REC - RAPZ TAX RECEIVED	\$ -			\$ -	\$ -	\$ -	
	<b>TOTAL RECREATION CENTER REVENUE</b>	<b>\$ 917,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 917,500</b>	<b>\$ 873,000</b>	<b>\$ 44,500</b>	<b>5%</b>

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
22-4560-110	REC - WAGES - FULL-TIME	\$ 353,887			\$ 353,887	\$ 324,964	\$ 28,923	
22-4560-120	REC - WAGES - PART-TIME	\$ 148,519			\$ 148,519	\$ 140,776	\$ 7,743	
22-4560-130	REC - BENEFITS	\$ 154,611			\$ 154,611	\$ 150,082	\$ 4,529	
22-4560-210	REC - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
22-4560-230	REC - TRAVEL AND TRAINING	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
22-4560-235	REC - ADVERTISING	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
22-4560-240	REC - OFFICE SUPPLIES	\$ 9,000			\$ 9,000	\$ 9,000	\$ -	
22-4560-245	REC - BANK CARD FEES	\$ 23,000			\$ 23,000	\$ 18,100	\$ 4,900	
22-4560-250	REC - BUILDING MAINTENANCE	\$ 7,500			\$ 7,500	\$ 7,500	\$ -	
22-4560-251	REC - FUEL	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
22-4560-253	REC - FLEET MAINTENANCE	\$ 2,000			\$ 2,000	\$ 1,500	\$ 500	
22-4560-270	REC - UTILITIES	\$ 8,500			\$ 8,500	\$ 6,500	\$ 2,000	
22-4560-310	REC - PROFESSIONAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
22-4560-311	REC - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
22-4560-312	REC - AEROBICS INSTRUCTION	\$ 42,500			\$ 42,500	\$ 42,500	\$ -	
22-4560-314	REC - PERSONAL TRAINING	\$ 1,000			\$ 1,000	\$ 2,100	\$ (1,100)	
22-4560-315	REC - MARTIAL ARTS INSTRUCTION	\$ 9,000			\$ 9,000	\$ 13,500	\$ (4,500)	
22-4560-318	REC - PICKLEBALL	\$ 33,000			\$ 33,000	\$ 19,500	\$ 13,500	
22-4560-510	REC - INSURANCE	\$ 28,453			\$ 28,453	\$ 28,171	\$ 282	
22-4560-610	REC - SUPPLIES	\$ 14,500			\$ 14,500	\$ 13,500	\$ 1,000	
22-4560-611	REC - SWIM PASSES	\$ 3,000			\$ 3,000	\$ 5,000	\$ (2,000)	
22-4560-619	REC - JR BOBCAT BBALL	\$ 10,500			\$ 10,500	\$ 16,000	\$ (5,500)	
22-4560-620	REC - SUNDRY	\$ -			\$ -	\$ -	\$ -	
22-4560-621	REC - SCHOOL DISTRICT	\$ 130,000			\$ 130,000	\$ 125,467	\$ 4,533	
22-4560-623	REC - TUMBLING INSTRUCTION	\$ 20,000			\$ 20,000	\$ 19,500	\$ 500	
22-4560-624	REC - FUN RUNS AND RACES	\$ 14,000			\$ 14,000	\$ 13,000	\$ 1,000	
22-4560-626	REC - DANCE INSTRUCTION	\$ 78,000			\$ 78,000	\$ 70,000	\$ 8,000	
22-4560-627	REC - MISC PROGRAMS	\$ 50,000			\$ 50,000	\$ 37,500	\$ 12,500	
22-4560-628	REC - YOUTH SPORTS	\$ 30,000			\$ 30,000	\$ 28,500	\$ 1,500	
22-4560-629	REC - YOUTH SERVICES	\$ 37,500			\$ 37,500	\$ 35,000	\$ 2,500	
22-4560-630	REC - ADULT SPORTS	\$ 10,000			\$ 10,000	\$ 8,000	\$ 2,000	
22-4560-631	REC - ADULT SERVICES	\$ 67,500			\$ 67,500	\$ 67,500	\$ -	
22-4560-660	REC - CLEANING REFUNDS	\$ 500			\$ 500	\$ 500	\$ -	
22-4560-731	REC - EQUIPMENT (RAPZ)	\$ -			\$ -	\$ -	\$ -	
22-4560-739	REC - MINOR EQUIPMENT (5K LESS)	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-4560-740	REC - MAJOR EQUIPMENT (5K PLUS)	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-4560-741	REC - IT SUPPORT AND EQUIP	\$ 25,000			\$ 25,000	\$ 30,000	\$ (5,000)	
	<b>TOTAL RECREATION CENTER EXPENSE</b>	<b>\$ 1,414,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,414,470</b>	<b>\$ 1,336,660</b>	<b>\$ 77,810</b>	<b>6%</b>

## BIRCH CREEK GOLF COURSE FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-34-71100	GOLF - GREEN FEES	\$ 1,012,418			\$ 1,012,418	\$ 1,000,000	\$ 12,418	
55-34-71200	GOLF - CLUBHOUSE RENTAL	\$ 13,000			\$ 13,000	\$ 12,000	\$ 1,000	
55-34-71500	GOLF - DRIVING RANGE FEE	\$ 125,000			\$ 125,000	\$ 100,000	\$ 25,000	
55-34-71600	GOLF - CART RENTALS	\$ 434,560			\$ 434,560	\$ 375,000	\$ 59,560	
55-34-71610	GOLF - PULL CART RENTALS	\$ 9,000			\$ 9,000	\$ 8,000	\$ 1,000	
55-34-71710	GOLF - JR GOLF CLINICS	\$ -			\$ -	\$ -	\$ -	
55-34-88000	GOLF - CAFÉ RENTAL	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
55-34-89000	GOLF - CELL TOWER LEASE	\$ 17,109			\$ 17,109	\$ 16,127	\$ 982	
55-34-91100	GOLF - SNACK BAR SALES	\$ 19,000			\$ 19,000	\$ 21,000	\$ (2,000)	
55-34-92100	GOLF - PRO SHOP SALES	\$ 475,000			\$ 475,000	\$ 450,000	\$ 25,000	
55-34-92200	GOLF - ADVERTISEMENTS	\$ 14,800			\$ 14,800	\$ 1,200	\$ 13,600	
55-36-50000	GOLF - SALE OF SURPLUS	\$ -			\$ -	\$ -	\$ -	
55-36-90000	GOLF - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	<b>TOTAL GOLF REVENUE</b>	<b>\$ 2,123,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,123,387</b>	<b>\$ 1,986,827</b>	<b>\$ 136,560</b>	<b>6%</b>

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-5500-110	GOLF - WAGES - FULL-TIME	\$ 357,273			\$ 357,273	\$ 352,062	\$ 5,211	
55-5500-120	GOLF - WAGES - SEASONAL	\$ 200,000			\$ 200,000	\$ 185,500	\$ 14,500	
55-5500-123	GOLF - WAGES - PRO SHOP	\$ 190,000			\$ 190,000	\$ 169,600	\$ 20,400	
55-5500-127	GOLF - UNEMPLOYMENT INSURANCE	\$ -			\$ -	\$ -	\$ -	
55-5500-130	GOLF - BENEFITS	\$ 210,763			\$ 210,763	\$ 205,148	\$ 5,615	
55-5500-140	GOLF - UNIFORMS	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
55-5500-210	GOLF - DUES AND SUBSCRIPTIONS	\$ 4,400			\$ 4,400	\$ 4,400	\$ -	
55-5500-230	GOLF - TRAVEL AND TRAINING	\$ 9,000			\$ 9,000	\$ 7,000	\$ 2,000	
55-5500-235	GOLF - ADVERTISING	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
55-5500-240	GOLF - OFFICE SUPPLIES	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000	
55-5500-245	GOLF - CREDIT CARD FEES	\$ 65,000			\$ 65,000	\$ 65,000	\$ -	
55-5500-250	GOLF - BUILDING SUPPLIES/MAINT	\$ 17,000			\$ 17,000	\$ 17,000	\$ -	
55-5500-251	GOLF - FUEL	\$ 45,000			\$ 45,000	\$ 42,000	\$ 3,000	
55-5500-253	GOLF - FLEET MAINTENANCE	\$ 45,000			\$ 45,000	\$ 47,500	\$ (2,500)	
55-5500-254	GOLF - COURSE MAINTENANCE	\$ 106,000			\$ 106,000	\$ 106,000	\$ -	
55-5500-270	GOLF - UTILITIES	\$ 74,000			\$ 74,000	\$ 68,000	\$ 6,000	
55-5500-310	GOLF - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
55-5500-311	GOLF - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
55-5500-480	GOLF - CLINIC EXPENSE	\$ -			\$ -	\$ -	\$ -	
55-5500-510	GOLF - INSURANCE	\$ 29,234			\$ 29,234	\$ 28,171	\$ 1,063	
55-5500-620	GOLF - SUNDRY	\$ 5,000			\$ 5,000	\$ 4,000	\$ 1,000	
55-5500-736	GOLF - COURSE SUPPLIES	\$ 17,500			\$ 17,500	\$ 20,000	\$ (2,500)	
55-5500-739	GOLF - MINOR EQUIPMENT (5K LESS)	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
55-5500-740	GOLF - MAJOR EQUIPMENT (5K PLUS)	\$ 169,504			\$ 169,504	\$ 120,837	\$ 48,667	
55-5500-741	GOLF - IT SUPPORT & EQUIP	\$ 56,560			\$ 56,560	\$ 22,000	\$ 34,560	
55-5500-745	GOLF - CAPITAL IMPROVEMENT PROJECTS	\$ 101,719			\$ 101,719	\$ 92,568	\$ 9,151	
55-5500-747	GOLF - PRO SHOP MERCHANDISE	\$ 375,000			\$ 375,000	\$ 350,000	\$ 25,000	
55-5500-750	GOLF - SOIL SAMPLES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
55-5500-751	GOLF - SNACK BAR EXPENSE	\$ 14,000			\$ 14,000	\$ 14,000	\$ -	
55-5500-790	GOLF - BUILDING PAYMENT PRINCIPAL	\$ -			\$ -	\$ 34,707	\$ (34,707)	
55-5500-791	GOLF - BUILDING PAYMENT INTEREST	\$ -			\$ -	\$ 838	\$ (838)	
55-5500-798	GOLF - CELL TOWER PROPERTY TAX	\$ 934			\$ 934	\$ 996	\$ (62)	
	<b>TOTAL GOLF FUND EXPENSE</b>	<b>\$ 2,123,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,123,387</b>	<b>\$ 1,986,827</b>	<b>\$ 136,560</b>	<b>6%</b>

\$ (0)

## PARK IMPACT BUDGET FY2027

REVENUE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
25-34-10000	PARK IMPACT - INTEREST				\$ -	\$ -	\$ -
25-34-12000	PARK IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
25-34-13000	PARK IMPACT - USE OF FUND BALANCE				\$ -	\$ -	\$ -
	<b>PARK IMPACT FEE REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
25-4000-799	PARK IMPACT - CAPITAL IMPROVEMENTS				\$ -	\$ -	\$ -
	<b>PARK IMPACT FEE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## GENERAL CAPITAL IMPROVEMENT FUND (GCIF) FY2027

### REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
40-36-10000	GCIF - INTEREST	\$ 40,000			\$ 40,000	\$ 40,000	\$ -
40-36-13000	GCIF - TRANSFER IN FROM GF	\$ 130,152			\$ 130,152	\$ 58,009	\$ 72,143
	<b>TOTAL GCIF REVENUE</b>	<b>\$ 170,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,152</b>	<b>\$ -</b>	<b>\$ -</b>

### EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
40-4000-740	GCIF - CAPITAL EQUIPMENT	\$ 250,600			\$ 250,600	\$ 120,025	\$ 130,575
40-4000-741	GCIF - PROJECTS	\$ 9,200			\$ 9,200	\$ 5,336	\$ 3,864
40-4000-927	GCIF - TRANSFER OUT TO GF				\$ -	\$ -	\$ -
40-4000-928	GCIF - LAND				\$ -	\$ -	\$ -
	<b>TOTAL GCIF EXPENSE</b>	<b>\$ 259,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,800</b>	<b>\$ 125,361</b>	<b>\$ 134,439</b>

## SOLID WASTE BUDGET FY2027

### REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
21-34-43000	SOLID WASTE - MONTHLY UTILITY CHARGE	\$ 1,707,458			\$ 1,707,458	\$ 1,643,276	\$ 64,182	
21-34-21000	SOLID WASTE - INTEREST	\$ -			\$ -	\$ -	\$ -	
21-36-90000	SOLID WASTE - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	<b>TOTAL SOLID WASTE REVENUE</b>	<b>\$ 1,707,458</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,707,458</b>	<b>\$ 1,643,276</b>	<b>\$ 64,182</b>	<b>4%</b>

### SOLID WASTE EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
21-5100-110	SOLID WASTE - WAGES - FULL-TIME	\$ 140,068			\$ 140,068	\$ 129,150	\$ 10,918	
21-5100-120	SOLID WASTE - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
21-5100-130	SOLID WASTE - BENEFITS	\$ 74,035			\$ 74,035	\$ 68,313	\$ 5,722	
21-5100-240	SOLID WASTE - OFFICE SUPPLIES	\$ 13,000			\$ 13,000	\$ 13,000	\$ -	
21-5100-253	SOLID WASTE - FLEET MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
21-5100-310	SOLID WASTE - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
21-5100-311	SOLID WASTE - AUDIT	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
21-5100-315	SOLID WASTE - LANDFILL FEES	\$ 230,000			\$ 230,000	\$ 196,000	\$ 34,000	
21-5100-317	SOLID WASTE - CARRIER CONTRACT	\$ 1,100,000			\$ 1,100,000	\$ 996,000	\$ 104,000	
21-5100-510	SOLID WASTE - INSURANCE	\$ 29,261			\$ 29,261	\$ 28,171	\$ 1,090	
21-5100-620	SOLID WASTE - SUNDRY	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
21-5100-739	SOLID WASTE - CAN PURCHASE	\$ 40,000			\$ 40,000	\$ 75,000	\$ (35,000)	
21-5100-741	SOLID WASTE - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 12,500	\$ (12,500)	
21-5100-740	SOLID WASTE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ 64,000	\$ (64,000)	
21-5100-746	SOLID WASTE - IT SUPPORT & EQUIP	\$ 28,000			\$ 28,000	\$ 28,000	\$ -	
21-5100-796	SOLID WASTE - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
	<b>TOTAL SOLID WASTE EXPENSE</b>	<b>\$ 1,707,458</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,707,458</b>	<b>\$ 1,643,276</b>	<b>\$ 128,182</b>	<b>8%</b>

## WATER ENTERPRISE BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
51-36-19000	WATER - RECONNECT & MISC	\$ 6,000			\$ 6,000	\$ 5,000	\$ 1,000	
51-36-21000	WATER - INTEREST	\$ 50,000			\$ 50,000	\$ 200,000	\$ (150,000)	
51-36-90000	WATER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
51-37-11000	WATER - MONTHLY UTILITY CHARGE	\$ 3,000,000			\$ 3,000,000	\$ 2,700,000	\$ 300,000	
51-37-14000	WATER - IRRIGATION FEE	\$ 21,510			\$ 21,510	\$ 21,702	\$ (192)	
51-37-16000	WATER - TAPPAGES	\$ 40,000			\$ 40,000	\$ 20,000	\$ 20,000	
51-37-18000	WATER - DEDICATION PAYMENTS	\$ -			\$ -	\$ -	\$ -	
51-37-18550	WATER - INTEREST ON POLICE LOAN	\$ -			\$ -	\$ 916	\$ (916)	
51-37-18650	WATER - INTEREST ON GOLF CLUB HOUSE LOAN	\$ -			\$ -	\$ 838	\$ (838)	
51-37-18700	WATER - GRANT - IRRIGATION METERING	\$ -			\$ -	\$ -	\$ -	
	<b>TOTAL WATER FUND REVENUE</b>	<b>\$ 3,117,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,117,510</b>	<b>\$ 2,948,456</b>	<b>\$ 169,054</b>	<b>5%</b>

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
51-5100-110	WATER - WAGES - FULL-TIME	\$ 415,217			\$ 415,217	\$ 395,423	\$ 19,794	
51-5100-115	WATER - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
51-5100-125	WATER - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
51-5100-127	WATER - UNEMPLOYMENT BENEFITS	\$ -			\$ -	\$ -	\$ -	
51-5100-128	WATER - BANK CARD FEES	\$ 29,000			\$ 29,000	\$ 22,000	\$ 7,000	
51-5100-130	WATER - BENEFITS	\$ 185,972			\$ 185,972	\$ 184,103	\$ 1,869	
51-5100-210	WATER - DUES AND SUBSCRIPTIONS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
51-5100-230	WATER - TRAVEL AND TRAINING	\$ 10,500			\$ 10,500	\$ 10,500	\$ -	
51-5100-239	WATER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 900	\$ 100	
51-5100-240	WATER - OFFICE SUPPLIES	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
51-5100-242	WATER - ENGINEERING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
51-5100-243	WATER - PHYSICALS	\$ 450			\$ 450	\$ 450	\$ -	
51-5100-250	WATER - BUILDING MAINTENANCE	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
51-5100-251	WATER - FUEL	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
51-5100-253	WATER - FLEET MAINTENANCE	\$ 11,000			\$ 11,000	\$ 11,000	\$ -	
51-5100-254	WATER - DISTRIBUTION MAINTENANCE	\$ 260,000			\$ 260,000	\$ 260,000	\$ -	
51-5100-270	WATER - UTILITIES	\$ 145,000			\$ 145,000	\$ 135,000	\$ 10,000	
51-5100-280	WATER - CONTRACTED JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
51-5100-310	WATER - PROFESSIONAL SERVICES	\$ -			\$ -	\$ 300,000	\$ (300,000)	
51-5100-311	WATER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
51-5100-510	WATER - INSURANCE	\$ 28,655			\$ 28,655	\$ 28,171	\$ 484	
51-5100-610	WATER - SUPPLIES	\$ 7,500			\$ 7,500	\$ 7,500	\$ -	
51-5100-611	WATER - CHLORINE	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
51-5100-612	WATER - STREET REPAIR	\$ 25,000			\$ 25,000	\$ 25,000	\$ -	
51-5100-614	WATER - GRAVEL PRODUCTS	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
51-5100-616	WATER - METERS	\$ 100,000			\$ 100,000	\$ 200,000	\$ (100,000)	
51-5100-620	WATER - SUNDRY	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
51-5100-731	WATER - TELEMETERING	\$ 40,000			\$ 40,000	\$ 145,000	\$ (105,000)	
51-5100-732	WATER - CAPITAL IMPROVEMENTS	\$ 366,000			\$ 366,000	\$ 540,000	\$ (174,000)	
51-5100-733	WATER - DEPRECIATION	\$ 650,000			\$ 650,000	\$ 500,000	\$ 150,000	
51-5100-740	WATER - MAJOR EQUIPMENT (5K PLUS)	\$ 88,000			\$ 88,000	\$ 58,100	\$ 29,900	
51-5100-742	WATER - EQUIPMENT LEASE	\$ -			\$ -	\$ -	\$ -	
51-5100-744	WATER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 16,100	\$ (16,100)	
51-5100-746	WATER - IT SUPPORT & EQUIP	\$ 38,000			\$ 38,000	\$ 38,000	\$ -	
51-5100-750	WATER - IRRIGATION DUES	\$ 82,000			\$ 82,000	\$ 77,000	\$ 5,000	
51-5100-789	WATER - IRRIGATION CANAL LOAN	\$ 14,952			\$ 14,952	\$ 14,952	\$ -	
51-5100-796	WATER - RENT	\$ 20,000			\$ 20,000	\$ 30,000	\$ (10,000)	
	<b>TOTAL WATER FUND EXPENSE</b>	<b>\$ 2,642,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,642,340</b>	<b>\$ 3,123,341</b>	<b>\$ (481,001)</b>	<b>-18%</b>

## WATER IMPACT FEE BUDGET FY2027

REVENUE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
50-37-20000	WATER IMPACT - INTEREST	\$ -			\$ -	\$ 90,000	\$ (90,000)
50-37-17000	WATER IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
	<b>WATER IMPACT FEE REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ (90,000)</b>

EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
50-5000-732	WATER IMPACT - CAPITAL IMPROVEMENTS	\$ -			\$ -	\$ 90,000	\$ (90,000)
	<b>WATER IMPACT FEE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ (90,000)</b>

## SEWER ENTERPRISE BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
52-36-10000	SEWER - INTEREST	\$ 24,000			\$ 24,000	\$ 26,000	\$ (2,000)	
52-36-11000	SEWER - INTEREST	\$ 19,000			\$ 19,000	\$ 20,000	\$ (1,000)	
52-37-31000	SEWER - MONTHLY UTILITY CHARGE	\$ 3,698,376			\$ 3,698,376	\$ 3,258,789	\$ 439,587	
52-37-33000	SEWER - HOOKUP FEES	\$ 10,000			\$ 10,000	\$ 5,000	\$ 5,000	
52-37-90000	SEWER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	<b>TOTAL SEWER FUND REVENUE</b>	<b>\$ 3,751,376</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,751,376</b>	<b>\$ 3,309,789</b>	<b>\$ 441,587</b>	<b>12%</b>

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
52-5200-110	SEWER - WAGES - FULL-TIME	\$ 415,904			\$ 415,904	\$ 396,092	\$ 19,812	
52-5200-120	SEWER - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
52-5200-125	SEWER - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
52-5200-127	SEWER - UNEMPLOYMENT BENEFITS	\$ -			\$ -	\$ -	\$ -	
52-5200-128	SEWER - BANK CARD FEES	\$ 29,000			\$ 29,000	\$ 22,000	\$ 7,000	
52-5200-130	SEWER - BENEFITS	\$ 166,753			\$ 166,753	\$ 163,051	\$ 3,702	
52-5200-210	SEWER - DUES AND SUBSCRIPTIONS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-230	SEWER - TRAVEL AND TRAINING	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
52-5200-239	SEWER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 900	\$ 100	
52-5200-240	SEWER - OFFICE SUPPLIES	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
52-5200-242	SEWER - ENGINEERING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
52-5200-243	SEWER - PHYSICALS	\$ 600			\$ 600	\$ 600	\$ -	
52-5200-250	SEWER - BUILDING MAINTENANCE	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-251	SEWER - FUEL	\$ 13,000			\$ 13,000	\$ 13,000	\$ -	
52-5200-253	SEWER - FLEET MAINTENANCE	\$ 9,000			\$ 9,000	\$ 9,000	\$ -	
52-5200-254	SEWER - SYSTEM MAINTENANCE	\$ 20,000			\$ 20,000	\$ 20,000	\$ -	
52-5200-270	SEWER - UTILITIES	\$ 5,000			\$ 5,000	\$ 6,000	\$ (1,000)	
52-5200-280	SEWER - CONTRACTED JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 2,200	\$ (700)	
52-5200-310	SEWER - PROFESSIONAL SERVICES	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
52-5200-311	SEWER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
52-5200-510	SEWER - INSURANCE	\$ 28,656			\$ 28,656	\$ 28,171	\$ 485	
52-5200-610	SEWER - SUPPLIES	\$ 4,500			\$ 4,500	\$ 4,500	\$ -	
52-5200-612	SEWER - STREET REPAIR	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
52-5200-614	SEWER - GRAVEL PRODUCTS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-620	SEWER - SUNDRY	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
52-5200-732	SEWER- CAPITAL IMPROVEMENTS	\$ -			\$ -	\$ 40,000	\$ (40,000)	
52-5200-733	SEWER - DEPRECIATION	\$ 660,000			\$ 660,000	\$ 660,000	\$ -	
52-5200-738	SEWER - EQUIPMENT LEASE	\$ -			\$ -	\$ -	\$ -	
52-5200-739	SEWER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 6,200	\$ (6,200)	
52-5200-740	SEWER - MAJOR EQUIPMENT (5K PLUS)	\$ 323,000			\$ 323,000	\$ 30,500	\$ 292,500	
52-5200-746	SEWER - IT SUPPORT & EQUIP	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
52-5200-796	SEWER - RENT	\$ 20,000			\$ 20,000	\$ 30,000	\$ (10,000)	
52-5200-799	SEWER - SYSTEM CLEANING	\$ 80,000			\$ 80,000	\$ 120,000	\$ (40,000)	
52-5200-800	SEWER - LOGAN TREATMENT	\$ 1,100,000			\$ 1,100,000	\$ 1,100,000	\$ -	
	<b>TOTAL SEWER EXPENSE</b>	<b>\$ 2,994,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,994,507</b>	<b>\$ 2,763,856</b>	<b>\$ 230,651</b>	<b>8%</b>

## SEWER IMPACT FEE BUDGET FY2027

REVENUE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
56-37-20000	SEWER IMPACT - INTEREST				\$ -	\$ -	\$ -
56-37-17000	SEWER IMPACT - CITY IMPACT FEES				\$ -	\$ -	\$ -
56-37-18000	SEWER IMPACT - LOGAN CITY IMPACT FEES				\$ -	\$ -	\$ -
	<b>SEWER IMPACT FEE REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
56-5600-732	SEWER IMPACT - CAPITAL IMPROVEMENTS				\$ -	\$ -	\$ -
	SEWER IMPACT - TRANSFER TO FUND BALANCE				\$ -	\$ -	\$ -
56-5600-731	SEWER IMPACT - LOGAN CITY				\$ -	\$ -	\$ -
	<b>SEWER IMPACT FEE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## STORM SEWER ENTERPRISE FUND FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
53-36-10000	STORM SEWER - INTEREST	\$ 9,500			\$ 9,500	\$ 9,000	\$ 500	
53-36-90000	STORM SEWER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
53-37-31000	STORM SEWER - MONTHLY UTILITY CHARGE	\$ 1,209,360			\$ 1,209,360	\$ 1,121,170	\$ 88,190	
53-37-33000	STORM SEWER - PERMIT FEES	\$ -			\$ -	\$ -	\$ -	
<b>TOTAL STORM SEWER REVENUE</b>		<b>\$ 1,218,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,218,860</b>	<b>\$ 1,130,170</b>	<b>\$ 88,690</b>	<b>7%</b>

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
53-5300-110	STORM SEWER - WAGES - FULL-TIME	\$ 176,875			\$ 176,875	\$ 160,088	\$ 16,787	
53-5300-120	STORM SEWER - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
53-5300-130	STORM SEWER - BENEFITS	\$ 68,350			\$ 68,350	\$ 67,855	\$ 495	
53-5300-210	STORM SEWER - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-230	STORM SEWER - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-239	STORM SEWER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 500	\$ 500	
53-5300-240	STORM SEWER - OFFICE SUPPLIES	\$ 11,000			\$ 11,000	\$ 1,000	\$ 10,000	
53-5300-242	STORM SEWER - ENGINEERING	\$ -			\$ -	\$ -	\$ -	
53-5300-250	STORM SEWER - BUILDING MAINTENANCE	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
53-5300-251	STORM SEWER - FUEL	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-253	STORM SEWER - FLEET MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-254	STORM SEWER - SYSTEM MAINTENANCE	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
53-5300-270	STORM SEWER - UTILITIES	\$ 10,000			\$ 10,000	\$ 11,000	\$ (1,000)	
53-5300-310	STORM SEWER - PROFESSIONAL SERVICES	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
53-5300-311	STORM SEWER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
53-5300-510	STORM SEWER - INSURANCE	\$ 28,656			\$ 28,656	\$ 28,171	\$ 485	
53-5300-610	STORM SEWER - SUPPLIES	\$ -			\$ -	\$ -	\$ -	
53-5300-612	STORM SEWER - STREET REPAIR	\$ -			\$ -	\$ -	\$ -	
53-5300-620	STORM SEWER - SUNDRY	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
53-5300-698	STORM SEWER - PERMITS	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-699	STORM SEWER - FAIR	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-732	STORM SEWER - CAPITAL IMPROVEMENTS	\$ 150,000			\$ 150,000	\$ 3,905,000	\$ (3,755,000)	
53-5300-733	STORM SEWER - DEPRECIATION	\$ 183,000			\$ 183,000	\$ 163,000	\$ 20,000	
53-5300-739	STORM SEWER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
53-5300-740	STORM SEWER - MAJOR EQUIPMENT (5K PLUS)	\$ 409,000			\$ 409,000	\$ 37,000	\$ 372,000	
53-5300-746	STORM SEWER - IT SUPPORT & EQUIP	\$ 32,000			\$ 32,000	\$ 32,000	\$ -	
53-5300-796	STORM SEWER - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
<b>TOTAL STORM SEWER EXPENSE</b>		<b>\$ 1,150,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,150,475</b>	<b>\$ 4,466,256</b>	<b>\$ (3,335,781)</b>	<b>-288%</b>

## STORM SEWER IMPACT FEE BUDGET FY2027

### REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
54-37-39000	STORM SEWER IMPACT - INTEREST	\$ 20,000			\$ 20,000	\$ 26,000	\$ (6,000)
54-37-35000	STORM SEWER IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
	<b>STORM SEWER IMPACT FEE REVENUE</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 26,000</b>	<b>\$ (6,000)</b>

### EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
54-5400-732	STORM SEWER IMPACT - CAPITAL IMPROVEMENTS	\$ 20,000			\$ 20,000	\$ 26,000	\$ (6,000)
	STORM SEWER IMPACT - FUND BALANCE				\$ -	\$ -	\$ -
	<b>STORM SEWER IMPACT FEE EXPENSES</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 26,000</b>	<b>\$ (6,000)</b>

**FUND SUMMARY**

GENERAL FUND - REVENUE	\$ 13,900,039
GENERAL FUND - EXPENSE	\$ 13,900,039
DIFFERENCE	\$ 0
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GENERAL CAPITAL IMPROVEMENT FUND (GCIF) - REVENUE	\$ 170,152
GENERAL CAPITAL IMPROVEMENT FUND (GCIF) - EXPENSE	\$ 259,800
DIFFERENCE	\$ (89,648)
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WATER ENTERPRISE FUND - REVENUE	\$ 3,117,510
WATER IMPACT FEE - REVENUE	\$ -
TOTAL REVENUE	\$ 3,117,510
WATER ENTERPRISE FUND - EXPENSE	\$ 2,642,340
WATER IMPACT FEE - EXPENSE	\$ -
TOTAL EXPENSE	\$ 2,642,340
DIFFERENCE	\$ 475,170
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SEWER ENTERPRISE FUND - REVENUE	\$ 3,751,376
SEWER IMPACT FEE - REVENUE	\$ -
TOTAL REVENUE	\$ 3,751,376
SEWER ENTERPRISE FUND - EXPENSE	\$ 2,994,507
SEWER IMPACT FEE - EXPENSE	\$ -
TOTAL EXPENSE	\$ 2,994,507
DIFFERENCE	\$ 756,869
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STORM SEWER ENTERPRISE FUND - REVENUE	\$ 1,218,860
STORM SEWER IMPACT FEE - REVENUE	\$ 20,000
TOTAL REVENUE	\$ 1,238,860
STORM SEWER ENTERPRISE FUND - EXPENSE	\$ 1,150,475
STORM SEWER IMPACT FEE - EXPENSE	\$ 20,000
TOTAL EXPENSE	\$ 1,170,475
DIFFERENCE	\$ 68,385
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SOLID WASTE ENTERPRISE FUND - REVENUE	\$ 1,707,458
SOLID WASTE ENTERPRISE FUND - EXPENSE	\$ 1,707,458
DIFFERENCE	\$ -
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GRAND TOTAL REVENUE	\$ 23,885,395
GRAND TOTAL EXPENSE	\$ 22,674,619