



MEETING NOTICE AND AGENDA

Notice is hereby given that the Kaysville City Council will hold a regular council meeting on **Thursday, August 7, 2025**, starting at 7:00 PM in the **Council Chambers in Kaysville City Hall at 23 East Center Street, Kaysville, UT**. The meeting will be streamed on YouTube, and the link to the meeting will be posted on www.KaysvilleLive.com.

Public comments during the meeting are only taken for Action Items, "Call to the Public", or public hearings. **Those wishing to speak during these times must sign up in person before the meeting begins.** Comments may also be submitted to the City Council via email to publiccomment@kaysville.gov. Emailed comments will NOT be read aloud at the meeting.

CITY COUNCIL Q&A – 6:15 PM

The City Council will be available to answer questions or discuss any matters the public may have.

PUBLIC HEARING – FISCAL YEAR 2026 BUDGET TRUTH IN TAXATION – 6:30 PM

Members of the public who wish to comment during this public hearing do not need to sign up in advance and will be allowed 3 minutes to speak. Those wishing to participate remotely may do so by visiting www.kaysville.gov.

SPECIAL CITY COUNCIL MEETING - 6:45 PM

The agenda shall be as follows:

- 1) OPENING
- 2) ADOPTION OF THE 2025 CERTIFIED TAX RATE FOR KAYSVILLE CITY AND THE FISCAL YEAR 2026 BUDGETS
- 3) ADJOURNMENT

CITY COUNCIL MEETING – 7:00 PM

The agenda shall be as follows:

- 1) OPENING
 - a) Presented by Mayor Tami Tran
- 2) CALL TO THE PUBLIC (3 MINUTE LIMIT, MUST SIGN UP IN PERSON)
- 3) PRESENTATIONS AND AWARDS
 - a) Employee of the Quarter Award Presented to Greg Remington
- 4) DECLARATION OF ANY CONFLICTS OF INTEREST
- 5) CONSENT ITEMS
 - a) Approval of minutes from the June 5, 2025 Council meeting
 - b) Approval of minutes from the June 19, 2025 Council meeting
 - c) Approval of minutes from the June 19, 2025 Redevelopment Agency Board meeting
 - d) Approval of minutes from the June 19, 2025 Municipal Building Authority Board meeting
 - e) Approval of minutes from the July 3, 2025 Council meeting
 - f) A Resolution declaring Kaysville City's intent to advance and reimburse equipment costs for a Fire Department Ambulance through tax-exempt financing
- 6) COUNCIL MEMBERS REPORTS

7) CITY MANAGER REPORT

8) ADJOURNMENT

Kaysville City is dedicated to a policy of non-discrimination in admission to, access to, or operations of its programs, services, or activities. If you need special assistance due to a disability, please contact the Kaysville City Offices at (801) 546-1235 at least 24 hours in advance of the meeting to be held.

I hereby certify that I posted a copy of the foregoing Notice and Agenda at Kaysville City Hall, Kaysville City website at www.kaysville.gov, and the Utah Public Notice website at www.utah.gov/pmn. Posted on August 1, 2025.

A handwritten signature in black ink, appearing to read "Annemarie Plaizier", written over a horizontal line.

Annemarie Plaizier
City Recorder

RESOLUTION NO. 25-XX-XX

ADOPTION OF THE 2025 CERTIFIED TAX RATE FOR KAYSVILLE CITY AND THE FISCAL YEAR 2026 BUDGETS.

WHEREAS, Section 10-6-118, Utah Code Annotated, the Uniform Fiscal Procedures Act, requires Kaysville City Corporation by ordinance or resolution to adopt an annual budget for each fund; and

WHEREAS, Section 59-2-924, Utah Code Annotated, the Revenue and Taxation Act, requires Kaysville City to set a certified tax rate as part of the annual budget; and

WHEREAS, the Kaysville City Council, after giving due notice required by statute, has held public hearings and given notice as required now desires to adopt the 2025 Certified Tax rate and the Fiscal Year 2026 Budget.

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

1. The City Council hereby sets a certified tax rate at 0.001917 as calculated and attached hereto as Exhibit A - Certified Tax Rate Calculation and incorporated herein by this reference.
2. The City Council hereby adopts the Fiscal Year 2026 Budgets and attached hereto as Exhibit B - Kaysville City Fiscal Year 2026 Budgets.
3. The Resolution shall be effective upon adoption.

APPROVED and ADOPTED this 7th day of August 2025.

Tamara Tran
Mayor

ATTEST:

Annemarie Plaizier
City Recorder

Rate Detail

(233b) Auditor Data Entry Completed (750) Treasurer Data Entry Completed (233b) BOE Calculated (750) Collection Rate Calculated (697) Assessor Data Entry Completed (693) Proposed Rates Entered Rates USTC Approved Rates Finalized

| REAL PROPERTY VALUES | | | | | | |
|------------------------------------|---------------|---------------|-----------------|----------|----------------------------|------------|
| | 2025 Original | 2024 Year End | Orig - Year End | % Change | Value Change | % Change |
| Real Property (97.01 %) | 3,977,331,789 | 3,768,812,755 | 208,719,034 | 5.54 % | 152,657,909 | 4.05 % |
| (-) Incremental Value | 15,233,657 | 11,970,397 | 3,263,260 | 27.26 % | Assessor NG | % Change |
| (=) Total Adjusted Value Real | 3,992,098,132 | 3,756,842,358 | 205,455,774 | 5.47 % | 56,061,125 | 1.49 % |
| CENTRALLY ASSESSED PROPERTY VALUES | | | | | | |
| | 2025 Original | 2024 Year End | Orig - Year End | % Change | | Value |
| Centrally Assessed (1.01 %) | 41,227,580 | 38,700,406 | 4,527,174 | 12.34 % | Benchmark | 40,592,918 |
| (-) Incremental Value | 8,824 | 8,099 | 725 | 8.95 % | (-) 2024 Incremental Value | 8,099 |
| (=) Total Adjusted Value CA | 41,218,756 | 38,692,307 | 4,526,449 | 12.34 % | (=) Adjusted Benchmark | 40,584,819 |
| PERSONAL PROPERTY VALUES | | | | | | |
| | 2024 Year End | 2023 Year End | 2024YE - 2023YE | % Change | | |
| Personal Property (1.99 %) | 81,476,665 | 76,459,233 | 5,017,432 | 6.56 % | | |
| (-) Incremental Value | 2,152,330 | 2,248,514 | - 96,184 | - 4.28 % | | |
| (-) Semiconductor | | | | | | |
| (=) Total Adjusted Value PP | 79,324,335 | 74,210,719 | 5,113,616 | 6.89 % | | |

| REAL PROPERTY NEW GROWTH | |
|-------------------------------|---------------------------|
| | Total Adjusted Value Real |
| 2025 Original | 3,992,098,132 |
| (-) 2024 Year End | 3,756,842,358 |
| (=) Orig - Year End | 205,455,774 |
| (-) Value Change | 152,657,909 |
| (=) Real New Growth | 52,797,865 |
| CENTRALLY ASSESSED NEW GROWTH | |
| | Total Adjusted Value CA |
| 2025 Original | 41,218,756 |
| (-) Benchmark | 40,584,819 |
| (=) CA New Growth | 633,937 |
| PROJECT AREA NEW GROWTH | |
| Real | |
| (+) Centrally Assessed | |
| (+) Personal | |
| (=) Project Area New Growth | 0 |

| NEW GROWTH TOTALS | |
|--|------------|
| Real New Growth | 52,797,865 |
| (+) CA New Growth | 633,937 |
| (+) Project Area New Growth | |
| (=) Eligible New Growth | 53,431,802 |
| (x) 5 Year Avg Collection Rate | 95.34 % |
| (=) Collection Rate Adjusted Eligible New Growth | 50,941,880 |

| CERTIFIED TAX RATE CALCULATION | |
|--|-------------------|
| Total Adjusted Value (R+CA+PP) | 4,082,641,223 |
| (-) Board of Equalization (BOE) Adjustment | 5,390,863 |
| (x) 5 Year Average Collection (2025/2024) | 95.34 % / 95.45 % |
| (=) Proposed Tax Rate Value | 3,887,250,493 |
| (-) Collection Rate Adjusted Eligible New Growth | 50,941,880 |
| (=) Certified Tax Rate Value | 3,836,308,613 |

| Budget Code | Budget Name | 2024 Year End Budgeted Revenue | 2024 Year End Adjusted Budgeted Revenue | Calc. Certified Tax Rate | 2024 Year End Final Tax Rate | % Change | Certified Tax Rate Revenue W/O New Growth | New Growth Revenue | Certified Tax Rate Revenue W/ New Growth | Auditor's Certified Tax Rate | Auditor's Certified Rate Revenue | Proposed Tax Rate | Budgeted Revenue | Final Tax Rate | Final Budgeted Revenue |
|-------------|------------------------|--------------------------------|---|--------------------------|------------------------------|----------|---|--------------------|--|------------------------------|----------------------------------|-------------------|------------------|----------------|------------------------|
| 10 | General Operations | \$ 5,583,150 | \$ 5,580,412 | 0.001455 | 0.001512 | -3.77% | \$ 5,581,829 | \$ 74,120 | \$ 5,655,949 | 0.001455 | \$ 5,655,949 | 0.001917 | \$ 7,451,200 | 0.001917 | \$ 7,451,200 |
| 190 | Discharge of Judgement | | | | | | | | | | | | | | |
| | Grand Total | \$ 5,583,150 | \$ 5,580,412 | 0.001455 | 0.001512 | | \$ 5,581,829 | \$ 74,120 | \$ 5,655,949 | 0.001455 | \$ 5,655,949 | 0.001917 | \$ 7,451,200 | 0.001917 | \$ 7,451,200 |

NOTES:



FY 2026
Final
Budget



FY 2026 Budget

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August 7, 2025

Kaysville Mayor and City Council,

We present Kaysville City's Final Budget for Fiscal Year 2026 for your consideration. This consolidated budget is presented through a collaborative effort among the Kaysville City Mayor, Council, staff and under the guidance of the City's budget mission statement and objectives.

Mission Statement

"Enhance the present and future quality of community life in Kaysville through the delivery of effective, efficient and equitable services."

Budget Objectives

A sense of community through balance, sustainability and accountability

Employees

Develop and maintain competent, qualified, dedicated and well-trained employees who are respectful, understanding, courteous and sensitive to those we serve.

Operations

Manage the use of City assets and resources for cost-effective and efficient delivery of services. Maintain the expected level of service.

Capital Investment and Infrastructure

Improve and maintain capital investment and City infrastructure providing the highest level of service delivery and staying ahead of the maintenance curve.

FY 26 Budget Considerations

As we consider the budget objectives, the FY 26 Final Budget as presented maintains the current level of service with some operational changes to meet the budget objectives and the needs of our citizens.

Employees - Personnel and Human Resources

The FY 26 Final Budget includes a Human Resource Schedule identifying position staffing by department. The FY 26 Final Budget includes two new positions:

- Assistant City Attorney - to meet the **additional** prosecutorial case load and additional policy and civil work needs that have grown with the City over the years.
- Police Sergeant - for added supervision, where there currently is none, during night-time patrol shifts, lowering the liability of the City and providing better outcomes on calls.

Kaysville City continues to operate lean in comparison to other cities and has held off on adding new positions for a number of years despite the growth in the community and an increase in responsibilities and expectations placed on City operations. These two new position recommendations have been vetted and prioritized over many other requests and would fill substantial needs.

Operations and Maintenance

The FY 26 Final Budget includes an operating budget for each department. A summary of the operating costs is included as part of the Budget Summary.

Departments have made every effort to maintain operating costs level, even with the significant cost increases over the last several years. Any increase in the General Fund budget due to the rise in inflation is proposed to be covered by property tax. The budget also includes additional operating costs in our utility operations attributable to “pass through” costs from our suppliers: Weber Basin Water, Central Davis Sewer District and other contracted services. These fees are reflected in the utility bill shown on the consolidated fee schedule.

Capital and Infrastructure

The FY 26 Final Budget includes a Capital Schedule detailing the on-going capital investment in City assets and infrastructure, as well as planned future projects for all departments. A major emphasis for FY26 will be the continued road and utility work on 200 North and Mutton Hollow streets.

Our electric utility continues to make system and substation improvements to provide additional capacity. These projects are funded by Impact Fee reserves.

Exciting capital projects for FY 26 include West Davis Corridor trail enhancements, park improvements, beginning construction on a cemetery cremation garden, and a partnership with Davis School district for a gymnasium.

One-time projects within the general fund are proposed to be funded by using reserves.

Fiscal Impact

We recognize that this budget impacts our citizens as we continue to provide essential services balancing the cost of services with available revenues. Striking this balance each year requires a need from time to time for an adjustment to taxes, fees and charges. Not only do we need to address the needs of our community now, but we need to plan for the future. This means we look at the long-term financial health of the City and plan for the funding of future projects, avoiding debt if possible. Keeping our reserves healthy is crucial to avoiding debt and allowing for infrastructure updates in the case of an emergency, while planning for future projects.

The Final Budget includes a proposed property tax increase of approximately \$14.80 per month for the average valued home in Kaysville. There are also increases in certain fees to cover

the costs of utility services to maintain service levels and infrastructure. A summary of the proposed changes to fees is included as part of the budget.

The Final Budget will be presented at a Truth in Taxation Hearing on August 7th, 2025, at 6:30pm and the Final Budget will be adopted thereafter.

We appreciate the collective efforts and support of the Mayor, the City Council and the department heads in the budgeting process and look forward to a successful year as we deliver services to the citizens of Kaysville.

Jaysen Christensen
City Manager

Dean Storey
Director of Finance and Administration

Maryn Nelson
Deputy Finance Director

Kaysville City Revenue and Expenditure Summary
General Fund - Final Budget
Fiscal Year 2026

| | 6/30/2023 | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|---------------------------------------|---------------|--------------|--------------|--------------|-------------------------------------|
| General Fund Revenues | Actual 2023 | Actual 2024 | Budget 2025 | Final Budget | Budget Change from Prior Year |
| <i>TAXES</i> | \$ 15,075,496 | \$16,340,929 | \$16,699,509 | \$16,988,449 | \$ 288,940 |
| <i>TRUTH IN TAXATION</i> | | | | \$ 1,795,251 | \$ 1,795,251 |
| <i>LICENSES/PERMITS</i> | \$ 602,806 | \$ 439,363 | \$ 525,000 | \$ 475,000 | \$ (50,000) |
| <i>INTERGOVERNMENTAL</i> | \$ 223,598 | \$ 196,855 | \$ 158,000 | \$ 173,000 | \$ 15,000 |
| <i>CHARGES FOR SERVICES</i> | \$ 3,716,983 | \$ 3,999,956 | \$ 4,020,100 | \$ 4,045,800 | \$ 25,700 |
| <i>FINES AND FORFEITURES</i> | \$ 175,032 | \$ 161,015 | \$ 155,000 | \$ 185,000 | \$ 30,000 |
| <i>COMMUNITY EVENTS</i> | \$ 34,362 | \$ 22,005 | \$ 39,100 | \$ 24,100 | \$ (15,000) |
| <i>MISCELLANEOUS</i> | \$ 803,174 | \$ 1,044,044 | \$ 879,000 | \$ 1,049,000 | \$ 170,000 |
| <i>TRANSFERS - RESERVES - CONTRIB</i> | \$ 412,652 | \$ 494,909 | \$ 1,520,721 | \$ 1,365,400 | \$ (155,321) |
| General Fund Revenues | \$ 21,044,103 | \$22,699,076 | \$23,996,430 | \$26,101,000 | \$ 2,104,570 |

Kaysville City Revenue and Expenditure Summary
General Fund - Final Budget
Fiscal Year 2026

| | Actual 2023 | Actual 2024 | Budget 2025 | Final Budget | Budget Change from Prior Year |
|--|----------------------|----------------------|----------------------|----------------------|-------------------------------------|
| Personnel Expenditures | | | | | |
| <i>CITY COUNCIL</i> | \$ 80,185 | \$ 94,449 | \$ 110,510 | \$ 122,000 | \$ 11,490 |
| <i>CITY MANAGER</i> | \$ 199,392 | \$ 238,461 | \$ 250,873 | \$ 270,000 | \$ 19,127 |
| <i>ADMINISTRATIVE SERVICES</i> | \$ 936,442 | \$ 1,048,776 | \$ 1,158,717 | \$ 1,225,000 | \$ 66,283 |
| <i>INFORMATION SYSTEMS</i> | \$ 516,957 | \$ 565,714 | \$ 606,744 | \$ 633,000 | \$ 26,256 |
| <i>LEGAL SERVICES</i> | \$ 289,750 | \$ 319,569 | \$ 383,844 | \$ 542,000 | \$ 158,156 |
| <i>GENERAL GOVERNMENT BUILDINGS</i> | \$ 64,732 | \$ 66,794 | \$ 69,374 | \$ 72,000 | \$ 2,626 |
| <i>PLANNING & ZONING</i> | \$ 405,915 | \$ 509,302 | \$ 507,288 | \$ 530,000 | \$ 22,712 |
| <i>POLICE DEPARTMENT</i> | \$ 5,377,985 | \$ 5,855,611 | \$ 6,617,350 | \$ 7,086,000 | \$ 468,650 |
| <i>FIRE DEPARTMENT</i> | \$ 2,829,219 | \$ 3,206,216 | \$ 3,457,835 | \$ 3,817,000 | \$ 359,165 |
| <i>BUILDING INSPECTION</i> | \$ 488,890 | \$ 559,189 | \$ 622,020 | \$ 653,000 | \$ 30,980 |
| <i>FLEET MAINTENANCE</i> | \$ 212,325 | \$ 235,484 | \$ 260,965 | \$ 279,000 | \$ 18,035 |
| <i>PUBLIC WORKS</i> | \$ 652,935 | \$ 636,685 | \$ 878,236 | \$ 922,000 | \$ 43,764 |
| <i>PARKS</i> | \$ 824,053 | \$ 886,040 | \$ 919,328 | \$ 965,000 | \$ 45,672 |
| <i>RECREATION</i> | \$ 607,392 | \$ 659,628 | \$ 709,417 | \$ 732,000 | \$ 22,583 |
| <i>COMMUNITY EVENTS</i> | \$ 50,817 | \$ 53,548 | \$ 73,388 | \$ 77,000 | \$ 3,612 |
| <i>CEMETERY</i> | \$ 306,631 | \$ 339,867 | \$ 372,018 | \$ 384,000 | \$ 11,982 |
| General Fund Personnel Expenditures | \$ 13,843,619 | \$ 15,275,333 | \$ 16,997,909 | \$ 18,309,000 | \$ 1,311,091 |

Kaysville City Revenue and Expenditure Summary
General Fund - Final Budget
Fiscal Year 2026

| Operating Expenditures | Actual 2023 | Actual 2024 | Budget 2025 | Final Budget | Budget Change from Prior Year |
|-------------------------------------|--------------|--------------|--------------|--------------|-------------------------------------|
| <i>CITY COUNCIL</i> | \$ 81,535 | \$ 83,211 | \$ 64,625 | \$ 65,000 | \$ 375 |
| <i>CITY MANAGER</i> | \$ 10,796 | \$ 13,922 | \$ 18,625 | \$ 21,000 | \$ 2,375 |
| <i>ADMINISTRATIVE SERVICES</i> | \$ 200,967 | \$ 179,799 | \$ 220,500 | \$ 224,000 | \$ 3,500 |
| <i>INFORMATION SYSTEMS</i> | \$ 287,762 | \$ 285,435 | \$ 329,200 | \$ 367,000 | \$ 37,800 |
| <i>LEGAL SERVICES</i> | \$ 46,484 | \$ 46,014 | \$ 46,500 | \$ 60,000 | \$ 13,500 |
| <i>GENERAL GOVERNMENT BUILDINGS</i> | \$ 181,882 | \$ 164,379 | \$ 195,800 | \$ 198,000 | \$ 2,200 |
| <i>ELECTIONS</i> | \$ 64 | \$ 12,889 | \$ - | \$ 35,000 | \$ 35,000 |
| <i>PLANNING & ZONING</i> | \$ 34,517 | \$ 55,436 | \$ 70,100 | \$ 91,000 | \$ 20,900 |
| <i>POLICE DEPARTMENT</i> | \$ 744,946 | \$ 663,081 | \$ 727,031 | \$ 798,000 | \$ 70,969 |
| <i>FIRE DEPARTMENT</i> | \$ 658,487 | \$ 708,371 | \$ 708,000 | \$ 813,000 | \$ 105,000 |
| <i>BUILDING INSPECTION</i> | \$ 107,926 | \$ 42,838 | \$ 90,500 | \$ 91,000 | \$ 500 |
| <i>FLEET MAINTENANCE</i> | \$ 78,569 | \$ 88,757 | \$ 93,850 | \$ 99,000 | \$ 5,150 |
| <i>PUBLIC WORKS</i> | \$ 456,625 | \$ 439,871 | \$ 399,700 | \$ 467,000 | \$ 67,300 |
| <i>PARKS</i> | \$ 399,776 | \$ 361,872 | \$ 410,000 | \$ 471,000 | \$ 61,000 |
| <i>RECREATION</i> | \$ 461,944 | \$ 544,860 | \$ 523,240 | \$ 536,000 | \$ 12,760 |
| <i>COMMUNITY EVENTS</i> | \$ 130,230 | \$ 160,246 | \$ 142,000 | \$ 142,000 | \$ - |
| <i>CEMETERY</i> | \$ 102,534 | \$ 93,961 | \$ 123,950 | \$ 130,000 | \$ 6,050 |
| <i>NON DEPARTMENTAL</i> | \$ 753,477 | \$ 710,000 | \$ 717,000 | \$ 719,000 | \$ 2,000 |
| Operating Expenditures | \$ 4,738,521 | \$ 4,654,940 | \$ 4,880,621 | \$ 5,327,000 | \$ 446,379 |

Kaysville City Revenue and Expenditure Summary
General Fund - Final Budget
Fiscal Year 2026

| Capital Expenditures | Actual 2023 | Actual 2024 | Budget 2025 | Final Budget | Budget Change from Prior Year |
|-------------------------------------|--------------|--------------|--------------|--------------|-------------------------------------|
| <i>CITY COUNCIL</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>CITY MANAGER</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>ADMINISTRATIVE SERVICES</i> | \$ - | \$ - | \$ 6,000 | \$ 6,000 | \$ - |
| <i>INFORMATION SYSTEMS</i> | \$ - | \$ 67,799 | \$ 112,000 | \$ 112,000 | \$ - |
| <i>LEGAL SERVICES</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>GENERAL GOVERNMENT BUILDINGS</i> | \$ 81,579 | \$ 38,348 | \$ 8,000 | \$ 14,000 | \$ 6,000 |
| <i>ELECTIONS</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>PLANNING & ZONING</i> | \$ - | \$ - | \$ 3,000 | \$ - | \$ (3,000) |
| <i>POLICE DEPARTMENT</i> | \$ 280,767 | \$ 308,605 | \$ 376,500 | \$ 293,000 | \$ (83,500) |
| <i>FIRE DEPARTMENT</i> | \$ 1,101,226 | \$ 257,165 | \$ 200,000 | \$ 44,000 | \$ (156,000) |
| <i>BUILDING INSPECTION</i> | \$ - | \$ - | \$ 3,000 | \$ - | \$ (3,000) |
| <i>FLEET MAINTENANCE</i> | \$ 589,134 | \$ 560,879 | \$ 447,400 | \$ 564,000 | \$ 116,600 |
| <i>PUBLIC WORKS</i> | \$ 17,750 | \$ 148,809 | \$ - | \$ - | \$ - |
| <i>PARKS</i> | \$ 47,075 | \$ 55,209 | \$ 446,000 | \$ 246,000 | \$ (200,000) |
| <i>RECREATION</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>COMMUNITY EVENTS</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>CEMETERY</i> | \$ 19,850 | \$ 20,122 | \$ - | \$ 286,000 | \$ 286,000 |
| General Fund Capital Expenditures | \$ 2,137,381 | \$ 1,456,936 | \$ 1,601,900 | \$ 1,565,000 | \$ (36,900) |

Kaysville City Revenue and Expenditure Summary
General Fund - Final Budget
Fiscal Year 2026

| Combined Expenditures | Actual 2023 | Actual 2024 | Budget 2025 | Final Budget | Budget Change from Prior Year |
|-------------------------------------|---------------|---------------|---------------|---------------|-------------------------------------|
| <i>CITY COUNCIL</i> | \$ 161,720 | \$ 177,661 | \$ 175,135 | \$ 187,000 | \$ 11,865 |
| <i>CITY MANAGER</i> | \$ 210,187 | \$ 252,383 | \$ 269,498 | \$ 291,000 | \$ 21,502 |
| <i>ADMINISTRATIVE SERVICES</i> | \$ 1,137,409 | \$ 1,228,575 | \$ 1,385,217 | \$ 1,455,000 | \$ 69,783 |
| <i>INFORMATION SYSTEMS</i> | \$ 804,719 | \$ 918,947 | \$ 1,047,944 | \$ 1,112,000 | \$ 64,056 |
| <i>LEGAL SERVICES</i> | \$ 336,234 | \$ 365,583 | \$ 430,344 | \$ 602,000 | \$ 171,656 |
| <i>GENERAL GOVERNMENT BUILDINGS</i> | \$ 328,192 | \$ 269,522 | \$ 273,174 | \$ 284,000 | \$ 10,826 |
| <i>ELECTIONS</i> | \$ 64 | \$ 12,889 | \$ - | \$ 35,000 | \$ 35,000 |
| <i>PLANNING & ZONING</i> | \$ 440,431 | \$ 564,738 | \$ 580,388 | \$ 621,000 | \$ 40,612 |
| <i>POLICE DEPARTMENT</i> | \$ 6,403,699 | \$ 6,827,297 | \$ 7,720,881 | \$ 8,177,000 | \$ 456,119 |
| <i>FIRE DEPARTMENT</i> | \$ 4,588,932 | \$ 4,171,751 | \$ 4,365,835 | \$ 4,674,000 | \$ 308,165 |
| <i>BUILDING INSPECTION</i> | \$ 596,817 | \$ 602,027 | \$ 715,520 | \$ 744,000 | \$ 28,480 |
| <i>FLEET MAINTENANCE</i> | \$ 880,027 | \$ 885,120 | \$ 802,215 | \$ 942,000 | \$ 139,785 |
| <i>PUBLIC WORKS</i> | \$ 1,127,310 | \$ 1,225,365 | \$ 1,277,936 | \$ 1,389,000 | \$ 111,064 |
| <i>PARKS</i> | \$ 1,270,903 | \$ 1,303,120 | \$ 1,775,328 | \$ 1,682,000 | \$ (93,328) |
| <i>RECREATION</i> | \$ 1,069,335 | \$ 1,204,489 | \$ 1,232,657 | \$ 1,268,000 | \$ 35,343 |
| <i>COMMUNITY EVENTS</i> | \$ 181,047 | \$ 213,794 | \$ 215,388 | \$ 219,000 | \$ 3,612 |
| <i>CEMETERY</i> | \$ 429,015 | \$ 453,950 | \$ 495,968 | \$ 800,000 | \$ 304,032 |
| <i>NON DEPARTMENTAL</i> | \$ 753,477 | \$ 710,000 | \$ 717,000 | \$ 719,000 | \$ 2,000 |
| <i>TRANSFERS</i> | \$ 676,502 | \$ 754,259 | \$ 516,000 | \$ 900,000 | \$ 384,000 |
| General Fund Combined Expenditures | \$ 21,396,023 | \$ 22,141,468 | \$ 23,996,430 | \$ 26,101,000 | \$ 2,104,570 |

| | | | | | |
|-------------------------------------|---------------|---------------|---------------------|-------------------|---------------------|
| General Fund Revenues | \$ 21,044,103 | \$ 22,699,076 | \$ 22,891,209 | \$ 25,151,100 | \$ 2,259,891 |
| Budgeted Use of Fund Balance | | | \$ 1,105,221 | \$ 949,900 | \$ (155,321) |
| General Fund Expenditures | \$ 21,396,023 | \$ 22,141,468 | \$ 23,996,430 | \$ 26,101,000 | \$ 2,104,570 |
| Revenues Over Expenditures | \$ (351,920) | \$ 557,607 | \$ - | \$ - | \$ - |

Kaysville City Revenue and Expenditure Summary
Redevelopment Agency Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|-----------------------|------------|------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>TAXES</i> | \$ 124,727 | \$ 130,000 | \$ 130,000 | \$ - |
| <i>GRANT PROCEEDS</i> | \$ - | \$ - | \$ - | \$ - |
| <i>MISCELLANEOUS</i> | \$ 38,492 | \$ 132,500 | \$ 2,000 | \$ (130,500) |
| Total Revenues | \$ 163,219 | \$ 262,500 | \$ 132,000 | \$ (130,500) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|-----------------------------------|----------|------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 7,393 | \$ 190,000 | \$ 70,000 | \$ (120,000) |
| <i>CAPITAL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>TRANSFERS AND FUND BALANCE</i> | \$ - | \$ 72,500 | \$ 62,000 | \$ (10,500) |
| Total Expenditures | \$ 7,393 | \$ 262,500 | \$ 132,000 | \$ (130,500) |

| | | | | |
|---|-------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ 155,826 | \$ - | \$ - | \$ - |
|---|-------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
ARPA Special Revenue Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|-----------------------------------|------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>ARPA FUNDING</i> | \$ - | \$ - | \$ - | \$ - |
| <i>MISCELLANEOUS</i> | \$ 139,599 | \$ - | \$ - | \$ - |
| <i>TRANSFERS AND FUND BALANCE</i> | \$ - | \$ 1,642,956 | \$ - | \$ (1,642,956) |
| Total Revenues | \$ 139,599 | \$ 1,642,956 | \$ - | \$ (1,642,956) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|-----------------------------------|------------|--------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ 133,111 | \$ 142,956 | \$ - | \$ (142,956) |
| <i>OPERATING</i> | \$ - | \$ - | \$ - | \$ - |
| <i>CAPITAL</i> | \$ 569,583 | \$ 1,500,000 | \$ - | \$ (1,500,000) |
| <i>TRANSFERS AND FUND BALANCE</i> | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 702,694 | \$ 1,642,956 | \$ - | \$ (1,642,956) |

| | | | | |
|---|---------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ (563,095) | \$ - | \$ - | \$ - |
|---|---------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Road Special Revenue Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|---|---------------------|---------------------|---------------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>INTERGOVERNMENTAL - CONNECTOR ROAD</i> | \$ 3,275,796 | \$ - | \$ - | \$ - |
| <i>ROAD UTILITY FEE</i> | \$ 1,198,486 | \$ 1,200,000 | \$ 1,200,000 | \$ - |
| <i>CLASS C ROAD</i> | \$ 1,499,142 | \$ 1,400,000 | \$ 1,500,000 | \$ 100,000 |
| <i>PROP ONE GRANT - DAVIS COUNTY</i> | \$ - | \$ - | \$ 3,000,000 | \$ 3,000,000 |
| <i>LOCAL ACTIVE TRANSPORTATION</i> | \$ 724,835 | \$ 720,000 | \$ 725,000 | \$ 5,000 |
| <i>PAY BACK AGREEMENTS</i> | \$ 87 | \$ 40,000 | \$ 40,000 | \$ - |
| <i>INTEREST INCOME</i> | \$ 355,800 | \$ 100,000 | \$ 200,000 | \$ 100,000 |
| <i>SALE OF ASSET</i> | \$ - | \$ - | \$ - | \$ - |
| <i>IMPACT FEES</i> | \$ 143,499 | \$ 500,000 | \$ 250,000 | \$ (250,000) |
| <i>TRANSFER FROM FUND 58</i> | \$ - | \$ - | \$ - | \$ - |
| <i>FUND BALANCE</i> | \$ - | \$ 4,792,000 | \$ 537,000 | \$ (4,255,000) |
| Total Revenues | \$ 7,197,646 | \$ 8,752,000 | \$ 7,452,000 | \$ (1,300,000) |

| Expenditures | Actual | Budget | Final Budget | Budget Change from Prior Year |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------------------------|
| <i>PERSONNEL</i> | \$ 22,070 | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 1,014,812 | \$ 856,000 | \$ 901,000 | \$ 45,000 |
| <i>CAPITAL</i> | \$ 7,895,960 | \$ 7,795,000 | \$ 6,450,000 | \$ (1,345,000) |
| <i>TRANSFERS AND FUND BALANCE</i> | \$ 101,000 | \$ 101,000 | \$ 101,000 | \$ - |
| Total Expenditures | \$ 9,033,842 | \$ 8,752,000 | \$ 7,452,000 | \$ (1,300,000) |

| | | | | |
|---|-----------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ (1,836,196) | \$ - | \$ - | \$ - |
|---|-----------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
RAMP Special Revenue Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------|------------|------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>RAMP TAXES</i> | \$ 554,949 | \$ 465,000 | \$ 540,000 | \$ 75,000 |
| <i>INTERGOVERNMENTAL</i> | \$ 387,000 | \$ - | \$ - | \$ - |
| <i>INTEREST INCOME</i> | \$ 22,112 | \$ - | \$ - | \$ - |
| <i>FUND BALANCE</i> | \$ - | \$ - | \$ 112,000 | \$ 112,000 |
| Total Revenues | \$ 964,061 | \$ 465,000 | \$ 652,000 | \$ 187,000 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|-----------------------------------|------------|------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 35,035 | \$ 41,500 | \$ 57,000 | \$ 15,500 |
| <i>CAPITAL</i> | \$ 593,139 | \$ 423,500 | \$ 595,000 | \$ 171,500 |
| <i>TRANSFERS AND FUND BALANCE</i> | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 628,173 | \$ 465,000 | \$ 652,000 | \$ 187,000 |

| | | | | |
|---|-------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ 335,887 | \$ - | \$ - | \$ - |
|---|-------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Municipal Building Authority Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------|------------|------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>MBA LEASE REVENUE</i> | \$ 710,000 | \$ 717,000 | \$ 718,890 | \$ 1,890 |
| <i>INTEREST EARNINGS</i> | \$ 16,251 | \$ - | \$ - | \$ - |
| <i>OTHER REVENUE</i> | \$ 0 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 726,251 | \$ 717,000 | \$ 718,890 | \$ 1,890 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|------------------------------------|------------|------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 4,010 | \$ 3,000 | \$ 4,000 | \$ 1,000 |
| <i>CAPITAL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>POLICE STATION DEBT SERVICE</i> | \$ 370,738 | \$ 377,000 | \$ 378,575 | \$ 1,575 |
| <i>CITY HALL DEBT SERVICE</i> | \$ 334,403 | \$ 337,000 | \$ 336,315 | \$ (685) |
| Total Expenditures | \$ 709,150 | \$ 717,000 | \$ 718,890 | \$ 1,890 |

| | | | | |
|---|------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ 17,101 | \$ - | \$ - | \$ - |
|---|------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Debt Service Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>TRANSFER FROM GENERAL FUND</i> | \$ 259,350 | \$ 100,500 | \$ 484,000 | \$ 383,500 |
| <i>TRANSFER FROM CAP PROJ-IMPACT</i> | \$ 207,000 | \$ 208,000 | \$ - | \$ (208,000) |
| <i>OTHER REVENUE</i> | \$ 57 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 466,407 | \$ 308,500 | \$ 484,000 | \$ 175,500 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|--|-------------------|-------------------|-------------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 1,500 | \$ - | \$ 368,000 | \$ 368,000 |
| <i>AERIAL LIFT FIRE TRUCK DEBT SERVICE</i> | \$ 152,046 | \$ 76,500 | \$ - | \$ (76,500) |
| <i>AMBULANCE DEBT SERVICE</i> | \$ 83,700 | \$ - | \$ 85,800 | \$ 85,800 |
| <i>PIONEER PARK DEBT SERVICE</i> | \$ 206,385 | \$ 208,000 | \$ - | \$ (208,000) |
| <i>WIDE AREA MOWER DEBT SERVICE</i> | \$ 20,308 | \$ 24,000 | \$ 30,200 | \$ 6,200 |
| Total Expenditures | \$ 463,939 | \$ 308,500 | \$ 484,000 | \$ 175,500 |

| | | | | |
|---|-----------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ 2,467 | \$ - | \$ - | \$ - |
|---|-----------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Capital Projects Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|------------------------------|------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>GENERAL FUND TRANSFER</i> | \$ - | \$ - | \$ - | \$ - |
| <i>INTEREST INCOME</i> | \$ 128,238 | \$ - | \$ - | \$ - |
| <i>INTERGOVERNMENTAL</i> | \$ - | \$ 630,000 | \$ 630,000 | \$ - |
| <i>IMPACT FEES</i> | \$ 270,925 | \$ 223,000 | \$ 125,000 | \$ (98,000) |
| <i>FUND BALANCE</i> | \$ - | \$ 150,000 | \$ - | \$ (150,000) |
| Total Revenues | \$ 399,163 | \$ 1,003,000 | \$ 755,000 | \$ (248,000) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|---|--------------|--------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ - | \$ - | \$ - | \$ - |
| <i>CAPITAL - GENERAL GOVERNMENT</i> | \$ 19,910 | \$ 100,000 | \$ - | \$ (100,000) |
| <i>CAPITAL - PUBLIC WORKS</i> | \$ 647,987 | \$ - | \$ - | \$ - |
| <i>CAPITAL - FIRE</i> | \$ 5,793 | \$ - | \$ - | \$ - |
| <i>CAPITAL - PARKS</i> | \$ 173,339 | \$ 695,000 | \$ 755,000 | \$ 60,000 |
| <i>CAPITAL - RECREATION</i> | \$ 26,259 | \$ - | \$ - | \$ - |
| <i>TRANSFER TO DEBT SERVICE FUND - PIONEER PARK</i> | \$ 207,000 | \$ 208,000 | \$ - | \$ (208,000) |
| Total Expenditures | \$ 1,080,289 | \$ 1,003,000 | \$ 755,000 | \$ (248,000) |

| | | | | |
|---|---------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ (681,126) | \$ - | \$ - | \$ - |
|---|---------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Cemetery Perpetual Care Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|----------------------------|------------|------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>PERPETUAL CARE FEES</i> | \$ 112,600 | \$ 90,000 | \$ 70,000 | \$ (20,000) |
| <i>INTEREST EARNINGS</i> | \$ 93,017 | \$ 50,000 | \$ 50,000 | \$ - |
| <i>FUND BALANCE - REV</i> | \$ - | \$ 610,000 | \$ - | \$ (610,000) |
| Total Revenues | \$ 205,617 | \$ 750,000 | \$ 120,000 | \$ (630,000) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|---------------------------|-----------|------------|--------------|-------------------------------------|
| Expenditures | | | | |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING</i> | \$ 11,850 | \$ - | \$ - | \$ - |
| <i>CAPITAL</i> | \$ 609 | \$ 750,000 | \$ 25,000 | \$ (725,000) |
| <i>FUND BALANCE - EXP</i> | \$ - | \$ - | \$ 95,000 | \$ 95,000 |
| Total Expenditures | \$ 12,459 | \$ 750,000 | \$ 120,000 | \$ (630,000) |

| | | | | |
|---|-------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENDITURES | \$ 193,159 | \$ - | \$ - | \$ - |
|---|-------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expenditure Summary
Library Endowment Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|---|------------------|-------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>SALE PROCEEDS ENDOWMENT</i> | \$ - | \$ - | \$ - | \$ - |
| <i>INTEREST EARNINGS</i> | \$ 22,859 | \$ 20,000 | \$ 20,000 | \$ - |
| <i>UNRESTRICTED REVENUE</i> | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 22,859 | \$ 20,000 | \$ 20,000 | \$ - |
| Expenditures | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>PERSONNEL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OPERATING - DAVIS COUNTY LIBRARY</i> | \$ - | \$ 20,000 | \$ 20,000 | \$ - |
| <i>CAPITAL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>FUND BALANCE - EXP</i> | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 20,000 | \$ 20,000 | \$ - |
| TOTAL REVENUES OVER EXPENDITURES | \$ 22,859 | \$ - | \$ - | \$ - |

Kaysville City Revenue and Expense Summary
Water Utility Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------------|--------------|--------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | YTD Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>WATER SALES</i> | \$ 3,548,892 | \$ 3,037,930 | \$ 3,650,000 | \$ 4,206,000 | \$ 556,000 |
| <i>CONNECTION FEES</i> | \$ 19,929 | \$ 20,829 | \$ 45,000 | \$ 20,000 | \$ (25,000) |
| <i>OTHER REVENUES</i> | \$ 686,563 | \$ (7,058) | \$ 40,000 | \$ 40,000 | \$ - |
| <i>MISCELLANEOUS</i> | \$ 165,049 | \$ 119,309 | \$ 123,000 | \$ 123,000 | \$ - |
| <i>RETAINED EARNINGS - REV</i> | \$ - | \$ - | \$ 1,091,034 | \$ 2,268,000 | \$ 1,176,966 |
| Total Revenues | \$ 4,420,433 | \$ 3,171,010 | \$ 4,949,034 | \$ 6,657,000 | \$ 1,707,966 |

| | Actual | YTD Actual | Budget | Final Budget | Budget Change from Prior Year |
|--|--------------|--------------|--------------|--------------|-------------------------------------|
| Expenses | | | | | |
| <i>PERSONNEL</i> | \$ 1,220,072 | \$ 1,268,771 | \$ 1,390,534 | \$ 1,522,000 | \$ 131,466 |
| <i>OPERATING</i> | \$ 2,221,544 | \$ 1,331,171 | \$ 1,571,500 | \$ 1,680,000 | \$ 108,500 |
| <i>CAPITAL</i> | \$ - | \$ 656,879 | \$ 1,518,000 | \$ 3,026,000 | \$ 1,508,000 |
| <i>TRANSFERS AND RETAINED EARNINGS</i> | \$ 629,422 | \$ 357,500 | \$ 469,000 | \$ 429,000 | \$ (40,000) |
| Total Expenses | \$ 4,071,038 | \$ 3,614,321 | \$ 4,949,034 | \$ 6,657,000 | \$ 1,707,966 |

| | | | | | |
|-------------------------------------|------------|--------------|------|------|------|
| TOTAL REVENUES OVER EXPENSES | \$ 349,395 | \$ (443,312) | \$ - | \$ - | \$ - |
|-------------------------------------|------------|--------------|------|------|------|

Kaysville City Revenue and Expense Summary
Sewer Utility Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------|--------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>TREATMENT CHARGES</i> | \$ 3,189,305 | \$ 4,397,444 | \$ 4,745,000 | \$ 347,556 |
| <i>OTHER REVENUES</i> | \$ 7,898 | \$ 5,000 | \$ 5,000 | \$ - |
| <i>MISCELLANEOUS</i> | \$ 41,933 | \$ 20,000 | \$ 20,000 | \$ - |
| Total Revenues | \$ 3,239,136 | \$ 4,422,444 | \$ 4,770,000 | \$ 347,556 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|-----------------------------------|--------------|--------------|--------------|-------------------------------------|
| Expenses | | | | |
| <i>PERSONNEL</i> | \$ 4,741 | \$ 21,444 | \$ 23,000 | \$ 1,556 |
| <i>OPERATING</i> | \$ 21,357 | \$ 15,000 | \$ 122,000 | \$ 107,000 |
| <i>CAPITAL</i> | \$ 108,898 | \$ 106,000 | \$ - | \$ (106,000) |
| <i>PAYMENT TO SEWER DISTRICTS</i> | \$ 3,095,873 | \$ 4,280,000 | \$ 4,625,000 | \$ 345,000 |
| Total Expenses | \$ 3,230,868 | \$ 4,422,444 | \$ 4,770,000 | \$ 347,556 |

| | | | | |
|-------------------------------------|-----------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENSES | \$ 8,268 | \$ - | \$ - | \$ - |
|-------------------------------------|-----------------|-------------|-------------|-------------|

Kaysville City Revenue and Expense Summary
Power Utility Fund - Final Budget
Fiscal Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|---------------------------------|----------------------|----------------------|----------------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>ELECTRICITY SALES</i> | \$ 17,277,067 | \$ 17,947,650 | \$ 19,718,000 | \$ 1,770,350 |
| <i>ENERGY SALES AND USE TAX</i> | \$ 1,037,470 | \$ 1,076,859 | \$ 1,185,000 | \$ 108,141 |
| <i>IMPACT FEES</i> | \$ 280,432 | \$ 2,660,000 | \$ 1,500,000 | \$ (1,160,000) |
| <i>EXTENSION FEES</i> | \$ 307,806 | \$ 500,000 | \$ 500,000 | \$ - |
| <i>OTHER REVENUES</i> | \$ 525,406 | \$ 310,000 | \$ 240,000 | \$ (70,000) |
| <i>MISCELLANEOUS</i> | \$ 512,435 | \$ 340,000 | \$ - | \$ (340,000) |
| <i>RETAINED EARNINGS - REV</i> | \$ - | \$ 1,930,364 | \$ 1,318,000 | \$ (612,364) |
| Total Revenues | \$ 19,940,616 | \$ 24,764,873 | \$ 24,461,000 | \$ (303,873) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|--|----------------------|----------------------|----------------------|-------------------------------------|
| Expenses | | | | |
| <i>PERSONNEL</i> | \$ 2,023,540 | \$ 2,638,401 | \$ 2,692,000 | \$ 53,599 |
| <i>OPERATING</i> | \$ 15,514,420 | \$ 16,164,613 | \$ 16,817,000 | \$ 652,387 |
| <i>CAPITAL</i> | \$ - | \$ 4,065,000 | \$ 2,947,000 | \$ (1,118,000) |
| <i>TRANSFER TO GEN FUND - EUT</i> | \$ 1,037,470 | \$ 1,076,859 | \$ 1,185,000 | \$ 108,141 |
| <i>TRANSFERS AND RETAINED EARNINGS</i> | \$ 1,143,490 | \$ 820,000 | \$ 820,000 | \$ - |
| Total Expenses | \$ 19,718,920 | \$ 24,764,873 | \$ 24,461,000 | \$ (303,873) |

| | | | | |
|-------------------------------------|-------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENSES | \$ 221,696 | \$ - | \$ - | \$ - |
|-------------------------------------|-------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expense Summary
Pressure Irrigation Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|-------------------------------|--------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>SERVICE FEES - UTILITY</i> | \$ 1,662,910 | \$ 1,718,444 | \$ 1,727,000 | \$ 8,556 |
| <i>INTEREST EARNINGS</i> | \$ 5,884 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,668,794 | \$ 1,718,444 | \$ 1,727,000 | \$ 8,556 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|------------------------------------|--------------|--------------|--------------|-------------------------------------|
| Expenses | | | | |
| <i>PERSONNEL</i> | \$ 3,924 | \$ 21,444 | \$ 23,000 | \$ 1,556 |
| <i>OPERATING</i> | \$ 10,491 | \$ 6,000 | \$ 8,000 | \$ 2,000 |
| <i>CAPITAL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>PAYMENTS TO DAVIS AND WEBER</i> | \$ 1,586,319 | \$ 1,590,000 | \$ 1,595,000 | \$ 5,000 |
| <i>ADMINISTRATIVE SERVICES</i> | \$ 101,000 | \$ 101,000 | \$ 101,000 | \$ - |
| Total Expenses | \$ 1,701,734 | \$ 1,718,444 | \$ 1,727,000 | \$ 8,556 |

| | | | | |
|-------------------------------------|--------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENSES | \$ (32,940) | \$ - | \$ - | \$ - |
|-------------------------------------|--------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expense Summary
Sanitation Utility Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--------------------------------|--------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>SANITATION FEES</i> | \$ 1,797,446 | \$ 1,860,000 | \$ 2,200,000 | \$ 340,000 |
| <i>RECYCLE FEES</i> | \$ 794,124 | \$ 800,000 | \$ 840,000 | \$ 40,000 |
| <i>OTHER REVENUES</i> | \$ 8,267 | \$ 12,000 | \$ 12,000 | \$ - |
| <i>MISCELLANEOUS REVENUE</i> | \$ 73,448 | \$ 45,000 | \$ 45,000 | \$ - |
| <i>RETAINED EARNINGS - REV</i> | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 2,673,285 | \$ 2,717,000 | \$ 3,097,000 | \$ 380,000 |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|--|--------------|--------------|--------------|-------------------------------------|
| Expenses | | | | |
| <i>PERSONNEL</i> | \$ 30,987 | \$ 42,370 | \$ 45,000 | \$ 2,630 |
| <i>OPERATING</i> | \$ 2,257,504 | \$ 2,342,000 | \$ 2,561,000 | \$ 219,000 |
| <i>CAPITAL</i> | \$ - | \$ - | \$ - | \$ - |
| <i>TRANSFERS AND RETAINED EARNINGS</i> | \$ 249,231 | \$ 332,630 | \$ 491,000 | \$ 158,370 |
| Total Expenses | \$ 2,537,721 | \$ 2,717,000 | \$ 3,097,000 | \$ 380,000 |

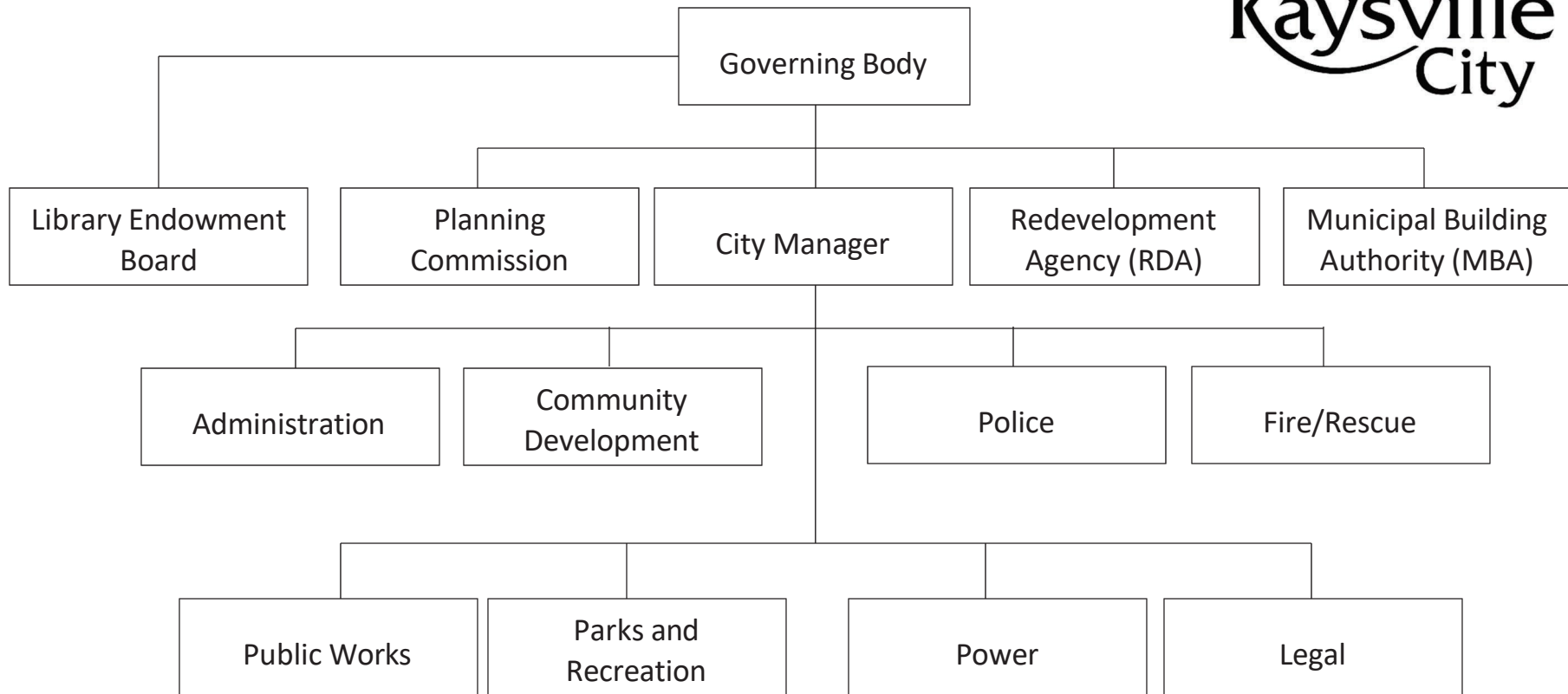
| | | | | |
|-------------------------------------|-------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENSES | \$ 135,564 | \$ - | \$ - | \$ - |
|-------------------------------------|-------------------|-------------|-------------|-------------|

Kaysville City Revenue and Expense Summary
Storm Water Utility Fund - Final Budget Fiscal
Year 2026

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | \$ Diff |
|--|--------------|--------------|--------------|-------------------------------------|
| Revenues | Actual | Budget | Final Budget | Budget Change from Prior Year |
| <i>STORM WATER FEES</i> | \$ 1,253,315 | \$ 1,275,000 | \$ 1,503,000 | \$ 228,000 |
| <i>INTERGOVERNMENTAL - LID PROJECT</i> | \$ - | \$ - | \$ - | \$ - |
| <i>OTHER REVENUES</i> | \$ 380,877 | \$ 25,000 | \$ 25,000 | \$ - |
| <i>MISCELLANEOUS</i> | \$ 69,869 | \$ 2,045,000 | \$ 45,000 | \$ (2,000,000) |
| <i>RETAINED EARNINGS - REV</i> | \$ - | \$ 612,312 | \$ 252,000 | \$ (360,312) |
| Total Revenues | \$ 1,704,060 | \$ 3,957,312 | \$ 1,825,000 | \$ (2,132,312) |

| | Actual | Budget | Final Budget | Budget Change from Prior Year |
|--|--------------|--------------|--------------|-------------------------------------|
| Expenses | | | | |
| <i>PERSONNEL</i> | \$ 729,049 | \$ 796,612 | \$ 777,000 | \$ (19,612) |
| <i>OPERATING</i> | \$ 938,855 | \$ 456,100 | \$ 468,000 | \$ 11,900 |
| <i>CAPITAL</i> | \$ - | \$ 2,445,600 | \$ 321,000 | \$ (2,124,600) |
| <i>TRANSFERS AND RETAINED EARNINGS</i> | \$ 314,737 | \$ 259,000 | \$ 259,000 | \$ - |
| Total Expenses | \$ 1,982,642 | \$ 3,957,312 | \$ 1,825,000 | \$ (2,132,312) |

| | | | | |
|-------------------------------------|---------------------|-------------|-------------|-------------|
| TOTAL REVENUES OVER EXPENSES | \$ (278,581) | \$ - | \$ - | \$ - |
|-------------------------------------|---------------------|-------------|-------------|-------------|



| | | | | | |
|--------------------------------------|--------------------|-----------------------|-------------|------|----------------------------|
| | | | | | |
| Architectural Review Committee | Civic Committee | Youth City Council | Youth Court | CERT | Heritage Park Committee |
| | | | | | |



| Current Positions and Staffing by Department | | | |
|--|--------|----------|----------|
| Department | | | Comments |
| | | | |
| City Manager | 1 | FT | |
| | | | |
| Administration | | | |
| Finance/Administrative Services Director | 1 | FT | |
| City Recorder | 1 | FT | |
| Human Resource Manager | 1 | FT | |
| Utility Billing Clerk | 2 | FT | |
| Accounting Clerk | 1 | FT | |
| Cash Receipting Clerk | 2 | FT | |
| Deputy Finance Director | 1 | FT | |
| Mechanic Shop Foreman | 1 | FT | |
| Mechanic | 1 | FT | |
| Information Systems Manager | 1 | FT | |
| Metering System Analyst | 1 | FT | |
| Computer Specialist | 1 | FT | |
| Electronic Document Management Coordinator | 1 | FT | |
| GIS Specialist | 1 | FT | |
| Information Systems Staff Assistant | 1 | PT NB | |
| | | | |
| Legal | | | |
| City Attorney | 1 | FT | |
| Paralegal | 1 | FT | |
| Assistant City Attorney | 1 | FT | NEW FY26 |
| | | | |
| Parks & Recreation, Buildings, Cemetery | | | |
| Parks and Recreation Director | 1 | FT | |
| Parks Superintendent | 1 | FT | |
| Recreation Superintendent | 1 | FT | |
| Parks Foreman | 1 | FT | |
| Lead Worker | 2 | FT | |
| Crew Leader | 3 | FT | |
| Recreation Coordinator | 2 | FT | |
| PT Recreation Specialist | 1 | PT B | |
| Cemetery Sexton | 1 | FT | |
| Admin Office Assistant | 3 | PT NB | |
| Temporary Rec Worker | Varies | Temp | |
| Seasonal Worker | Varies | Seasonal | |
| | | | |



| Current Positions and Staffing by Department | | | |
|--|--------|----------|------------|
| Department | | | Comments |
| Community Development | | | |
| Community Development Director | 1 | FT | |
| Building Official | 1 | FT | |
| Building Inspector III | 1 | FT | |
| Building Inspector II | 1 | FT | |
| City Planner | 1 | FT | |
| Building Permit Technician Lead | 1 | FT | |
| Business License Specialist | 1 | FT | |
| Building Permit Technician | 1 | FT | |
| | | | |
| Public Works | | | |
| Public Works Director | 1 | FT | |
| Public Works Foreman | 1 | FT | |
| City Engineer | 1 | FT | |
| Streets Manager | 1 | FT | |
| Drinking Water Manager | 1 | FT | |
| Storm Water Manager | 1 | FT | |
| Maintenance Worker IV | 3 | FT | |
| Maintenance Worker III | 8 | FT | 1 NEW FY26 |
| Maintenance Worker II | 1 | FT | |
| Public Works Inspector | 1 | FT | |
| Water Quality and Backflow Administrator | 1 | FT | |
| Water Technical Aide | 1 | FT | |
| Administrative Assistant - Secretary | 1 | FT | |
| Laborer | Varies | Seasonal | |
| | | | |
| Police | | | |
| Police Chief | 1 | FT | |
| Assistant Police Chief | 1 | FT | |
| Lieutenant | 2 | FT | |
| Sergeant | 6 | FT | 1 NEW FY26 |
| Master Officer | 9 | FT | |
| Police Officer III | 10 | FT | |
| Police Officer II | 6 | FT | |
| Victim Advocate | 1 | FT | |
| Support Services Supervisor | 1 | FT | |
| Evidence and Records Custodian | 1 | FT | |
| Crossing Guard | 35 | PT NB | |
| | | | |



| Current Positions and Staffing by Department | | | |
|--|--------|-------|---|
| Department | | | Comments |
| Fire | | | |
| Fire Chief | 1 | FT | |
| Fire Captain Paramedic | 1 | FT | |
| Fire Captain AEMT | 2 | FT | |
| Fire Engineer Paramedic | 2 | FT | |
| Fire Engineer AEMT | 1 | FT | |
| Firefighter Paramedic | 9 | FT | |
| Firefighter AEMT | 7 | FT | |
| Administrative Assistant - Secretary | 1 | PT B | |
| PT Firefighter | Varies | PT NB | |
| Power | | | |
| Power Director | 1 | FT | |
| Line Operations Supervisor | 1 | FT | |
| Senior Line Supervisor | 3 | FT | |
| Substation Technician Supervisor | 1 | FT | |
| Journeyman Lineman | 4 | FT | |
| Meter Technician | 1 | FT | Replaces Resource Service Manager NEW FY26 |
| Apprentice Lineman | 2 | FT | |
| Locator | 1 | FT | 1 repositioned to PW Maintenance Worker III |
| Administrative Assistant - Secretary | 1 | FT | |
| Laborer | Varies | Temp | |

138 Full Time Positions
 2 Part Time Positions - Benefited
 39 Part Time Positions - Non Benefited
 Varies Seasonal/Temporary

KAYSVILLE CITY
PROPOSED COMPENSATION PLAN FY 2026

| | | FY 26 PROPOSED COMPENSATION PLAN | | | | | |
|--|--|----------------------------------|--------------|--------------|---------------------------|----------|---------|
| | | 2.50% Market Adjustment Included | | | | | |
| Council Approved Positions | | Annual Compensation | | | Conversion to Hourly Rate | | |
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| Administration Department | | | | | | | |
| City Manager | | \$148,220.80 | \$174,158.40 | \$200,096.00 | \$71.26 | \$83.73 | \$96.20 |
| Finance/Administrative Services Director | | \$116,396.80 | \$136,780.80 | \$157,144.00 | \$55.96 | \$65.76 | \$75.55 |
| Information Systems Manager | | \$91,894.40 | \$107,972.80 | \$124,051.20 | \$44.18 | \$51.91 | \$59.64 |
| Deputy Finance Director | | \$82,222.40 | \$96,616.00 | \$110,988.80 | \$39.53 | \$46.45 | \$53.36 |
| Human Resource Manager | | \$68,515.20 | \$80,516.80 | \$92,497.60 | \$32.94 | \$38.71 | \$44.47 |
| GIS Specialist | | \$69,680.00 | \$81,889.60 | \$94,078.40 | \$33.50 | \$39.37 | \$45.23 |
| Computer Specialist | | \$69,680.00 | \$81,889.60 | \$94,078.40 | \$33.50 | \$39.37 | \$45.23 |
| Electronic Document Management Coordinator | | \$69,680.00 | \$81,889.60 | \$94,078.40 | \$33.50 | \$39.37 | \$45.23 |
| Mechanic Shop Foreman | | \$68,328.00 | \$80,288.00 | \$92,248.00 | \$32.85 | \$38.60 | \$44.35 |
| City Recorder | | \$64,396.80 | \$75,670.40 | \$86,923.20 | \$30.96 | \$36.38 | \$41.79 |
| Mechanic | | \$59,612.80 | \$70,054.40 | \$80,475.20 | \$28.66 | \$33.68 | \$38.69 |
| Metering System Analyst | | \$58,052.80 | \$68,224.00 | \$78,374.40 | \$27.91 | \$32.80 | \$37.68 |
| Accounting Clerk | | \$52,395.20 | \$61,568.00 | \$70,740.80 | \$25.19 | \$29.60 | \$34.01 |
| Accounts Payable Clerk | | \$51,251.20 | \$60,216.00 | \$69,180.80 | \$24.64 | \$28.95 | \$33.26 |
| Utility Billing Clerk | | \$50,128.00 | \$58,905.60 | \$67,662.40 | \$24.10 | \$28.32 | \$32.53 |
| Cash Receipting Clerk | | \$50,128.00 | \$58,905.60 | \$67,662.40 | \$24.10 | \$28.32 | \$32.53 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | |
| Community Development Department | | | | | | | |
| Community Development Director | | \$112,070.40 | \$131,684.80 | \$151,299.20 | \$53.88 | \$63.31 | \$72.74 |
| Building Official | | \$85,841.60 | \$100,859.20 | \$115,876.80 | \$41.27 | \$48.49 | \$55.71 |
| Building Inspector III | | \$65,166.40 | \$76,564.80 | \$87,963.20 | \$31.33 | \$36.81 | \$42.29 |
| Building Inspector II | | \$62,836.80 | \$73,840.00 | \$84,843.20 | \$30.21 | \$35.50 | \$40.79 |
| Senior City Planner | | \$73,008.00 | \$85,779.20 | \$98,550.40 | \$35.10 | \$41.24 | \$47.38 |
| Building Inspector I | | \$60,008.00 | \$70,512.00 | \$81,016.00 | \$28.85 | \$33.90 | \$38.95 |
| City Planner | | \$56,492.80 | \$66,393.60 | \$76,273.60 | \$27.16 | \$31.92 | \$36.67 |
| Code Enforcement Officer | | \$55,556.80 | \$65,291.20 | \$75,004.80 | \$26.71 | \$31.39 | \$36.06 |
| Executive Assistant | | \$55,057.60 | \$64,688.00 | \$74,318.40 | \$26.47 | \$31.10 | \$35.73 |
| Building Permit Technician Lead | | \$54,828.80 | \$64,438.40 | \$74,027.20 | \$26.36 | \$30.98 | \$35.59 |
| Building Permit Technician | | \$47,944.00 | \$56,347.20 | \$64,729.60 | \$23.05 | \$27.09 | \$31.12 |
| Business License Specialist | | \$48,692.80 | \$57,220.80 | \$65,748.80 | \$23.41 | \$27.51 | \$31.61 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | |
| Fire Department | | | | | | | |
| Fire Chief | | \$118,060.80 | \$138,715.20 | \$159,369.60 | \$56.76 | \$66.69 | \$76.62 |
| Deputy Fire Chief | | \$100,131.20 | \$117,665.60 | \$135,179.20 | \$48.14 | \$56.57 | \$64.99 |
| Fire Captain Paramedic | | \$91,000.00 | \$106,928.64 | \$122,857.28 | \$31.25 | \$36.72 | \$42.19 |
| Fire Captain AEMT | | \$82,496.96 | \$96,940.48 | \$111,384.00 | \$28.33 | \$33.29 | \$38.25 |
| Fire Marshal/Inspector | | \$68,082.56 | \$79,992.64 | \$91,902.72 | \$23.38 | \$27.47 | \$31.56 |
| Fire Engineer Paramedic | | \$76,585.60 | \$89,980.80 | \$103,376.00 | \$26.30 | \$30.90 | \$35.50 |
| Fire Engineer AEMT | | \$66,160.64 | \$77,750.40 | \$89,311.04 | \$22.72 | \$26.70 | \$30.67 |
| Firefighter Paramedic | | \$65,752.96 | \$77,255.36 | \$88,757.76 | \$22.58 | \$26.53 | \$30.48 |
| Firefighter AEMT | | \$58,589.44 | \$68,839.68 | \$79,089.92 | \$20.12 | \$23.64 | \$27.16 |
| Administrative Assistant - Secretary | | \$50,128.00 | \$58,905.60 | \$67,662.40 | \$24.10 | \$28.32 | \$32.53 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | |
| | | | | | 2912 Hourly Rate | | |

KAYSVILLE CITY
PROPOSED COMPENSATION PLAN FY 2026

| Council Approved Positions | | FY 26 PROPOSED COMPENSATION PLAN | | | | | | |
|--------------------------------------|---------|---|--------------|--------------|---------------------------|----------|---------|---------|
| | | 2.50% Market Adjustment Included | | | | | | |
| | | Annual Compensation | | | Conversion to Hourly Rate | | | |
| | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum | |
| Legal Department | | | | | | | | |
| City Attorney | | \$133,806.40 | \$157,227.20 | \$180,648.00 | | \$64.33 | \$75.59 | \$86.85 |
| Paralegal | | \$58,656.00 | \$68,931.20 | \$79,185.60 | | \$28.20 | \$33.14 | \$38.07 |
| Assistant City Attorney | | \$98,196.80 | \$115,398.40 | \$132,579.20 | | \$47.21 | \$55.48 | \$63.74 |
| | | | | | | | | |
| Parks and Recreation Department | | | | | | | | |
| Parks and Recreation Director | | \$104,624.00 | \$122,928.00 | \$141,232.00 | | \$50.30 | \$59.10 | \$67.90 |
| Recreation Superintendent | | \$82,388.80 | \$96,803.20 | \$111,217.60 | | \$39.61 | \$46.54 | \$53.47 |
| Parks Superintendent | | \$81,972.80 | \$96,324.80 | \$110,676.80 | | \$39.41 | \$46.31 | \$53.21 |
| Cemetery Sexton | | \$61,297.60 | \$72,030.40 | \$82,763.20 | | \$29.47 | \$34.63 | \$39.79 |
| Parks Foreman | | \$60,777.60 | \$71,427.20 | \$82,056.00 | | \$29.22 | \$34.34 | \$39.45 |
| Lead Worker | | \$57,844.80 | \$67,974.40 | \$78,083.20 | | \$27.81 | \$32.68 | \$37.54 |
| Recreation Coordinator | | \$55,889.60 | \$65,665.60 | \$75,441.60 | | \$26.87 | \$31.57 | \$36.27 |
| Crew Leader | | \$53,289.60 | \$62,628.80 | \$71,947.20 | | \$25.62 | \$30.11 | \$34.59 |
| Marketing Coordinator | | \$52,249.60 | \$61,401.60 | \$70,532.80 | | \$25.12 | \$29.52 | \$33.91 |
| PT Recreation Specialist | | \$38,376.00 | \$45,099.60 | \$51,807.60 | | \$24.60 | \$28.91 | \$33.21 |
| Program Assistant | | \$47,798.40 | \$56,160.00 | \$64,521.60 | | \$22.98 | \$27.00 | \$31.02 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | | |
| | | 75% of Full-time | | | | | | |
| Police Department | | | | | | | | |
| Police Chief | | \$136,302.40 | \$160,160.00 | \$183,996.80 | | \$65.53 | \$77.00 | \$88.46 |
| Assistant Police Chief | | \$110,156.80 | \$129,438.40 | \$148,720.00 | | \$52.96 | \$62.23 | \$71.50 |
| Lieutenant | | \$104,624.00 | \$122,948.80 | \$141,252.80 | | \$50.30 | \$59.11 | \$67.91 |
| Mental Health Therapist | | \$94,411.20 | \$110,947.20 | \$127,462.40 | | \$45.39 | \$53.34 | \$61.28 |
| Sergeant | | \$92,622.40 | \$108,846.40 | \$125,049.60 | | \$44.53 | \$52.33 | \$60.12 |
| Master Officer | | \$80,329.60 | \$94,390.40 | \$108,451.20 | | \$38.62 | \$45.38 | \$52.14 |
| Police Officer III | | \$73,777.60 | \$86,694.40 | \$99,590.40 | | \$35.47 | \$41.68 | \$47.88 |
| Support Services Supervisor | | \$64,792.00 | \$76,128.00 | \$87,464.00 | | \$31.15 | \$36.60 | \$42.05 |
| Police Officer II | | \$63,107.20 | \$74,152.00 | \$85,196.80 | | \$30.34 | \$35.65 | \$40.96 |
| Victim Advocate | | \$55,348.80 | \$65,041.60 | \$74,734.40 | | \$26.61 | \$31.27 | \$35.93 |
| Evidence and Records Custodian | | \$54,475.20 | \$64,001.60 | \$73,528.00 | | \$26.19 | \$30.77 | \$35.35 |
| Police Officer | | \$55,078.40 | | | | \$26.48 | | |
| Administrative Assistant - Secretary | | \$50,128.00 | \$58,905.60 | \$67,662.40 | | \$24.10 | \$28.32 | \$32.53 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | | |
| | | | | | | | | |
| Power Department | | | | | | | | |
| Power Director | | \$122,283.20 | \$143,686.40 | \$165,089.60 | | \$58.79 | \$69.08 | \$79.37 |
| Resource Service Manager | | \$106,974.40 | \$125,694.40 | \$144,414.40 | | \$51.43 | \$60.43 | \$69.43 |
| Line Operations Supervisor | | \$104,520.00 | \$122,824.00 | \$141,107.20 | | \$50.25 | \$59.05 | \$67.84 |
| Senior Line Supervisor | | \$93,121.60 | \$109,428.80 | \$125,715.20 | | \$44.77 | \$52.61 | \$60.44 |
| Substation Technician Supervisor | | \$92,435.20 | \$108,617.60 | \$124,779.20 | | \$44.44 | \$52.22 | \$59.99 |
| Journeyman Substation Technician | | \$82,451.20 | \$96,886.40 | \$111,300.80 | | \$39.64 | \$46.58 | \$53.51 |
| Journeyman Lineman | | \$95,513.60 | \$103,292.80 | \$111,051.20 | | \$45.92 | \$49.66 | \$53.39 |
| Meter Technician | | \$95,513.60 | \$103,292.80 | \$109,824.00 | | \$45.92 | \$49.66 | \$52.80 |
| Apprentice Lineman - 4th Year | | \$91,062.40 | \$93,288.00 | \$95,513.60 | | \$43.78 | \$44.85 | \$45.92 |
| Apprentice Lineman - 3rd Year | | \$86,611.20 | \$88,836.80 | \$91,062.40 | | \$41.64 | \$42.71 | \$43.78 |
| Apprentice Lineman - 2nd Year | | \$82,180.80 | \$84,406.40 | \$86,611.20 | | \$39.51 | \$40.58 | \$41.64 |
| Apprentice Lineman - 1st Year | | | | \$82,180.80 | | | | \$39.51 |
| Locator | | \$54,080.00 | \$63,544.00 | \$73,008.00 | | \$26.00 | \$30.55 | \$35.10 |
| Groundworker | | \$50,252.80 | \$59,051.20 | \$67,828.80 | | \$24.16 | \$28.39 | \$32.61 |
| Administrative Assistant - Secretary | | \$50,128.00 | \$58,905.60 | \$67,662.40 | | \$24.10 | \$28.32 | \$32.53 |
| Office Clerk II | | \$43,950.40 | \$51,646.40 | \$59,321.60 | | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | | \$39,332.80 | \$46,217.60 | \$53,102.40 | | \$18.91 | \$22.22 | \$25.53 |
| | | | | | | | | |
| | | Based on a % of Journeyman Lineman Position | | | | | | |

KAYSVILLE CITY

PROPOSED COMPENSATION PLAN FY 2026

FY 26 PROPOSED COMPENSATION PLAN
2.50% Market Adjustment Included

Council Approved Positions

| | Annual Compensation | | | Conversion to Hourly Rate | | |
|--|---------------------|--------------|--------------|---------------------------|----------|---------|
| | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| Public Works Department | | | | | | |
| Public Works Director | \$118,643.20 | \$139,422.40 | \$160,180.80 | \$57.04 | \$67.03 | \$77.01 |
| Assistant Public Works Director | \$100,122.88 | \$117,648.96 | \$135,175.04 | \$48.14 | \$56.56 | \$64.99 |
| Public Works Foreman | \$91,020.80 | \$106,953.60 | \$122,886.40 | \$43.76 | \$51.42 | \$59.08 |
| City Engineer | \$103,625.60 | \$121,763.20 | \$139,900.80 | \$49.82 | \$58.54 | \$67.26 |
| Drinking Water Manager | \$72,196.80 | \$84,843.20 | \$97,468.80 | \$34.71 | \$40.79 | \$46.86 |
| Storm Water Manager | \$71,115.20 | \$83,574.40 | \$96,012.80 | \$34.19 | \$40.18 | \$46.16 |
| Streets Manager | \$70,865.60 | \$83,283.20 | \$95,680.00 | \$34.07 | \$40.04 | \$46.00 |
| Public Works Inspector | \$63,980.80 | \$75,192.00 | \$86,382.40 | \$30.76 | \$36.15 | \$41.53 |
| Water Quality and Backflow Administrator | \$62,982.40 | \$74,006.40 | \$85,030.40 | \$30.28 | \$35.58 | \$40.88 |
| Maintenance Worker IV | \$62,795.20 | \$73,798.40 | \$84,780.80 | \$30.19 | \$35.48 | \$40.76 |
| Water Technical Aide | \$58,302.40 | \$68,515.20 | \$78,707.20 | \$28.03 | \$32.94 | \$37.84 |
| Maintenance Worker III | \$57,200.00 | \$67,204.80 | \$77,209.60 | \$27.50 | \$32.31 | \$37.12 |
| Compliance and Enforcement Administrator | \$55,556.80 | \$65,291.20 | \$75,004.80 | \$26.71 | \$31.39 | \$36.06 |
| Maintenance Worker II | \$53,289.60 | \$62,628.80 | \$71,947.20 | \$25.62 | \$30.11 | \$34.59 |
| Administrative Assistant - Secretary | \$50,128.00 | \$58,905.60 | \$67,662.40 | \$24.10 | \$28.32 | \$32.53 |
| Office Clerk II | \$43,950.40 | \$51,646.40 | \$59,321.60 | \$21.13 | \$24.83 | \$28.52 |
| Office Clerk I | \$39,332.80 | \$46,217.60 | \$53,102.40 | \$18.91 | \$22.22 | \$25.53 |

OTHER COMPENSATION

Mayor \$23,985 annual
Council \$12,812.50 annual
For URS purposes Tier 2 elected and appointed officials are considered

INCENTIVE PROGRAM

Budget Annual Amount of \$600 per number of Department Employees

Department Heads may grant cash incentive awards to an employee or group of employees that demonstrate exceptional effort or accomplishment beyond what is normally expected on the job for a unique event or over a sustained period of time.

Incentive awards are discretionary, not an entitlement, and are subject to the availability of funds and upon approval of the City Manager. Each Department Head shall prepare a written request submitted to the City Manager. Incentives awarded according to the approved compensation plan.

Planning Commission and Power Commission \$30.00 per meeting

Per Diem Allowance: \$10.00 Breakfast, \$15.00 Lunch, \$20.00 Dinner

Mileage Reimbursement: \$0.70 per mile (IRS Rate)

On-Call Pay: \$25.00 scheduled work days and \$50.00 non-working days

*Fire Engineer/Captain Shift - Additional \$2/hour

*When a firefighter is required to be the acting Engineer or Captain

Gym Reimbursement of \$20/month

Public Safety monthly cleaning allowance \$15/month

Police Annual Uniform Allowance - \$1,200 (Reimbursement Basis)

Fire (Full-Time) Annual Uniform Allowance - \$800

Fire (Part-Time) Annual Uniform Allowance - \$400

Vehicle Allowance

City Manager \$6,600 or Use of City Vehicle
Attorney \$4,800 or Use of City Vehicle
Finance Director \$3,600 or Use of City Vehicle
Community Development Director \$4,200 or Use of City Vehicle
Police Chief City Vehicle
Fire Chief City Vehicle
Parks & Recreation Director \$4,200 or Use of City Vehicle
Public Works Director \$4,200 or Use of City Vehicle
Power Director \$4,200 or Use of City Vehicle

City Vehicle Fringe Benefit

Residence within Kaysville City - \$28.80/Pay Period

Residence outside Kaysville City - \$50.40/Pay Period

| Capital Asset Listing | | | | |
|------------------------------------|---------|---------|------------|-----------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
| Buildings | 813,000 | 771,000 | 16,863,000 | 1,484,000 |
| General Fund - Fire | | | | |
| New Fire Station Design | | | | 750,000 |
| General Fund - Parks | | | | |
| Restroom Doors and Locking Systems | | 41,500 | | |
| General Fund - Police | | | | |
| Interview Room Sound Dampeners | | | 30,000 | |
| Garage/Shed | | | 10,000 | |
| Range Shed | | | 10,000 | |
| Ancillary building epoxy | | | | 15,000 |
| General Fund - Gov. Buildings | | | | |
| Replace 3 HVAC Units | | 14,000 | | |
| MBA Fund | | | | |
| Police Station | 376,000 | 378,500 | 376,000 | 382,000 |
| City Hall | 337,000 | 337,000 | 337,000 | 337,000 |
| Capital Projects Fund | | | | |
| Underground Oil Tank Replacement | | | 100,000 | |
| Operation Center Improvements | 100,000 | | | |
| KJH Gymnasium | | | 7,000,000 | |
| Library Building Renovation | | | 2,500,000 | |
| Ops Center Expansion | | | 5,000,000 | |

| Capital Asset Listing | | | | |
|--|---------|---------|---------|---------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
| Equipment | 427,500 | 463,400 | 329,100 | 548,500 |
| General Fund - Cemetery | | | | |
| Rider Mower (8yr replacement cycle) | 17,500 | 20,000 | 18,000 | 18,000 |
| Yard Trailer | | | | |
| Stand on Leaf Blower | | 16,000 | | |
| General Fund - Fire | | | | |
| Lucas Device (Full Arrest) | | 44,000 | | |
| General Fund - Fleet | | | | |
| Polartech dual AC testing Machine | | 15,000 | | |
| General Fund - Parks | | | | |
| Snow Removal Equipment | 16,500 | | | |
| Utility Cart (replacement) | | 20,000 | 10,000 | |
| Turf Tractor (replacement) | 52,000 | | | |
| Stand on Leaf Blower | | 16,000 | | |
| Mow Crew Trailer | | 7,500 | | |
| Turf renovation machine | | | 19,000 | |
| Stump Grinder attachment | | 6,000 | | |
| General Fund - Police | | | | |
| In-car and body camera system (Liquor Funds) | 136,500 | 93,000 | 93,000 | 93,000 |
| Taser replacement | | | 27,000 | 45,000 |
| New Rifles and Suppressors | | 48,000 | | |
| Drone | | | 19,600 | |
| Pole Camera | | 9,400 | | |
| General Fund - Gov. Buildings | | | | |
| Floor Cleaning Equipment | 8,000 | | | |
| Power Fund | | | | |
| Overhead wire tensioner and puller/ Equipment | | | | 250,000 |
| Pump Trailer - Split with Water - carryover FY25 | 20,000 | 20,000 | | |
| General Fund - Administration | | | | |
| Copy Machine (carry over from FY25) | | 6,000 | | |
| General Fund - Planning & Zoning | | | | |
| Copy Machine | 3,000 | | | |
| General Fund - Building Inspection | | | | |
| Copy Machine | 3,000 | | | |
| General Fund - Info Systems | | | | |
| Network Switch Replacement | 90,000 | 30,000 | 35,000 | 30,000 |
| UPS Battery Backup for Police | | 9,600 | 9,600 | 18,400 |
| Server Replacement | 22,000 | | 26,000 | |
| SAN Expansion Unit | | 60,000 | | |
| Computer Replacement Program | | 12,400 | 41,400 | 63,600 |
| Debt Service Fund | | | | |
| Parks Wide Area Mower - Lease Purchase | 24,000 | 30,500 | 30,500 | 30,500 |
| Water Fund | | | | |
| Pump Trailer - Split with Power | 35,000 | | | |

| Capital Asset Listing | | | | |
|---|-----------|-----------|-----------|-----------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
| Improvements | 2,513,000 | 1,185,000 | 5,911,000 | 1,900,000 |
| General Fund - Cemetery | | | | |
| Cremation Garden Phase 1-4 | | 250,000 | 250,000 | 250,000 |
| General Fund - Parks | | | | |
| Wilderness Park Trail Improvements | 15,000 | 15,000 | | |
| Angel Street Soccer Complex Playgrounds | 300,000 | | | |
| Re-surface Pickleball/Tennis Courts | 60,000 | 40,000 | | |
| Barnes Tower Concrete/Bleacher Upgrades | | 100,000 | 100,000 | 100,000 |
| Hess Farm Park Playground | | | 150,000 | |
| Heritage Park Playground | | | 200,000 | |
| Skate Park (Location TBD) | | | | 600,000 |
| Openshaw Property Development | | | | 500,000 |
| General Fund - Police | | | | |
| Parking Lot Gate Replacements | | | 18,000 | |
| Capital Projects Fund | | | | |
| Trappers Field Design and Development | | | 3,800,000 | |
| Finish City Hall Landscaping | 50,000 | | | |
| Operation Center Asphalt Re-surface | | | 150,000 | 150,000 |
| Quail Crossing Park Enhancements | | 125,000 | 125,000 | |
| New Trash Receptacles & Benches In All Parks | | | 50,000 | |
| West Davis Corridor Trail Enhancements (UDOT Funding) | 630,000 | 630,000 | | |
| Road Fund | | | | |
| Rail Trail Asphalt Re-surface | 75,000 | | | |
| General Fund - Planning & Zoning | | | | |
| Comprehensive Code Update | | | 200,000 | |
| Business License and P&Z Fee Study | | | 18,000 | |
| Debt Service Fund | | | | |
| Pioneer Park | 208,000 | | | |
| Cemetery Perpetual Fund | | | | |
| Replacement of Old sections irrigation system | 750,000 | | | |
| Reburbish Cemetery Fence | | 25,000 | | |
| RAMP Fund | | | | |
| Rail Trail Head Restroom and Parking | 350,000 | | | |
| Digital Sign Barnes Park | 75,000 | | | |
| Park Lighting Upgrades to LED | | | 700,000 | |
| Improvements TBD | | - | 150,000 | 300,000 |

| Capital Asset Listing | | | | |
|---|------------|------------|-----------|------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
| Infrastructure | 14,085,000 | 11,977,000 | 5,316,000 | 11,644,657 |
| Power Fund | | | | |
| System - Boring - Direct Bury Outdated Wire | 250,000 | 250,000 | 250,000 | 250,000 |
| System - Boring Conduit Rebuild 2400 Volt System | 250,000 | 250,000 | | |
| System - Battery Control House West Substation | | | 250,000 | |
| System - Reconductor Old Overhead Wire | | | 250,000 | 250,000 |
| System - Main Substation Switches | | | | 150,000 |
| Impact Fee Facilities Plan - Schick Substation Transformer | 1,010,000 | | | |
| Impact Fee Facilities Plan - Burton Substation Transformer | 1,650,000 | 1,200,000 | 87,000 | |
| Impact Fee Facilities Plan - 200 N. to Old Mill to Flint Upsize Wire Capacity | | | 140,000 | |
| Impact Fee Facilities Plan - 200 N. 600 W. Upsize Wire Capacity | | | | 22,000 |
| Impact Fee Facilities Plan - 200 N. Flint to West Sub Upsize Wire Capacity | | | | 226,000 |
| Impact Fee Facilities Plan - Angel St. Leola to Smith Upsize Wire Capacity | | | | 130,000 |
| Impact Fee Facilities Plan - Fairfield Rd. to 400 East Upsize Wire Capacity | | | | 220,000 |
| Long Range Plan Study - Burton Ln. Sunset Dr. Upsize Wire Capacity | 60,000 | | | |
| Long Range Plan Study - County Mill Dr. Upsize Wire Capacity (URD) | | 154,000 | | |
| Long Range Plan Study - Old Mill Kays Dr. Upsize Wire Capacity (URD) | | 123,000 | | |
| Long Range Plan Study - West Substation Upsize Wire Capacity | | | 25,000 | |
| System - DTC URD Loop Feed Rebuild | 75,000 | | | |
| Road Fund | | | | |
| Connector Road - West Davis Corridor | | | | |
| Burton Lane Roundabout | | | | |
| 200 N - Widen and Repave | 3,600,000 | 3,800,000 | | |
| 200 N - Repave between Angel and WDC | 750,000 | | | |
| Widen Crestwood | 250,000 | 200,000 | | 6,000,000 |
| Mutton Hollow - Repave and Install Two Traffic Signals | 550,000 | 2,450,000 | | |
| Main St - Diagonal Parking | 120,000 | | | |
| Old Mill Ln - Repave | | | | 1,346,657 |
| Water Fund | | | | |
| Bulk Water Loading Station | | | 75,000 | |
| 200 N - Waterline (Upper End) | 900,000 | 2,615,000 | 600,000 | |
| Crestwood - Waterline | 100,000 | 100,000 | | |
| Kings Court and Bishop - Waterline | | | 946,000 | |
| 300 N Chlorinator Bldg | | 25,000 | 160,000 | |
| Crestwood Rd (500 E to Hwy 89) | | | | 2,500,000 |
| PRV Updates | | 75,000 | | |
| Paving to Lower pasture Tank 2 | | 15,000 | | |
| Chlorine Analyzer Crestwood/Ward | | 20,000 | | |
| Upgrade Pump Panels | | 50,000 | | |
| Paving access into Ward road | | | 10,000 | |
| Storm Water Fund | | | | |
| Fox Pointe Detention - Modify Overflow Elevation | | 50,000 | | 50,000 |
| Additional Wetland Projects for LID | 2,000,000 | | | |
| Webb Ln - Curb | 200,000 | | 400,000 | |
| Webb Ln - Land Drain | 220,000 | 50,000 | | |
| 50 W/Main - Storm Drain Upgrade | | | 1,623,000 | |
| Asphalt Curbing | | 50,000 | | |
| ARPA Fund | | | | |
| Fiber Project (Federal) | 1,500,000 | | | |

| Capital Asset Listing | | | | |
|------------------------------------|-----------|-----------|-----------|---------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
| Vehicles | 1,517,500 | 1,528,500 | 1,179,500 | 903,500 |
| General Fund - Fire | | | | |
| Fire Truck | 130,000 | | | |
| New Medic Rescue - One Year Build | 70,000 | | | |
| General Fund - Fleet | | | | |
| Administration | - | | 15,000 | |
| Parks and Recreation | 50,000 | 75,000 | 64,000 | 70,000 |
| Public Works | 358,400 | 444,000 | 109,200 | |
| Public Works - Dump Truck Bed | | | | |
| Community Development | 39,000 | 30,000 | 30,000 | 30,000 |
| Fleet Service Truck | | | 48,000 | |
| General Fund - Police | | | | |
| Police Vehicles | 240,000 | 142,000 | 263,000 | 263,000 |
| Power Fund | | | | |
| Crew Trucks | 150,000 | | 250,000 | |
| Derrick Truck | | 450,000 | | |
| Bucket Trucks | 250,000 | | | 450,000 |
| Debt Service Fund | | | | |
| Ambulance - Lease Purchase | | 90,500 | 90,500 | 90,500 |
| Fire Rescue Truck - Lease Purchase | 76,500 | | | |
| Water Fund | | | | |
| Water Fund | 128,000 | 126,000 | 127,400 | |
| Replace excavator flat bed | | | 15,000 | |
| Side by side with plow | | | 40,000 | |
| Storm Water Fund | | | | |
| Storm Water Fund | 25,600 | 171,000 | 127,400 | |

Summary of Changes to Consolidated Fee Schedule

Fiscal Year 2026

| Parks and Recreation | | | |
|---|---|---|---|
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Basketball - Men's League | \$650.00 | \$550.00 | decrease |
| Three on Three | \$25.00 | \$150.00 | Per team cost |
| Baseball: Pre K - 12th Grade | \$40.00 - \$110.00 | \$40.00 - \$120.00 | Increase in uniform fees, official and league fees |
| Softball Leagues Adult (Spring) Team | \$475.00 | \$500.00 | Increased officiating cost |
| Softball Leagues Adult (Fall) Team | \$435.00 | \$460.00 | Increase in official fees |
| Fast Pitch Tournament | \$525.00 | \$650.00 - \$850.00 | Increase in officiating fees |
| Camp Champ | \$50.00 | \$55.00 | Increase in program cost |
| Fitness Class | \$5.00 | \$10.00 | Increase per class cost |
| Karate (per class) | \$6.00 | \$8.00 | |
| Skiing/Snowboarding | \$325.00 | \$350.00 | Increase in transportation costs |
| Cemetery | | | |
| Burial Space Non Resident (Adult) | \$1500.00 | n/a | no longer sale non resident burial space |
| Burial Space Non Resident (Infant) | \$500.00 | n/a | no longer sale non resident burial space |
| Burial Space Non Resident (Urn) | \$300.00 | n/a | no longer sale non resident burial space |
| Burial Space - Adult Resident at need only | \$500.00 | \$800.00 | Adjustment to market analysis |
| Burial Space - Infant Resident at need only | \$300.00 | \$400.00 | |
| Burial Space - Urn Resident | \$300.00 | \$400.00 | |
| Interment (open and close) Adult resident | \$500.00 | \$800.00 | |
| Interment (open and close) infant resident | \$250.00 | \$300.00 | |
| Interment (open and close) urn resident | \$250.00 | \$300.00 | |
| Perpetual Care Adult Resident | \$150.00 | \$250.00 | |
| Perpetual Care Adult Non Resident previously purchased spaces | \$850.00 | \$1000.00 | |
| Perpetual Care Infant and Urn Resident | \$100.00 | \$200.00 | |
| Saturday and Holiday Fee Resident | \$500.00 | \$650.00 | |
| Saturday and Holiday Fee Non Resident | \$500.00 | \$800.00 | |
| Overtime Fee (after 3pm) | \$200.00 | \$250.00 | |
| Headstone Moving Fee | \$200.00 | \$300.00 | |
| Community Development | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Building Permit Fees | | | |
| Pools | \$195.00 | \$260.00 | Pools generally need 4-5 inspections |
| Business License | | | |
| Delinquent Fee - First Month | \$20.00 | \$50.00 | Employee time following up on delinquent accounts |
| Delinquent Fee - Second Month | N/A | \$100.00 | Employee time following up on delinquent accounts |
| Account Reopening Fee - Failure to Renew | N/A | \$150.00 | Failure to renew cost equal to two months of late fee |
| Solicitors Application & Certificate | \$60.00 | \$100.00 | Background checks and badge costs |
| Code Enforcement Fees | | | |
| Weed Mowing | Actual cost of contractor Plus \$65 Administrative Charge | Actual cost of contractor Plus \$150 Administrative Charge | |
| Planning and Zoning Fees | | | |
| Moderate Income Housing Overlay Rezone Request | N/A | \$800.00 | |

| | | | |
|---|-----------------|-------------------------------------|---|
| Administrative | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Candidate Financial Statement Late Fee | N/A | \$50 | State Code 10-3-208(11)(a) allows cities to impose a \$50 fine on election candidates failing to timely file a campaign financial statement |
| Storm Water | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Residential | \$8.00 | \$9.60 | Increase in rate to break even on cash |
| Commercial | \$8.00 | \$9.60 | Increase in rate to break even on cash |
| Water | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Fire Hydrant Temporary Connection Fee | | | |
| Deposit | \$2000.00 | \$3500.00 | |
| Placement/moving fee | N/A | \$75.00 | |
| Price per gallon | N/A | \$0.02 | Same cost for all useage |
| Connection Charge | | | |
| 3/4" to 1" | \$24.50 | \$28.18 | 15% increase in the rate |
| 1 1/2" | \$31.50 | \$36.23 | 15% increase in the rate |
| 2" | \$37.50 | \$43.13 | 15% increase in the rate |
| 3" | \$53.00 | \$60.95 | 15% increase in the rate |
| 4" | \$64.50 | \$74.18 | 15% increase in the rate |
| 6" | \$100.50 | \$115.58 | 15% increase in the rate |
| Using Culinary for Irrigation | N/A | 10% additional of meter size charge | New rate to accommodate City Employee time for testing and inspection of device, as well as documentation and tracking |
| Residential | | | |
| 0 to 3,000 | \$0.50 | \$0.58 | 15% increase in the rate |
| 3,001 to 6,000 | \$0.74 | \$0.85 | 15% increase in the rate |
| 6,001 to 9,000 | \$1.10 | \$1.27 | 15% increase in the rate |
| 9,001 to 12,000 | \$2.53 | \$2.91 | 15% increase in the rate |
| 12,001 to 15,000 | \$3.16 | \$3.63 | 15% increase in the rate |
| 15,001 to 18,000 | \$3.82 | \$4.39 | 15% increase in the rate |
| 18,001 and up | \$4.80 | \$5.52 | 15% increase in the rate |
| Commercial | | | |
| 0 to 3,000 | \$0.50 | \$0.58 | 15% increase in the rate |
| 3,001 to 6,000 | \$0.74 | \$0.85 | 15% increase in the rate |
| 6,001 to 9,000 | \$1.10 | \$1.27 | 15% increase in the rate |
| 9,001 and up | \$2.53 | \$2.91 | 15% increase in the rate |
| Sanitation | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Primary Container - One container per household | \$15.15 | \$15.35 | Adjustment to Sanitation Collection Contract |
| Additional Container (two maximum) | \$11.40 | \$11.50 | Adjustment to Sanitation Collection Contract |
| Green Recycling | \$7.00 | \$7.15 | Adjustment to Sanitation Collection Contract |
| Recycling | \$5.00 | \$5.20 | Adjustment to Sanitation Collection Contract |
| Sewer | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Residential Dwelling Unit | \$37.25 | \$40.25 | CDSD / NDSD Rate Change Effective July 1, 2025 CDSD \$3.00 NDSD \$2.50 |
| Residential Dwelling Unit - With Pump Station | \$38.75 | \$41.75 | CDSD / NDSD Rate Change Effective July 1, 2025 CDSD \$3.00 NDSD \$2.50 |

| | | | |
|---|-----------------|-----------------|--|
| Residential Dwelling Unit - Olde Orchard | \$48.75 | \$51.25 | CDS / NDS Rate Change Effective July 1, 2025 CDS \$3.00 NDS \$2.50 |
| Residential Dwelling Unit - NDS | \$33.75 | \$36.25 | CDS / NDS Rate Change Effective July 1, 2025 CDS \$3.00 NDS \$2.50 |
| Residential Dwelling Unit - NDS/Layton Collection | \$48.70 | \$51.20 | CDS / NDS Rate Change Effective July 1, 2025 CDS \$3.00 NDS \$2.50 |
| Commercial, Industrial Users | \$65.25 | \$46.43 | CDS / NDS Rate Change Effective July 1, 2025 CDS \$3.00 NDS \$2.50 * Change in commercial rate structure |
| Commercial, Industrial Users - Winter Water Usage in Excess of 10,000 gal per month | \$3.21 | \$4.64 | CDS / NDS Rate Change Effective July 1, 2025 CDS \$3.00 NDS \$2.50 |
| Power | | | |
| <u>Rate Description</u> | <u>Old Rate</u> | <u>New Rate</u> | <u>Comments</u> |
| Residential | | | |
| Customer Service Charge | \$10.00 | \$11.00 | 10% increase in the rate |
| Summer Rates - First 400 kwh | \$0.09044 | \$0.09948 | 10% increase in the rate |
| Next 600 kwh | \$0.09492 | \$0.10441 | 10% increase in the rate |
| Summer Rates - All additional kwh | \$0.12713 | \$0.13984 | 10% increase in the rate |
| Winter Rates - First 400 kwh | \$0.09044 | \$0.09948 | 10% increase in the rate |
| Next 600 kwh | 0.09492 | \$0.10441 | 10% increase in the rate |
| Winter Rates - All additional kwh | \$0.10713 | \$0.11784 | 10% increase in the rate |
| Small Commercial (up to 10kW demand) | | | |
| Customer Service Charge | \$13.50 | \$14.85 | 10% increase in the rate |
| Tier 1 - First 400 kwh | 0.09044 | \$0.09948 | 10% increase in the rate |
| Tier 2 - 401 kwh to 9,000 kwh | \$0.09 | \$0.09506 | 10% increase in the rate |
| Tier 3 - All additional kwh | \$0.07 | \$0.07792 | 10% increase in the rate |
| Medium Commercial (10kW to 39kW) | | | |
| Customer Service Charge | \$15.56 | \$17.12 | 10% increase in the rate |
| Tier 1 - First 400 kwh | 0.09044 | \$0.09948 | 10% increase in the rate |
| Tier 2 - 401 kwh to 9,000 kwh | \$0.09 | \$0.09506 | 10% increase in the rate |
| Tier 3 - All additional kwh | \$0.07 | \$0.07792 | 10% increase in the rate |
| Demand Charge - Each kW over 9 kW | \$12.78 | \$14.06 | 10% increase in the rate |
| Large Commercial (39kW to greater) | | | |
| Customer Service Charge | \$67.50 | \$74.25 | 10% increase in the rate |
| Tier 1 - First 400 kwh | 0.09044 | \$0.09948 | 10% increase in the rate |
| Tier 2 - 401 kwh to 9,000 kwh | \$0.09 | \$0.09506 | 10% increase in the rate |
| Tier 3 - All additional kwh | \$0.07 | \$0.07792 | 10% increase in the rate |
| Demand Charge - Each kW over 9 kW | \$15.97 | \$17.57 | 10% increase in the rate |
| Industrial Class | | | |
| Customer Service Charge | \$105.00 | \$115.50 | 10% increase in the rate |
| All kwh | \$0.04 | \$0.04048 | 10% increase in the rate |
| Demand Full Cost | \$14.64 | \$16.10 | 10% increase in the rate |



Budget Worksheet
Fiscal Year 2026
REVENUE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--------------------------|--------------------------------|------------|------------|--------------|------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| TAXES | | | | | | | | |
| 10-31-100 | CURRENT YEAR PROPERTY TAXES | 4,456,376 | 5,577,517 | 6,146,763 | 5,583,150 | 5,695,420 | 5,655,949 | 5,655,949 |
| 10-31-200 | PRIOR YEAR PROPERTY TAXES | 156,530 | 138,675 | - | 150,000 | 150,000 | 150,000 | 150,000 |
| TRUTH IN TAXATION | | | | | | 1,993,780 | 1,795,251 | 1,795,251 |
| 10-31-250 | REGISTERED VEHICLES | 256,360 | 349,350 | - | 365,000 | 370,000 | 370,000 | 370,000 |
| 10-31-300 | SALES AND USE TAXES | 7,755,116 | 7,893,697 | 6,574,466 | 8,085,500 | 8,245,500 | 8,245,500 | 8,253,500 |
| 10-31-310 | PMT IN LIEU PROP TAX POWER | 22,337 | 26,792 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-31-400 | FRANCHISE & TELECOMMUNICATION | 555,862 | 496,066 | 399,142 | 585,000 | 520,000 | 520,000 | 520,000 |
| 10-31-500 | ENERGY SALES AND USE TAX | 1,872,916 | 1,858,832 | 1,463,385 | 1,900,859 | 2,009,000 | 2,009,000 | 2,009,000 |
| Total Taxes | | 15,075,496 | 16,340,929 | 14,583,755 | 16,699,509 | 19,013,700 | 18,775,700 | 18,783,700 |
| | | - | - | - | | | | |
| LICENSES | | | | | | | | |
| 10-32-100 | BUSINESS LICENSES | 73,470 | 79,161 | 71,665 | 75,000 | 75,000 | 75,000 | 75,000 |
| 10-32-210 | BUILDING PERMITS | 443,136 | 318,102 | 313,034 | 450,000 | 400,000 | 400,000 | 400,000 |
| 10-32-341 | BONDS-FORFEITURE | 86,200 | 42,100 | - | - | | | |
| Total Licenses | | 602,806 | 439,363 | 384,699 | 525,000 | 475,000 | 475,000 | 475,000 |
| | | - | - | - | | | | |
| INTERGOVERNMENTAL | | | | | | | | |
| 10-33-580 | STATE LIQUOR FUND ALLOTMENT | 28,822 | 26,279 | 31,108 | 28,000 | 28,000 | 28,000 | 28,000 |
| 10-33-585 | VOCA USVP GRANT - POLICE | 81,516 | 64,125 | 16,022 | - | - | - | - |
| 10-33-586 | VAWA GRANT - POLICE | 54,122 | 41,124 | 26,008 | 45,000 | 45,000 | 45,000 | 45,000 |
| 10-33-587 | VAWA GRANT - LEGAL | 34,683 | - | - | - | - | - | - |
| 10-33-588 | CJVA GRANT - POLICE | - | - | - | 75,000 | 75,000 | 75,000 | 75,000 |
| 10-33-596 | FEMA REIMBURSEMENT | 14,039 | - | - | - | - | - | - |
| 10-33-600 | OTHER STATE AND LOCAL GRANTS | 10,415 | 32,066 | 50,464 | 10,000 | 25,000 | 25,000 | 25,000 |
| 10-33-630 | HOMELAND SECURITY GRANT - FIRE | - | 33,261 | - | - | - | - | - |
| 10-33-631 | FIRE PEER SUPPORT ALLOTMENT | - | - | - | - | - | - | - |
| Total Intergovernmental | | 223,598 | 196,855 | 123,603 | 158,000 | 173,000 | 173,000 | 173,000 |



Budget Worksheet
Fiscal Year 2026
REVENUE

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

CHARGES FOR SERVICES

| | | | | | | | | |
|----------------------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 10-34-130 | ZONING ADMINISTRATION | 6,640 | 5,709 | 10,840 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-34-135 | PLAN CHECK FEES | 163,118 | 103,025 | 90,071 | 145,000 | 145,000 | 145,000 | 145,000 |
| 10-34-138 | BUILDING INSPECTION FINES | - | - | 130 | - | - | - | - |
| 10-34-140 | CONSTRUCTION INSPECTION | 7,000 | 11,500 | 4,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-34-150 | SALE OF MAPS AND PUBLICATIONS | - | - | - | - | - | - | - |
| 10-34-200 | AMBULANCE FEES | 617,647 | 606,444 | 448,580 | 600,000 | 650,000 | 650,000 | 650,000 |
| 10-34-220 | FIRE PROTECTION | 75,032 | 91,221 | - | 75,000 | 90,000 | 90,000 | 90,000 |
| 10-34-230 | LAW ENFORCEMENT SERVICES | 368,498 | 451,799 | 386,544 | 450,000 | 450,000 | 450,000 | 450,000 |
| 10-34-235 | PARKING VIOLATIONS | 8,796 | 3,010 | 612 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-34-315 | EXCAVATION PERMIT FEE | 36,902 | 8,960 | 18,430 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-34-320 | SUBDIVISION SIGNS | 1,500 | 1,600 | 600 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-34-500 | INFO SYSTEMS SERVICE CHARGE | 310,000 | 470,000 | 391,667 | 470,000 | 470,000 | 470,000 | 470,000 |
| 10-34-525 | ADMINISTRATIVE SERVICE CHARGE | 1,020,881 | 1,115,000 | 929,167 | 1,115,000 | 1,115,000 | 1,115,000 | 1,115,000 |
| 10-34-550 | FLEET MGMT SERVICE CHARGE | 104,000 | 108,000 | 90,000 | 108,000 | 108,000 | 108,000 | 108,000 |
| 10-34-740 | RECREATION REVENUE | 581,464 | 671,989 | 488,867 | 631,100 | 650,600 | 650,600 | 650,600 |
| 10-34-741 | RECREATION FACILITY RENTAL | 43,247 | 46,628 | 30,819 | 45,000 | 45,000 | 45,000 | 45,000 |
| 10-34-742 | BOWERY RESERVATION | 18,124 | 16,645 | 17,285 | 20,000 | 18,000 | 18,000 | 18,000 |
| 10-34-746 | RECREATION ALL STAR TOURNAMENT | 12,060 | 14,752 | 6,837 | 12,000 | 12,700 | 12,700 | 12,700 |
| 10-34-750 | RECREATION CONCESSION | 8,769 | 8,542 | 19,990 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-34-751 | RECREATION FIELD SIGNS | 7,535 | 11,170 | 6,605 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-34-810 | CEMETERY LOT SALES | 123,750 | 75,450 | 65,500 | 90,000 | 65,000 | 65,000 | 65,000 |
| 10-34-830 | BURIAL FEES | 195,675 | 175,150 | 167,700 | 190,000 | 160,000 | 160,000 | 160,000 |
| 10-34-900 | MISCELLANEOUS CHARGES | 6,345 | 3,361 | 30 | 5,000 | 2,500 | 2,500 | 2,500 |
| Total Charges for Services | | 3,716,983 | 3,999,956 | 3,174,773 | 4,020,100 | 4,045,800 | 4,045,800 | 4,045,800 |



Budget Worksheet
Fiscal Year 2026
REVENUE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|------------------------------|-----------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| FINES AND FORFEITURES | | | | | | | | |
| 10-35-110 | COURT FINES | 175,012 | 161,015 | 155,286 | 155,000 | 185,000 | 185,000 | 185,000 |
| 10-35-120 | KAYSVILLE YOUTH COURT | 20 | - | - | - | - | - | - |
| Total Fines & Forfeitures | | 175,032 | 161,015 | 155,286 | 155,000 | 185,000 | 185,000 | 185,000 |
| | | - | - | - | | | | |
| COMMUNITY EVENTS | | | | | | | | |
| 10-36-010 | JULY 4TH BREAKFAST | 6,194 | 8,668 | 6,954 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-36-012 | JULY 4TH FESTIVAL | 1,525 | 900 | 40 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-36-015 | JULY 4TH PARADE ENTRY FEES | 1,575 | 2,700 | 300 | 2,000 | 2,500 | 2,500 | 2,500 |
| 10-36-020 | July 4 Donations (Star) | 450 | 333 | 273 | 500 | 500 | 500 | 500 |
| 10-36-064 | COMMUNITY THEATRE | 15,009 | 2,480 | 2,812 | 17,000 | - | - | - |
| 10-36-068 | DADDY/DAUGHTER DANCE | 6,340 | 6,445 | 5,295 | 6,000 | 8,000 | 8,000 | 8,000 |
| 10-36-076 | MONSTER MASH | 586 | 15 | - | - | - | - | - |
| 10-36-752 | JULY 24TH BOWMANS BREAKFAST | 2,683 | 114 | 3,040 | 2,600 | 2,600 | 2,600 | 2,600 |
| 10-36-950 | DONATIONS- PARKS & REC | - | 350 | 1,000 | 2,500 | 2,000 | 2,000 | 2,000 |
| Total Community Events | | 34,362 | 22,005 | 19,714 | 39,100 | 24,100 | 24,100 | 24,100 |



Budget Worksheet
Fiscal Year 2026
REVENUE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|--------------------------------|------------|------------|--------------|------------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| MISCELLANEOUS | | | | | | | | |
| 10-38-100 | INTEREST EARNINGS | 226,689 | 186,474 | 132,997 | 350,000 | 350,000 | 350,000 | 350,000 |
| 10-38-120 | TRANSACTION SERVICE CHARGE | 24,600 | 12,294 | 5,312 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-38-125 | MORETON NET INVESTMENT RETURNS | 169,640 | 624,298 | - | 350,000 | 520,000 | 520,000 | 520,000 |
| 10-38-150 | INSURANCE DIVIDENDS & PREMIUMS | 31,621 | 7,168 | 11,999 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-38-210 | RENT & LEASES | 30,068 | 30,223 | 22,871 | 24,000 | 24,000 | 24,000 | 24,000 |
| 10-38-250 | NOTES ISSUED | - | - | - | - | - | - | - |
| 10-38-400 | SALE OF FIXED ASSETS | 62,952 | 55,100 | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-38-500 | SALE OF MATERIAL AND SUPPLIES | 5,570 | 5,687 | 56,031 | - | - | - | - |
| 10-38-525 | SALE OF ASSETS - PROPERTY | - | - | - | - | - | - | - |
| 10-38-550 | SCRAP METAL SALES | 22,558 | 4,295 | 25,735 | - | - | - | - |
| 10-38-600 | SURPLUS PROPERTY SALES - TNT | 98,619 | 44,244 | 28,405 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-38-860 | DONATIONS - PUBLIC SAFETY | 2,225 | - | 1,000 | - | - | - | - |
| 10-38-900 | SUNDRY REVENUES | 85,346 | 74,259 | 15,018 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-38-920 | FORFEITURE - DEVELOPMENT FEES | 43,288 | - | - | - | - | - | - |
| 10-38-999 | CREDIT CARD - ZERO | - | - | - | - | - | - | - |
| Total Miscellaneous | | 803,174 | 1,044,044 | 299,368 | 879,000 | 1,049,000 | 1,049,000 | 1,049,000 |
| | | - | - | - | | | | |
| TRANSFERS - RESERVES - CONTRIBUTIONS | | | | | | | | |
| 10-39-210 | TRANSFER CEMETERY PERPETUAL | - | - | - | - | - | - | - |
| 10-39-880 | NONRECIP UTILITY TRANSFER IN | 412,652 | 494,909 | - | 415,500 | 415,500 | 415,500 | 415,500 |
| 10-39-970 | FUND BALANCE - OPERATIONAL | - | - | - | 306,821 | - | - | - |
| 10-39-991 | FUND BALANCE - CAPITAL | - | - | - | 798,400 | 935,900 | 949,900 | 949,900 |
| Total Transfers- Reserves- Contributions | | 412,652 | 494,909 | - | 1,520,721 | 1,351,400 | 1,365,400 | 1,365,400 |
| | | - | - | - | | | | |
| TOTAL REVENUE | | 21,044,103 | 22,699,076 | 18,741,199 | 23,996,430 | 26,317,000 | 26,093,000 | 26,101,000 |



**Budget Worksheet
Fiscal Year 2026
CITY COUNCIL**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--------------------------------|------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-41-110 | SALARIES - MAYOR AND COUNCIL | 63,441 | 75,056 | 85,360 | 85,900 | 93,000 | 95,000 | 95,000 |
| 10-41-130 | EMPLOYEE BENEFITS | 16,744 | 19,393 | 22,136 | 24,610 | 27,000 | 27,000 | 27,000 |
| TOTAL PERSONNEL | | 80,185 | 94,449 | 107,496 | 110,510 | 120,000 | 122,000 | 122,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-41-210 | BOOKS, SUB., MEMBERSHIPS | 2,064 | 4,362 | 300 | 400 | 400 | 400 | 400 |
| 10-41-230 | TRAVEL | 5,065 | 8,902 | 2,715 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-41-240 | OFFICE SUPPLIES AND EXPENSE | 494 | 2,527 | 1,399 | 600 | 600 | 600 | 600 |
| 10-41-280 | TELEPHONE | 1,113 | 1,426 | 951 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-41-310 | PROFESSIONAL & TECHNICAL | 24,000 | - | - | - | - | - | - |
| 10-41-330 | EDUCATION AND TRAINING | 9,095 | 6,109 | 3,795 | 11,500 | 11,500 | 11,500 | 11,500 |
| 10-41-470 | ASSOCIATIONS | 25,985 | 52,067 | 5,000 | 25,500 | 25,500 | 25,500 | 25,500 |
| 10-41-480 | SPECIAL SUPPLIES | 10,445 | 4,603 | 11,304 | 8,500 | 8,500 | 8,500 | 8,500 |
| 10-41-490 | CHAMBER | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-41-510 | INSURANCE | 2,274 | 2,216 | 2,561 | 2,625 | 3,000 | 3,000 | 3,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 81,535 | 83,211 | 29,025 | 64,625 | 65,000 | 65,000 | 65,000 |
| TOTAL CITY COUNCIL | | 161,720 | 177,661 | 136,521 | 175,135 | 185,000 | 187,000 | 187,000 |



**Budget Worksheet
Fiscal Year 2026
CITY MANAGER**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-43-110 | SALARIES AND WAGES | 151,105 | 172,322 | 155,731 | 178,613 | 192,000 | 192,000 | 192,000 |
| 10-43-130 | EMPLOYEE BENEFITS | 48,286 | 66,139 | 59,893 | 72,260 | 78,000 | 78,000 | 78,000 |
| TOTAL PERSONNEL | | 199,392 | 238,461 | 215,623 | 250,873 | 270,000 | 270,000 | 270,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-43-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,966 | 1,104 | - | 1,400 | 1,400 | 1,400 | 1,400 |
| 10-43-230 | TRAVEL | 1,660 | 2,558 | 466 | 5,500 | 5,500 | 5,500 | 5,500 |
| 10-43-240 | OFFICE SUPPLIES AND EXPENSE | 303 | 423 | - | 250 | 250 | 250 | 250 |
| 10-43-250 | EQUIP. SUPPLIES AND MNT. | - | - | 325 | 1,500 | 1,750 | 1,750 | 1,750 |
| 10-43-280 | TELEPHONE | 1,709 | 1,511 | 1,243 | 500 | 1,600 | 1,600 | 1,600 |
| 10-43-310 | PROFESSIONAL AND TECHNICAL | 62 | - | - | - | - | - | - |
| 10-43-330 | EDUCATION AND TRAINING | 609 | 5,743 | 815 | 6,500 | 6,500 | 6,500 | 6,500 |
| 10-43-480 | SPECIAL DEPARTMENT SUPPLIES | 2,213 | 367 | 914 | 350 | 1,000 | 1,000 | 1,000 |
| 10-43-510 | INSURANCE AND SURETY BONDS | 2,274 | 2,216 | 2,561 | 2,625 | 3,000 | 3,000 | 3,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 10,796 | 13,922 | 6,325 | 18,625 | 21,000 | 21,000 | 21,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-43-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL CITY MANAGER | | 210,187 | 252,383 | 221,948 | 269,498 | 291,000 | 291,000 | 291,000 |



Budget Worksheet
Fiscal Year 2026
ADMINISTRATIVE
SERVICES

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|---|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|------------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-45-110 | SALARIES AND WAGES | 624,213 | 698,904 | 611,817 | 729,302 | 764,000 | 764,000 | 764,000 |
| 10-45-120 | WAGES - PART TIME | 1,672 | 1,134 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-45-130 | EMPLOYEE BENEFITS | 299,799 | 338,208 | 271,328 | 408,316 | 439,000 | 439,000 | 439,000 |
| 10-45-145 | SAFETY INCENTIVE ALLOWANCE | - | 255 | - | 1,500 | 1,800 | 1,800 | 1,800 |
| 10-45-150 | EMPL APPRECIATION ALLOWANCE | 10,758 | 10,276 | 6,795 | 9,600 | 10,200 | 10,200 | 10,200 |
| TOTAL PERSONNEL | | 936,442 | 1,048,776 | 889,940 | 1,158,717 | 1,225,000 | 1,225,000 | 1,225,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-45-210 | BOOKS, SUB. AND MEMBERSHIPS | 4,832 | 4,235 | 6,412 | 1,500 | 5,000 | 5,000 | 5,000 |
| 10-45-220 | PUBLIC NOTICES | 114 | 513 | - | 3,500 | 2,000 | 2,000 | 2,000 |
| 10-45-230 | TRAVEL | 4,005 | 6,478 | 2,526 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-45-240 | OFFICE SUPPLIES AND EXPENSE | 49,002 | 57,187 | 53,491 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-45-250 | EQUIPMENT SUPPLIES, EXPENSE | 27,922 | 35,766 | 25,476 | 48,000 | 48,000 | 48,000 | 48,000 |
| 10-45-280 | TELEPHONE | 6,397 | 10,892 | 5,954 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-45-310 | PROFESSIONAL TECHNICAL | 35,431 | 28,019 | 28,983 | 35,000 | 35,000 | 35,000 | 35,000 |
| 10-45-330 | EDUCATION AND TRAINING | 9,211 | 4,053 | 4,170 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-45-460 | CITY NEWS LETTER | - | (1,200) | - | - | - | - | - |
| 10-45-480 | SPECIAL SUPPLIES | 20,371 | (10,470) | 2,855 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-45-510 | INSURANCE / BONDS | 9,273 | 8,914 | 10,245 | 10,500 | 10,500 | 10,500 | 10,500 |
| 10-45-520 | COLLECTION COSTS | - | - | - | - | - | - | - |
| 10-45-620 | CIVIC CLERK MINUTES MANAGEMENT | 11,829 | 11,193 | 13,208 | 12,000 | 13,500 | 13,500 | 13,500 |
| 10-45-650 | CASELLE SUPPORT & CLARITY UPGR | 22,580 | 24,217 | 22,549 | 25,000 | 25,000 | 25,000 | 25,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 200,967 | 179,799 | 175,869 | 220,500 | 224,000 | 224,000 | 224,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-45-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-45-850 | CARES ACT - ADMIN | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 |
| TOTAL ADMINISTRATIVE SERVICES | | 1,137,409 | 1,228,575 | 1,065,809 | 1,385,217 | 1,455,000 | 1,455,000 | 1,455,000 |



**Budget Worksheet
Fiscal Year 2026
INFORMATION SYSTEMS**

| | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| | | | | | | | | |
|------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| PERSONNEL | | | | | | | | |
| 10-47-110 | SALARIES AND WAGES | 335,890 | 366,119 | 321,669 | 385,690 | 395,000 | 395,000 | 395,000 |
| 10-47-120 | WAGES - PART TIME | 13,311 | 15,590 | 15,808 | 20,800 | 26,000 | 26,000 | 26,000 |
| 10-47-130 | EMPLOYEE BENEFITS | 167,756 | 184,005 | 174,698 | 200,254 | 212,000 | 212,000 | 212,000 |
| TOTAL PERSONNEL | | 516,957 | 565,714 | 512,175 | 606,744 | 633,000 | 633,000 | 633,000 |

| | | | | | | | | |
|---|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-47-210 | BOOKS, SUB., MEMBERSHIPS | - | - | - | 500 | 500 | 500 | 500 |
| 10-47-230 | TRAVEL | 3,091 | 4,572 | 110 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-47-240 | OFFICE SUPPLIES AND EXPENSE | 781 | 3,130 | 2,469 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-47-250 | EQUIP. SUPPLIES AND MNT. | 3,869 | 5,696 | 4,912 | 3,500 | 4,000 | 4,000 | 4,000 |
| 10-47-251 | COMPUTER EQUIPMENT | 125,252 | 84,912 | 1,395 | 58,000 | 66,500 | 66,500 | 66,500 |
| 10-47-280 | TELEPHONE | 7,387 | 10,284 | 5,501 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-47-310 | PROFESSIONAL & TECHNICAL | 13,155 | 26,876 | 1,724 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-47-330 | EDUCATION AND TRAINING | 3,689 | 4,520 | 831 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-47-480 | SPECIAL SUPPLIES | 3,333 | 1,429 | 1,026 | 13,200 | 13,500 | 13,500 | 13,500 |
| 10-47-485 | GIS SOFTWARE LICENSING | 13,384 | 14,516 | 14,461 | 18,500 | 19,000 | 19,000 | 19,000 |
| 10-47-486 | IS SOFTWARE LICENSING | 73,507 | 80,309 | 131,927 | 147,000 | 169,000 | 169,000 | 169,000 |
| 10-47-487 | HYLAND ONBASE | 32,132 | 40,405 | 37,478 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10-47-488 | WEBSITE UPDATE | - | - | - | 5,000 | 10,000 | 10,000 | 10,000 |
| 10-47-510 | INSURANCE | 3,031 | 3,377 | 5,366 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-47-650 | GIS AERIAL PHOTOGRAPHY | 5,150 | 5,408 | 6,759 | 5,500 | 6,500 | 6,500 | 6,500 |
| TOTAL OPERATIONS & MAINTENANCE | | 287,762 | 285,435 | 213,958 | 329,200 | 367,000 | 367,000 | 367,000 |

| | | | | | | | | |
|---|----------------------------|----------|---------------|----------|----------------|----------------|----------------|----------------|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-47-740 | CAPITAL OUTLAY - EQUIPMENT | - | 67,799 | - | 112,000 | 112,000 | 112,000 | 112,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 67,799 | - | 112,000 | 112,000 | 112,000 | 112,000 |

| | | | | | | | | |
|----------------------------------|--|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| TOTAL INFORMATION SYSTEMS | | 804,719 | 918,947 | 726,133 | 1,047,944 | 1,112,000 | 1,112,000 | 1,112,000 |
|----------------------------------|--|----------------|----------------|----------------|------------------|------------------|------------------|------------------|



Budget Worksheet
Fiscal Year 2026
LEGAL

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-----------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-48-110 | LEGAL WAGES | 207,789 | 220,286 | 199,831 | 231,930 | 365,000 | 365,000 | 365,000 |
| 10-48-120 | WAGES-PART TIME | - | - | 26,195 | 36,400 | - | - | - |
| 10-48-130 | LEGAL BENEFITS | 81,524 | 98,928 | 91,567 | 113,715 | 175,000 | 175,000 | 175,000 |
| 10-48-150 | EMPL APPRECIATION ALLOWANCE | 437 | 355 | 729 | 1,800 | 2,000 | 2,000 | 2,000 |
| TOTAL PERSONNEL | | 289,750 | 319,569 | 318,322 | 383,844 | 542,000 | 542,000 | 542,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-48-210 | BOOKS, SUBS & MEMBERSHIPS | 4,300 | 6,551 | 5,886 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-48-230 | TRAVEL | 3,183 | 2,988 | 1,899 | 4,000 | 6,000 | 6,000 | 6,000 |
| 10-48-240 | OFFICE AND SUPPLIES EXPENSE | 2,181 | 3,460 | 3,148 | 2,000 | 7,000 | 7,000 | 7,000 |
| 10-48-250 | EQUIP. SUPPLIES AND MNT | 609 | - | 325 | - | 1,000 | 1,000 | 1,000 |
| 10-48-270 | UTILITIES | - | - | - | - | - | - | - |
| 10-48-280 | TELEPHONE | 2,099 | 1,578 | 914 | 3,500 | 4,000 | 4,000 | 4,000 |
| 10-48-310 | PROFESSIONAL TECHNICAL | - | - | 49 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-48-315 | OUTSIDE LEGAL SERVICES | 14,960 | 12,707 | 13,829 | 5,000 | 10,000 | 10,000 | 10,000 |
| 10-48-320 | CLAIMS | - | - | - | - | - | - | - |
| 10-48-330 | EDUCATION AND TRAINING | 9,142 | 8,674 | 2,879 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-48-340 | PROSECUTION | 10,010 | 10,000 | 12,286 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10-48-480 | SPECIAL SUPPLIES | - | 57 | 133 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-48-510 | INSURANCE | - | - | 976 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 46,484 | 46,014 | 42,323 | 46,500 | 60,000 | 60,000 | 60,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-48-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL LEGAL | | 336,234 | 365,583 | 360,645 | 430,344 | 602,000 | 602,000 | 602,000 |



**Budget Worksheet
Fiscal Year 2026
GOV BUILDINGS**

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| | | | | | | | | |
|---|--------------------------------|---------|---------|---------|---------|---------|---------|---------|
| PERSONNEL | | | | | | | | |
| 10-50-110 | SALARIES AND WAGES | 44,186 | 45,983 | 40,684 | 43,885 | 45,000 | 45,000 | 45,000 |
| 10-50-120 | WAGES - PART TIME | - | - | - | - | - | - | - |
| 10-50-130 | EMPLOYEE BENEFITS | 20,546 | 20,811 | 18,530 | 25,490 | 27,000 | 27,000 | 27,000 |
| TOTAL PERSONNEL | | 64,732 | 66,794 | 59,214 | 69,374 | 72,000 | 72,000 | 72,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-50-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | - | 100 | - | - | - |
| 10-50-240 | OFFICE AND SUPPLIES EXPENSE | - | - | 198 | 500 | 400 | 400 | 400 |
| 10-50-250 | EQUIP. SUPPLIES AND MNT. | 8,912 | 1,397 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-50-260 | BLDGS. & GROUND SUP. & MNT. | 26,526 | 27,596 | 23,552 | 25,000 | 30,000 | 30,000 | 30,000 |
| 10-50-270 | UTILITIES | 10,646 | 8,434 | 4,760 | 9,000 | 9,000 | 9,000 | 9,000 |
| 10-50-280 | TELEPHONE | 19 | - | - | 100 | - | - | - |
| 10-50-310 | PROFESSIONAL & TECHNICAL SERVI | 32,172 | 34,344 | 26,000 | 40,000 | 38,000 | 38,000 | 38,000 |
| 10-50-330 | EDUCATION AND TRAINING | - | - | - | 100 | 100 | 100 | 100 |
| 10-50-480 | SPECIAL BUILDING SUPPLIES | 26,723 | 23,957 | 14,909 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-50-510 | INSURANCE | 9,744 | 8,442 | 9,757 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-50-560 | EQUIPMENT RENTAL | - | - | - | 500 | - | - | - |
| 10-50-620 | MISCELLANEOUS SERVICES | 67,140 | 60,209 | 54,792 | 76,500 | 76,500 | 76,500 | 76,500 |
| 10-50-660 | PROJECTS - UNEXPECTED | - | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 181,882 | 164,379 | 133,969 | 195,800 | 198,000 | 198,000 | 198,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-50-720 | CAPITAL OUTLAY - BUILDINGS | - | 33,639 | - | - | 14,000 | 14,000 | 14,000 |
| 10-50-730 | CAPITAL OUTLAY - IMPROVEMENTS | 75,848 | - | 7,500 | - | - | - | - |
| 10-50-740 | CAPITAL OUTLAY - EQUIPMENT | 5,731 | 4,709 | - | 8,000 | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 81,579 | 38,348 | 7,500 | 8,000 | 14,000 | 14,000 | 14,000 |
| TOTAL GOV BUILDINGS | | 328,192 | 269,522 | 200,683 | 273,174 | 284,000 | 284,000 | 284,000 |



**Budget Worksheet
Fiscal Year 2026
ELECTIONS**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--------------------------------|-------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-51-220 | ELECTION NOTICES | - | - | - | - | - | - | - |
| 10-51-480 | SPECIAL SUPPLIES | 64 | 12,889 | - | - | 35,000 | 35,000 | 35,000 |
| 10-51-620 | MISCELLANEOUS SERVICES JUDGES | - | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 64 | 12,889 | - | - | 35,000 | 35,000 | 35,000 |
| TOTAL ELECTIONS | | 64 | 12,889 | - | - | 35,000 | 35,000 | 35,000 |



**Budget Worksheet
Fiscal Year 2026
PLANNING & ZONING**

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| PERSONNEL | | | | | | | | |
|--------------------------------|--------------------------------|---------|---------|---------|---------|---------|---------|---------|
| 10-52-110 | SALARIES AND WAGES | 277,480 | 370,655 | 251,763 | 338,290 | 351,000 | 351,000 | 351,000 |
| 10-52-120 | WAGES - PART TIME | - | - | - | - | - | - | - |
| 10-52-130 | EMPLOYEE BENEFITS | 124,648 | 133,609 | 104,879 | 162,099 | 172,000 | 172,000 | 172,000 |
| 10-52-145 | SAFETY INCENTIVE ALLOWANCE | - | 965 | 1,413 | 1,500 | 1,600 | 1,600 | 1,600 |
| 10-52-150 | EMPL APPRECIATION ALLOWANCE | 3,787 | 4,073 | 2,971 | 5,400 | 5,400 | 5,400 | 5,400 |
| TOTAL PERSONNEL | | 405,915 | 509,302 | 361,026 | 507,288 | 530,000 | 530,000 | 530,000 |
| | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-52-210 | BOOKS, SUB., AND MEMBERSHIPS | 587 | 1,645 | 864 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-52-220 | PUBLIC NOTICES | - | - | - | - | - | - | - |
| 10-52-230 | TRAVEL | 5,818 | 3,384 | 1,281 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-52-235 | PLANNING COMM. TRAVEL/TRAINING | - | 5,020 | 2,625 | 8,000 | 8,000 | 8,000 | 8,000 |
| 10-52-240 | OFFICE SUPPLIES AND EXPENSE | 1,982 | 2,908 | 2,329 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-52-241 | SOFTWARE CONTRACTS | 6,750 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| 10-52-250 | EQUIP. SUPPLIES AND MNT. | 5,749 | 6,781 | 758 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-52-280 | TELEPHONE | 2,649 | 3,671 | 2,638 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-52-310 | PROFESSIONAL & TECHNICAL | 3,071 | 11,870 | 50 | 20,000 | 40,000 | 40,000 | 40,000 |
| 10-52-320 | PLAT RECORDING FEES | - | 156 | 1,800 | - | - | - | - |
| 10-52-330 | EDUCATION AND TRAINING | 4,625 | 7,620 | 1,465 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-52-480 | SPECIAL SUPPLIES | 1,012 | 1,699 | 524 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-52-510 | INSURANCE | 2,274 | 2,583 | 2,977 | 3,000 | 3,900 | 3,900 | 3,900 |
| TOTAL OPERATIONS & MAINTENANCE | | 34,517 | 55,436 | 25,411 | 70,100 | 91,000 | 91,000 | 91,000 |



Budget Worksheet
Fiscal Year 2026
POLICE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-54-110 | SALARIES AND WAGES | 3,211,988 | 3,556,609 | 3,163,336 | 3,761,992 | 4,041,000 | 4,012,000 | 4,020,000 |
| 10-54-120 | SALARIES AND WAGES - TEMP. | 169,845 | 225,868 | 187,021 | 259,760 | 265,000 | 265,000 | 265,000 |
| 10-54-130 | EMPLOYEE BENEFITS | 1,963,740 | 2,039,415 | 1,853,300 | 2,551,273 | 2,766,000 | 2,753,000 | 2,756,000 |
| 10-54-140 | OTHER BENEFITS | 9,473 | 10,062 | 5,926 | 18,000 | 18,000 | 18,000 | 18,000 |
| 10-54-145 | SAFETY INCENTIVE ALLOWANCE | - | - | - | 1,500 | 2,000 | 2,000 | 2,000 |
| 10-54-150 | EMPL APPRECIATION ALLOWANCE | 22,939 | 23,656 | 13,614 | 24,825 | 25,000 | 25,000 | 25,000 |
| TOTAL PERSONNEL | | 5,377,985 | 5,855,611 | 5,223,197 | 6,617,350 | 7,117,000 | 7,075,000 | 7,086,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-54-210 | BOOKS, SUB., AND MEMBERSHIPS | 6,006 | 5,230 | 4,674 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-54-220 | PUBLIC NOTICES | - | - | - | 500 | 500 | 500 | 500 |
| 10-54-230 | TRAVEL | 25,907 | 33,593 | 27,756 | 30,000 | 35,000 | 35,000 | 35,000 |
| 10-54-240 | OFFICE SUPPLIES AND EXPENSE | 7,799 | 13,541 | 9,786 | 12,000 | 19,500 | 19,500 | 19,500 |
| 10-54-250 | EQUIP. SUPPLIES AND MNT. | 152,233 | 158,201 | 92,776 | 125,000 | 125,000 | 125,000 | 125,000 |
| 10-54-260 | BLDGS. & GROUND SUP. & MNT. | 19,862 | 28,488 | 23,876 | 33,000 | 33,000 | 33,000 | 33,000 |
| 10-54-270 | UTILITIES | 13,382 | 11,716 | 7,401 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10-54-280 | TELEPHONE | 40,858 | 46,390 | 32,970 | 38,000 | 38,000 | 38,000 | 38,000 |
| 10-54-282 | MDT - MOBILE DATA TRANSFER | 3,032 | - | - | - | - | - | - |
| 10-54-310 | PROFESSIONAL AND TECHNICAL | 15,137 | 20,693 | 24,878 | 20,000 | 40,000 | 40,000 | 40,000 |
| 10-54-330 | EDUCATION AND TRAINING | 41,562 | 30,433 | 32,572 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10-54-440 | EXPENDITURES - LIQUOR FUNDS | 5,470 | - | - | 5,000 | - | - | - |
| 10-54-450 | DISPATCH SERVER MAINTENANCE | 85,098 | - | - | 6,686 | - | - | - |
| 10-54-452 | SCHOOL RESOURCE OFFICER | 3,308 | - | - | - | - | - | - |
| 10-54-455 | DISPATCH SERVICES | 82,367 | 82,187 | 149,762 | 92,845 | 87,000 | 87,000 | 87,000 |
| 10-54-460 | NEW UNIFORMS | 5,996 | 5,850 | 9,433 | 15,000 | 10,000 | 10,000 | 10,000 |
| 10-54-465 | UNIFORMS REIMBURSEMENTS | 41,821 | 38,890 | 27,205 | 42,600 | 42,600 | 42,600 | 42,600 |
| 10-54-470 | COMPUTER SUPPLIES AND EXP. | 4,838 | 6,107 | 15,974 | 15,000 | 22,000 | 22,000 | 22,000 |
| 10-54-475 | COMPUTER CONTRACT SERVICES | 69,774 | 42,789 | 98,082 | 75,400 | 119,000 | 119,000 | 119,000 |
| 10-54-480 | SPECIAL DEPARTMENT SUPPLIES | 71,845 | 86,583 | 76,949 | 95,000 | 105,400 | 105,400 | 105,400 |
| 10-54-481 | CROSSING GUARD EXPENSES | - | 1,336 | 2,502 | 2,500 | 2,500 | 2,500 | 2,500 |



Budget Worksheet
Fiscal Year 2026
POLICE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|------------------------------------|-------------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 10-54-510 | INSURANCE | 48,652 | 51,053 | 60,107 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10-55-112 | DUI / SEATBELTS | - | - | - | - | | | |
| 10-55-113 | VFAST | - | - | - | - | | | |
| 10-55-115 | PRIVATE CONTRACTS | - | - | - | - | | | |
| 10-55-116 | HIGH SCHOOL CONTRACT | - | - | 961 | - | | | |
| 10-55-118 | METRO NARCOTICS | - | - | 3,312 | - | | | |
| 10-55-450 | STATE AND FEDERAL GRANTS | - | - | 42,671 | - | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 744,946 | 663,081 | 743,647 | 727,031 | 798,000 | 798,000 | 798,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-54-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 10-54-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | | |
| 10-54-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | 91,617 | 136,500 | 151,000 | 151,000 | 151,000 |
| 10-54-760 | CAPITAL OUTLAY - VEHICLES | 280,767 | 308,605 | 242,705 | 240,000 | 142,000 | 142,000 | 142,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 280,767 | 308,605 | 334,322 | 376,500 | 293,000 | 293,000 | 293,000 |
| TOTAL POLICE | | 6,403,699 | 6,827,297 | 6,301,166 | 7,720,881 | 8,208,000 | 8,166,000 | 8,177,000 |



Budget Worksheet
Fiscal Year 2026
FIRE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-57-110 | SALARIES AND WAGES | 1,740,898 | 2,016,129 | 1,825,338 | 2,080,765 | 2,423,000 | 2,244,000 | 2,243,000 |
| 10-57-120 | SALARIES AND WAGES - PART TIME | 234,152 | 205,539 | 228,088 | 190,000 | 259,000 | 259,000 | 259,000 |
| 10-57-130 | EMPLOYEE BENEFITS | 792,279 | 948,341 | 837,728 | 1,149,735 | 1,353,000 | 1,270,000 | 1,269,000 |
| 10-57-135 | EMPLOYEE BENEFITS - PART TIME | 44,590 | 20,913 | 22,590 | 20,235 | 28,000 | 28,000 | 28,000 |
| 10-57-145 | SAFETY INCENTIVE ALLOWANCE | - | 279 | - | 1,500 | 1,800 | 1,800 | 1,800 |
| 10-57-150 | EMPL APPRECIATION ALLOWANCE | 17,301 | 15,015 | 10,803 | 15,600 | 16,200 | 16,200 | 16,200 |
| TOTAL PERSONNEL | | 2,829,219 | 3,206,216 | 2,924,547 | 3,457,835 | 4,081,000 | 3,819,000 | 3,817,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-57-210 | BOOKS, SUB., AND MEMBERSHIPS | 43,190 | 30,417 | 25,881 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-57-220 | FIRE PREVENTION | 3,824 | 3,608 | 3,394 | 2,500 | 4,000 | 4,000 | 4,000 |
| 10-57-230 | TRAVEL | 304 | - | - | - | - | - | - |
| 10-57-240 | OFFICE SUPPLIES | 8,334 | 17,578 | 10,362 | 12,000 | 20,000 | 20,000 | 20,000 |
| 10-57-250 | EQUIP. SUPPLIES AND MNT. | 136,453 | 144,470 | 258,033 | 148,000 | 180,000 | 180,000 | 180,000 |
| 10-57-260 | BLDGS. & GROUND SUP. & MNT. | 7,607 | 38,756 | 27,533 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-57-270 | UTILITIES | 12,161 | 12,000 | 6,958 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-57-280 | TELEPHONE | 13,383 | 17,991 | 13,414 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-57-310 | PROFESSIONAL & TECHNICAL | 22,301 | 20,871 | 21,882 | 15,000 | 23,000 | 23,000 | 23,000 |
| 10-57-330 | EDUCATION AND TRAINING | 42,321 | 49,283 | 60,523 | 40,000 | 55,000 | 55,000 | 55,000 |
| 10-57-335 | PHYSICAL EXAMS | 2,508 | 1,002 | 1,124 | 4,500 | 2,000 | 2,000 | 2,000 |
| 10-57-350 | PERSONAL PROTECTIVE EQUIPMENT | 26,656 | 40,478 | 2,834 | 30,000 | 50,000 | 50,000 | 50,000 |

| | | | | | | | | |
|------------------------------------|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 10-57-440 | EXPENDITURES - PEER SUPPORT | - | - | - | - | - | - | - |
| 10-57-450 | EMS SUPPLIES | 68,626 | 60,098 | 60,723 | 60,000 | 65,000 | 65,000 | 65,000 |
| 10-57-455 | DISPATCH SERVICES | 92,750 | 60,880 | 101,826 | 64,000 | 58,000 | 58,000 | 58,000 |
| 10-57-460 | COMMUNICATIONS | 7,858 | 17,203 | 22,624 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-57-465 | UNIFORMS ALLOWANCE | 33,606 | 40,062 | 29,920 | 36,000 | 36,000 | 36,000 | 36,000 |
| 10-57-480 | SPECIAL DEPARTMENT SUPPLIES | 52,003 | 59,376 | 47,590 | 50,000 | 65,000 | 65,000 | 65,000 |
| 10-57-490 | BILLING SERVICES | 33,902 | 38,575 | 22,244 | 45,000 | 45,000 | 45,000 | 45,000 |
| 10-57-510 | INSURANCE | 24,606 | 25,327 | 29,271 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-57-620 | PARAMEDIC SERVICES | 1,965 | 1,483 | 1,124 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-57-621 | STATE AMBULANCE ASSESSMENT | 24,130 | 28,913 | 24,309 | 26,000 | 35,000 | 35,000 | 35,000 |
| 10-57-850 | CARES ACT - FIRE | - | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 658,487 | 708,371 | 771,569 | 708,000 | 813,000 | 813,000 | 813,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-57-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | 126,008 | - | - | - | - | - |
| 10-57-740 | CAPITAL OUTLAY - EQUIPMENT | 35,608 | 32,244 | - | - | 44,000 | 44,000 | 44,000 |
| 10-57-760 | CAPITAL OUTLAY - VEHICLES | 1,065,619 | 98,913 | 31,166 | 200,000 | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 1,101,226 | 257,165 | 31,166 | 200,000 | 44,000 | 44,000 | 44,000 |
| TOTAL FIRE | | 4,588,932 | 4,171,751 | 3,727,283 | 4,365,835 | 4,938,000 | 4,676,000 | 4,674,000 |



Budget Worksheet
Fiscal Year 2026
BUILDING INSPECTION

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-58-110 | SALARIES AND WAGES | 330,675 | 375,800 | 334,483 | 397,807 | 414,000 | 414,000 | 414,000 |
| 10-58-120 | WAGES PART TIME | - | - | - | - | - | - | - |
| 10-58-130 | EMPLOYEE BENEFITS | 158,215 | 183,389 | 165,366 | 224,213 | 239,000 | 239,000 | 239,000 |
| TOTAL PERSONNEL | | 488,890 | 559,189 | 499,849 | 622,020 | 653,000 | 653,000 | 653,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-58-210 | BOOKS, SUB., AND MEMBERSHIPS | 873 | 1,190 | 2,137 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-58-230 | TRAVEL | 1,834 | 998 | 1,971 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-58-240 | OFFICE SUPPLIES AND EXPENSE | 1,120 | 1,489 | 947 | 3,500 | 3,500 | 3,500 | 3,500 |
| 10-58-241 | SOFTWARE CONTRACTS | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 10-58-250 | EQUIP. SUPPLIES AND MNT. | 5,906 | 3,974 | 3,186 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-58-280 | TELEPHONE | 5,327 | 6,351 | 4,417 | 5,500 | 5,500 | 5,500 | 5,500 |
| 10-58-310 | PROFESSIONAL & TECHNICAL | 77,288 | 15,983 | 19,641 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10-58-330 | EDUCATION AND TRAINING | 2,550 | 2,288 | 2,803 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-58-480 | SPECIAL DEPARTMENT SUPPLIES | 5,568 | 3,376 | 1,289 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-58-510 | INSURANCE | 1,960 | 1,688 | 1,951 | 2,000 | 2,500 | 2,500 | 2,500 |
| TOTAL OPERATIONS & MAINTENANCE | | 107,926 | 42,838 | 43,842 | 90,500 | 91,000 | 91,000 | 91,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-58-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | 3,000 | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | 3,000 | - | - | - |
| TOTAL BUILDING INSPECTION | | 596,817 | 602,027 | 543,691 | 715,520 | 744,000 | 744,000 | 744,000 |



Budget Worksheet
Fiscal Year 2026
FLEET

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|------------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-59-110 | SALARIES AND WAGES | 142,535 | 150,477 | 135,104 | 155,645 | 166,000 | 166,000 | 166,000 |
| 10-59-120 | WAGES - PART TIME | - | 13,140 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-59-130 | EMPLOYEE BENEFITS | 69,790 | 71,867 | 64,311 | 90,320 | 98,000 | 98,000 | 98,000 |
| TOTAL PERSONNEL | | 212,325 | 235,484 | 199,415 | 260,965 | 279,000 | 279,000 | 279,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-59-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-59-230 | TRAVEL EXPENSE | - | 6 | - | 500 | 500 | 500 | 500 |
| 10-59-240 | OFFICE SUPPLIES AND EXPENSE | 464 | 442 | 160 | 500 | 500 | 500 | 500 |
| 10-59-241 | COMPUTER, DEVICES & SOFTWARE | - | 4,050 | 6,574 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-59-250 | EQUIP. SUPPLIES AND MNT. | 31,306 | 36,989 | 32,997 | 35,000 | 38,000 | 38,000 | 38,000 |
| 10-59-260 | BLDGS. & GROUND SUP. & MNT. | 400 | 450 | 220 | 500 | 500 | 500 | 500 |
| 10-59-270 | UTILITIES | 230 | 1,537 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-59-280 | TELEPHONE | 1,636 | 1,830 | 1,478 | 1,800 | 1,800 | 1,800 | 1,800 |
| 10-59-310 | PROFESSIONAL SERVICES | 43 | 65 | - | 500 | 500 | 500 | 500 |
| 10-59-330 | EDUCATION AND TRAINING | - | - | - | 800 | 800 | 800 | 800 |
| 10-59-480 | SPECIAL SUPPLIES | 36,378 | 35,802 | 34,201 | 35,000 | 37,500 | 37,500 | 37,500 |
| 10-59-510 | INSURANCE | 3,248 | 3,166 | 3,659 | 3,750 | 3,400 | 3,400 | 3,400 |
| 10-59-560 | EQUIPMENT RENTAL | - | - | 42 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-59-620 | MISCELLANEOUS SERVICES | 4,865 | 4,421 | 3,538 | 4,500 | 4,500 | 4,500 | 4,500 |
| TOTAL OPERATIONS & MAINTENANCE | | 78,569 | 88,757 | 82,869 | 93,850 | 99,000 | 99,000 | 99,000 |



Budget Worksheet
Fiscal Year 2026
FLEET

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-59-740 | CAPITAL OUTLAY - EQUIPMENT | 9,710 | - | 4,444 | - | 15,000 | 15,000 | 15,000 |
| 10-59-760 | CAPITAL OUTLAY - VEHICLES ADM | - | 62,518 | - | - | | | |
| 10-59-761 | CAPITAL OUTLAY - VEHICLES P&R | 111,436 | 76,307 | 50,500 | 50,000 | 75,000 | 75,000 | 75,000 |
| 10-59-762 | CAPITAL OUTLAY - VEHICLES PW | 467,988 | 422,054 | 252,742 | 358,400 | 444,000 | 444,000 | 444,000 |
| 10-59-763 | CAPITAL OUTLAY - VEHICLES CD | - | - | 44,954 | 39,000 | 30,000 | 30,000 | 30,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 589,134 | 560,879 | 352,640 | 447,400 | 564,000 | 564,000 | 564,000 |
| TOTAL FLEET | | 880,027 | 885,120 | 634,924 | 802,215 | 942,000 | 942,000 | 942,000 |



**Budget Worksheet
Fiscal Year 2026
PUBLIC WORKS**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-66-110 | SALARIES AND WAGES | 469,009 | 459,063 | 433,302 | 573,200 | 599,000 | 599,000 | 599,000 |
| 10-66-120 | WAGES - PART TIME | - | - | - | 3,900 | 4,000 | 4,000 | 4,000 |
| 10-66-130 | EMPLOYEE BENEFITS | 183,926 | 177,622 | 172,530 | 301,137 | 320,000 | 320,000 | 319,000 |
| TOTAL PERSONNEL | | 652,935 | 636,685 | 605,833 | 878,236 | 923,000 | 923,000 | 922,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-66-220 | PUBLIC NOTICES | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-66-230 | TRAVEL | 1,015 | 434 | 373 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-66-240 | OFFICE SUPPLIES AND EXPENSE | 17,780 | 7,474 | 5,218 | 11,200 | 11,200 | 11,200 | 11,200 |
| 10-66-241 | COMPUTER, DEVICES & SOFTWARE | - | 6,502 | 408 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-66-250 | EQUIP. SUPPLIES AND MNT. | 134,207 | 160,040 | 133,775 | 110,000 | 135,000 | 135,000 | 135,000 |
| 10-66-260 | BLDGS. & GROUND SUP. & MNT. | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-66-270 | UTILITIES | - | - | - | - | - | - | - |
| 10-66-280 | TELEPHONE | 9,821 | 10,304 | 7,824 | 14,000 | 14,000 | 14,000 | 14,000 |
| 10-66-310 | PROFESSIONAL & TECHNICAL | 2,631 | 2,513 | 751 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-66-330 | EDUCATION AND TRAINING | 1,948 | 2,704 | 1,793 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-66-480 | SPECIAL DEPARTMENT SUPPLIES | 11,870 | 9,087 | 6,231 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-66-481 | STREET SIGNS - PUBLIC WORKS | 8,378 | 8,615 | 7,903 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-66-482 | SALT - SNOWPLOWING | 204,792 | 164,115 | 102,885 | 125,000 | 125,000 | 125,000 | 125,000 |
| 10-66-510 | INSURANCE | 20,851 | 25,985 | 31,766 | 29,000 | 31,300 | 31,300 | 31,300 |
| 10-66-560 | EQUIPMENT RENTAL | 18,650 | 6,817 | 7,340 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-66-651 | SIDEWALK MAINTENANCE | 24,261 | 35,703 | 42,456 | 35,000 | 45,000 | 75,000 | 75,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 456,203 | 440,292 | 348,722 | 399,700 | 437,000 | 467,000 | 467,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-66-740 | CAPITAL OUTLAY - EQUIPMENT | 17,750 | 148,809 | 667 | - | - | - | - |
| 10-66-737 | SIGNAL UPGRADES 200 NORTH | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 17,750 | 148,809 | 667 | - | - | - | - |
| TOTAL PUBLIC WORKS | | 1,126,888 | 1,225,787 | 955,222 | 1,277,936 | 1,360,000 | 1,390,000 | 1,389,000 |



Budget Worksheet
Fiscal Year 2026
PARKS

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------|-----------------|----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-70-110 | SALARIES AND WAGES | 402,472 | 422,139 | 373,289 | 432,678 | 455,000 | 455,000 | 455,000 |
| 10-70-120 | WAGES - PART TIME | 173,800 | 220,630 | 177,636 | 215,800 | 220,000 | 220,000 | 220,000 |
| 10-70-130 | EMPLOYEE BENEFITS | 243,795 | 237,777 | 216,301 | 264,750 | 284,000 | 284,000 | 284,000 |
| 10-70-145 | SAFETY INCENTIVE ALLOWANCE | - | 116 | 80 | 1,500 | 1,400 | 1,400 | 1,400 |
| 10-70-150 | EMPL APPRECIATION ALLOWANCE | 3,986 | 5,378 | 4,794 | 4,600 | 4,600 | 4,600 | 4,600 |
| TOTAL PERSONNEL | | 824,053 | 886,040 | 772,100 | 919,328 | 965,000 | 965,000 | 965,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-70-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,550 | 490 | 685 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-70-230 | TRAVEL | 3,828 | 6,073 | 3,908 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-70-240 | OFFICE SUPPLIES AND EXPENSE | 2,369 | 2,394 | 2,206 | 3,800 | 3,800 | 3,800 | 3,800 |
| 10-70-250 | EQUIP. SUPPLIES AND MNT. | 57,524 | 62,927 | 41,823 | 58,000 | 58,000 | 58,000 | 58,000 |
| 10-70-260 | BLDGS. & GROUND SUP. & MNT. | 8,950 | 11,650 | 7,030 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-70-270 | UTILITIES | 6,109 | 5,214 | 2,616 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-70-280 | TELEPHONE | 7,351 | 9,512 | 6,701 | 6,000 | 7,500 | 7,500 | 7,500 |
| 10-70-310 | PROFESSIONAL & TECHNICAL | 8,037 | 5,573 | 1,978 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-70-330 | EDUCATION AND TRAINING | 3,738 | 4,640 | 4,597 | 4,000 | 5,000 | 5,000 | 5,000 |
| 10-70-480 | SPECIAL DEPARTMENT SUPPLIES | 224,513 | 200,641 | 139,970 | 220,000 | 230,000 | 230,000 | 230,000 |
| 10-70-485 | ASPHALT REPAIR & MAINTENANCE | 20,258 | - | - | 20,000 | 40,000 | 40,000 | 40,000 |
| 10-70-486 | CONCRETE REPAIR & MAINTENANCE | 10,000 | 1,390 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-70-487 | PARKS IT SECURITY SYTEMS | - | 6,221 | - | 6,000 | 6,000 | 6,000 | 6,000 |



**Budget Worksheet
Fiscal Year 2026
PARKS**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|------------------------------------|-------------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 10-70-488 | WATER CONSERVATION PROJECTS | - | - | - | - | 20,000 | 20,000 | 20,000 |
| 10-70-490 | ARBOR CARE | 11,867 | 10,715 | 30,152 | 10,000 | 15,000 | 15,000 | 15,000 |
| 10-70-510 | INSURANCE | 8,883 | 13,896 | 10,124 | 10,000 | 12,000 | 12,000 | 12,000 |
| 10-70-560 | EQUIPMENT RENTAL | 15,385 | 15,385 | 15,576 | 25,000 | 25,000 | 25,000 | 25,000 |
| 10-70-620 | MISCELLANEOUS SERVICES | - | - | 985 | - | 1,500 | 1,500 | 1,500 |
| 10-70-640 | HOLIDAY LIGHTING | 3,985 | 10,580 | 11,389 | 12,000 | 12,000 | 12,000 | 12,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 394,346 | 367,302 | 279,739 | 410,000 | 471,000 | 471,000 | 471,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-70-720 | CAPITAL OUTLAY - BUILDINGS | 11,439 | - | - | - | 41,500 | 41,500 | 41,500 |
| 10-70-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | 6,538 | 60,600 | 360,000 | 155,000 | 155,000 | 155,000 |
| 10-70-740 | CAPITAL OUTLAY - EQUIPMENT | 47,075 | 48,671 | 87,493 | 86,000 | 49,500 | 49,500 | 49,500 |
| 10-70-850 | CARES ACT - PARKS & REC | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 58,514 | 55,209 | 148,093 | 446,000 | 246,000 | 246,000 | 246,000 |
| TOTAL PARKS | | 1,276,913 | 1,308,550 | 1,199,933 | 1,775,328 | 1,682,000 | 1,682,000 | 1,682,000 |



**Budget Worksheet
Fiscal Year 2026
RECREATION**

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| PERSONNEL | | | | | | | | |
|-----------------|-----------------------------|---------|---------|---------|---------|---------|---------|---------|
| 10-74-110 | SALARIES AND WAGES | 270,034 | 300,005 | 259,034 | 323,785 | 332,000 | 332,000 | 332,000 |
| 10-74-120 | WAGES - PART TIME | 162,364 | 173,655 | 154,249 | 176,600 | 182,000 | 182,000 | 182,000 |
| 10-74-130 | EMPLOYEE BENEFITS | 169,851 | 180,977 | 160,630 | 203,833 | 213,000 | 213,000 | 213,000 |
| 10-74-150 | EMPL APPRECIATION ALLOWANCE | 5,142 | 4,992 | 3,384 | 5,200 | 5,000 | 5,000 | 5,000 |
| TOTAL PERSONNEL | | 607,392 | 659,628 | 577,297 | 709,417 | 732,000 | 732,000 | 732,000 |

| OPERATIONS & MAINTENANCE | | | | | | | | |
|--------------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|
| 10-74-210 | BOOKS, SUB., AND MEMBERSHIPS | 575 | 565 | 405 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-74-230 | TRAVEL | 7,331 | 5,053 | 3,940 | 6,500 | 7,500 | 7,500 | 7,500 |
| 10-74-240 | OFFICE SUPPLIES AND EXPENSE | 5,085 | 11,391 | 4,292 | 16,240 | 12,500 | 12,500 | 12,500 |
| 10-74-250 | EQUIP. SUPPLIES AND MNT. | 1,552 | 1,502 | 1,511 | 1,000 | 1,500 | 1,500 | 1,500 |
| 10-74-270 | UTILITIES | 4,624 | 4,158 | 2,468 | 2,900 | 4,500 | 4,500 | 4,500 |
| 10-74-280 | TELEPHONE | 8,993 | 10,783 | 10,297 | 9,000 | 11,000 | 11,000 | 11,000 |
| 10-74-310 | PROFESSIONAL & TECHNICAL | 8,026 | 18,144 | 7,174 | 13,000 | 13,000 | 13,000 | 13,000 |
| 10-74-330 | EDUCATION AND TRAINING | 3,123 | 2,291 | 3,128 | 3,000 | 4,000 | 4,000 | 4,000 |
| 10-74-480 | SPECIAL DEPARTMENT SUPPLIES | 242,535 | 275,051 | 174,405 | 250,600 | 270,000 | 270,000 | 270,000 |
| 10-74-490 | CONCESSION SUPPLIES | 8,504 | 36,524 | 11,629 | 18,000 | 18,000 | 18,000 | 18,000 |
| 10-74-510 | INSURANCE | 5,197 | 5,065 | 5,854 | 6,000 | 6,300 | 6,300 | 6,300 |
| 10-74-560 | FACILITIES RENTAL | - | - | 4,200 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-74-620 | MISCELLANEOUS SERVICES | 146,507 | 163,263 | 106,768 | 170,000 | 170,000 | 170,000 | 170,000 |
| 10-74-650 | ALL STAR PROGRAM | 19,892 | 11,071 | 11,543 | 22,000 | 12,700 | 12,700 | 12,700 |
| TOTAL OPERATIONS & MAINTENANCE | | 461,944 | 544,860 | 347,615 | 523,240 | 536,000 | 536,000 | 536,000 |

| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
|------------------------------------|-------------------------------|---|---|---|---|---|---|---|
| 10-74-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 10-74-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |

| | | | | | | | | |
|------------------|--|-----------|-----------|---------|-----------|-----------|-----------|-----------|
| TOTAL RECREATION | | 1,069,335 | 1,204,489 | 924,911 | 1,232,657 | 1,268,000 | 1,268,000 | 1,268,000 |
|------------------|--|-----------|-----------|---------|-----------|-----------|-----------|-----------|



**Budget Worksheet
Fiscal Year 2026
COMMUNITY EVENTS**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|-------------------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-76-110 | SALARIES & WAGES | 34,502 | 36,611 | 32,141 | 46,424 | 48,000 | 48,000 | 48,000 |
| 10-76-120 | WAGES - PART TIME | - | - | - | - | - | - | - |
| 10-76-130 | EMPLOYEE BENEFITS | 16,447 | 16,937 | 14,976 | 26,964 | 29,000 | 29,000 | 29,000 |
| TOTAL PERSONNEL | | 50,949 | 53,548 | 47,117 | 73,388 | 77,000 | 77,000 | 77,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-76-010 | JULY 4TH BREAKFAST | 6,917 | 7,429 | 12,250 | 7,000 | 12,000 | 12,000 | 12,000 |
| 10-76-012 | JULY 4TH FESTIVAL | 16,275 | 15,624 | 14,769 | 15,000 | 18,000 | 18,000 | 18,000 |
| 10-76-014 | JULY 4TH DEVOTIONAL | 348 | 337 | 86 | 300 | 300 | 300 | 300 |
| 10-76-015 | JULY 4TH PARADE | 19,587 | 23,944 | 18,350 | 22,000 | 22,000 | 22,000 | 22,000 |
| 10-76-020 | FIRE WORKS | 30,216 | 41,740 | 35,525 | 38,000 | 38,500 | 38,500 | 38,500 |
| 10-76-028 | COMMUNITY EVENTS PROMOTIONS | 3,337 | 6,187 | 359 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-76-029 | COMMUNITY BANNERS MAIN&200 N | | | | | 9,000 | 9,000 | 9,000 |
| 10-76-030 | COMMUNITY REPRESENTATIVES | - | - | - | 600 | 300 | 300 | 300 |
| 10-76-035 | JULY 24TH BREAKFAST | 131 | 390 | - | 300 | 300 | 300 | 300 |
| 10-76-040 | EASTER EGG HUNT | 2,655 | 3,363 | 1,722 | 3,500 | 3,500 | 3,500 | 3,500 |
| 10-76-045 | COLD CONES AND COOL CARS | - | - | - | 500 | - | - | - |
| 10-76-050 | MOUNTAIN STAR | - | - | - | 300 | 300 | 300 | 300 |
| 10-76-052 | KAYSVILLE YOUTH COURT | 1,007 | 965 | 304 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-76-055 | YOUTH CITY COUNCIL | 1,674 | 2,448 | 564 | 1,800 | 1,800 | 1,800 | 1,800 |
| 10-76-057 | CERT PROGRAM | 2,374 | 1,917 | 799 | 2,200 | 2,200 | 2,200 | 2,200 |
| 10-76-058 | CHRISTMAS LIGHTS/PARADE | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 10-76-059 | ARBOR DAY PLANTING | - | 1,999 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-76-061 | VETERANS DAY CELEBRATION | 1,700 | 2,415 | 2,527 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-76-062 | VETERANS FLAG PLACEMENT | 84 | - | - | 200 | 200 | 200 | 200 |
| 10-76-063 | MEMORIAL DAY PROGRAM | 1,588 | 1,444 | - | 1,600 | 1,600 | 1,600 | 1,600 |
| 10-76-064 | COMMUNITY THEATRE | 31,714 | 40,035 | 22,291 | 25,000 | 7,000 | 7,000 | 7,000 |
| 10-76-065 | YARDS AND GARDENS | - | - | - | - | - | - | - |
| 10-76-068 | DADDY / DAUGHTER DANCE | 4,351 | 4,969 | 5,030 | 5,000 | 7,200 | 7,200 | 7,200 |



**Budget Worksheet
Fiscal Year 2026
COMMUNITY EVENTS**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|------------------------------------|----------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 10-76-069 | MOM / SON EVENT | - | 135 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-76-074 | MOVIES IN THE PARK | 4,805 | 2,598 | 3,600 | 4,800 | 2,600 | 2,600 | 2,600 |
| 10-76-215 | LICENSE FEES | 858 | 869 | 891 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-76-250 | EQUIP. SUPPLIES AND MNT. | 609 | 1,440 | 594 | 1,200 | 1,500 | 1,500 | 1,500 |
| 10-76-330 | EDUCATION AND TRAINING | - | - | - | 200 | 200 | 200 | 200 |
| TOTAL OPERATIONS & MAINTENANCE | | 130,230 | 160,246 | 119,661 | 142,000 | 142,000 | 142,000 | 142,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-76-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL COMMUNITY EVENTS | | 181,179 | 213,794 | 166,779 | 215,388 | 219,000 | 219,000 | 219,000 |



**Budget Worksheet
Fiscal Year 2026
CEMETERY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------|-----------------|----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 10-77-110 | SALARIES AND WAGES | 156,966 | 181,675 | 151,183 | 181,973 | 186,000 | 186,000 | 186,000 |
| 10-77-120 | WAGES - PART TIME | 66,317 | 70,461 | 60,627 | 77,520 | 80,000 | 80,000 | 80,000 |
| 10-77-130 | EMPLOYEE BENEFITS | 82,041 | 86,240 | 82,582 | 110,425 | 116,000 | 116,000 | 116,000 |
| 10-77-150 | EMPL APPRECIATION ALLOWANCE | 1,307 | 1,491 | 832 | 2,100 | 2,000 | 2,000 | 2,000 |
| TOTAL PERSONNEL | | 306,631 | 339,867 | 295,224 | 372,018 | 384,000 | 384,000 | 384,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-77-210 | BOOKS, SUB., AND MEMBERSHIPS | 190 | - | 75 | 250 | 250 | 250 | 250 |
| 10-77-220 | PUBLIC NOTICES | - | - | - | - | - | - | - |
| 10-77-230 | TRAVEL | - | - | 20 | 600 | 700 | 700 | 700 |
| 10-77-240 | OFFICE SUPPLIES AND EXPENSE | 3,306 | 1,956 | 1,906 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-77-250 | EQUIP. SUPPLIES AND MNT. | 19,839 | 18,394 | 9,777 | 18,000 | 20,000 | 20,000 | 20,000 |
| 10-77-260 | BUILDING, GROUNDS MAINTENANCE | 1,233 | 2,036 | 492 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-77-270 | UTILITIES | 1,301 | 995 | 652 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-77-280 | TELEPHONE | 1,936 | 2,264 | 1,784 | 1,600 | 2,300 | 2,300 | 2,300 |
| 10-77-310 | PROFESSIONAL & TECHNICAL | 6,779 | 174 | 420 | 3,500 | 2,500 | 2,500 | 2,500 |
| 10-77-330 | EDUCATION AND TRAINING | 150 | - | 346 | 500 | 500 | 500 | 500 |
| 10-77-480 | SPECIAL DEPARTMENT SUPPLIES | 38,456 | 34,866 | 23,029 | 43,500 | 43,500 | 43,500 | 43,500 |
| 10-77-485 | ASPHALT REPAIRS & MAINT | - | 2,328 | - | 5,000 | 8,000 | 8,000 | 8,000 |
| 10-77-490 | ARBOR CARE | 11,260 | 11,380 | 4,285 | 8,000 | 15,000 | 15,000 | 15,000 |
| 10-77-495 | BRICK COLUMN MAINT | 1,320 | - | 5,710 | 1,500 | 1,500 | 1,500 | 1,500 |



**Budget Worksheet
Fiscal Year 2026
CEMETERY**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|------------------------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 10-77-500 | HEADSTONE REPAIRS | - | 2,202 | - | 7,200 | 3,500 | 3,500 | 3,500 |
| 10-77-501 | CORNER MARKERS | - | - | - | 8,200 | 4,000 | 4,000 | 4,000 |
| 10-77-510 | INSURANCE | 1,949 | 1,900 | 1,951 | 2,000 | 2,750 | 2,750 | 2,750 |
| 10-77-560 | EQUIPMENT RENTAL | 14,713 | 15,427 | 14,713 | 15,500 | 15,500 | 15,500 | 15,500 |
| 10-77-620 | MISCELLANEOUS SERVICES | 102 | 41 | - | 600 | 2,000 | 2,000 | 2,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 102,534 | 93,961 | 65,159 | 123,950 | 130,000 | 130,000 | 130,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-77-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | 15,122 | - | - | 250,000 | 250,000 | 250,000 |
| 10-77-740 | CAPITAL OUTLAY - EQUIPMENT | 19,850 | 5,000 | - | - | 36,000 | 36,000 | 36,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 19,850 | 20,122 | - | - | 286,000 | 286,000 | 286,000 |
| TOTAL CEMETERY | | 429,015 | 453,950 | 360,383 | 495,968 | 800,000 | 800,000 | 800,000 |



**Budget Worksheet
Fiscal Year 2026**

**TRANSFERS, FUND BALANCE &
INTERFUND SERVICES**

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

Non-Departmental

| | | | | | | | |
|------------------------|--------------------------------|---------|---------|---|---------|---------|---------|
| 10-80-020 | PAYMENT TO ANIMAL CONTROL | 45,477 | - | - | - | - | - |
| 10-80-032 | LEASE PAYMENT TO MBA-POLICE | 371,000 | 374,000 | - | 378,500 | 381,000 | 381,000 |
| 10-80-033 | LEASE PAYMENT TO MBA-CITY HALL | 337,000 | 336,000 | - | 338,500 | 338,000 | 338,000 |
| Total Non-Departmental | | 753,477 | 710,000 | - | 717,000 | 719,000 | 719,000 |

TRANSFER & FUND BALANCE

| | | | | | | | | |
|-------------------------------|--------------------------------|---------|---------|---|---------|---------|---------|---------|
| 10-90-020 | TRANSFER TO DEBT SERVICE FUND | 263,850 | 259,350 | - | 100,500 | 436,000 | 484,000 | 484,000 |
| 10-90-021 | TRANSFER TO CAPITAL PROJ. FUND | - | - | - | - | - | - | - |
| 10-90-030 | TRANSFER TO AMBULANCE FUND | - | - | - | - | - | - | - |
| 10-90-032 | TRANSFER TO ROAD FUND | - | - | - | - | - | - | - |
| 10-90-040 | TRANSFER TO MBA FUND | - | - | - | - | - | - | - |
| 10-90-811 | NONRECIP UTILITY EXPENSE - GOV | 100,561 | 157,805 | - | 100,500 | 101,000 | 101,000 | 101,000 |
| 10-90-812 | NONRECIP UTILITY EXPENSE - PS | 47,937 | 51,968 | - | 48,000 | 48,000 | 48,000 | 48,000 |
| 10-90-813 | NONRECIP UTILITY EXPENSE - CD | 67,040 | 105,204 | - | 68,000 | 68,000 | 68,000 | 68,000 |
| 10-90-814 | NONRECIP UTILITY EXPENSE - PW | 20,868 | 21,176 | - | 21,000 | 21,000 | 21,000 | 21,000 |
| 10-90-815 | NONRECIP UTILITY EXPENSE - PR | 176,246 | 158,756 | - | 178,000 | 178,000 | 178,000 | 178,000 |
| Total Transfer & Fund Balance | | 676,502 | 754,259 | - | 516,000 | 852,000 | 900,000 | 900,000 |

| | | | | | | | |
|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| General Fund Revenue Total | 21,044,103 | 22,699,076 | 18,741,199 | 23,996,430 | 26,317,000 | 26,093,000 | 26,101,000 |
| General Fund Expenditure Total | 21,401,743 | 22,147,320 | 17,912,467 | 23,996,430 | 26,317,000 | 26,093,000 | 26,101,000 |
| | (5,720) | (5,851) | 2,239 | - | | | |
| Difference in Revenue & Expenditures | (357,640) | 551,756 | 828,732 | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
REDEVELOPMENT AGENCY
SPECIAL REVENUE FUND

| | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | |
| 20-30-125 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - |
| 20-31-100 CURRENT YEAR PROPERTY TAXES | 127,165 | 124,727 | - | 130,000 | 130,000 | 130,000 | 130,000 |
| 20-38-100 INTEREST EARNINGS | 21,537 | 38,492 | 30,190 | 2,000 | 2,000 | 2,000 | 2,000 |
| 20-38-600 GRANT PROCEEDS | - | - | - | 130,500 | - | - | - |
| 20-38-800 SALE OF PROPERTY | - | - | - | - | - | - | - |
| 20-38-900 RDA SUNDRY REVENUES | - | - | - | - | - | - | - |
| 20-39-990 FUND BALANCE - REV | - | - | - | - | - | - | - |
| TOTAL REVENUE | 148,702 | 163,219 | 30,190 | 262,500 | 132,000 | 132,000 | 132,000 |
| GENERAL ADMINISTRATION | | | | | | | |
| 20-40-100 DISCOUNT ON SALE | - | - | - | - | - | - | - |
| 20-40-101 CLOSING COSTS | - | - | - | - | - | - | - |
| 20-40-210 BOOKS, SUB., AND MEMBERSHIPS | 295 | 500 | - | - | - | - | - |
| 20-40-310 PROFESSIONAL & TECHNICAL | 8,156 | 6,893 | 14,500 | 140,000 | 20,000 | 20,000 | 20,000 |
| 20-40-470 INTEREST EXPENSE | - | - | - | - | - | - | - |
| 20-40-480 RDA EXPENSES | 500 | - | 500 | 50,000 | 50,000 | 50,000 | 50,000 |
| 20-40-990 FUND BALANCE - EXP | - | - | - | 72,500 | 62,000 | 62,000 | 62,000 |
| TOTAL GENERAL ADMINISTRATION | 8,951 | 7,393 | 15,000 | 262,500 | 132,000 | 132,000 | 132,000 |
| TOTAL RDA FUND REVENUES | 148,702 | 163,219 | 30,190 | 262,500 | 132,000 | 132,000 | 132,000 |
| TOTAL RDA FUND EXPENSES | 8,951 | 7,393 | 15,000 | 262,500 | 132,000 | 132,000 | 132,000 |
| DIFFERENCE IN REVENUES AND EXPENSES | 139,751 | 155,826 | 15,190 | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
AMERICAN RESCUE PLAN ACT
SPECIAL REVENUE FUND

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 21-33-100 | ARPA FUNDING | - | - | 55,000 | - | - | - | - |
| TOTAL REVENUE | | - | - | 55,000 | - | - | - | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 21-38-100 | INTEREST EARNINGS | 108,730 | 139,599 | 77,329 | - | | | |
| 21-39-990 | FUND BALANCE - REV | - | - | - | 1,642,956 | 1,400,000 | | |
| TOTAL MISCELLANEOUS REVENUE | | 108,730 | 139,599 | 77,329 | 1,642,956 | 1,400,000 | - | - |
| PERSONNEL | | | | | | | | |
| 21-40-110 | SALARIES AND WAGES | 92,304 | 98,392 | 30,090 | 103,726 | - | | |
| 21-40-130 | EMPLOYEE BENEFITS | 33,069 | 34,719 | 7,914 | 39,230 | - | | |
| TOTAL PERSONNEL | | 125,373 | 133,111 | 38,004 | 142,956 | - | - | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 21-40-250 | EQUIP. SUPPLIES AND MNT. | 7,088 | - | - | - | - | - | - |
| 21-40-260 | BLDGS. & GROUND SUP. & MNT. | - | - | - | - | - | - | - |
| 21-40-310 | PROFESSIONAL & TECHNICAL | - | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 7,088 | - | - | - | - | - | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 21-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | | |
| 21-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| 21-40-750 | CAPITAL OUTLAY - INFRASTR. | 157,180 | 569,583 | 1,591,451 | 1,500,000 | 1,400,000 | | |
| 21-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 157,180 | 569,583 | 1,591,451 | 1,500,000 | 1,400,000 | - | - |
| TOTAL ARPA FUND REVENUES | | 108,730 | 139,599 | 132,329 | 1,642,956 | 1,400,000 | - | - |
| TOTAL ARPA FUND EXPENSES | | 289,641 | 702,694 | 1,629,455 | 1,642,956 | 1,400,000 | - | - |
| DIFFERENCE IN REVENUES AND EXPENSES | | (180,912) | (563,095) | (1,497,126) | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026**

ROAD FUND

SPECIAL REVENUE FUND

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| REVENUE | | | | | | | | |
|-----------------------------|-------------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 22-30-058 | TRANSFER FROM FUND 58 (ROAD) | - | - | - | - | - | - | - |
| 22-33-600 | INTERGOVERNMENTAL | 9,459,760 | 3,275,796 | 176,933 | - | - | - | - |
| 22-37-100 | ROAD UTILITY FEE | 1,180,885 | 1,198,486 | 1,002,413 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 22-37-135 | PROP ONE GRANT - DAVIS COUNTY | - | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 |
| 22-37-350 | PAY BACK AGREEMENTS - STREET | 662 | 87 | 11,029 | 40,000 | 40,000 | 40,000 | 40,000 |
| 22-37-560 | CLASS C ROAD FUND ALLOTMENT | 1,482,246 | 1,499,142 | 1,366,194 | 1,400,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 22-37-570 | LOCAL OPTION ACTIVE TRANS | 710,095 | 724,835 | 602,271 | 720,000 | 725,000 | 725,000 | 725,000 |
| 22-37-700 | TRANSPORTATION IMPACT FEES | 478,301 | 143,499 | 87,519 | 500,000 | 250,000 | 250,000 | 250,000 |
| TOTAL REVENUE | | 13,311,950 | 6,841,845 | 3,246,360 | 3,860,000 | 6,715,000 | 6,715,000 | 6,715,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 22-38-100 | INTEREST EARNINGS | 138,887 | 355,800 | 208,718 | 100,000 | 200,000 | 200,000 | 200,000 |
| 22-38-400 | SALE OF ASSET | 6,650 | - | - | - | - | - | - |
| 22-39-990 | FUND BALANCE - REV | - | - | - | 4,792,000 | 537,000 | 537,000 | 537,000 |
| TOTAL MISCELLANEOUS REVENUE | | 145,537 | 355,800 | 208,718 | 4,892,000 | 737,000 | 737,000 | 737,000 |



**Budget Worksheet
Fiscal Year 2026
ROAD FUND
SPECIAL REVENUE FUND**

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| | | | | | | | |
|---|-------------------------------|------------|-------------|-----------|-----------|-----------|-----------|
| PERSONNEL | | | | | | | |
| 22-40-110 | SALARIES AND WAGES | 303 | 18,756 | 15,547 | - | - | - |
| 22-40-130 | EMPLOYEE BENEFITS | 54 | 3,313 | 2,611 | - | - | - |
| TOTAL PERSONNEL | | 358 | 22,070 | 18,158 | - | - | - |
| OPERATIONS & MAINTENANCE | | | | | | | |
| 22-40-220 | PUBLIC NOTICES | - | - | - | - | - | - |
| 22-40-310 | PROFESSIONAL & TECHNICAL | 52,514 | 110,271 | 40,298 | 180,000 | 180,000 | 180,000 |
| 22-40-540 | BAD DEBT / (RECOVERED) | (2,169) | 235 | - | - | - | - |
| 22-40-580 | BANK CHARGES | 6,332 | 7,682 | 6,307 | 6,000 | 6,000 | 6,000 |
| 22-40-651 | MISCELLANEOUS IMPROVEMENTS | 112,888 | 123,096 | 70,952 | 250,000 | 295,000 | 295,000 |
| 22-40-653 | PREVENTATIVE ROAD MAINTENANCE | - | 737,642 | 449,102 | 420,000 | 420,000 | 420,000 |
| 22-40-654 | CHIP SEAL CONTRACT | - | - | - | - | - | - |
| 22-40-670 | MATERIAL PROCESSING | - | 35,887 | - | - | - | - |
| 22-40-810 | ADMINISTRATIVE SERVICES | 92,807 | 101,000 | 84,167 | 101,000 | 101,000 | 101,000 |
| 22-40-990 | FUND BALANCE - EXP | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 262,372 | 1,115,812 | 650,826 | 957,000 | 1,002,000 | 1,002,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | |
| 22-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | 75,000 | - | - |
| 22-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - |
| 22-40-750 | CAPITAL OUTLAY - INFRASTR. | 7,160,064 | 7,895,960 | 3,471,222 | 7,720,000 | 6,450,000 | 6,450,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 7,160,064 | 7,895,960 | 3,471,222 | 7,795,000 | 6,450,000 | 6,450,000 |
| TOTAL ROAD FUND REVENUES | | 13,457,487 | 7,197,646 | 3,455,078 | 8,752,000 | 7,452,000 | 7,452,000 |
| | | (25,073) | - | - | - | - | - |
| TOTAL ROAD FUND EXPENDITURES | | 7,422,794 | 9,033,842 | 4,140,206 | 8,752,000 | 7,452,000 | 7,452,000 |
| | | (680,586) | - | - | - | - | - |
| DIFFERENCE IN REVENUES AND EXPENSES | | 6,034,693 | (1,836,196) | (685,128) | - | - | - |



**Budget Worksheet
Fiscal Year 2026**

RAMP

SPECIAL REVENUE FUND

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| | | | | | | | |
|---|-------------------------------|---------|---------|---------|---------|---------|---------|
| REVENUE | | | | | | | |
| 23-31-100 | RAMP TAXES | 523,811 | 554,949 | 462,694 | 465,000 | 540,000 | 540,000 |
| 23-33-100 | INTERGOVERNMENTAL | - | 387,000 | - | - | - | - |
| TOTAL REVENUE | | 523,811 | 941,949 | 462,694 | 465,000 | 540,000 | 540,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 23-38-100 | INTEREST EARNINGS | 7,543 | 13,112 | 22,982 | - | - | - |
| 23-38-200 | LIGHTING EQUIPMENT RENTAL | - | 9,000 | - | - | - | - |
| 23-39-990 | FUND BALANCE - REV | - | - | - | - | 59,000 | 112,000 |
| TOTAL MISCELLANEOUS REVENUE | | 7,543 | 22,112 | 22,982 | - | 59,000 | 112,000 |
| OPERATIONS & MAINTENANCE | | | | | | | |
| 23-40-240 | OFFICE SUPPLIES AND EXPENSE | 5,161 | - | - | - | - | - |
| 23-40-250 | EQUIP. SUPPLIES AND MNT. | 11,883 | - | - | - | - | - |
| 23-40-600 | SPONSORSHIP OF RAMP PROGRAMS | 444 | 35,035 | 29,400 | 41,500 | 57,000 | 57,000 |
| 23-40-990 | FUND BALANCE - EXP | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 17,488 | 35,035 | 29,400 | 41,500 | 57,000 | 57,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | |
| 23-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | 315,000 | 368,000 |
| 23-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | 204,012 | 593,139 | 137,719 | 423,500 | 227,000 | 227,000 |
| 23-40-740 | CAPITAL OUTLAY - EQUIPMENT | 55,058 | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 259,070 | 593,139 | 137,719 | 423,500 | 542,000 | 595,000 |
| TOTAL RAMP REVENUES | | 531,353 | 964,061 | 485,676 | 465,000 | 599,000 | 652,000 |
| TOTAL RAMP EXPENSES | | 276,559 | 628,173 | 167,119 | 465,000 | 599,000 | 652,000 |
| DIFFERENCE IN REVENUES AND EXPENSES | | 254,795 | 335,887 | 318,557 | - | - | - |



**Budget Worksheet
Fiscal Year 2026
MUNICIPAL BUILDING
AUTHORITY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|--------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 25-30-125 | TRANSFER FROM CAPITAL PROJECTS | - | - | - | - | - | - | - |
| 25-30-130 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - |
| 25-30-150 | GENERAL FUND LEASE PAYMENT | - | - | - | - | - | - | - |
| 25-33-600 | STATE GRANTS | - | - | - | - | - | - | - |
| 25-38-100 | INTEREST EARNINGS | 24,596 | 16,251 | 14,324 | - | - | - | - |
| 25-39-500 | PROCEEDS FROM BONDS | - | - | - | - | - | - | - |
| 25-39-540 | MBA LEASE REVENUE | 708,000 | 710,000 | - | 717,000 | 718,890 | 718,890 | 718,890 |
| 25-39-800 | MISCELLANEOUS | 30,683 | - | 126 | - | - | - | - |
| TOTAL REVENUE | | 763,279 | 726,251 | 14,450 | 717,000 | 718,890 | 718,890 | 718,890 |
| EXPENDITURES | | | | | | | | |
| 25-54-310 | PROFESSIONAL & TECHNICAL | - | - | - | - | - | - | - |
| 25-54-480 | SPECIAL SUPPLIES | 10 | 10 | - | - | - | - | - |
| 25-54-750 | CONSTRUCTION CONTRACT | - | - | - | - | - | - | - |
| 25-54-910 | TRUSTEE EXPENSE | 4,000 | 4,000 | 4,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| 25-54-920 | POLICE STATION DEBT SERVICE | 318,000 | 326,000 | 335,000 | 335,000 | 343,000 | 343,000 | 343,000 |
| 25-54-921 | POLICE STATION DEBT INTEREST | 51,077 | 44,738 | 38,708 | 42,000 | 35,575 | 35,575 | 35,575 |
| 25-54-940 | CITY HALL PROJECT DEBT SERVICE | 260,000 | 266,000 | 272,000 | 272,000 | 278,000 | 278,000 | 278,000 |
| 25-54-941 | CITY HALL PROJECT INTEREST | 75,046 | 68,403 | 62,078 | 65,000 | 58,315 | 58,315 | 58,315 |
| TOTAL EXPENDITURES | | 708,133 | 709,150 | 711,786 | 717,000 | 718,890 | 718,890 | 718,890 |
| TOTAL MBA REVENUES | | 763,279 | 726,251 | 14,450 | 717,000 | 718,890 | 718,890 | 718,890 |
| | | - | - | - | - | | | |
| TOTAL MBA EXPENSES | | 708,133 | 709,150 | 711,786 | 717,000 | 718,890 | 718,890 | 718,890 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | 55,145 | 17,101 | (697,337) | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
DEBT SERVICE

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--|--------------------------------|----------------|----------------|------------------|----------------|------------------|-----------------|----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 30-30-059 | TRANSFER FROM FUND 59 (AMBLNC) | - | - | - | - | - | - | - |
| 30-30-100 | TRANSFER FROM GENERAL FUND | 263,850 | 259,350 | - | 100,500 | 436,000 | 484,000 | 484,000 |
| 30-30-300 | TRANSFER FROM CAP PROJ FUND | - | - | - | - | - | - | - |
| 30-38-100 | INTEREST EARNINGS | 3,693 | 57 | 311 | - | - | - | - |
| 30-39-200 | TRANSFER FROM CAP PROJ-IMPACT | 210,000 | 207,000 | - | 208,000 | | | |
| TOTAL REVENUE | | 477,543 | 466,407 | 311 | 308,500 | 436,000 | 484,000 | 484,000 |
| ADMINISTRATION DEPARTMENT | | | | | | | | |
| 30-81-100 | KAYSVILLE JH GYM - PRINCIPAL | | | | - | 315,000 | 368,000 | 368,000 |
| 30-81-101 | KAYSVILLE JH GYM - INTEREST | | | | | | | |
| TOTAL ADMINISTRATION DEPARTMENT | | - | - | - | - | 315,000 | 368,000 | 368,000 |
| FIRE DEPARTMENT | | | | | | | | |
| 30-83-100 | AERIAL LIFT- FIRE TRUCK | 142,648 | 146,752 | 74,800 | 75,000 | - | - | - |
| 30-83-101 | AERIAL LIFT- FIRE TRUCK INTERE | 9,404 | 5,295 | 1,070 | 1,500 | | - | - |
| 30-83-110 | AMBULANCE LEASE - PRINCIPAL | 83,819 | 82,342 | - | - | 90,500 | 85,800 | 85,800 |
| 30-83-111 | AMBULANCE LEASE - INTEREST | 2,741 | 1,358 | - | - | - | - | - |
| TOTAL FIRE DEPARTMENT | | 238,611 | 235,746 | 75,870 | 76,500 | 90,500 | 85,800 | 85,800 |
| PARKS DEPARTMENT | | | | | | | | |
| 30-85-050 | PIONEER PARK DEBT SERVICE | 193,000 | 198,000 | 204,000 | 204,000 | | - | - |
| 30-85-051 | PIONEER PARK SERVICE INTEREST | 13,967 | 8,385 | 3,049 | 4,000 | | - | - |
| 30-85-052 | TRUSTEE EXPENSES SALES TAX | 1,500 | 1,500 | - | - | | - | - |
| 30-85-101 | GANG MOWER PRINCIPAL | 18,835 | 19,558 | 29,430 | 20,000 | 24,000 | 23,600 | 23,600 |
| 30-85-102 | GANG MOWER INTEREST | 1,473 | 750 | 729 | 4,000 | 6,500 | 6,600 | 6,600 |
| TOTAL PARKS DEPARTMENT | | 228,775 | 228,193 | 237,208 | 232,000 | 30,500 | 30,200 | 30,200 |
| TOTAL DEBT SERVICE REVENUES | | 477,543 | 466,407 | 311 | 308,500 | 436,000 | 484,000 | 484,000 |
| | | - | - | - | - | | | |
| TOTAL DEBT SERVICE EXPENSES | | 467,386 | 463,939 | 313,078 | 308,500 | 436,000 | 484,000 | 484,000 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | 10,157 | 2,467 | (312,767) | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
CAPITAL PROJECTS

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|----------------|----------------|----------------|----------------|------------------|-----------------|----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 45-30-110 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - |
| 45-30-550 | INTEREST EARNINGS | 66,322 | 128,238 | 72,838 | - | - | - | - |
| 45-30-600 | INTERGOVERNMENTAL | - | - | - | 630,000 | 630,000 | 630,000 | 630,000 |
| TOTAL REVENUE | | 66,322 | 128,238 | 72,838 | 630,000 | 630,000 | 630,000 | 630,000 |
| RESERVES & CONTRIBUTIONS | | | | | | | | |
| 45-39-750 | PUBLIC SAFETY IMPACT FEES | 55,976 | 26,061 | 21,230 | - | - | - | - |
| 45-39-775 | FIRE IMPACT FEES | 96,095 | 38,783 | 24,273 | - | - | - | - |
| 45-39-800 | PARKS IMPACT FEES | 349,440 | 206,080 | 219,520 | 223,000 | 125,000 | 125,000 | 125,000 |
| 45-39-990 | FUND BALANCE - REV | - | - | - | 150,000 | - | - | - |
| TOTAL RESERVES & CONTRIBUTIONS | | 501,512 | 270,925 | 265,022 | 373,000 | 125,000 | 125,000 | 125,000 |
| GENERAL GOVERNMENT | | | | | | | | |
| 45-40-720 | CAPITAL OUTLAY - BUILDINGS | - | 19,910 | 34,943 | 100,000 | - | - | - |
| 45-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 19,910 | 34,943 | 100,000 | - | - | - |
| FIRE | | | | | | | | |
| 45-57-720 | CAPITAL OUTLAY - BUILDINGS | - | 5,793 | - | - | - | - | - |
| 45-57-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-57-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-57-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-57-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 5,793 | - | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
CAPITAL PROJECTS

| 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| | | | | | | | | |
|------------------------------------|-------------------------------|---------|---------|-------|---------|---------|---------|---------|
| PUBLIC WORKS | | | | | | | | |
| 45-66-720 | CAPITAL OUTLAY - BUILDINGS | 170,198 | 647,987 | - | - | - | - | - |
| 45-66-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-66-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-66-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-66-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 170,198 | 647,987 | - | - | - | - | - |
| PARKS | | | | | | | | |
| 45-70-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | - | - | - |
| 45-70-730 | CAPITAL OUTLAY - IMPROVEMENTS | 262,286 | 173,339 | 9,000 | 695,000 | 755,000 | 755,000 | 755,000 |
| 45-70-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-70-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-70-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 262,286 | 173,339 | 9,000 | 695,000 | 755,000 | 755,000 | 755,000 |
| RECREATION | | | | | | | | |
| 45-74-720 | CAPITAL OUTLAY - BUILDINGS | 12,000 | 26,259 | - | - | - | - | - |
| 45-74-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-74-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-74-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-74-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 12,000 | 26,259 | - | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
CAPITAL PROJECTS**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--|----------------------------|-----------------|------------------|----------------|------------------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| OTHER EXPENDITURES | | | | | | | | |
| 45-90-715 | TRANSFER TO DEBT SERV FUND | 210,000 | 207,000 | - | 208,000 | - | - | - |
| 45-90-716 | TRANSFER TO ROAD FUND | - | - | - | - | - | - | - |
| 45-90-725 | TRANSFER TO MBA FUND | - | - | - | - | - | - | - |
| 45-90-990 | FUND BALANCE - EXP | - | - | - | - | - | - | - |
| TOTAL OTHER EXPENDITURES | | 210,000 | 207,000 | - | 208,000 | - | - | - |
| | | | | | | | | |
| TOTAL CAPITAL PROJECTS REVENUES | | 567,834 | 399,163 | 337,860 | 1,003,000 | 755,000 | 755,000 | 755,000 |
| | | - | - | - | - | - | - | - |
| TOTAL CAPITAL PROJECTS EXPENSES | | 654,484 | 1,080,289 | 43,943 | 1,003,000 | 755,000 | 755,000 | 755,000 |
| | | - | - | - | - | - | - | - |
| DIFFERENCE IN REVENUES AND EXPENSES | | (86,650) | (681,126) | 293,918 | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
CEMETERY PERPETUAL CARE**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|---|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 74-34-900 | PERPETUAL CARE FEES | 112,430 | 112,600 | 57,750 | 90,000 | 70,000 | 70,000 | 70,000 |
| TOTAL REVENUE | | 112,430 | 112,600 | 57,750 | 90,000 | 70,000 | 70,000 | 70,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 74-38-100 | INTEREST EARNINGS | 58,269 | 93,017 | 67,573 | 50,000 | 50,000 | 50,000 | 50,000 |
| 74-39-990 | FUND BALANCE - REV | - | - | - | 610,000 | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 58,269 | 93,017 | 67,573 | 660,000 | 50,000 | 50,000 | 50,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 74-40-310 | PROFESSIONAL & TECHNICAL | - | 11,850 | - | - | - | - | - |
| 74-40-990 | FUND BALANCE - EXP | - | - | - | - | 95,000 | 95,000 | 95,000 |
| TOTAL OPERATIONS & MAINTENANCE | | - | 11,850 | - | - | 95,000 | 95,000 | 95,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 74-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | 138,770 | 609 | 530,686 | 750,000 | 25,000 | 25,000 | 25,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 138,770 | 609 | 530,686 | 750,000 | 25,000 | 25,000 | 25,000 |
| TOTAL CEMETERY PERPETUAL CARE REVENUES | | 170,699 | 205,617 | 125,323 | 750,000 | 120,000 | 120,000 | 120,000 |
| TOTAL CEMETERY PERPETUAL CARE EXPENSES | | 138,770 | 12,459 | 530,686 | 750,000 | 120,000 | 120,000 | 120,000 |
| DIFFERENCE IN REVENUES AND EXPENSES | | 31,929 | 193,159 | (405,363) | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
LIBRARY ENDOWMENT

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|-----------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 81-34-900 | SALE PROCEEDS ENDOWMENT | - | - | - | - | - | - | - |
| TOTAL REVENUE | | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 81-38-100 | INTEREST EARNINGS | 14,831 | 22,859 | 12,448 | 20,000 | 20,000 | 20,000 | 20,000 |
| 81-38-130 | UNRESTRICTED REVENUE | - | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 14,831 | 22,859 | 12,448 | 20,000 | 20,000 | 20,000 | 20,000 |
| EXPENDITURES | | | | | | | | |
| 81-40-460 | ENDOWMENT FUND EXPENDITURES | 20,000 | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 81-40-990 | FUND BALANCE - EXP | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | 20,000 | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL LIBRARY ENDOWMENT REVENUES | | 14,831 | 22,859 | 12,448 | 20,000 | 20,000 | 20,000 | 20,000 |
| | | - | - | - | - | | | |
| TOTAL LIBRARY ENDOWMENT EXPENSES | | 20,000 | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | (5,169) | 22,859 | 12,448 | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
WATER UTILITY**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|------------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 51-37-100 | WATER SALES | 3,443,036 | 3,548,892 | 3,037,930 | 3,650,000 | 4,200,000 | 4,200,000 | 4,206,000 |
| 51-37-120 | NONRECIP UTILITY REVENUE | 113,739 | 90,816 | - | 40,000 | 40,000 | 40,000 | 40,000 |
| 51-37-130 | CONNECTION FEES | 36,388 | 19,929 | 20,829 | 45,000 | 20,000 | 20,000 | 20,000 |
| 51-37-150 | IMPACT FEES | 84,331 | 52,552 | 41,358 | - | - | - | - |
| 51-37-191 | UDOT HIGHWAY 89 COSTS | 29,837 | - | - | - | - | - | - |
| 51-37-250 | SPECIAL REVENUE TANK DESIGN | - | - | (48,700) | - | - | - | - |
| 51-37-550 | MISC WATER - REPAIR, DIVIDENDS | 34,723 | 8,181 | 284 | - | - | - | - |
| 51-37-650 | DEVELOPER NONCASH CONTRIBUTION | 438,018 | 535,014 | - | - | - | - | - |
| 51-37-660 | WATER EXTENSION FEES | - | - | - | - | - | - | - |
| TOTAL REVENUE | | 4,180,071 | 4,255,384 | 3,051,700 | 3,735,000 | 4,260,000 | 4,260,000 | 4,266,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 51-38-100 | INTEREST EARNINGS | 94,223 | 124,107 | 87,714 | 120,000 | 120,000 | 120,000 | 120,000 |
| 51-38-310 | WATER METER RENTALS | 10,421 | 24,193 | 20,095 | 3,000 | 3,000 | 3,000 | 3,000 |
| 51-38-400 | SALE OF ASSET | 24,313 | 16,750 | 11,500 | - | - | - | - |
| 51-38-525 | INTERGOVERNMENTAL | - | - | - | - | 1,400,000 | | |
| 51-38-600 | SALE OF EQUIPMENT | - | - | - | - | - | - | - |
| 51-38-700 | RETAINED EARNINGS - REV | - | - | - | 1,091,034 | 868,500 | 2,268,000 | 2,268,000 |
| TOTAL MISCELLANEOUS REVENUE | | 128,956 | 165,049 | 119,309 | 1,214,034 | 2,391,500 | 2,391,000 | 2,391,000 |
| PERSONNEL | | | | | | | | |
| 51-40-110 | SALARIES AND WAGES | 817,927 | 901,539 | 835,544 | 889,650 | 964,000 | 964,000 | 968,000 |
| 51-40-120 | WAGES - PART TIME | - | - | - | 7,800 | 8,000 | 8,000 | 8,000 |
| 51-40-130 | EMPLOYEE BENEFITS | 278,187 | 308,400 | 425,183 | 477,784 | 529,000 | 529,000 | 531,000 |
| 51-40-145 | SAFETY INCENTIVE ALLOWANCE | - | - | 220 | 1,500 | 2,500 | 2,000 | 2,000 |
| 51-40-150 | EMPL APPRECIATION ALLOWANCE | 15,154 | 10,133 | 7,824 | 13,800 | 13,000 | 13,000 | 13,000 |
| TOTAL PERSONNEL | | 1,111,267 | 1,220,072 | 1,268,771 | 1,390,534 | 1,516,500 | 1,516,000 | 1,522,000 |



**Budget Worksheet
Fiscal Year 2026
WATER UTILITY**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|---|------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|------------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 51-40-210 | BOOKS, SUB., AND MEMBERSHIPS | - | 1,973 | 91 | 3,000 | 3,000 | 3,000 | 3,000 |
| 51-40-220 | PUBLIC NOTICES | 5,781 | 5,958 | 5,954 | 6,000 | 6,200 | 6,200 | 6,200 |
| 51-40-230 | TRAVEL | 3,306 | 8,757 | 5,742 | 6,500 | 6,500 | 6,500 | 6,500 |
| 51-40-240 | OFFICE SUPPLIES AND EXPENSE | 26,285 | 14,136 | 10,295 | 16,000 | 17,500 | 17,500 | 17,500 |
| 51-40-241 | COMPUTER, DEVICES & SOFTWARE | - | 10,476 | 4,083 | 8,500 | 8,500 | 8,500 | 8,500 |
| 51-40-250 | EQUIP. SUPPLIES AND MNT. | 36,162 | 31,492 | 16,811 | 37,000 | 37,000 | 37,000 | 37,000 |
| 51-40-260 | BLDGS. & GROUND SUP. & MNT. | - | 461 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 51-40-270 | UTILITIES | 6,109 | 5,227 | 2,616 | 7,000 | 7,000 | 7,000 | 7,000 |
| 51-40-280 | TELEPHONE | 13,947 | 15,257 | 12,051 | 14,500 | 14,800 | 14,800 | 14,800 |
| 51-40-290 | METER READER EQUIPMENT | - | - | - | - | | | |
| 51-40-310 | PROFESSIONAL & TECHNICAL | 65,951 | 38,550 | 56,120 | 50,000 | 65,000 | 65,000 | 65,000 |
| 51-40-330 | EDUCATION AND TRAINING | 4,222 | 7,928 | 6,322 | 8,500 | 9,000 | 9,000 | 9,000 |
| 51-40-460 | WATER PURCHASES | 743,602 | 772,831 | 860,303 | 900,000 | 959,000 | 959,000 | 959,000 |
| 51-40-480 | SPECIAL DEPARTMENT SUPPLIES | 133,455 | 83,424 | 114,530 | 140,000 | 140,000 | 140,000 | 140,000 |
| 51-40-510 | INSURANCE | 30,181 | 37,128 | 51,818 | 45,000 | 50,000 | 50,000 | 50,000 |
| 51-40-540 | BAD DEBT / (RECOVERED) | (5,693) | 646 | - | - | | | |
| 51-40-560 | EQUIPMENTAL RENTAL | - | 14,528 | 7,340 | 12,000 | 12,000 | 12,000 | 12,000 |
| 51-40-580 | BANK CHARGES | 18,432 | 22,500 | 18,664 | 17,000 | 23,000 | 23,000 | 23,000 |
| 51-40-610 | WATER METER SUPPLIES | 108,212 | 147,441 | 42,571 | 180,000 | 180,000 | 180,000 | 180,000 |
| 51-40-622 | WATER QUALITY | 36,501 | 50,288 | 35,362 | 35,000 | 41,000 | 41,000 | 41,000 |
| 51-40-645 | BLUE STAKE REQUESTS | 3,122 | 3,985 | 2,125 | 4,500 | 4,500 | 4,500 | 4,500 |
| 51-40-650 | DEPRECIATION | 810,412 | 866,495 | - | - | | | |
| 51-40-656 | WATER TANKS MAINTENANCE | 15,326 | 30,201 | 68,010 | 55,000 | 70,000 | 70,000 | 70,000 |
| 51-40-670 | MATERIAL PROCESSING | - | 35,887 | - | - | | | |
| 51-40-690 | TELEMETRY MAINTENANCE | 25,947 | 15,928 | 10,364 | 16,000 | 16,000 | 16,000 | 16,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 2,081,261 | 2,221,496 | 1,331,171 | 1,571,500 | 1,680,000 | 1,680,000 | 1,680,000 |



Budget Worksheet
Fiscal Year 2026
WATER UTILITY

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|-----------|-----------|--------------|-----------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 51-40-710 | CAPITAL OUTLAY - LAND | - | - | - | - | 25,000 | 25,000 | 25,000 |
| 51-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | 50,000 | 50,000 | 50,000 |
| 51-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | 35,000 | 35,000 | 35,000 |
| 51-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | 667 | 35,000 | | | |
| 51-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | 621,391 | 1,355,000 | 2,790,000 | 2,790,000 | 2,790,000 |
| 51-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | 34,821 | 128,000 | 126,000 | 126,000 | 126,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | 656,879 | 1,518,000 | 3,026,000 | 3,026,000 | 3,026,000 |
| OTHER | | | | | | | | |
| 51-40-990 | RETAINED EARNINGS - EXP | - | - | - | - | | | |
| 51-40-810 | ADMINISTRATIVE SERVICES | 232,018 | 254,000 | 211,667 | 254,000 | 254,000 | 254,000 | 254,000 |
| 51-40-820 | INFORMATION SYSTEMS SERVICES | 90,500 | 150,000 | 125,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 51-40-830 | FLEET MGMT SERVICES | 35,000 | 25,000 | 20,833 | 25,000 | 25,000 | 25,000 | 25,000 |
| 51-40-880 | NONRECIP UTILITY TRANSFER OUT | 113,739 | 90,816 | - | 40,000 | | | |
| 51-40-890 | PENSION EXPENSE | 67,726 | 109,606 | - | - | | | |
| TOTAL OTHER | | 538,983 | 629,422 | 357,500 | 469,000 | 429,000 | 429,000 | 429,000 |
| TOTAL WATER UTILITY REVENUES | | 4,309,027 | 4,420,433 | 3,171,010 | 4,949,034 | 6,651,500 | 6,651,000 | 6,657,000 |
| | | - | - | - | - | | | |
| TOTAL WATER UTILITY EXPENSES | | 3,731,512 | 4,070,990 | 3,614,321 | 4,949,034 | 6,651,500 | 6,651,000 | 6,657,000 |
| | | (54) | 48 | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | 577,516 | 349,443 | (443,312) | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
SEWER UTILITY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 52-37-120 | NONRECIP UTILITY REVENUE | 5,023 | 7,898 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 52-37-350 | TREATMENT CHARGES | 2,771,958 | 3,189,305 | 3,668,608 | 4,397,444 | 4,745,000 | 4,745,000 | 4,745,000 |
| TOTAL REVENUE | | 2,776,981 | 3,197,203 | 3,668,608 | 4,402,444 | 4,750,000 | 4,750,000 | 4,750,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 52-38-100 | INTEREST EARNINGS | 22,749 | 41,933 | 31,039 | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL MISCELLANEOUS REVENUE | | 22,749 | 41,933 | 31,039 | 20,000 | 20,000 | 20,000 | 20,000 |
| PERSONNEL | | | | | | | | |
| 52-40-110 | SALARIES AND WAGES | 4,774 | 3,930 | 13,134 | 13,850 | 15,000 | 15,000 | 15,000 |
| 52-40-120 | WAGES - PART TIME | - | - | - | - | - | - | - |
| 52-40-130 | EMPLOYEE BENEFITS | 1,026 | 811 | 2,277 | 7,594 | 8,000 | 8,000 | 8,000 |
| TOTAL PERSONNEL | | 5,800 | 4,741 | 15,411 | 21,444 | 23,000 | 23,000 | 23,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 52-40-240 | OFFICE SUPPLIES AND EXPENSE | - | - | - | - | - | - | - |
| 52-40-250 | EQUIP. SUPPLIES AND MNT. | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 52-40-480 | SPECIAL DEPARTMENT SUPPLIES | - | - | - | - | - | - | - |
| 52-40-540 | BAD DEBT / (RECOVERED) | (4,933) | 767 | - | 2,000 | - | - | - |
| 52-40-580 | BANK CHARGES | 14,863 | 19,901 | 22,874 | 12,000 | 20,000 | 20,000 | 20,000 |
| 52-40-650 | DEPRECIATION | 688 | 688 | - | - | - | - | - |
| 52-40-810 | ADMINISTRATIVE SERVICES | 92,807 | 101,000 | 84,167 | 101,000 | 101,000 | 101,000 | 101,000 |
| 52-40-880 | NONRECIP UTILITY TRANSFER OUT | 5,023 | 7,898 | - | 5,000 | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 108,449 | 130,255 | 107,040 | 121,000 | 122,000 | 122,000 | 122,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 52-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 52-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
SEWER UTILITY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|----------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| OTHER | | | | | | | | |
| 52-40-910 | PAYMENT TO SEWER DISTRICTS | 2,670,774 | 3,095,873 | 3,198,033 | 4,280,000 | 4,625,000 | 4,625,000 | 4,625,000 |
| TOTAL OTHER | | 2,670,774 | 3,095,873 | 3,198,033 | 4,280,000 | 4,625,000 | 4,625,000 | 4,625,000 |
| TOTAL SEWER UTILITY REVENUES | | 2,799,730 | 3,239,136 | 3,699,647 | 4,422,444 | 4,770,000 | 4,770,000 | 4,770,000 |
| | | (1,072) | - | - | - | | | |
| TOTAL SEWER UTILITY EXPENSES | | 2,785,024 | 3,230,868 | 3,320,485 | 4,422,444 | 4,770,000 | 4,770,000 | 4,770,000 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | 14,706 | 8,268 | 379,163 | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
POWER UTILITY

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 53-37-510 | ELECTRICITY SALES - TAXABLE | 15,101,595 | 14,822,030 | 14,111,725 | 15,377,250 | 16,915,000 | 16,915,000 | 16,893,000 |
| 53-37-511 | ELECTRICITY SALES - EXEMPT | 2,465,610 | 2,455,036 | 2,107,320 | 2,570,400 | 2,825,000 | 2,825,000 | 2,825,000 |
| 53-37-512 | ENERGY SALES AND USE TAX | 1,054,123 | 1,037,470 | 972,135 | 1,076,859 | 1,185,000 | 1,185,000 | 1,185,000 |
| 53-37-550 | REPAIR FEES | 6,687 | (8,687) | - | - | | | |
| 53-37-580 | RENTAL POLE ATTACHMENTS | 101,492 | 118,592 | 111,474 | 60,000 | | | |
| 53-37-600 | IMPACT FEES | 479,489 | 280,432 | 272,030 | 2,660,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 53-37-625 | GENERLINK GENERATOR ADAPTER | (456) | - | - | - | | | |
| 53-37-630 | REIMBURSEMENTS - UAMPS/ICPA | 30,618 | 32,432 | 25,002 | 25,000 | 15,000 | 15,000 | 15,000 |
| 53-37-650 | RECONNECT CHARGES | 5,760 | 4,100 | 1,630 | - | - | - | - |
| 53-37-651 | TEMPORARY CONNECTION FEES | 78,938 | 12,759 | 8,330 | - | - | - | - |
| 53-37-660 | EXTENSION FEES | 405,672 | 307,806 | 145,462 | 500,000 | 500,000 | 500,000 | 500,000 |
| 53-37-670 | NONRECIP UTILITY REVENUE | 263,905 | 366,210 | - | 225,000 | 225,000 | 225,000 | 225,000 |
| TOTAL REVENUE | | 19,993,434 | 19,428,181 | 17,755,108 | 22,494,509 | 23,165,000 | 23,165,000 | 23,143,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 53-38-100 | INTEREST EARNINGS | 251,596 | 418,838 | 264,118 | 305,000 | | | |
| 53-38-200 | PENALTIES - DELINQUENT ACCTS. | 64,777 | 71,231 | 60,147 | 35,000 | | | |
| 53-38-400 | SALE OF ASSETS | 4,940 | 16,863 | - | - | | | |
| 53-38-700 | RETAINED EARNINGS - REV | - | - | - | 1,930,364 | 1,318,000 | 1,318,000 | 1,318,000 |
| 53-38-800 | SALE OF PROPERTY | 1,872 | 4,675 | - | - | | | |
| 53-38-901 | MISCELLANEOUS | 9,051 | 828 | 3,636 | - | | | |
| 53-38-950 | FEMA | 12,213 | - | - | - | | | |
| TOTAL MISCELLANEOUS REVENUE | | 344,449 | 512,435 | 327,902 | 2,270,364 | 1,318,000 | 1,318,000 | 1,318,000 |



Budget Worksheet
Fiscal Year 2026
POWER UTILITY

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| PERSONNEL | | | | | | | | |
| 53-40-110 | SALARIES - MAINTENANCE | 1,517,642 | 1,518,254 | 1,407,939 | 1,291,763 | 1,331,000 | 1,331,000 | 1,319,000 |
| 53-40-111 | WAGES PART TIME | - | - | - | 30,000 | 31,000 | 31,000 | 31,000 |
| 53-40-120 | SALARIES - NEW CONSTRUCTION | - | 889 | 74,720 | 462,933 | 466,000 | 466,000 | 461,000 |
| 53-40-130 | EMPLOYEE BENEFITS | 461,379 | 495,145 | 676,956 | 842,605 | 875,000 | 875,000 | 870,000 |
| 53-40-145 | SAFETY INCENTIVE ALLOWANCE | - | - | - | 1,500 | 2,000 | 2,000 | 2,000 |
| 53-40-150 | EMPL APPRECIATION ALLOWANCE | 9,375 | 9,253 | 7,259 | 9,600 | 9,000 | 9,000 | 9,000 |
| TOTAL PERSONNEL | | 1,988,396 | 2,023,540 | 2,166,874 | 2,638,401 | 2,714,000 | 2,714,000 | 2,692,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 53-40-190 | POWER BOARD EXPENSES | 143 | 330 | - | 3,000 | - | - | - |
| 53-40-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 53-40-220 | PUBLIC NOTICES | - | - | - | 500 | 500 | 500 | 500 |
| 53-40-230 | TRAVEL | 5,131 | 11,147 | 5,114 | 10,000 | 10,000 | 10,000 | 10,000 |
| 53-40-240 | OFFICE SUPPLIES AND EXPENSE | 10,205 | 11,664 | 5,342 | 10,000 | 10,000 | 10,000 | 10,000 |
| 53-40-250 | EQUIP. SUPPLIES AND MNT. | 58,803 | 53,623 | 27,059 | 50,000 | 50,000 | 50,000 | 50,000 |
| 53-40-251 | EQUIPMENT - HAND TOOLS | 49,907 | 21,748 | 28,999 | 50,000 | 50,000 | 50,000 | 50,000 |
| 53-40-260 | BLDGS. & GROUND SUP. & MNT. | - | 10,645 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 53-40-270 | UTILITIES | 6,109 | 5,227 | 2,616 | 4,500 | 5,000 | 5,000 | 5,000 |
| 53-40-280 | TELEPHONE | 18,304 | 23,203 | 15,635 | 20,000 | 20,000 | 20,000 | 20,000 |
| 53-40-310 | PROFESSIONAL & TECHNICAL | 17,818 | 12,248 | 28,377 | 25,000 | 25,000 | 25,000 | 25,000 |
| 53-40-311 | PROFESSIONAL ANSWERING SERVICE | 3,669 | 2,184 | - | 5,500 | - | - | - |



Budget Worksheet
Fiscal Year 2026
POWER UTILITY

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|--------------------------------|-------------------------------|------------|------------|--------------|------------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 53-40-320 | IMPACT FEE ANALYSIS 2012 | 308 | - | - | - | | | |
| 53-40-330 | EDUCATION AND TRAINING | 25,793 | 34,990 | 23,386 | 35,000 | 30,000 | 30,000 | 30,000 |
| 53-40-460 | POWER PURCHASES | 15,399,504 | 13,424,625 | 11,316,905 | 14,539,613 | 15,200,000 | 15,200,000 | 15,200,000 |
| 53-40-470 | INTEREST EXPENSE | - | - | - | - | | | |
| 53-40-480 | SPECIAL DEPARTMENT SUPPLIES | 55,149 | 27,097 | 34,597 | 45,000 | 40,000 | 40,000 | 40,000 |
| 53-40-482 | METER READING RADIO FREQUENCY | - | - | - | - | | | |
| 53-40-484 | GENERLINK GENERATOR ADAPTER | - | - | - | - | | | |
| 53-40-510 | INSURANCE | 56,167 | 53,677 | 58,970 | 60,000 | 60,000 | 60,000 | 60,000 |
| 53-40-540 | BAD DEBT / (RECOVERED) | (26,764) | 11,548 | 384 | 13,000 | 13,000 | 13,000 | 13,000 |
| 53-40-560 | EQUIPMENT RENTAL | - | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 53-40-570 | EQUIPMENT LEASE PAYMENT | 13,084 | 15,721 | 15,008 | 16,000 | 16,000 | 16,000 | 16,000 |
| 53-40-580 | BANK CHARGES (CREDIT CARDS) | 98,963 | 117,946 | 109,861 | 80,000 | 120,000 | 120,000 | 120,000 |
| 53-40-610 | SUBSTATION MAINTENANCE | 35,859 | 105,066 | 53,988 | 250,000 | 200,000 | 200,000 | 200,000 |
| 53-40-625 | CONTRACT - TREE TRIMMING | 207,986 | 360,991 | 255,875 | 375,000 | 375,000 | 375,000 | 375,000 |
| 53-40-630 | IMPROVEMENTS - MAINTENANCE | 200,118 | 99,429 | 237,467 | 500,000 | 500,000 | 500,000 | 500,000 |
| 53-40-632 | SUBSTATION MAINTENANCE | 13,130 | - | - | - | | | |
| 53-40-635 | MY METER PROJECT | 42,140 | - | 22,140 | - | 20,000 | 20,000 | 20,000 |
| 53-40-645 | BLUE STAKE REQUESTS | 5,254 | 8,306 | 4,467 | 7,000 | 7,000 | 7,000 | 7,000 |
| 53-40-650 | DEPRECIATION | 900,868 | 906,820 | - | - | | | |
| 53-40-655 | OUTAGE MANAGEMENT SOFTWARE | 106,970 | 196,186 | 55,734 | 60,000 | 60,000 | 60,000 | 60,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 17,304,618 | 15,514,420 | 12,301,924 | 16,164,613 | 16,817,000 | 16,817,000 | 16,817,000 |



Budget Worksheet
Fiscal Year 2026
POWER UTILITY

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|---|-------------------------------|------------|------------|--------------|------------|------------------|-----------------|--------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 53-40-710 | CAPITAL OUTLAY - LAND | - | - | - | - | | | |
| 53-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 53-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | | |
| 53-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 53-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | 2,494,035 | 3,895,000 | 2,477,000 | 2,477,000 | 2,477,000 |
| 53-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | 150,000 | 450,000 | 450,000 | 450,000 |
| 53-40-724 | OPERATIONS CENTER PROJECT | - | - | - | - | | | |
| 53-40-735 | 200 NORTH SUBSTATION REBUILD | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | 2,494,035 | 4,065,000 | 2,947,000 | 2,947,000 | 2,947,000 |
| OTHER | | | | | | | | |
| 53-40-810 | ADMINISTRATIVE SERVICES | 278,422 | 305,000 | 254,167 | 305,000 | 305,000 | 305,000 | 305,000 |
| 53-40-820 | INFORMATION SYSTEMS SERVICES | 148,000 | 220,000 | 183,333 | 220,000 | 220,000 | 220,000 | 220,000 |
| 53-40-830 | FLEET MGMT SERVICES | 52,500 | 40,000 | 33,333 | 40,000 | 40,000 | 40,000 | 40,000 |
| 53-40-880 | NONRECIP UTILITY TRANSFER OUT | 263,905 | 366,210 | - | 225,000 | 225,000 | 225,000 | 225,000 |
| 53-40-890 | PENSION EXPENSE | 125,034 | 185,488 | - | - | - | - | - |
| 53-40-920 | TRANSFER TO GEN FUND - EUT | 1,054,123 | 1,037,470 | 972,135 | 1,076,859 | 1,185,000 | 1,185,000 | 1,185,000 |
| 53-40-930 | PAYMENT IN LIEU OF PROP TAX | 22,337 | 26,792 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 53-40-990 | RETAINED EARNINGS - EXP | - | - | - | - | - | - | - |
| TOTAL OTHER | | 1,944,322 | 2,180,960 | 1,442,968 | 1,896,859 | 2,005,000 | 2,005,000 | 2,005,000 |
| TOTAL POWER UTILITY REVENUES | | 20,337,882 | 19,940,616 | 18,083,010 | 24,764,873 | 24,483,000 | 24,483,000 | 24,461,000 |
| | | - | - | - | - | | | |
| TOTAL POWER UTILITY EXPENSES | | 21,237,335 | 19,718,920 | 18,405,801 | 24,764,873 | 24,483,000 | 24,483,000 | 24,461,000 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPE | | (899,453) | 221,696 | (322,791) | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
PRESSURE IRRIGATION UTILITY**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 54-37-100 | SERVICE FEES - UTILITY | 1,477,720 | 1,662,910 | 1,394,406 | 1,718,444 | 1,727,000 | 1,727,000 | 1,727,000 |
| TOTAL REVENUE | | 1,477,720 | 1,662,910 | 1,394,406 | 1,718,444 | 1,727,000 | 1,727,000 | 1,727,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 54-38-100 | INTEREST EARNINGS | 1,757 | 5,884 | 3,130 | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 1,757 | 5,884 | 3,130 | - | - | - | - |
| PERSONNEL | | | | | | | | |
| 54-40-110 | SALARIES AND WAGES | (10) | 3,263 | 8,206 | 13,850 | 15,000 | 15,000 | 15,000 |
| 54-40-120 | WAGES PART TIME | - | - | - | - | - | - | - |
| 54-40-130 | EMPLOYEE BENEFITS | 102 | 661 | 1,430 | 7,594 | 8,000 | 8,000 | 8,000 |
| TOTAL PERSONNEL | | 92 | 3,924 | 9,636 | 21,444 | 23,000 | 23,000 | 23,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 54-40-250 | EQUIP. SUPPLIES AND MNT. | - | - | - | - | - | - | - |
| 54-40-540 | BAD DEBT / (RECOVERED) | (2,356) | 236 | - | - | - | - | - |
| 54-40-580 | BANK CHARGES | 7,955 | 10,255 | 8,668 | 6,000 | 8,000 | 8,000 | 8,000 |
| 54-40-810 | ADMINISTRATIVE SERVICES | 92,807 | 101,000 | 84,167 | 101,000 | 101,000 | 101,000 | 101,000 |
| 54-40-910 | PAYMENTS TO DAVIS AND WEBER | 1,418,886 | 1,586,319 | 1,196,707 | 1,590,000 | 1,595,000 | 1,595,000 | 1,595,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 1,517,292 | 1,697,810 | 1,289,542 | 1,697,000 | 1,704,000 | 1,704,000 | 1,704,000 |
| TOTAL PRESSURE IRRIGATION UTILITY REVENUES | | 1,479,477 | 1,668,794 | 1,397,536 | 1,718,444 | 1,727,000 | 1,727,000 | 1,727,000 |
| | | - | - | - | - | - | - | - |
| TOTAL PRESSURE IRRIGATION UTILITY EXPENSES | | 1,517,384 | 1,701,734 | 1,299,178 | 1,718,444 | 1,727,000 | 1,727,000 | 1,727,000 |
| | | - | - | - | - | - | - | - |
| DIFFERENCE IN REVENUES AND EXPENSES | | (37,907) | (32,940) | 98,359 | - | - | - | - |



**Budget Worksheet
Fiscal Year 2026
SANITATION UTILITY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 55-37-120 | NONRECIP UTILITY REVENUE | 8,267 | 8,267 | - | 12,000 | 12,000 | 12,000 | 12,000 |
| 55-37-700 | SANITATION FEES | 1,762,383 | 1,797,446 | 1,669,776 | 1,860,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 55-37-710 | RECYCLE FEES | 782,977 | 794,124 | 680,512 | 800,000 | 840,000 | 840,000 | 840,000 |
| TOTAL REVENUE | | 2,553,627 | 2,599,837 | 2,350,288 | 2,672,000 | 3,052,000 | 3,052,000 | 3,052,000 |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 55-38-100 | INTEREST EARNINGS | 40,178 | 73,448 | 58,130 | 45,000 | 45,000 | 45,000 | 45,000 |
| 55-38-600 | MISCELLANEOUS | 72,200 | - | - | - | - | - | - |
| 55-38-700 | RETAINED EARNINGS - REV | - | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 112,378 | 73,448 | 58,130 | 45,000 | 45,000 | 45,000 | 45,000 |
| PERSONNEL | | | | | | | | |
| 55-40-110 | SALARIES AND WAGES | 7,758 | 8,978 | 9,652 | 27,365 | 29,000 | 29,000 | 29,000 |
| 55-40-120 | WAGES - PART TIME | - | - | - | - | - | - | - |
| 55-40-130 | EMPLOYEE BENEFITS | 17,921 | 22,010 | 20,730 | 15,005 | 16,000 | 16,000 | 16,000 |
| TOTAL PERSONNEL | | 25,679 | 30,987 | 30,382 | 42,370 | 45,000 | 45,000 | 45,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 55-40-241 | COMPUTER, DEVICES & SOFTWARE | - | 5,150 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 55-40-250 | EQUIPMENT, SUPPLIES, MNT. | 8,583 | - | - | 6,000 | 6,000 | 6,000 | 6,000 |
| 55-40-470 | INTEREST EXPENSE | - | - | - | - | - | - | - |
| 55-40-480 | SPECIAL DEPARTMENT SUPPLIES | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 55-40-510 | INSURANCE | 3,892 | 9,815 | 9,757 | 14,000 | 14,000 | 14,000 | 14,000 |
| 55-40-540 | BAD DEBT / (RECOVERED) | (4,918) | 579 | - | 10,000 | - | - | - |
| 55-40-580 | BANK CHARGES | 13,647 | 16,571 | 14,609 | 12,000 | 13,000 | 13,000 | 13,000 |
| 55-40-610 | WASTE SERVICES | 36,425 | 37,641 | 29,192 | 40,000 | 40,000 | 40,000 | 40,000 |
| 55-40-620 | COLLECTION CONTRACT | 572,096 | 551,104 | 463,790 | 615,000 | 642,000 | 642,000 | 642,000 |
| 55-40-621 | RECYCLE COLLECTION | 226,522 | 232,956 | 174,838 | 260,000 | 282,000 | 282,000 | 282,000 |
| 55-40-622 | GREEN WASTE COLLECTION | 228,181 | 232,433 | 181,962 | 245,000 | 256,000 | 256,000 | 256,000 |



**Budget Worksheet
Fiscal Year 2026
SANITATION UTILITY**

| | | 6/30/2023 | 6/30/2024 | 4/30/2025 | 6/30/2025 | 6/30/2026 | | |
|-------------------------------------|-------------------------------|-----------|-----------|--------------|-----------|---------------------|--------------------|-----------------|
| | | FY 23 | FY 24 | FY 25 | FY 25 | FY 26 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 55-40-630 | DISPOSAL CHARGES | 1,079,605 | 1,103,698 | 747,283 | 1,125,000 | 1,293,000 | 1,293,000 | 1,293,000 |
| 55-40-650 | DEPRECIATION | 44,998 | 67,555 | - | - | | | |
| 55-40-810 | ADMINISTRATIVE SERVICES | 139,211 | 152,000 | 126,667 | 152,000 | 152,000 | 152,000 | 152,000 |
| 55-40-820 | TOTER RECYCLE CARTS | 88,766 | 78,964 | 81,602 | 100,000 | 120,000 | 120,000 | 120,000 |
| 55-40-830 | FLEET MGMT SERVICES | 5,000 | 10,000 | 8,333 | 10,000 | 10,000 | 10,000 | 10,000 |
| 55-40-880 | NONRECIP UTILITY TRANSFER OUT | 8,267 | 8,267 | - | 12,000 | 12,000 | 12,000 | 12,000 |
| 55-40-890 | PENSION EXPENSE | - | - | - | - | | | |
| 55-40-990 | RETAINED EARNINGS - EXP | - | - | - | 58,630 | 197,000 | 197,000 | 197,000 |
| TOTAL OPERATIONS & MAINTENANCE | | 2,450,274 | 2,506,734 | 1,838,034 | 2,674,630 | 3,052,000 | 3,052,000 | 3,052,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 55-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL SANITATION UTILITY REVENUES | | 2,666,005 | 2,673,285 | 2,408,418 | 2,717,000 | 3,097,000 | 3,097,000 | 3,097,000 |
| | | - | - | - | - | | | |
| TOTAL SANITATION UTILITY EXPENSES | | 2,475,953 | 2,537,721 | 1,868,416 | 2,717,000 | 3,097,000 | 3,097,000 | 3,097,000 |
| | | - | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | | 190,052 | 135,564 | 540,001 | - | - | - | - |



Budget Worksheet
Fiscal Year 2026
STORM WATER UTILITY

| 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |

| REVENUE | | | | | | | | |
|---------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 56-37-100 | STORM WATER FEES | 1,235,418 | 1,253,315 | 1,045,790 | 1,275,000 | 1,504,000 | 1,504,000 | 1,503,000 |
| 56-37-120 | NONRECIP UTILITY REVENUE | 21,718 | 21,718 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 56-37-150 | MISC STORM DRAIN REVENUES | 1,071 | - | - | - | - | - | - |
| 56-37-650 | DEVELOPER NONCASH CONTRIBUTION | 498,228 | 359,159 | - | - | - | - | - |
| 56-37-740 | GAIN ON SALE OF ASSET | 177,175 | - | - | - | - | - | - |
| TOTAL REVENUE | | 1,933,610 | 1,634,192 | 1,045,790 | 1,300,000 | 1,529,000 | 1,529,000 | 1,528,000 |

| MISCELLANEOUS REVENUE | | | | | | | | |
|-----------------------------|-------------------------|--------|--------|--------|-----------|---------|---------|---------|
| 56-38-100 | INTEREST EARNINGS | 54,436 | 69,869 | 43,386 | 45,000 | 45,000 | 45,000 | 45,000 |
| 56-38-600 | INTERGOVERNMENTAL | - | - | - | 2,000,000 | | | |
| 56-38-700 | RETAINED EARNINGS - REV | - | - | - | 612,312 | 252,000 | 252,000 | 252,000 |
| TOTAL MISCELLANEOUS REVENUE | | 54,436 | 69,869 | 43,386 | 2,657,312 | 297,000 | 297,000 | 297,000 |

| PERSONNEL | | | | | | | | |
|-----------------|--------------------|---------|---------|---------|---------|---------|---------|---------|
| 56-40-110 | SALARIES AND WAGES | 564,377 | 518,266 | 446,590 | 509,803 | 493,000 | 493,000 | 493,000 |
| 56-40-120 | WAGES - PART TIME | - | - | - | 7,800 | 8,000 | 8,000 | 8,000 |
| 56-40-130 | EMPLOYEE BENEFITS | 185,984 | 210,783 | 234,536 | 279,009 | 277,000 | 277,000 | 276,000 |
| TOTAL PERSONNEL | | 750,361 | 729,049 | 681,126 | 796,612 | 778,000 | 778,000 | 777,000 |

| OPERATIONS & MAINTENANCE | | | | | | | | |
|--------------------------|------------------------------|---------|---------|--------|--------|--------|--------|--------|
| 56-40-220 | PUBLIC NOTICES | - | - | - | - | | | |
| 56-40-240 | OFFICE SUPPLIES AND EXPENSE | 21,155 | 12,119 | 9,659 | 10,000 | 10,000 | 10,000 | 10,000 |
| 56-40-241 | COMPUTER, DEVICES & SOFTWARE | - | 9,677 | 4,008 | 9,500 | 9,500 | 9,500 | 9,500 |
| 56-40-250 | EQUIP. SUPPLIES AND MNT. | 26,537 | 27,774 | 22,892 | 27,000 | 27,000 | 27,000 | 27,000 |
| 56-40-260 | BLDGS. & GROUND SUP. & MNT. | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 56-40-270 | UTILITIES | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 56-40-280 | TELEPHONE | 6,077 | 5,092 | 3,466 | 8,000 | 8,000 | 8,000 | 8,000 |
| 56-40-310 | PROFESSIONAL & TECHNICAL | 64,023 | 102,900 | 27,908 | 70,000 | 70,000 | 70,000 | 70,000 |
| 56-40-320 | INSPECTION AND MAINTENANCE | 125,432 | 19,156 | 14,533 | 50,000 | 50,000 | 50,000 | 50,000 |



**Budget Worksheet
Fiscal Year 2026
STORM WATER UTILITY**

| | | 6/30/2023 FY 23 | 6/30/2024 FY 24 | 4/30/2025 FY 25 | 6/30/2025 FY 25 | 6/30/2026 FY 26 | | |
|-------------------------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| 56-40-330 | EDUCATION AND TRAINING | 3,146 | 2,395 | 2,466 | 6,000 | 6,000 | 6,000 | 6,000 |
| 56-40-470 | INTEREST EXPENSE | - | - | - | - | | | |
| 56-40-480 | SPECIAL SUPPLIES | 63,049 | 15,454 | 7,700 | 32,000 | 36,000 | 36,000 | 36,000 |
| 56-40-495 | STORM WATER PERMIT | 1,750 | 1,750 | 5,060 | 8,000 | 8,000 | 8,000 | 8,000 |
| 56-40-510 | INSURANCE | 3,968 | 29,548 | 37,077 | 38,000 | 40,000 | 40,000 | 40,000 |
| 56-40-520 | EASEMENTS AND AGREEMENTS | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 56-40-540 | BAD DEBT / (RECOVERED) | (2,395) | (24) | - | - | | | |
| 56-40-560 | EQUIPMENT RENTAL | - | 6,817 | 7,340 | 12,000 | 12,000 | 12,000 | 12,000 |
| 56-40-580 | BANK CHARGES | 6,625 | 8,031 | 6,581 | 6,000 | 6,900 | 6,900 | 6,900 |
| 56-40-630 | CURB AND GUTTER MAINTENANCE | 907 | 27,432 | 55,790 | 150,000 | 155,000 | 155,000 | 155,000 |
| 56-40-645 | BLUE STAKE REQUESTS | 2,680 | 3,025 | 1,944 | 3,600 | 3,600 | 3,600 | 3,600 |
| 56-40-650 | DEPRECIATION | 708,529 | 631,823 | - | - | | | |
| 56-40-670 | MATERIAL PROCESSING | - | 35,887 | - | - | | | |
| 56-40-810 | ADMINISTRATIVE SERVICES | 92,807 | 101,000 | 84,167 | 101,000 | 101,000 | 101,000 | 101,000 |
| 56-40-820 | INFORMATION SYSTEMS SERVICES | 71,500 | 100,000 | 83,333 | 100,000 | 100,000 | 100,000 | 100,000 |
| 56-40-830 | FLEET MGMT SERVICES | 11,500 | 33,000 | 27,500 | 33,000 | 33,000 | 33,000 | 33,000 |
| 56-40-880 | NONRECIP UTILITY TRANSFER OUT | 21,718 | 21,718 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 56-40-890 | PENSION EXPENSE | 46,888 | 59,019 | - | - | | | |
| 56-40-990 | RETAINED EARNINGS - EXP | - | - | - | - | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 1,275,898 | 1,253,592 | 401,423 | 715,100 | 727,000 | 727,000 | 727,000 |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 56-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 56-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | 667 | - | | | |
| 56-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | 2,420,000 | 150,000 | 150,000 | 150,000 |
| 56-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | 34,821 | 25,600 | 171,000 | 171,000 | 171,000 |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | 35,488 | 2,445,600 | 321,000 | 321,000 | 321,000 |
| TOTAL STORM WATER UTILITY REVENUES | | 1,988,045 | 1,704,060 | 1,089,176 | 3,957,312 | 1,826,000 | 1,826,000 | 1,825,000 |
| TOTAL STORM WATER UTILITY EXPENSES | | 2,026,260 | 1,982,642 | 1,118,037 | 3,957,312 | 1,826,000 | 1,826,000 | 1,825,000 |
| DIFFERENCE IN REVENUES AND EXPENSES | | (38,214) | (278,581) | (28,861) | - | - | - | - |

| | |
|---|---|
| <p align="center">Utah State Tax Commission - Property Tax Division</p> <p align="center">Resolution Adopting Final Tax Rates and Budgets</p> | <p align="center">Form PT-800</p> <p align="center">Rev. 02/15</p> |
|---|---|

Rev. 02/15

Tax Year: **2025**

KAYSVILLE

approves the following property tax rate(s) and revenue(s) for the year: **2025**

| 1. Fund/Budget Type | | 2. Revenue | 3. Tax Rate |
|------------------------|------------------------|--------------------|-----------------|
| 10 | General Operations | 7,451,200 | 0.001917 |
| 190 | Discharge of Judgement | | |
| | | \$7,451,200 | 0.001917 |

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

Employee of the Quarter Award Q-2 2025

Congratulations to

Greg Remington

Greg encompasses the spirit of outstanding employee service. As the Employee of the Quarter (EOQ), he is a credit to Kaysville City through leadership, work relationships, objective achievement, service/customer relations, and excellent work performance.

Greg is incredibly kind, positive, and has a way of making people feel welcomed and appreciated. Greg has been instrumental in the City's substation projects, providing valuable knowledge and support. We are proud to have Greg as part of our team and grateful for his contributions.

Greg will be recognized at City Council Meeting and receive \$100, 4 hours of PTO, an award certificate, and his name displayed on the Employee of the Quarter plaque at City Hall.

Other rock stars nominated for Employee of the Quarter (Q-2) are as follows:

**Cameron McKinnon, Holly Henderson, Jackie Hubbard, Jake Anderson, Kim Bosworth,
Logan Barker, Mason Flint, and Will Huerta**

KAYSVILLE CITY COUNCIL
June 5, 2025

Minutes of a regular Kaysville City Council meeting held on June 5, 2025, at 7:00 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah. Budget public hearings were held beginning at 6:30 p.m., prior to the meeting

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson, and Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, Finance Director Dean Storey, City Recorder Annemarie Plaizier, Deputy Finance Director Maryn Nelson, Deputy Finance Director Parker Godwin, Community Development Director Melinda Greenwood, Parks and Recreation Director Cole Stephens, Police Chief Sol Oberg, Victim Services Jennifer Winchester, K-9 Advocate “Walter”, City Engineer Dexter Fisher, Information Systems Manager Ryan Judd, Tom Kerr, Cindy Kerr, Laurene Starkey, Val Starkey, R. Paul Toller, Gil Miller, Laurie Cragun, Jennifer Borup, Randi Von Bose, Cris Hogan, Troy Johnson, Tina Johnson, Kim Smith Lisa Von Bose, Jill Dredge, Brittany Chalita, Aalixan Chalita, George Dickson, Bryan Turner, Brian Peterson, Hoku Ching, Phil Holland

PUBLIC HEARINGS

6:30 P.M. – REDEVELOPMENT AGENCY BUDGET HEARING

Council Member Oaks moved to open the Redevelopment Agency Budget Hearing, seconded by Council Member Jackson. The motion passed unanimously.

City Manager Jaysen Christensen introduced the hearing regarding the Redevelopment Agency budget, which is associated with the Flint Street Tax Increment Financing (TIF) District located near Smith’s Marketplace on 200 North and Flint Street. He noted that the city receives approximately \$130,000 annually in tax increment revenues. For FY 2025, \$262,000 in total revenue was budgeted, including a \$132,500 grant from the Wasatch Front Regional Council for a small area plan. Expenditures for the year were minimal, with approximately \$10,000 used as a required city match for the grant and a few thousand dollars paid to Zions Public Finance for consulting services.

Laurene Starkey encouraged the council to provide more context for residents about the purpose, structure, and future plans of the Redevelopment Agency and its funds.

Mayor Tran acknowledged the suggestion, indicating that it would be addressed later.

Council Member Adams moved to close the hearing at 6:33 p.m., seconded by Council Member Hunt. The motion passed unanimously.

6:35 PM - MUNICIPAL BUILDING AUTHORITY BUDGET HEARING

Council Member Hunt moved to open the Municipal Building Authority Budget Hearing, seconded by Council Member Adams. The motion passed unanimously.

Jaysen Christensen explained that this budget reflects bonds issued for the construction of the city administration building and police station. Bonds for the city building are scheduled to be retired in 2031, and those for the police station by approximately 2033, though early payoff is possible if the city were to choose to make accelerated payments.

No public comment was received.

Council Member Oaks moved to close the hearing at 6:36 p.m., seconded by Council Member Hunt. The motion passed unanimously.

6:40 PM - KAYSVILLE CITY BUDGET HEARING FISCAL YEAR 2026 – PROPOSED COMPENSATION INCREASE FOR EXECUTIVE MUNICIPAL OFFICERS (PER UCA 10-3-818)

Council Member Oaks moved to open the public hearing, seconded by Council Member Hunt. The motion passed unanimously.

Jaysen Christensen introduced the hearing, noting it was required by state legislation that municipalities conduct a separate hearing specifically to address compensation for elected officials and executive staff. The proposed adjustments included a 2.5% cost-of-living adjustment based on inflation trends and market data, along with merit-based increases for employees not yet at the top of their pay range.

No public comment was received.

Council Member Oaks moved to close the hearing at 6:43 p.m., seconded by Council Member Adams. The motion passed unanimously.

6:45 PM - KAYSVILLE CITY BUDGET HEARING FISCAL YEAR 2026 – ENTERPRISE FUNDS INTERFUND SERVICES AND TRANSFERS

Council Member Jackson made a motion to open the public hearing, seconded by Council Member Oaks and passed unanimously.

Jaysen Christensen presented the city's interfund transfer structure, detailing the movement of funds between the general fund and enterprise funds. He explained that enterprise funds (such as power, water, and sewer) both receive funding for services provided to general operations and reimburse the general fund for shared administrative services (e.g., HR, payroll, IT, fleet). This ensures that expenses are accurately reflected across departments.

No public comment was received.

Council Member Oaks moved to close the hearing at 6:47 p.m., seconded by Council Member Adams. The motion passed unanimously.

6:50 PM - KAYSVILLE CITY BUDGET HEARING FISCAL YEAR 2025 – AMENDMENTS TO FY 2025 BUDGETS AND CONSIDERATION OF FY 2026 BUDGETS

Council Member Adams made a motion to open the public hearing, seconded by Council Member Hunt and passed unanimously.

Jaysen Christensen began by outlining several amendments to the FY 2025 budget. The most significant adjustment involved an unanticipated \$100,000 increase in 911 dispatch service costs—\$40,000 for fire and \$60,000 for police—resulting from the city's mid-year transition from Davis County to Bountiful City for dispatch services. Although it was anticipated that this cost would be offset by state 911 tax revenue historically received by Davis County, those funds have not yet been transferred by the County to Bountiful City. The city is currently negotiating with the county to secure the transfer, with the belief that the county is obligated to transfer those funds under the existing contract.

Council Member Jackson inquired whether the contract specified a deadline the funds were to be paid by and whether the county was expected to pay in full.

Mr. Christensen noted that while the contract does reference payment obligations, it does not specify a timeline, and the county is still evaluating Bountiful's invoiced amounts.

Additional FY 2025 amendments included a \$6,000 overage related to a mower purchase and a transfer of \$307,000 in remaining American Rescue Plan Act (ARPA) funds to help fund the 200 North waterline replacement project. Mr. Christensen clarified that these adjustments apply solely to the current fiscal year. Broader budget items—including requests to fund a deputy fire chief and a proposed gymnasium—would be addressed as part of the FY 2026 budget discussion.

Mayor Tran opened the floor for public comments. No comments were received.

Council Member Adams moved to close the FY 2025 budget hearing, seconded by Council Member Hunt. The motion passed unanimously.

Following some initial confusion regarding whether the FY 2026 budget hearing had already been conducted or closed, Council Member Oaks moved to reopen the public hearing for the FY 2026 tentative budget. The motion was seconded by Council Member Jackson and passed unanimously.

Mr. Christensen then provided a detailed presentation on the FY 2026 tentative budget. He shared pie charts depicting revenue and expenditure breakdowns, noting that the general fund comprises the largest portion of both. Public safety services—police and fire—account for approximately 50% of general fund expenditures. Sales tax and property tax continue to serve as the city's primary revenue sources.

He noted that among the enterprise funds, the power department generates and spends the most. One major highlight in the proposed FY 2026 budget is \$7 million initially allocated for a proposed shared gymnasium with the Davis School District, though recent cost estimates suggest the final amount could reach up to \$10.5 million. The precise amount remains uncertain and will depend on forthcoming design and contractor feedback. Any budget adjustments would be brought to the council for consideration.

The tentative budget also includes funding for capital improvement projects, including road and utility work on 200 North and Mutton Hollow, as well as upgrades to the power department's infrastructure. The personnel portion of the budget includes three proposed new positions: an assistant city attorney, a police sergeant, and a deputy fire chief. Mr. Christensen noted that the council retains discretion to amend or remove these positions in later budget deliberations.

He concluded with a comparison of property tax rates across neighboring cities, showing that Kaysville currently ranks among the lowest. Under the proposed rate, Kaysville would move closer to the regional median, assuming no property tax increases in other cities this next year. A pie chart illustrated that only 16% of the average Kaysville homeowner's property tax goes to the city, while 65% is directed to the Davis School District.

During public comments, Laurene Starkey expressed appreciation for the presentation and acknowledged the difficulty of budget decisions. She encouraged the council to be mindful of residents on fixed incomes and urged continued fiscal discipline.

No other comments were made.

Council Member Oaks moved to close the public hearing at 7:04 p.m., seconded by Council Member Adams. The motion passed unanimously.

OPENING – 7:04 P.M.

Mayor Tran called the meeting to order and welcomed those in attendance.

Council Member Jackson offered a brief opening message, highlighting the collaborative nature of the budget process. He expressed appreciation for fellow council members and city staff, acknowledging their commitment to fiscal responsibility and consideration for residents on fixed incomes. He then led the audience in the Pledge of Allegiance.

CALL TO THE PUBLIC

Gil Miller shared his experience serving on the city council around 2010, during which a similar proposed gymnasium partnership with the school district—then involving Centennial Junior High—was rejected in a 3-2 council vote. He urged the current council not to repeat what he considered a missed opportunity and stressed the long-term benefits such a facility could provide for both youth and adults. He also emphasized the importance of maintaining a strong relationship with the Davis School District.

Lauri Cragun raised concerns about the high and potentially escalating cost of the proposed gymnasium. While not opposed to increased recreational options, she questioned how the gymnasium ranked in priority compared to the long-discussed need for a second fire station on the west side of Kaysville. As an emergency preparedness volunteer and resident of the west side, she noted the potential risks in the event of an earthquake that could make key bridges impassable. She asked whether planning or budgeting had been completed for a second fire station, including projected costs for vehicles and facilities.

Michelle Barber, a former city council member and current member of the Davis School District Board of Education, spoke in support of the gymnasium project. She referenced previous public feedback indicating a community desire for more recreational opportunities and noted that Kaysville lacks sufficient indoor court space for youth and adult sports compared to neighboring cities. She praised the city's financial management and the school district's facility planning process, expressing confidence in their ability to deliver a quality project within budget.

Brittany Chalita, a Kaysville resident and parent, also supported the gymnasium proposal. She cited a need for more recreational opportunities in Kaysville, particularly for adults. As a participant in adult sports programs in Layton, she noted Kaysville's limited offerings. Speaking from her perspective as an educator and parent, she emphasized the importance of supporting a healthy, active community for families.

Chris Hogan, a longtime west side resident and former Kaysville Junior High student, also expressed support for the gymnasium. He referenced past recreation facility proposals that did not move forward, including the previously proposed Centennial Junior High gymnasium partnership. Mr. Hogan noted that current recreation programs are often overcrowded and underscored the importance of expanding indoor facilities for local youth.

PRESENTATIONS AND AWARDS

Council Member Hunt made a motion to reorder the agenda by moving Item 7C, the discussion on the potential gymnasium partnership with Davis School District, to the beginning of the Action Items section. The motion was seconded by Council Member Oaks and passed unanimously, making the gymnasium discussion Action Item 6A and shifting subsequent items accordingly.

RECOGNIZING TINA JOHNSON FOR HER SERVICE AS YOUTH COURT ADVISOR

Police Chief Sol Oberg recognized Tina Johnson for her dedicated service as a Youth Court Advisor since 2017. He noted that even before formally assuming the role, Ms. Johnson was actively involved in the program, known as the "Youth Court mom," with three of her five children having served as Youth Court judges.

Ms. Johnson has lived in Kaysville for 21 years and currently works as a librarian at Centennial Junior High, with prior service at Kays Creek Elementary. During her time as advisor, she oversaw 600 youth court hearings, resulting in over 3,000 hours of community service, 300 written or creative assignments, 900 counseling or tutoring classes, and 600 apology letters. She also trained and mentored approximately 140 Youth Court judges. Chief Oberg highlighted her substantial

impact on the lives of Kaysville youth and her meaningful contributions to the community. Mayor Tran and members of the City Council expressed their appreciation to Ms. Johnson for her service.

At Mayor Tran's request, Chief Oberg provided a brief explanation of the Youth Court program. He described it as an alternative justice process for juveniles who commit minor offenses, offering a rehabilitative approach outside the formal juvenile court system. The program emphasizes peer-led accountability and reduces the long-term consequences associated with traditional juvenile adjudication. Chief Oberg stressed the value of the program in addressing the evolving challenges faced by youth in today's society.

SWEARING-IN OF NEW POLICE OFFICER KRISTIN BANKS

Chief Oberg informed the council that newly hired police officer Kristin Banks was unable to attend the meeting tonight, and her official swearing-in would be rescheduled for a future date.

POLICE DEPARTMENT ANNUAL REPORT

Police Chief Sol Oberg presented the Kaysville Police Department's annual report. The department currently includes 34 sworn officers and 3 civilian staff members, with nine positions partially or fully supported by grant funding. Over the past year, the department responded to approximately 17,000 service calls and traffic stops. Kaysville retained its designation as the second safest city in Utah for the second consecutive year, with most crime categories experiencing slight declines.

Chief Oberg noted an increase in emergency response times, attributing the change to city growth, increased traffic congestion, and limited staffing. Traffic safety remains a top concern among residents. The department's traffic officer continues enforcement and collaborates with Public Works to address these issues.

He reported that grant funding for the department's mental health clinician had recently expired. The position, which had been in place for four years, supported officer wellness and provided mental health-related training. Although the role is no longer funded, Chief Oberg emphasized the program's long-term benefits to the department's internal culture and operational effectiveness.

The department experienced a 10% attrition rate during the year. Departures included:

- One officer who left for higher compensation at another agency;
- One officer placed on long-term medical disability;
- One employee who was terminated; and
- Turnover in the evidence and records technician position, which saw three separate departures over 18 months.

All vacancies were recently filled, including an experienced hire for the evidence technician role and two new officers currently enrolled in the police academy.

Chief Oberg provided updates on department operations:

- The department completed a virtual consolidation with other regional law enforcement agencies through a shared computer-aided dispatch (CAD) system, improving coordination and standardization.
- Kaysville transitioned dispatch services from Davis County to Bountiful City. The transition was reported as smooth and is expected to yield long-term cost savings.
- In-car and body-worn camera systems were upgraded and are now fully implemented.

The department's vehicle fleet is in good condition, allowing for fewer vehicle replacement requests in the coming fiscal year budget. However, the department continues to face challenges with rising technology and software costs associated with increased digital investigations. A future capital need is the replacement of aging Tasers, which remains deferred. The manufacturer plans to phase out support for the current models, which are still functional but will eventually become obsolete.

Council Member Adams asked whether the department's current Tasers were defective. Chief Oberg clarified that the devices remain functional but would eventually become unsupported by the manufacturer, a common industry practice that necessitates eventual replacement.

Council Member Oaks commended the department's professionalism and its contribution to community safety. Council Member Hunt echoed this sentiment, highlighting the officers' calm demeanor and dedication in challenging circumstances.

Chief Oberg responded with appreciation, stating his belief that Utah maintains exceptionally high standards in policing compared to many other states, and that Kaysville exemplifies those standards. He expressed pride in leading the department and appreciation for the opportunity to serve in the city.

Mayor Tran acknowledged the department's recent public outreach, particularly regarding e-bike and scooter safety education, which helps increase public awareness and reduce enforcement burdens.

Chief Oberg introduced Victim Advocate Jennifer Winchester, who provided her annual update as required under grant reporting guidelines.

Ms. Winchester reviewed the structure and status of two grants supporting the city's victim services program:

1. Utah Victim Services Program Grant (UVSP) – This grant funds 62% of Ms. Winchester's salary, with the remaining 38% covered by the city. She recently applied to renew the grant for the 2025–2027 cycle for \$65,000, with a decision expected later in the month.
2. Violence Against Women Act (VAWA) Grant – This federal grant funds 25% of the salary for the police department's VAWA detective, who investigates cases of domestic violence, sexual assault, and stalking. Ms. Winchester announced that she had just received confirmation that this grant was approved for another two-year cycle.

Ms. Winchester reported that victim caseloads had increased significantly. The VAWA detective handled 152 cases last year and had already reached 142 cases by the third quarter of the current year. This included 70 sexual assault cases, 36 domestic violence cases, and 19 stalking cases. Ms. Winchester served 389 victims last year and had already reached 321 victims by Q3 of the current year. Due to increasing demand, she occasionally triages cases, prioritizing those involving personal violence over crimes such as burglary or financial fraud. The most common victimization types served through her program include domestic violence, sexual assault, and child sex abuse. Lower-priority case types—such as burglary and financial crimes—are less frequently served due to capacity constraints.

To illustrate the program's impact, Ms. Winchester shared two personal letters from survivors. One came from a sexual assault survivor who initially feared reporting the crime but ultimately described the experience as empowering due to the supportive environment created by Ms. Winchester and the VAWA detective. The second was from a domestic violence survivor who credited Ms. Winchester and the VAWA detective's support—spanning over 20 court appearances—as lifesaving. Ms. Winchester added that victims also benefit from support provided by Walter, the department's K-9 Advocate.

In response to a question from Council Member Jackson, Ms. Winchester clarified that the UVSP grant is funded at the state level while the VAWA grant is federally funded.

Mayor Tran shared her own experience as a stalking victim and commended the critical role Ms. Winchester plays in assisting victims through vulnerable moments. She emphasized the importance of having knowledgeable support during personal crises and recognized the police and fire departments as vital components of the community's emergency response.

The council and administration expressed their gratitude to Ms. Winchester for her essential work in supporting victims and serving Kaysville's most vulnerable residents.

PRESENTATION ON POTENTIAL GYMNASIUM PARTNERSHIP

Mayor Tran invited representatives from VCBO Architecture and the Davis School District to introduce themselves and present information on a proposed joint-use gymnasium at Kaysville Junior High School.

Brian Peterson of VCBO Architecture opened the presentation by thanking the city for its engagement and support. He referenced VCBO's prior projects in the area, including the Davis High Teen Center, and expressed enthusiasm for this new opportunity after a previous gymnasium proposal at Centennial Junior High failed to move forward. Mr. Peterson explained that the proposed project follows a model used in other cities, including Layton and West Point, which allows municipalities to build recreation-style facilities at a significantly reduced cost, approximately one-quarter the cost of a standalone recreation center. The shared facility would offer benefits to both the school and city and provide long-term value to the community.

He noted that the Kaysville facility would be a standalone structure situated between Columbia Elementary and Kaysville Junior High, with clear and separate access points for school and public use. Planned features include a full-size gymnasium for basketball, volleyball, and pickleball; a perimeter running track; locker rooms and public restrooms; a shared entry and reception area; a city-branded court; and a dedicated office space for city use.

Hoku Ching of VCBO shared conceptual floor plans, highlighting the separation of city and school zones with shared use of the gymnasium, restrooms, and other common spaces. The second level would feature a running track, cardio and fitness rooms and a multipurpose studio for group fitness classes such as yoga, aerobics, or dance. She stressed the intention to make the space functionally and visually comparable to a community rec center.

Mr. Peterson supported her comments with photos from Horizon Junior High in West Point, a similar project currently under construction. He described design improvements incorporated from past experiences at Legacy, Shoreline, and Centennial Junior Highs, including retractable seating, court divider curtains to minimize disruption during games, and areas for circulation to allow individuals to move between spaces without interfering with activities. He emphasized that the proposed Kaysville facility would mirror Horizon Junior High in size and functionality, but with customized branding and access for Kaysville residents.

Bryan Turner of the Davis School District discussed the project timeline. If the project is approved, the district plans to proceed to full design quickly, with the goal of bidding the project by late fall or early winter 2025. Construction could begin in early 2026, with an expected timeline of 18 to 24 months. A construction manager is expected to be hired by mid-July 2025. Mr. Turner stated that the design process should move efficiently due to the district's experience with similar projects.

Mayor Tran asked for clarification on the bid timing and confirmed with Mr. Turner that bidding in late fall or early winter could result in more competitive construction pricing.

Council Member Blackham asked about weekend access for public use. Mr. Turner responded that an interlocal agreement would establish usage terms, such as with similar shared facilities. Typically, the school has priority access during weekdays until 5:00 p.m., with the city taking over during evenings, weekends, and school holidays. If the city provides supervision, early morning access could also be arranged.

Council Member Adams referenced an earlier budget presentation that showed only 16% of property taxes paid by residents go to Kaysville City, while the majority goes to the Davis School District. While acknowledging the district's contributions, he asked if the district would consider shifting the cost-sharing ratio from 50/50 to something like 60/40, with the city contributing less.

Mr. Turner explained that the gymnasium was included in the district's 2022 bond due to the outdated condition and small size of Kaysville Junior High's current gym. He noted that while the city partnership provides mutual benefits, the 50/50 split reflects a standard model used by the district in other cities. He explained that specific details around cost allocation and repayment are

still in development, and ultimately, such decisions would not fall under his purview, as his role is focused on project construction.

Council Member Adams suggested that cost-sharing might be adjusted based on the specific spaces being used. For example, the district could fund portions of the project such as locker rooms that are exclusively for school use, thereby reducing the city's share.

Brian Peterson confirmed that in past projects, cost adjustments had occurred when either the city or school district prioritized or omitted certain features. He also stated that the current cost estimate of approximately \$10 million remains preliminary and will be refined once a construction manager/general contractor (CMGC) is selected. That process will also bring clarity and allow for value engineering to optimize design and costs.

Mr. Turner reiterated that the project remains conceptual and that details such as square footage, usage allocation, features, and budget adjustments will be finalized through the design process.

Council Member Jackson emphasized the importance of ensuring the gymnasium is designed for broad community use during non-school hours. He specifically advocated for inclusion of cardio equipment and weight training areas for seniors and other residents seeking low-impact fitness options. He also supported the inclusion of a multipurpose room for group fitness classes and asked the design team to consider noise-reducing features to separate louder activities like basketball from quieter programming.

Brian Peterson acknowledged these priorities and confirmed that they were discussed in early design meetings with city staff. He highlighted the proposed cardio area near the front of the building, which could be secured for city access and separated from louder gym activities. He encouraged the city to consult with Layton and Clearfield to gather insights from their experiences with shared-use facilities and apply those lessons to Kaysville's planning. Mr. Peterson reiterated the team's commitment to designing a flexible and functional space that meets the city's needs.

Mayor Tran thanked the presenters for their thorough explanation and responsiveness to the council's input.

DECLARATION OF ANY CONFLICTS OF INTEREST

Council Member Adams declared a conflict of interest on Action Items 6A and 6B due to prior work he had performed related to those items. Mayor Tran confirmed that he would be excused from participating in those discussions.

CONSENT ITEMS

Council Member Adams made a motion to approve the following Consent Items:

- a) Reappointment of Mike Packer to another term as a Planning Commission member
- b) Appointment of Paul Toller from Alternate to Regular Member of the Planning Commission.

Council Member Jackson seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea

The motion passed unanimously.

WORK ITEMS

DISCUSSION OF A POTENTIAL GYMNASIUM PARTNERSHIP WITH DAVIS SCHOOL DISTRICT

The City Council resumed its discussion of the proposed joint-use gymnasium at Kaysville Junior High. Mayor Tran stressed the importance of reaching a clear decision to allow the Davis School District to proceed with design and planning. She recalled that a previous partnership opportunity at Centennial Junior High fell through late in the process, requiring the district to redesign its plans and absorb additional costs as a result. She emphasized the need to provide definitive direction to avoid repeating that situation.

Mayor Tran noted that there has been strong public interest in an indoor recreation facility that had been requested over several years, including through the city's General Plan survey. While some residents had requested a full recreation center with a pool, she explained that such facilities are cost-prohibitive, estimated around \$45 million to build, and often require frequent expensive maintenance work. She described the proposed gymnasium as a practical and significantly more affordable alternative, offering flexible space for various recreational uses at a fraction of the cost. Mayor Tran also emphasized the long-standing communication with the school district, which has maintained interest in partnering with the city throughout its ongoing bond-funded renovation of Kaysville Junior High.

City Manager Jaysen Christensen reaffirmed the high demand for indoor recreation space, as seen in resident feedback and the popularity of existing programs. He noted the project's intergenerational benefits and cost-efficiency, particularly due to the non-overlapping usage between schools and the public. Mr. Christensen emphasized that no formal agreement was being voted on tonight. The district hoped for a timely decision so construction bidding could occur in fall or winter—when construction pricing may be more favorable. He also presented a funding option: using a portion of the city's RAMP tax revenue (estimated over \$500,000 annually) to support a 25-year bond for the city's share of the gym. This bond would equate to an estimated \$32 per year per household.

Council Member Adams addressed earlier public concerns about the city's need for a second fire station on the west side. He agreed that public safety is a top priority and explained that while the

construction of a new station is relatively straightforward, staffing it would require the hiring of at least eight firefighters, with annual operational costs of approximately \$1.5 million. He emphasized that support for the gym would not interfere with future fire station planning or funding.

Mayor Tran added that current data does not indicate an immediate need for a second station, but projected growth will likely necessitate action soon. Council Member Oaks noted that emergency response on the west side is currently supported by nearby cities like Farmington and Layton, especially with the West Davis Corridor improving response access.

Returning to the gymnasium discussion, Council Member Adams highlighted the benefit of using RAMP funds to minimize the tax impact on residents. He argued that for about \$32 per year, per household, the city could provide significantly improved recreation access, especially for families unable to afford club sports. He emphasized that existing court shortages prevent many youth from participating in local programs and described the gym as a proactive, cost-effective investment that should not be missed.

Council Member Hunt echoed support for the project and responded to concerns about delaying the fire station on the west side, stating that, while the station is needed, the project is not yet ready to move forward with construction. She expressed confidence that the gym would not hinder progress on public safety needs. She also noted the gym's appeal to all ages, citing input from seniors who would welcome a local walking facility. Sharing a personal example of missing youth sports registration due to capacity limits, she emphasized the need for expanded facilities. Council Member Hunt also referenced her work in youth substance abuse prevention efforts, noting that youth need more accessible, pro-social outlets. She argued that the gym would provide tangible and intangible community benefits, from crime reduction to improved health and youth development.

Council Member Blackham voiced his support for the gym project while clarifying his recent opposition to the proposed FY 2026 budget. He stated that his concern lay not with the gym but with the cumulative financial burden of multiple proposed increases, including property tax, utility rates, and sewer district fees. He emphasized that the gym's relatively low cost—about \$30 per year—was a valuable investment and reflected on the importance of recreation in his own youth. He shared his support for the gym's community-building potential but reiterated his broader concern about rising costs across city services.

Mayor Tran acknowledged the differing viewpoints and reiterated her belief in the importance of incremental adjustments through an annual Truth in Taxation process. She explained that past delays in necessary tax and rate adjustments have now created challenges in the budget, and that the current budget increases aimed to preserve essential services while addressing future infrastructure needs.

Following the discussion, Council Member Oaks made a motion to authorize city staff to proceed with planning for the Kaysville Junior High gymnasium project. The motion was seconded by Council Member Adams.

The vote on the motion was as follows:

Council Member Jackson, Yea
Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea

The motion passed unanimously.

ACTION ITEMS

REZONE OF 4.88 ACRES OF PROPERTY LOCATED AT APPROXIMATELY 13 WEST 950 NORTH (PARCEL #08-065-0079) FROM R-A (AGRICULTURAL RESIDENTIAL) TO LI (LIGHT INDUSTRIAL) FOR THE HOLLAND GROUP

Council Member Adams was excused from discussion and voting on this item due to a declared conflict of interest.

Community Development Director Melinda Greenwood presented a rezone request submitted by The Holland Group for 4.88 acres located at approximately 13 West 950 North, adjacent to the West Davis Corridor. The property, formerly a milk farm, was surplus by UDOT after the completion of West Davis Corridor construction and later acquired by The Holland Group. It is currently zoned R-A (Agricultural Residential), and the applicant is requesting a rezone to LI (Light Industrial).

Ms. Greenwood explained that while the city's General Plan designates the area for General Commercial, there is overlap between General Commercial and Light Industrial uses. The LI zone is limited to low-impact uses, many of which are commercial in nature. She cited General Plan goals that support economic development along the West Davis Corridor, encourage compatible land uses, and promote appropriate buffering between zones. She also noted that a 30-foot floodplain easement and the adjacent residential zones would help buffer any future development from nearby homes.

Ms. Greenwood added that when reviewing this proposal, the Planning Commission had expressed concerns about certain uses allowed within the LI zone being potentially incompatible with nearby residential areas. In response, the applicant agreed to a development agreement restricting specific permitted and conditional uses. A conceptual site plan was submitted to illustrate how the property might be developed, though Ms. Greenwood emphasized that the plan is non-binding and subject to change depending on future tenants. She also noted that access from Sunset Drive has been prohibited by UDOT due to its proximity to the new interchange; access will instead come from Divi Drive or another city-controlled road. The Planning Commission reviewed the revised proposal on May 8 and voted 4-0 to recommend approval of the rezone with the development agreement in place.

Mayor Tran asked the applicant, Phil Holland, whether he would agree to prohibit storage units on the site, which are a permitted use in the LI zone. Mr. Holland confirmed he did not intend to include storage units and was willing to prohibit them. Council Member Jackson expressed appreciation, noting that storage units and car washes were his primary concerns.

Council Member Hunt raised a question about the potential for cannabis-related uses on the site. Ms. Greenwood explained that under Utah law, local governments cannot prohibit cannabis facilities via zoning or development agreements. However, the state restricts such uses within 600 feet of residential areas. Given the surrounding residential zoning—including both Kaysville and Farmington properties, as well as a potentially rezoned R-M parcel adjacent to the site—Ms. Greenwood stated that such uses would not be permitted. She added that Mr. Holland had confirmed he had no interest in pursuing cannabis-related uses.

Council Member Hunt then asked why the proposal was not presented as one lot with a mixed-use development, particularly a vertical format combining residential and commercial. Ms. Greenwood responded that while this project is not a vertical mixed-use development, it reflects a horizontal mixed-use approach, with adjacent commercial and residential zones. She explained that true vertical mixed-use developments typically require higher traffic volumes and greater market support, which may not apply to this site despite its corridor frontage.

Phil Holland, with The Holland Group, agreed and stated that vertical mixed-use is generally more feasible in denser, central areas. He referenced a successful vertical project in Farmington and noted that this Kaysville site is more peripheral and better suited for a horizontal approach with separate residential and commercial components.

Council Member Oaks said he had visited the site and believed the layout to be well-conceived. He expressed support for including a service station or convenience store and noted that natural features such as trees and a dry streambed would help buffer the commercial use from nearby residential areas. He also said his initial concerns about the LI zoning had been addressed after further review, especially given that other nearby commercial areas in Kaysville are also zoned LI.

Following discussion, Council Member Oaks made a motion to approve the rezone of 4.88 acres of property at approximately 13 West 950 North from R-A to LI for The Holland Group, subject to the associated development agreement. The motion was seconded by Council Member Blackham.

The vote on the motion was as follows:

Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Hunt, Yea
Council Member Jackson, Yea

The motion passed unanimously.

REZONE OF 3.77 ACRES LOCATED AT APPROXIMATELY 16 EAST 950 NORTH

(PARCEL #08-065-0080) FROM R-A (AGRICULTURAL RESIDENTIAL) TO R-M (MULTIPLE FAMILY RESIDENTIAL), WITH A PRUD (PLANNED RESIDENTIAL UNIT DEVELOPMENT) ZONE OVERLAY FOR THE HOLLAND GROUP

Community Development Director Melinda Greenwood presented a rezone request for 3.77 acres located directly east of the property previously rezoned to Light Industrial (LI). The applicant, The Holland Group, sought to rezone the property from R-A (Agricultural Residential) to R-M (Multiple Family Residential) with a PRUD (Planned Residential Unit Development) overlay. The current R-A zoning would permit approximately seven single-family homes. The proposed zoning would allow up to 58 townhomes, though the applicant is requesting 56—two below the maximum density permitted under R-M zoning.

Ms. Greenwood reviewed the surrounding context, noting the property abuts Farmington City to the south, an LDS church to the east, and three existing homes to the northeast. Although the site is designated as General Commercial in the city's 2022 Future Land Use Map, Ms. Greenwood cited several General Plan goals supporting the rezone, including the city's commitment to diversify housing options and comply with state moderate income housing requirements.

She clarified that while this project would not guarantee affordability, it reflects the city's obligation to consider housing types that expand options for a range of residents. The proposal includes 56 rear-loaded townhomes with two-car garages, private driveways that accommodate two additional vehicles per unit, and ample guest parking. A new public road ("Road A") would provide access to both the residential and adjacent LI parcels, while interior roads within the development would be private—necessitating the PRUD overlay.

The proposed development would include approximately 42,000 square feet of open space, exceeding the required amount by 10,000 square feet. Planned amenities include a playground, gazebo, fire pit, bocce ball court, hammock area, chalkboard wall, and dog run. Ms. Greenwood also reviewed setback requirements, including a 30-foot buffer along the southern boundary with Farmington.

The applicant requested a building height increase from 30 feet to 33 feet to allow for pitched roofs over three-story townhomes. Ms. Greenwood noted that while three-story buildings are permitted under the existing height limit, doing so would typically require flat roofs, which are less compatible with the city's preferred architectural aesthetic.

Ms. Greenwood also introduced a provision—requested by the applicant—to restrict investor ownership. The development agreement would prohibit bulk purchase of three or more units by a single individual, corporation, or entity, to encourage owner occupancy and protect housing availability. She stated that this aligns with Kaysville's moderate income housing reporting obligations and homeownership goals.

Council Member Blackham expressed concern about large-scale investor ownership in high-density developments, emphasizing that allowing high-density housing in Kaysville must be contingent on ensuring homeownership opportunities. He proposed requiring a minimum of 60% owner occupancy and limiting ownership to one unit per investor. He cited negative impacts in

nearby cities where investor ownership had reduced access to housing for families and driven up rents.

Ms. Greenwood acknowledged the value of such a requirement and confirmed it could be reflected in the city's annual moderate income housing report to the state. Council Member Jackson asked why the current agreement allowed up to three units per investor, instead of just one.

During public hearings held before the Planning Commissioners, Ms. Greenwood noted, concerns were raised by Farmington residents regarding the development's height, density, and traffic impact, especially due to a nearby school crossing. However, she said city engineering staff confirmed that a HAWK signal and school crossing guard provide the highest level of pedestrian safety available. A submitted traffic study indicated that the proposed development would not create significant impacts requiring mitigation. The Planning Commission voted 4–0 on April 24 to recommend approval of the rezone with the PRUD overlay.

Applicant Phil Holland addressed the council and described the project as intentionally designed to prioritize livability over density. He highlighted the inclusion of parking, open space, and family-friendly amenities. He confirmed that while the development agreement currently prohibits the purchase of three or more units by a single investor, he was open to modifying that provision to require 60% owner occupancy and limit ownership to two units per investor, to allow for multi-generational scenarios such as a grandparent and child.

Mayor Tran asked about the size of the townhomes. Mr. Holland explained that the units would range from 1,800 to 2,200 square feet, excluding garages. Each unit would feature a garage and flex room on the ground level, with two full stories of living space above. The design is intended to support traditional townhome living—not live-work spaces—and pitched roofs were proposed to enhance visual appeal.

Mayor Tran voiced her support for the project, noting it would provide an appealing, lower-maintenance option for younger households. She praised the applicant's collaborative approach and investment in Kaysville.

Council Member Jackson also expressed support and emphasized the importance of including the 60% owner occupancy requirement in the development agreement. He accepted the reasoning for allowing up to two units per investor and commended the project's design and amenities.

Council Member Oaks raised questions regarding trash collection and snow removal. Ms. Greenwood confirmed that garbage collection would be handled privately using individual cans, and snow removal would be managed by the HOA.

When asked about the project timeline, Mr. Holland stated that he hoped to break ground before the end of the year.

Following discussion, Council Member Blackham made a motion to approve the rezone of 3.77 acres located at approximately 16 East 950 North from R-A to R-M, with a PRUD overlay for The Holland Group, and associated development agreement, with two amendments:

1. A minimum 60% owner occupancy requirement.
2. An increase in maximum building height to 33 feet to accommodate pitched roofs.

Council Member Oaks seconded the motion.

The vote on the motion was as follows:

Council Member Blackham, Yea
Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Oaks, Yea

The motion passed unanimously.

Council Member Adams rejoined the council meeting.

Council Member Oaks then made a motion to extend the meeting past 10:00 p.m., which was seconded by Council Member Adams and passed unanimously.

CONSIDERATION OF AMENDMENTS TO THE FY 2026 TENTATIVE BUDGETS

Jaysen Christensen opened the discussion by recapping that the City Council had held three budget work sessions. He outlined key adjustments under consideration, including removal of the proposed deputy fire chief position, increasing the budgeted cost of the gymnasium project from \$7 million to \$10.5 million to reflect the full payback cost, and Council Member Hunt's proposal to increase sidewalk improvement funding. Mr. Christensen asked whether the Council wanted staff to revise the tentative budget to reflect these amendments or if additional changes should be considered.

Council Member Blackham proposed removing all requested staff positions, reducing the water utility rate increase to 10%, lowering the power utility rate increase to 5%, and retaining funding for the gymnasium. He expressed concern over the cumulative financial burden on residents and stated that while he supported the gymnasium project, he would prefer to vote against the rest of the full budget.

Mayor Tran acknowledged the challenges of balancing priorities and suggested removing the deputy fire chief position for now, particularly as planning continues for a future west-side fire station. However, she supported retaining the assistant city attorney and police sergeant positions, citing staff efforts that have presented justification for those positions and noting that hiring freezes for past years had allowed time to evaluate departmental needs.

Council Member Jackson asked Council Member Blackham whether he had initially supported the assistant attorney position. Council Member Blackham responded that he had been hesitant and would have preferred contracting legal services through the county as a potentially more cost-effective option. However, he ultimately supported the position based on department head consensus and concerns about cost of living and insurance increases for existing staff. He reiterated

that he was surprised by the expansion of the new hires proposed, as he had anticipated only one position being considered.

Council Member Jackson stated that he continued to support hiring an assistant city attorney and was open to removing the deputy fire chief and police sergeant positions to help the Council reach consensus. He expressed a desire for a unanimous budget vote.

Council Member Blackham expanded on his position, emphasizing that utility rate increases should be limited. He reminded the Council that previous messaging to residents indicated future increases would be modest and suggested capping the power rate increase at 5% and the water rate increase at 10%, with revenues reevaluated the following year. He also supported increasing sidewalk funding using fund balance.

Mayor Tran responded that the proposed utility rate increases were based on data and projections from the Waterworth financial modeling software. She stressed that the recommendations were rooted in long-term financial planning to maintain utility sustainability.

Council Member Blackham countered that the projections were not based on actual expenditures. Council Member Oaks added that the city had been subsidizing utilities in recent years. Council Member Blackham disagreed, noting that the utility funds held significant retained earnings and that if utilities were not running at a deficit, the term “subsidized” might not be appropriate.

Finance Director Dean Storey was asked to clarify the financial status of the enterprise funds. He explained that both the power and water funds experienced operating losses in the prior fiscal year and that retained earnings were used to cover those shortfalls. While the current fund balances were adequate, Mr. Storey said they were not excessive. He emphasized that the Waterworth software was used to model infrastructure needs and that recommended rate increases were based on long-term capital planning.

Mr. Christensen reiterated that the recommendation to increase utility costs also stemmed from aging infrastructure, particularly water lines with increasing leaks—and referenced a prior meeting in which the Public Works Director outlined deterioration trends and maintenance needs of the city’s utility systems.

Council Member Oaks supported the staff recommendation, referencing projected capital project costs in the next few years and previous charts showing future declines in fund balances without rate adjustments. He warned against continuing to absorb utility costs on behalf of residents, arguing that long-term sustainability required action.

Council Member Blackham proposed a phased approach, suggesting lower rate increases for the upcoming fiscal year, with the possibility of revisiting them next fiscal year. He said the proposed increases were too steep all at once and would significantly impact residents.

Council Member Oaks acknowledged past hesitancy to implement increases, including his own, and noted that part of the current situation resulted from deferred action. He also referenced broader economic inflation and rising costs.

Council Member Blackham echoed those concerns, highlighting the strain on fixed-income households and rising property values. He said the combined impact of inflation and proposed budget changes would be difficult for many residents to manage.

Mayor Tran thanked the Council for their thoughtful discussion. She reiterated that delayed investments would create greater challenges in the future and emphasized the need for responsible budgeting. She recognized the importance of maintaining fund balances but said using them for ongoing losses was not sustainable. She commended staff and the Council for their diligent effort throughout the budget process.

Council Member Adams asked whether the Council was required to approve the amendments to the tentative budget that evening, noting that the final adoption was scheduled for June 19. He asked if further discussion or presentations could occur before that date.

Mr. Christensen clarified that the final budget must be adopted by the end of June, as the fiscal year begins July 1. Mr. Storey added that finalized figures, specifically regarding proposed tax increases, must be submitted to the county as soon as possible so that Truth in Taxation notices could be prepared and mailed accurately.

Council Member Adams expressed interest in delaying final decisions on budget amendments to allow for further clarification, particularly regarding utility rates and the police sergeant position. He asked whether additional departmental justification could be provided before the next meeting.

Council Member Oaks responded that the Council had already invested significant time in reviewing these matters and felt that the issues had been sufficiently addressed.

Council Member Adams clarified that his concern was specific to the police sergeant position. He emphasized the need for experienced supervisory staff on every shift, especially given increased scrutiny of law enforcement. He said that the city manager and both police and fire chiefs had advocated for the need for this position to protect officers and reduce liability. While acknowledging that the position could be deferred, he found it difficult to ignore consistent recommendations from our city staff professionals.

Council Member Blackham questioned whether such supervisory coverage was truly essential, noting that prior generations of officers operated without it.

Council Member Hunt voiced strong support for the sergeant position, which she said had been requested for several years. She shared insight from a recent ride-along with one of the city sergeants, which provided insight into the multifaceted responsibilities sergeants take on, including strategic resource allocation during multi-incident situations, mentoring younger officers, and serving as a stabilizing presence in high-pressure environments. She explained that even experienced officers benefit from supervisory support and that the position could improve morale and decision-making. She also warned that not adding the position could risk losing qualified internal candidates seeking advancement and emphasized the broader public safety value for the

community. She stated firmly that she would not support a budget that excluded the sergeant position.

Council Member Jackson said he appreciated the arguments in support of the position but was conflicted. He recalled that the assistant city attorney had been identified as the top priority during earlier budget discussions and expressed concern that expanding hiring beyond that point conflicted with efforts to manage costs amid inflation. He questioned the justification for adding new positions while the city remained one of the safest in Utah.

Council Member Oaks emphasized the need to address utility rates before reserves were depleted and the city is placed in a difficult position within just a few years. He noted that it was normal for Council members to disagree on some aspects of the budget and that unanimity, while ideal, was not required.

Council Member Hunt recommended reducing the sidewalk funding allocation from \$100,000 to \$30,000 based on staff feedback on their capacity to complete work this fiscal year. She referenced resident concerns about infrastructure and noted that feedback from Layton's mayor had highlighted road conditions as a top issue for Kaysville residents. She acknowledged that raising rates was unpopular but said it was necessary to maintain services and address aging infrastructure. She also shared her own experience as part of a single-income household and said she understood the financial burden but believed the rate increases were justified.

Council Member Oaks reiterated his support for the police sergeant position and stated that he had come to support the gymnasium project after further review. He expressed interest in a shorter loan term to reduce interest costs, though he acknowledged that would be a separate discussion.

Council Member Adams acknowledged that the initial budget discussions focused on hiring only the assistant attorney. However, he said that no formal consensus was reached among the council members to only allow one new position. Through the evolution of the budget process, new information and needs were presented. He supported the inclusion of the sergeant position based on consistent advocacy by department leadership.

Following discussion, Council Member Hunt made a motion to approve the proposed amendments to the FY 2026 tentative budget with the following:

- Reduce sidewalk funding from \$100,000 to \$30,000;
- Retain the assistant city attorney and police sergeant positions;
- Remove the deputy fire chief position;
- Include the gymnasium project and update its cost to \$10.5 million;
- Maintain the proposed water and power rate increases.

Council Member Oaks seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Nay

Council Member Oaks, Yea
Council Member Blackham, Nay
Council Member Adams, Yea

The motion passed with a vote of three to two.

Council Member Oaks then made a motion to defer Work Items A and B to the next meeting but retracted the motion upon confirming that the relevant party was present.

WORK ITEMS (CONT.)

PROPOSED TEXT AMENDMENTS TO TITLE 14-6 "ACCUMULATION OF MOTOR VEHICLES", TO REMOVE SECTION 4 "CONDITIONAL USE PERMIT"

Community Development Director Melinda Greenwood explained that the city receives several complaints each year regarding the accumulation of junk or unregistered vehicles, which is regulated under Title 14, Chapter 6, "Accumulation of Motor Vehicles." She noted that Section 4 of this chapter contains an unusual provision allowing a conditional use permit to be granted by the Planning Commission for property owners to exceed the limit of three such vehicles.

However, Ms. Greenwood clarified that Title 17 (Planning and Zoning) does not contain any classifications or standards to support a conditional use related to junk vehicle accumulation. As such, the provision in Title 14 is invalid. She emphasized that the proposed amendment would not change the allowable number of vehicles but would simply remove the invalid conditional use language to resolve a conflict between Titles 14 and 17. She also confirmed that no conditional use permits had ever been issued under this section.

Council Member Jackson asked for confirmation that property owners may still have up to three inoperable vehicles on their property if they are screened from view, and that there is no restriction on the number of registered vehicles. Ms. Greenwood confirmed this and gave an example of a recent case where compliance was achieved by registering previously expired vehicles.

Council Member Blackham provided background, noting that he, along with Mayor Tran and Council Member Adams, were on the Council when the original ordinance was adopted. He explained that the original intent was to accommodate hobbyists who repair or restore vehicles and might need more than three inoperable vehicles on their property at one time. The concept was to allow such situations through a conditional use permit with restrictions such as screening, time limits, and maximum quantities.

Ms. Greenwood responded that if the Council wished to preserve that intent, staff could initiate a zoning text amendment to incorporate conditional use language into Title 17, allowing such exceptions in appropriate residential zones. She reiterated that, under the current code, any inoperable vehicle that is registered would not be counted against the limit.

Mayor Tran asked whether the proposed amendment was prompted by complaints or enforcement challenges. Ms. Greenwood stated that the issue arose during code enforcement and led to a review that identified the inconsistency between the city's code sections.

Council Member Adams recalled that the original ordinance had been carefully drafted to prevent excessive accumulation of junk vehicles in residential areas while accommodating legitimate vehicle restoration hobbies. He expressed support for revising the zoning code to include a conditional use permit process with clearly defined conditions, consistent with the ordinance's original intent.

Council Member Blackham agreed and supported creating a pathway in the zoning code to accommodate such uses with appropriate safeguards.

Council Member Adams made a motion to move this item to an Action Item and to direct staff to integrate the language from Section 14-6 into the land use code (Title 17), allowing a conditional use permit to be granted in specified residential zones for property owners to maintain more than three unregistered vehicles.

Melinda Greenwood advised that the Council should formally direct staff to initiate a text amendment process, as this type of amendment would require Planning Commission review and a public hearing prior to adoption.

Council Member Adams accepted this clarification as a friendly amendment, and Council Member Blackham seconded the motion.

The vote on the motion was as follows:

Council Member Jackson, Yea
Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea

The motion passed unanimously.

PROPOSED TEXT AMENDMENTS TO TITLES 8, 9, 18 AND 19, AND CONSTRUCTION STANDARDS UPDATES

City Engineer Dexter Fisher introduced a set of proposed revisions to Kaysville's municipal code and development standards, compiled over the past few years in response to recurring issues encountered during the development review process. He explained that the updates are intended to improve clarity, ensure compliance with recent changes in state law, and support long-term cost savings for the city.

One key component is the adoption of a new drainage manual designed to address stormwater management challenges similar to those encountered in the Orchard Ridge development. The

manual establishes clear design standards for managing natural channels and will help guide future development to reduce drainage issues.

The updates also revise terminology to reflect recent state legislative changes. For example, references to “lot combinations” and “lot line adjustments” are being updated to “boundary adjustments,” in line with current state code.

Mr. Fisher highlighted another major revision concerning temporary turnarounds. Historically, removing these turnarounds has been expensive—costing up to \$40,000 each. Under the proposed update, driveways may be used as temporary turnarounds in certain developments, helping the city avoid the need to demolish and reconstruct newly installed infrastructure.

He also presented a newly developed crosswalk policy, created in response to frequent public requests. The policy includes defined criteria and visual diagrams to help evaluate crosswalk placement and support decision-making.

Additionally, new traffic impact study requirements were introduced. The proposed standards establish thresholds—based on projected daily traffic volumes and roadway classifications—for when studies are required. These studies must include specific data to better inform traffic planning and intersection design.

Council Member Blackham raised concerns about the potential burden of the traffic study requirement on smaller developments. He asked whether infill projects involving a few single-family homes or duplexes would trigger the study requirement. Mr. Fisher responded that the threshold is based on projected daily trip generation, and small residential infill projects would typically not qualify. Larger residential or commercial developments would.

Mr. Fisher added that City Attorney Nic Mills had played an important role in reviewing and refining the language of the proposed revisions.

Council Member Oaks praised the new crosswalk policy, especially the inclusion of diagrams, which he said made the policy easier to understand and apply.

Council Member Adams made a motion to move the proposed text amendments to an Action Item. The motion was seconded by Council Member Jackson.

The vote on the motion was as follows:

Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea
Council Member Jackson, Yea

The motion passed unanimously.

COUNCIL MEMBER REPORTS

Council Member Hunt shared her support for the Communities That Care (CTC) coalition's new partnership with Parents Empowered on an initiative at Lagoon. She encouraged families to attend and learn more about strategies for preventing underage drinking.

Mayor Tran reminded residents to follow Kaysville Parks and Recreation on social media for updates on upcoming events and activities, including food trucks, fairs, and the First Friday Festivals at Heritage Park. She also cautioned against the use of ATVs in city parks, referencing a recent incident in which an ATV caused significant damage to park grass. She emphasized that driving ATVs on park property is prohibited.

Council Member Adams thanked Council Members Oaks and Hunt for participating in the city's Memorial Day program and recognized them for their service and public remarks during the event.

Mayor Tran also announced that results from the "Best of Davis County" voting would be released the following day and reported that Kaysville had placed in several categories, including Best City to Live In, Best Parade, Best Fire Department, and Best Library. She expressed appreciation to residents for their participation and support.

CITY MANAGER REPORT

City Manager Jaysen Christensen reminded the council of the upcoming joint meeting with the Planning Commission scheduled for Thursday, June 12. The meeting will include a presentation of initial findings from the community survey and feedback sessions related to the Kaysville City Center Small Area Plan.

Community Development Director Melinda Greenwood added that the Planning Commission agenda would begin with one item for a conditional use permit before transitioning into the joint presentation. She noted that the meeting would be livestreamed for those unable to attend in person. Ms. Greenwood also stated that the initial report of the Small Area Plan survey would likely be distributed by the following Tuesday and encouraged council members to submit questions in advance of the meeting.

ADJOURNMENT

Council Member Adams made a motion to adjourn the City Council meeting at 10:15 p.m. The motion passed unanimously.

KAYSVILLE CITY COUNCIL
June 19, 2025

Minutes of a regular Kaysville City Council meeting held on June 19, 2025, at 7:00 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams (via video conference), Council Member Mike Blackham, Council Member Abbigayle Hunt, and Council Member Nate Jackson

Excused: Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, Finance Director Dean Storey, City Recorder Annemarie Plaizier, Deputy Finance Director Maryn Nelson, Deputy Finance Director Parker Godwin, Parks and Recreation Director Cole Stephens, Public Works Director Josh Belnap, City Engineer Dexter Fisher, Information Systems Manager Ryan Judd, Recreation Coordinator Bryan White, Val Starkey, Laurene Starkey, Axel Hawker, Zane Hawker, Levi Hawker, Tom Kerr, Cindy Kerr, Jill Dredge, Zachery Crandall, Noah Crandall, Redd Crandall, Beau Crandall, Josh McBride, Tate Badger, Austin Spencer, Merrick Strong

OPENING

Mayor Tran called the meeting to order at 7:00 p.m. and welcomed those in attendance. She noted the absence of Council Member Perry Oaks, who was excused due to being out of the country. Council Member John Swan Adams joined the meeting remotely via video conference.

The meeting opened with a moment of silence in honor of Sergeant Jared Jensen, a seven-year veteran of the Kaysville Police Department who had recently passed away.

Following the moment of silence, the Crandall family, representing a lone scout troop, was invited to offer the opening prayer and lead the Pledge of Allegiance. Beau Crandall offered the prayer, and his brother led the pledge. Mayor Tran expressed appreciation for their participation.

CALL TO THE PUBLIC

Val Starkey addressed the Council regarding the proposed gymnasium project in partnership with the Davis School District. He expressed initial concern over the proposed city gymnasium project in light of declining student populations statewide, citing a Deseret News article highlighting school closures in Salt Lake County. However, he shared that after speaking with city representatives, he felt reassured by the District's continued commitment to the project and by the fact that Kaysville City would be responsible for only half of the cost. He encouraged continued caution as the project moves forward, especially given broader statewide demographic trends.

Jill Dredge commented on public involvement in the City Center Plan, noting that while

community members appreciated the opportunity to participate, questions had been raised regarding the city's use of an outside consulting firm to facilitate public surveys and planning. Specific concerns included whether the feedback received from non-residents—reported as roughly 10% of survey respondents—should influence decisions about Kaysville's future, and whether external firms lacking local ties should be directing the planning process. Ms. Dredge also referenced a Farmington property listing as an example of high-density housing that may be overpriced and slow to sell. She concluded by emphasizing that residents were not necessarily opposed to redevelopment but sought assurance that such initiatives would be fiscally responsible and would not result in future tax increases if development projections were not met.

PRESENTATIONS AND AWARDS

HONORING THREE AWARD WINNERS FROM THE "I CAN MAKE THE DIFFERENCE" PROGRAM FOR DEMONSTRATING OUTSTANDING SPORTSMANSHIP

Parks and Recreation Director Cole Stephens introduced Recreation Coordinator Bryan White to present awards as part of the city's "I Can Make the Difference" program, which recognizes individuals who demonstrate exemplary sportsmanship during Kaysville's recreational sports seasons. Mr. White explained that the program is a localized adaptation of the statewide "Good Sports Utah" initiative promoted by the Utah Parks and Recreation Association. Throughout the spring season, community members were invited to nominate players, coaches, officials, and staff who made a positive impact through their actions and attitude. A total of 44 nominations were received, and three individuals were selected to be honored at the meeting.

Tate Badger was recognized for his act of kindness in the 4–5-year-old Coach Pitch T-ball league when he loaned his glove to a teammate who had arrived at his first game without one. The gesture was noted as making a significant positive impression. Austin Spencer, who participated in the Kindergarten Soccer league, was commended for her consistent enthusiasm and support of her teammates, helping to uplift others during games. Merrick Strong, who served as an umpire for the third and fourth grade softball league, was acknowledged for his fairness, patience, and willingness to help players understand the game while officiating. Each recipient was presented with a plaque, passes to Boondocks, pitching machine access, and a prize bag donated by Dick's Sporting Goods. Mayor Tran praised the recipients and thanked city staff for promoting a culture of sportsmanship and community involvement through the program.

PROCLAMATION DECLARING JULY AS PARKS AND RECREATION MONTH

Mayor Tran read a formal proclamation declaring July 2025 as Parks and Recreation Month in Kaysville. The proclamation emphasized the important role that parks and recreation play in promoting physical and mental health, fostering youth development, and strengthening community ties. It also acknowledged Kaysville's 12 parks, open spaces, and trail systems, and expressed appreciation for the city staff and volunteers who maintain these amenities. The proclamation aligns with the national designation of Parks and Recreation Month established by the U.S. House of Representatives.

DECLARATION OF ANY CONFLICTS OF INTEREST

There were no conflicts of interest declared by members of the City Council.

CONSENT ITEMS

Council Member Jackson made a motion to approve the following Consent Items:

- a) Approval of minutes from the April 25, 2025 Council work session.
- b) Approval of minutes from the May 1, 2025 Council meeting.

Council Member Blackham seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Blackham, Yea
Council Member Adams, Yea

The motion passed unanimously.

ACTION ITEMS

AN ORDINANCE AMENDING SECTIONS OF TITLES 8, 9, 18 AND 19; THE CITY'S TECHNICAL SPECIFICATIONS AND DEVELOPMENT STANDARDS; AMENDING THE CITY'S EXCAVATION PERMIT; AND ADOPTING A DRAINAGE EVALUATION AND DESIGN MANUAL AND CROSSWALK POLICY

Public Works Director Josh Belnap introduced the item, explaining that the comprehensive set of revisions was the result of more than two years of work. The updates were informed by recent infrastructure projects, feedback from developers, modifications to state law, and evolving best practices within the industry. The changes had been thoroughly reviewed internally and vetted by the city attorney.

Mr. Belnap noted that the only addition since the draft was last reviewed by the City Council in a prior work session was an amendment to the City's excavation permit. This permit governs work conducted within the public right-of-way and is intended to protect public infrastructure and adjacent private property. He gave examples such as the need to restore park strips and driveway approaches following utility work or curb modifications.

Council Member Hunt inquired about specific language in the ordinance related to concrete curing restrictions. She referenced provisions that prohibit certain methods or additives aimed at accelerating curing. Mr. Belnap clarified that the City follows standards outlined by the Utah Chapter of the American Public Works Association (APWA), which do allow for certain additives, including high-early concrete, under specific conditions. He shared a recent example involving the

use of such concrete for a manhole installation on the 200 North bridge project, which successfully reduced the curing time from the standard seven days to approximately 36 hours.

No public comments were submitted regarding the proposed ordinance. Council Member Hunt made a motion to approve the ordinance as presented. Council Member Jackson seconded the motion.

The vote on the motion was as follows:

Council Member Jackson, Yea
Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea

The motion passed unanimously.

A RESOLUTION AMENDING THE KAYSVILLE CITY BUDGETS FOR FISCAL YEAR 2025

City Manager Jaysen Christensen introduced the item, noting that the proposed adjustments were necessary to finalize financial activities before the fiscal year concluded on June 30. He explained that while the Council would adopt the FY25 amended budget at this meeting—as well as the budgets for the Redevelopment Agency and the Municipal Building Authority—the final adoption of the FY26 budget would occur after the scheduled Truth in Taxation hearing on August 7.

Mr. Christensen outlined three main adjustments in the FY25 budget amendment. The first involved a \$106,000 expense related to 911 service fees owed to Bountiful Dispatch, with whom the city contracts for emergency call services. He clarified that although Davis County is responsible for collecting 911 revenues and remitting the appropriate portion to Bountiful Dispatch on behalf of Kaysville City, a delay in reimbursement necessitated the city to front the payment directly to ensure continued service. He stated that city staff were actively working with the Utah Tax Commission and Utah Communications Authority to clarify the revenue-sharing formula and resolve the issue.

The second amendment addressed an overage on the purchase of a gang mower, which exceeded the original budget allocation and required a budget correction. The third adjustment pertained to the closeout of Kaysville's remaining American Rescue Plan Act (ARPA) funds. These federal relief funds, received during the COVID-19 pandemic, had to be fully obligated and spent by the end of the fiscal year. The remaining balance was allocated to the 200 North waterline infrastructure project.

Council Member Hunt sought clarification on the timing of the reimbursement. Mr. Christensen responded noting that if the reimbursement were received after the end of the fiscal year, it would be deposited into the general fund balance rather than applied retroactively.

With no public comment submitted and no further discussion from the council, Council Member Blackham made a motion to approve the resolution amending the FY25 budget. The motion was

seconded by Council Member Jackson.

The vote on the motion was as follows:

Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea
Council Member Jackson, Yea

The motion passed unanimously.

A RESOLUTION ADOPTING THE KAYSVILLE CITY MODIFIED TENTATIVE BUDGETS FOR FISCAL YEAR 2026

City Manager Jaysen Christensen presented the modified tentative budget for fiscal year 2026, outlining major capital projects, operational cost pressures, and proposed increases to property taxes and utility rates. The largest capital project included in the tentative budget is a planned joint gymnasium with the Davis School District, currently estimated at \$10.5 million. The final cost will be determined following the completion of design and bidding, which is expected to begin in October. Additional capital priorities include continued work on 200 North and Mutton Hollow utility and street upgrades, major improvements to the Burton power substation, \$630,000 in West Davis Corridor trail enhancements funded by UDOT, and the development of a cremation garden in the city cemetery.

Mr. Christensen explained that inflationary pressures were contributing to proposed increases in both taxes and utility rates. The budget proposes a 31.72% increase in Kaysville's portion of the property tax rate, which would move the city from the third lowest to the ninth lowest among Davis County cities. This increase would translate to an estimated \$14.61 per month for an average household with a home valued at \$690,000. Mr. Christensen noted that Kaysville's municipal portion makes up roughly 16% of the total property tax bill, with the majority allocated to the school district.

For utilities, Mr. Christensen emphasized the city's aging infrastructure, particularly in the water system. He cited a high number of water line breaks—around 250 last year, with similar numbers projected for the current year—including one break involving a 15-year-old pipe and a series of leaks on Kings Court and Bishops Street. Waterworth software modeling indicated that while current water revenues cover daily operations, they are insufficient to meet long-term capital needs. To address this, the budget includes a proposed 15% increase in water rates.

The electric utility fund showed a similar pattern. Revenues are sufficient for operating costs and energy purchases but not for capital reinvestment. A 10% increase in electric rates is proposed. Mr. Christensen explained that both the water and electric utility models should be reviewed annually to ensure adjustments are made as needed to support infrastructure requirements.

The budget also reflects increased passthrough costs for sewer and garbage services, tied to external providers—Central Davis Sewer District and Robinson Waste. Collectively, the proposed

utility rate adjustments and property tax increase would raise the average household's monthly bill by approximately \$24.54.

Council Member Blackham questioned the accuracy of the estimated power rate impacts and noted that the figures presented appeared to reflect only base charges. Mr. Christensen confirmed that the estimates did not include actual usage, meaning that actual household impacts could be higher.

No public comments were submitted, and the meeting proceeded with further council discussion.

Council Member Hunt described the FY26 budget process as particularly difficult. She cited an initial \$3.8 million deficit that required cuts, deferrals, and reclassifications across departments. She outlined specific adjustments, including reclassifying a power department position, eliminating a public works locator role, deferring \$98,000 in police vehicle purchases, funding only one of two requested police sergeant positions, reducing sidewalk repair funding from \$100,000 to \$30,000, and postponing a \$200,000 code update in Community Development. Fertilizer reductions in the Parks and Recreation budget were also maintained. She noted significant capital cost increases—up to 400% in some areas—and argued that delaying infrastructure and staffing investments may lead to higher emergency costs. Council Member Hunt supported the proposed gymnasium and staffing additions, including the assistant city attorney and sergeant positions. She described the shared gymnasium as a rare opportunity to partner with the school district at a far lower cost than building an independent recreation center, estimating the savings at tens of millions of dollars.

Council Member Jackson acknowledged the difficulty of the process and said he initially opposed the \$10 million gymnasium but changed his position after considering past missed partnerships with the school district and the city's recreation needs. He noted that the cost to residents would be minimal and called the partnership a good value. He emphasized the need to address long-term infrastructure to avoid future problems and proposed reducing the employee merit increase from 3% to 2%—saving around \$50,000—to retain the proposed second sergeant position without increasing overall costs. He supported keeping the COLA at 2.5% and expressed flexibility on timing if other members preferred to delay a vote if they wanted additional time or input from absent members.

Council Member Blackham expressed strong support for the gymnasium but opposed the overall level of tax and utility increases proposed, including the adjustments by Central Davis Sewer District and Robinson Waste, estimating the total annual household impact could reach \$500 in a single year. He questioned usage assumptions in rate calculations and noted modest population growth did not justify new staffing. He cautioned against expanding the workforce during uncertain economic conditions and emphasized the need to limit financial strain on residents. While he acknowledged the importance of investing in city services and employees, he ultimately felt the proposed budget placed too much strain on families already burdened by rising costs.

Council Member Adams supported the budget as presented. He disagreed with reducing the merit increase and emphasized the importance of funding both the assistant city attorney and sergeant positions. He stated these needs had been clearly identified by the city manager and department heads that these positions have become needed to address growing crime and administrative

burdens. Council Member stressed the importance of backing up staff when they identify critical needs. Council Member Adams believed the increases were necessary to maintain service levels and that Kaysville would remain among the lower-taxed cities even with the adjustments, as other municipalities face similar pressures. Council Member Adams said that the investments outlined in the budget would allow the city to be more proactive and avoid falling further behind in maintaining services and infrastructure.

Jaysen Christensen clarified that the 3% merit increase helps employees progress within their pay ranges in a performance-based system. He explained that the system replaced automatic 5% step increases and helps the city stay competitive in recruiting and retaining employees amid labor market pressure.

Mayor Tran delivered a detailed and personal statement in support of the proposed FY26 modified tentative budget. She recounted a period from her early years as a Kaysville resident when she and her husband faced financial hardship and received a shutoff notice. This experience, she said, made her particularly sensitive to how tax and utility increases affect residents. She emphasized that council members take their fiscal responsibilities seriously and are mindful of the personal impact their decisions have on the community.

The mayor acknowledged that the proposed 31% increase in the city's portion of the property tax rate was substantial. She advocated for more consistent use of the Truth in Taxation process to apply modest, inflation-aligned increases annually, potentially avoiding larger spikes in future years. She noted that although Kaysville's population growth is relatively flat, demand for services has intensified, particularly in police and fire departments, with increasingly complex and time-consuming calls involving civil cases, medical services, domestic violence, and financial crimes.

Mayor Tran spoke about Kaysville's identity as a residential-focused community with limited commercial development and a reluctance toward high-density housing or retail expansion. While this contributes to the city's appeal, it also limits the commercial tax base and puts a heavier funding burden on residents. She referenced the public's prior opposition to a Community Reinvestment Area as an example of how redevelopment efforts have been curtailed, leaving the city with fewer options to diversify revenue sources.

She emphasized the importance of relying on department head recommendations for staffing and infrastructure needs, noting that prolonged efforts to maintain lean operations—such as hiring freezes—have delayed necessary investments. Mayor Tran warned against postponing critical improvements until crises arise, arguing that such deferrals often lead to higher costs and erosion of public trust. She stressed that the city had worked hard to reduce or defer requests wherever possible and that the proposed increases were necessary to maintain essential services.

The mayor concluded her remarks by calling for proactive planning and greater financial transparency. She stated that although she would only vote in the event of a tie, she strongly encouraged the council to approve the budget as a responsible step toward long-term city stability. She urged them to balance residents' concerns with the need to address foundational infrastructure and service demands.

Council Member Jackson reiterated concern about the financial burden on residents. While recognizing the reductions already made, he again proposed to lower the employee merit increase from 3% to 2%, to lessen the immediate financial impact. He formally moved to adopt the FY26 modified tentative budget with that single modification.

City Attorney Nic Mills confirmed the motion's intent—to approve the budget with the merit increase reduced by 1%.

The motion failed due to the absence of a second.

Council Member Hunt responded positively to Council Member Jackson's proposed amendment and expressed appreciation for the continued dialogue around challenging budget decisions. However, she explained her opposition to reducing the merit increase from 3% to 2%, highlighting the city's ongoing difficulty with employee retention. Council Member Hunt emphasized that Kaysville does not offer the highest salaries in the region and that many city employees receive frequent recruitment inquiries from neighboring cities. She argued that maintaining a competitive and supportive work environment, including opportunities for merit-based advancement, is vital to keeping skilled staff. She pointed to the detailed ordinance updates presented earlier in the meeting as a demonstration of the professionalism and commitment of city personnel and warned that losing experienced employees could result in costly disruptions to service delivery and morale.

Council Member Hunt then made a motion to approve the FY26 Modified Tentative Budgets as presented, without any amendments. The motion was seconded by Council Member Adams.

The vote on the motion was as follows:

Council Member Adams, Yea
Council Member Hunt, Yea
Council Member Jackson, Nay
Council Member Blackham, Nay

With a two–two tie, Mayor Tran cast the deciding vote in favor of the motion.

The motion passed with a final vote of three to two.

A RESOLUTION ADOPTING A SCHEDULE OF FISCAL YEAR 2026 COUNCIL
APPROVED POSITIONS AND COMPENSATION SCHEDULES FOR CITY OFFICIALS
AND EMPLOYEES

City Manager Jaysen Christensen presented a resolution for adoption of the Fiscal Year 2026 schedule of council-approved positions and compensation schedules for city officials and employees. The resolution included a 3% merit increase and a 2.5% cost-of-living adjustment (COLA) for all city employees, along with the addition of two new positions: a police sergeant and an assistant city attorney.

Mayor Tran announced that no members of the public had signed up to comment on this item and

invited discussion from the council. Council Member Jackson reiterated his previous stance—supporting the creation of the new positions but opposing the 3% merit increase. He noted this was consistent with his earlier proposal to reduce the merit increase to 2% as a cost-saving measure.

Council Member Hunt made a motion to approve the resolution as presented. The motion was seconded by Council Member Adams.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Nay
Council Member Blackham, Nay
Council Member Adams, Yea

With the vote tied at two–two, Mayor Tran cast the tie-breaking vote in favor of the motion.

The motion passed with a final vote of three to two.

A RESOLUTION ADOPTING CHANGES TO THE KAYSVILLE CITY CONSOLIDATED FEE SCHEDULE FOR FISCAL YEAR 2026

City Manager Jaysen Christensen presented the resolution adopting changes to the City's Consolidated Fee Schedule for Fiscal Year 2026. He noted that no modifications have been made since the schedule was last reviewed by the council.

With no public comments or further council discussion, Council Member Jackson moved to approve the resolution. Council Member Adams seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Blackham, Nay
Council Member Adams, Yea

The motion passed with a vote of three to one.

Following the vote, Mr. Christensen provided a supplemental update on several major city projects that were not included in the FY26 budget but remain key priorities for future planning. These include a potential west side fire station, which is currently being evaluated through coordination with regional fire officials and retired chiefs, and will be part of upcoming strategic discussions.

He also discussed revised plans for a new operations center, previously estimated at \$39 million. The city is now exploring a more cost-effective approach by renovating the existing Old Mill site, constructing additions and covered storage areas, and upgrading the fuel island, security, and fencing for improved functionality and aesthetics. In response to a question from Council Member

Jackson, Mr. Christensen confirmed that replacing the existing chain-link fencing with a non-transparent alternative is under consideration.

Lastly, Mr. Christensen addressed the city-owned library building adjacent to city hall. He noted that renovation costs could total several million dollars and said the city is currently exploring public-private partnerships as a means of achieving a fiscally sustainable and community-supported use of the building.

Though not funded in the FY26 budget, Mr. Christensen emphasized that these projects remain

COUNCIL MEMBER REPORTS

Mayor Tran responded to public comments made earlier in the meeting. Addressing Val Starkey's concern about declining student populations, she acknowledged the demographic trend but emphasized that the proposed gymnasium would be a multi-use facility intended for the entire community. She noted it would include flexible spaces such as classrooms, an indoor track, and open areas that could support a variety of activities for residents of all ages. In response to Jill Dredge's questions about the use of outside consultants in the City Center Small Area Plan, Mayor Tran clarified that the consultants were hired for their technical expertise and to help structure public input—not to set the city's direction. She explained that the 10% of survey respondents who were not current Kaysville residents may still have personal ties to the community, and that with over 500 completed surveys, the city is committed to ensuring the final plan reflects local priorities. Mayor Tran also provided an update on preparations for the upcoming 4th of July celebration, expressing appreciation to Heidi Christensen for volunteering again as parade chair and highlighting the patriotic themes planned for this year's festivities.

Council Member Hunt expressed enthusiasm for the Communities That Care Coalition, which recently launched a substance abuse prevention campaign in partnership with Lagoon—the park's first external collaboration of its kind. She announced a family-oriented community event to be held June 20 from 5:30 to 7:30 p.m. at Heritage Park, featuring yard games, rock painting, a National Guard helicopter, and participation from both the Davis County and Kaysville Youth City Councils.

Council Member Adams thanked city staff for enabling his virtual participation and emphasized the importance of acknowledging Council Member Oaks's prior vote on the budget. He also expressed appreciation for the collaboration among council members and noted that he would not remain for the subsequent board meetings scheduled for that evening.

Council Member Jackson reiterated comments from earlier in the meeting regarding his recent police ride-along with Sergeant Turner. He praised the department's professionalism and encouraged residents to remind children riding bikes or motorized scooters after dark to use caution, noting that he observed several near-accidents during the shift.

CITY MANAGER REPORT

City Manager Jaysen Christensen began his report by expressing appreciation for the finance department's efforts during the recent budget process. He specifically acknowledged Deputy Finance Director Maryn Nelson for her significant contributions despite being near her due date, and welcomed new Deputy Finance Director Parker Godwin, noting his valuable support during the process. Mr. Christensen gave particular recognition to Finance Director Dean Storey, who was attending what could be his final city council meeting before retirement. He commended Dean for his long-standing dedication, professionalism, and integrity, stating that he is widely respected and trusted within the city.

Mayor Tran and members of the council joined in publicly thanking Mr. Storey for his years of service and expressed their gratitude for his contributions to the city. Mr. Christensen announced that a joint retirement reception would be held on Thursday, July 10, to honor Mr. Storey and other retiring city employees, including Bruce Rigby from the Power Department, Holly from Utility Billing, and Jason Taylor from the Fire Department. He stated that additional event details would be provided to the council at a later time.

Mr. Christensen concluded his report by noting potential changes to the council's upcoming meeting schedule. He stated that the regularly scheduled July 17 meeting would likely be canceled due to scheduling conflicts and a lack of agenda items. However, the city planned to proceed with a council meeting on Thursday, July 3, the evening before the city's Independence Day celebrations.

ADJOURNMENT

Council Member Adams made a motion to adjourn the Kaysville City Council meeting at 8:37 p.m. The motion passed unanimously.

Following adjournment, the Kaysville Redevelopment Agency (RDA) Board convened to consider agenda items specific to redevelopment activities. The RDA Board is composed of the same members as the city council but functions as a separate governing body for redevelopment-related matters. Upon conclusion of the RDA meeting, the Kaysville Municipal Building Authority (MBA) Board convened. Like the RDA, the MBA Board is comprised of the same council members acting in a different official capacity to address items related to city-owned facilities and financing mechanisms.

KAYSVILLE CITY
REDEVELOPMENT AGENCY BOARD MEETING
June 19, 2025

Minutes of a Kaysville City Redevelopment Agency Board Meeting held on June 19, 2025, at 8:37 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Board Members present: Chairperson Tamara Tran, John Swan Adams (via video conference), Mike Blackham, Abbigayle Hunt, Nate Jackson and Perry Oaks

Excused: Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, Finance Director Dean Storey, City Recorder Annemarie Plaizier, Deputy Finance Director Maryn Nelson, Deputy Finance Director Parker Godwin, Parks and Recreation Director Cole Stephens, Information Systems Manager Ryan Judd, Val Starkey, Laurene Starkey, Tom Kerr, Cindy Kerr, Jill Dredge, Josh McBride

OPENING

Chairperson Tran called the meeting to order and welcomed those in attendance.

**A RESOLUTION ADOPTING A BUDGET FOR THE KAYSVILLE CITY
REDEVELOPMENT AGENCY FOR FISCAL YEAR 2026**

Chairperson Tran provided introductory clarification, noting that the Redevelopment Agency (RDA) discussion was related to a redevelopment area created several years ago and was not connected to the more recent Community Reinvestment Area (CRA) proposal discussed earlier in the year. She explained that this meeting focused solely on adopting a budget for the existing RDA area.

City Manager Jaysen Christensen presented the proposed Fiscal Year 2026 RDA budget. He reported that the RDA area in question was the Flint Street tax increment financing district, which is expected to generate approximately \$130,000 in tax increment revenue during the current fiscal year. In addition, the agency received \$132,500 in grant funding from the Wasatch Front Regional Council to support small area planning efforts.

Mr. Christensen stated that while \$190,000 was budgeted in expenditures for the current fiscal year, actual spending was minimal—approximately \$15,000. These costs primarily covered a local match required for the grant and some associated legal expenses. He confirmed that no major redevelopment activity occurred within the district this year.

Board Member Blackham commented on the importance of redevelopment areas as a fiscal tool

for municipalities. He emphasized that the city would not have received the \$124,000 in tax increment revenue without having established the Flint Street RDA. He explained that RDAs allow cities to reinvest new property tax growth in designated areas, supporting economic development without raising taxes citywide.

Board Member Blackham moved to approve the resolution adopting the Kaysville City Redevelopment Agency budget for Fiscal Year 2026. The motion was seconded by Board Member Jackson.

A vote on the motion was as follows:

Board Member Jackson, Yea
Board Member Blackham, Yea
Board Member Hunt, Yea

The motion passed unanimously.

ADJOURNMENT

Board Member Blackham made a motion to adjourn the Kaysville City Redevelopment Agency Board Meeting at 8:41 p.m. The motion passed unanimously.

KAYSVILLE CITY
MUNICIPAL BUILDING AUTHORITY BOARD MEETING
June 19, 2025

Minutes of a Kaysville City Municipal Building Authority Board Meeting held on June 19, 2025, at 8:41 p.m. in the Council Chambers of Kaysville City Hall, 23 East Center Street, Kaysville, Utah.

Board Members present: Chairperson Tamara Tran, John Swan Adams (via video conference), Mike Blackham, Abbigayle Hunt, Nate Jackson and Perry Oaks

Excused: Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, Finance Director Dean Storey, City Recorder Annemarie Plaizier, Deputy Finance Director Maryn Nelson, Deputy Finance Director Parker Godwin, Parks and Recreation Director Cole Stephens, Information Systems Manager Ryan Judd, Val Starkey, Laurene Starkey, Tom Kerr, Cindy Kerr, Jill Dredge, Josh McBride

OPENING

Chairperson Tran opened the meeting and welcomed those in attendance.

A RESOLUTION ADOPTING THE KAYSVILLE CITY MUNICIPAL BUILDING AUTHORITY BUDGET FOR FISCAL YEAR 2026

City Manager Jaysen Christensen presented the proposed FY26 budget for the Municipal Building Authority (MBA). He explained that the MBA oversees debt service for City Hall and the Kaysville Police Department. The bonds for these facilities are scheduled to be fully repaid in 2031 (Police Department) and 2033 (City Hall). The FY26 budget reflects the annual lease revenue bond payments associated with these facilities.

Board Member Hunt requested clarification on the role of the MBA and why it operates as a separate entity from the city's general budget. Finance Director Dean Storey explained that the MBA was established as a legal financing mechanism using lease revenue bonds. Under this structure, the MBA issues bonds and holds ownership of the facilities during the repayment period. The city makes annual lease payments to the MBA until the bonds are paid in full, at which time ownership transfers to the city. Storey noted that this structure is a standard municipal financing tool used to facilitate construction and borrowing for public facilities.

Board Member Hunt moved to approve the Resolution adopting the Kaysville City Municipal Building Authority Budget for Fiscal Year 2026. The motions was seconded by Board Member Jackson.

A vote on the motion was as follows:

Board Member Blackham, Yea

Board Member Hunt, Yea

Board Member Jackson, Yea

The motion passed unanimously.

ADJOURNMENT

Board Member Blackham made a motion to adjourn the Kaysville City Municipal Building Authority Board Meeting at 8:44 p.m. The motion passed unanimously.

DRAFT

KAYSVILLE CITY COUNCIL
July 3, 2025

Minutes of a regular Kaysville City Council meeting held on July 3, 2025, at 7:00 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, and Council Member Nate Jackson, Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Fire Chief Paul Erickson, Information Systems Director Ryan Judd, Jill Dredge, Darlene Schons, Tom Kerr, Cindy Kerr

OPENING

Mayor Tamara Tran called the meeting to order and welcomed those in attendance.

Council Member Hunt provided the opening remarks. In recognition of the upcoming Independence Day holiday, she reflected on the importance of local government in preserving freedom and fostering community engagement. She expressed gratitude for the opportunity to serve on the City Council and acknowledged the contributions of community members who participate in local government. Council Member Hunt then led those present in the Pledge of Allegiance.

CALL TO THE PUBLIC

No comments or items were brought forward under this agenda item.

PRESENTATIONS AND AWARDS

PRESENTATION OF UNSUNG HERO AWARD TO KIM SMITH

Mayor Tran introduced the presentation of the Unsung Hero Award to Kim Smith. Although Ms. Smith was not present at the meeting, Mayor Tran provided a summary of her service to the community. Ms. Smith has served as the advisor to the Kaysville Youth Court for 24 years and plans to continue in the role for a final, 25th year. She was recognized with the Unsung Hero Award during the city's recent Patriotic Devotional. At that event, Ms. Smith shared insights about the Youth Court program, including its purpose and the number of students it has supported over the years. Mayor Tran noted her long-standing dedication to the community and announced that Ms. Smith would be recognized in the city's Independence Day parade.

STATE OF THE CITY PRESENTATION

City Manager Jaysen Christensen presented what he believed may be the first State of the City address in Kaysville's history, or at least the first in many years. He invited the City Council to provide feedback on the content and expressed a willingness to incorporate additional metrics or data in future updates. The presentation was drawn upon departmental reports from the previous year, highlighting key performance indicators across various city functions.

Mr. Christensen began by noting that Kaysville had received several Reader's Choice Awards through the Standard-Examiner and the Davis Chamber of Commerce, including Best City to Live In, Best Fire Department, Best Parade, and Best Library. These accolades were previously shared in the city newsletter, and a banner showcasing the awards would be carried by the Youth Council in the Independence Day parade.

Mr. Christensen then reviewed performance indicators from the Police Department. He reported approximately 11,000 total service calls in the past year, with each officer responding to roughly 800 calls annually. Approximately 450 cases were referred to the Investigations Division, which consists of three detectives, each managing about 150 cases. He highlighted concerns related to traffic enforcement, noting that while the number of traffic stops had increased, citation rates had remained level. In response to a question from Council Member Oaks about the drop in citations relative to stops, Mr. Christensen explained that citation issuance is at the discretion of individual officers and stated that he would follow up with the Police Chief for further insight.

Mr. Christensen also reported that the city recorded 500 auto accidents in 2024, 53 of which were classified as serious. He noted that the recently adopted modified budget included funding for an additional patrol sergeant position to support traffic safety and enforcement.

He further highlighted the regional SWAT team's participation in 21 incidents during 2024 and acknowledged the multi-agency Narcotics Task Force, which seized 500 pounds of methamphetamine and 1.4 million fentanyl pills during the year. The task force was recognized as the "Task Force of the Year" for the Rocky Mountain High-Intensity Drug Trafficking Area (HIDTA), which spans several western states.

Kaysville was also recognized as the second-safest city in Utah for two consecutive years; however, Mr. Christensen noted that in 2025, the city moved to fifth place in the rankings. He cautioned against overinterpreting the rankings, explaining that they are calculated based on the number of crimes per 1,000 residents. Cities with high levels of commercial activity often appear to have higher crime rates due to a greater volume of non-resident activity, which can distort statistics. By contrast, cities with lower commercial footprints often rank higher.

Turning to the Fire Department, Mr. Christensen reported approximately 2,000 total calls in the past year, including 250 mutual aid responses—primarily to Farmington. He noted the department's adoption of a Rapid Sequence Intubation (RSI) protocol, allowing responders to quickly take over a patient's breathing. The RSI program has been successfully utilized multiple times. He acknowledged Fire Chief Paul Erickson's presence and invited him to provide additional context.

Fire Chief Paul Erickson shared that the department was on pace to exceed 2,300 calls in 2025. He underscored the importance of knowing when not to use RSI, referring to a recent call on 200 North where the decision was made not to perform the procedure. In response to a question from Council Member Adams, Chief Erickson confirmed that relatively few recent calls had been to Farmington, though the department had experienced an especially high volume of activity leading into the holiday weekend.

Mayor Tran described her recent ride-along with the fire department, which included participation in a training exercise involving vehicle extrication and RSI simulation. She praised the department's training efforts. Mr. Christensen added that the department exceeds NFPA training standards and that both the RSI and heavy rescue programs are considered countywide models. Chief Erickson noted that the department regularly trains with neighboring agencies, including Layton and Farmington.

Addressing Public Works, Mr. Christensen reported a rise in infrastructure concerns, particularly water line failures. The city had averaged around 130 repairs annually in 2022 and 2023, but that number has begun to increase, especially in areas with high iron content soil that accelerates the deterioration of cast iron pipes. In response, the city implemented a rate forecasting tool, Waterworth, to model future costs and support data-informed rate setting. Mr. Christensen explained that current rates, in some cases, do not fully cover operational costs, and that capital expenses for system improvements are also increasing. He referenced major projects on Mutton Hollow and Main Street as examples of current infrastructure investment.

Mr. Christensen then addressed the Power Department's operations, specifically the reported increase in unscheduled outages from 35 in 2023 to 81 in 2024. He explained that the spike was due to the implementation of a new outage management system, which now tracks even brief disruptions that previously went unrecorded. Despite the increased count, the city's average service availability index remained steady at 99.98%. He illustrated the effectiveness of the new system with an example in which the power superintendent, while out of town, received an outage alert via mobile app and coordinated a response and repair within 35 minutes, with automated resident notifications sent out immediately.

Other major power projects included the rebuild of the King Clarion area infrastructure (involving approximately 30 new poles), the completion of the Shick Substation, and the beginning of work on the new Burton Substation. Mr. Christensen also described the city's prompt replacement of a malfunctioning transformer at the Shick Substation, crediting staff for acting swiftly to prevent any service interruptions. The department is also using the Waterworth model to project future power costs and assist with future rate planning.

Regarding Parks and Recreation, Mr. Christensen announced the renaming of the planned gymnasium to the "Kaysville Recreation Center," based on input from Mayor Tran and in coordination with the Davis School District. The facility will include multipurpose fitness rooms, exercise equipment, and a second-level walking track. Design is expected to be completed by October 2025, with construction bidding to occur in the winter and a projected opening in late summer 2027. Mr. Christensen commended the Parks and Recreation team for managing programs

with over 13,000 participants and stated they are already developing new programming for the recreation center once it is completed.

In the area of Community Development, Mr. Christensen reported a decline in new construction permits, including single-family homes and townhomes, which he attributed to broader economic trends. He noted the department's continued work on a small area plan for downtown revitalization and ongoing efforts to update city codes. With a new planner now on staff, the city hopes to allocate funds in future years for outside assistance in further code updates.

Mr. Christensen reviewed major fiscal considerations, stating that approximately 70–80% of the city's general fund is committed to personnel expenses—an expected figure for a service-driven organization. He noted that the number of full-time employees rose from 81 in 2014 to 127 in 2024. Much of that increase resulted from the transition to a full-time fire department, which added approximately 21 new positions beginning in 2018.

He then placed the staffing trend in context, noting that over the last 30 years, Kaysville's population has grown from 16,000 to 33,000, while non-fire full-time staffing grew from 51 to 104. He emphasized that staff growth has paralleled the city's population increase and the rising expectations for service delivery. He cited additional responsibilities taken on by the city, such as expanded school resource officer programs and the hiring of in-house legal counsel.

While acknowledging the unique growth in fire department staffing, Mr. Christensen reiterated that the shift to a full-time department was essential to meet public safety expectations, particularly in the growing western part of the city. He also addressed the proposed 31% property tax increase included in the FY26 budget, reminding the council of the scheduled Truth in Taxation hearing on August 7. Even with the proposed increase, Kaysville's overall tax burden would remain below that of most other cities in Davis County.

In response to a question from Council Member Adams, Mr. Christensen stated that some neighboring cities were also considering property tax increases, although some were unable to meet a new state deadline to declare intent by June 30. Mayor Tran added that some cities did not meet the deadline to notify of a tax increase and may have prevented some cities from proceeding this year.

Mr. Christensen referenced a pie chart showing that Kaysville City receives only 16% of a typical resident's property tax bill, with the majority going to the Davis School District and other taxing entities. He concluded with several strategic priorities drawn from the presentation, including public safety improvements, utility infrastructure, staffing, and decisions about future use of the Operations Center and former library building. He also noted ongoing efforts in economic development and downtown revitalization, and highlighted the importance of improving connectivity within the city, including through road and trail planning in collaboration with UDOT.

Aesthetic improvements and gateway beautification remain areas of community interest, and Mr. Christensen emphasized the need to address rising costs responsibly while maintaining quality service delivery. He also stressed the importance of strengthening communication among staff, council, and residents, citing the Fire Department's active social media presence as an example.

Following completion of the budget process, the city will resume its strategic planning efforts, with work sessions anticipated to begin in September or October.

Mayor Tran thanked Mr. Christensen for preparing the report, stating that it served as a valuable summary of department-level activities and citywide initiatives, and could be a helpful reference for both internal use and public communication.

DECLARATION OF ANY CONFLICTS OF INTEREST

No conflicts of interest were declared by any members of the City Council.

CONSENT ITEMS

Council Member Adams made a motion to approve the following consent items:

- a) Approval of minutes from the May 15, 2025 Council meeting.
- b) Approval of minutes from the May 20, 2025 Council work session.
- c) Appointment of David Moore as an Alternate Planning Commissioner.

Council Member Oaks seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea

The motion passed unanimously.

ACTION ITEMS

A RESOLUTION AND LETTER OF SUPPORT SELECTING AND SUPPORTING THE KAYSVILLE FIRE DEPARTMENT AS THE PROVIDER OF 911 EMERGENCY MEDICAL SERVICES AND INTERFACILITY TRANSPORT SERVICES

Fire Chief Paul Erickson presented a resolution and letter of support for selecting the Kaysville Fire Department as the city's official provider of 911 emergency medical services (EMS) and interfacility transport services. He explained that this action was required under Utah Senate Bill 215, which mandates greater transparency in the selection of EMS and transport providers by cities and counties.

Chief Erickson described the state's process as newly implemented and still evolving, with Kaysville being among the first municipalities to go through the updated procedure. As part of the process, the city issued a Request for Proposals (RFP) to allow for competitive consideration. Two responses were received, though only one was an inquiry from a company based in Virginia

seeking an extension to the deadline. The city, however, was unable to grant the request due to state requirements stipulating a minimum seven-day response window. With assistance from the city attorney and city recorder, the city fulfilled the state's RFP process and deadline.

The resolution and letter of support serve as the formal public action required under the law to confirm the Kaysville Fire Department as the selected provider. Chief Erickson noted that other cities, including Layton, were observing Kaysville's approach and had not yet held their own public hearings on the matter.

Mayor Tran and members of the City Council expressed their appreciation for Chief Erickson's work in complying with the new state process. No public comments were submitted regarding the item.

Council Member Blackham made a motion to approve the resolution and letter of support, officially naming Kaysville Fire Department as the city's EMS and transport provider. The motion was seconded by Council Member Adams.

The vote on the motion was as follows:

Council Member Jackson, Yea
Council Member Oaks, Yea
Council Member Blackham, Yea
Council Member Adams, Yea
Council Member Hunt, Yea

The motion passed unanimously.

COUNCIL MEMBER REPORTS

Mayor Tran expressed appreciation to city staff working extended hours to support Fourth of July events. She acknowledged the behind-the-scenes contributions of employees from multiple departments who assisted with logistics such as barricade placement, trash removal, and other tasks, many of whom sacrificed holiday time with their families. Mayor Tran also recognized the upcoming retirement of Finance Director Dean Storey, who was hired directly out of college and has served as the city's finance director throughout his career. She noted that a presentation in his honor had been held earlier in the day with fellow employees and department heads.

Chief Erickson returned to the podium to report that the city had been awarded a \$139,000 state-funded First Responder Mental Health Grant. The program is a legislative requirement, and Chief Erickson will be responsible for quarterly reporting on the use of funds. Mayor Tran and council members expressed appreciation for the award and the support it provides for public safety personnel.

Council Member Blackham added that several other long-serving city employees were also retiring, including Holly Henderson, Bruce Rigby, and Fire Captain Jason Taylor. He stated that retirement celebrations for Dean Storey, Holly Henderson, and Bruce Rigby would be held on

Thursday, July 10, and Captain Jason Taylor's farewell would take place on Friday, July 11. He encouraged attendance and acknowledged the positive impact each had made during their tenure with the city.

Council Member Blackham also provided updates on two Parks Department initiatives. Staff are working on a plan to resume tent camping at Wilderness Park through a reservation and fee-based system. Campfires will be prohibited, with signage to be installed to ensure safety. In addition, he announced that the new restroom facility on the Rail Trail, located at Flint Street and Webb Lane, had been completed and opened earlier that week. He complimented the contractor's work and the quality of the finished facility. Mayor Tran echoed these comments, stating that the restroom structure looked excellent.

Council Member Adams acknowledged the police officer attending the meeting and recognized the work of law enforcement and first responders during the summer heat, particularly around the busy holiday period.

Council Member Jackson reported that he had received feedback from residents about the splash pad. Concerns included limited shade and the placement of benches. He stated that city staff were evaluating possible adjustments, such as relocating benches and planting large shade trees in the fall. Mayor Tran noted that additional trash cans had also been installed in response to resident input. Council Member Blackham informed the council that one of the splash pad's main features had been shut down due to a significant water leak. Repairs would require jackhammering and would not be addressed until after the summer season, at which point the city would work to restore full functionality.

Mayor Tran shared that there had been recent incidents of vandalism in local parks. These included grass damage caused by motorbikes or bicycles at Barnes Park and the intentional destruction of toilets in park restrooms. She urged parents to speak with their children about the importance of treating public spaces with respect and encouraged residents to report vandalism to law enforcement. Mayor Tran noted that some incidents had been captured on camera, and the city was encouraging those responsible to come forward.

CITY MANAGER REPORT

City Manager Jaysen Christensen reminded the council that the next City Council meeting would be held on Thursday, August 7, 2025. He explained that the regularly scheduled meeting on July 17 had been canceled due to a lack of pressing business and potential scheduling conflicts. The August meeting will include the state-required Truth in Taxation hearing.

Mr. Christensen reiterated the schedule for upcoming retirement celebrations. Dean Storey, Holly Henderson, and Bruce Rigby would be honored on Thursday, July 10 at 2:00 p.m. in the City Council Chambers. Captain Jason Taylor's farewell would take place on Friday, July 11, also in the Council Chambers, from 2:00 to 4:00 p.m., with a formal presentation scheduled for 2:30 p.m.

He then announced that Ryan Judd had been formally named the city's Information Technology Director. While the structural and compensation aspects of the role remain the same, the new

designation formally recognizes Mr. Judd's leadership in overseeing citywide technology efforts. Mr. Christensen praised Mr. Judd's contributions, including the recent rollout of an AI-powered chatbot on the city's website. The chatbot allows residents to ask questions in natural language and receive instant answers, reducing the need for staff to respond to routine inquiries. Mr. Christensen noted that the service was procured using existing funds, with Mr. Judd successfully negotiating the cost from \$9,000 down to \$5,000 for a one-year trial. Similar tools have been adopted in other cities with positive results, and Kaysville intends to evaluate its performance over the coming year.

CLOSED SESSION

Council Member Adams made a motion to recess the City Council meeting at 7:47 p.m. and convene a closed session to discuss the character and/or competency of individual(s), pending or reasonably imminent litigation, the purchase, sale, exchange, or lease of real property, water rights or shares, and/or the deployment of security personnel, devices, or systems, as permitted under Utah Code §52-4-205. The motion was seconded by Council Member Hunt and passed unanimously.

Council Member Adams made a motion to adjourn the closed session at 8:17 p.m. and reconvene the City Council meeting. The motion was seconded by Council Member Oaks and passed unanimously.

ADJOURNMENT

Council Member Adams made a motion to adjourn the Kaysville City Council meeting at 8:17 p.m. The motion passed unanimously.

CITY COUNCIL STAFF REPORT



MEETING DATE: August 7, 2025

TYPE OF ITEM: Consent Items

PRESENTED BY:

SUBJECT/AGENDA TITLE: A Resolution declaring Kaysville City's intent to advance and reimburse equipment costs for a Fire Department Ambulance through tax-exempt financing

EXECUTIVE SUMMARY:

This resolution expresses the City's intent to lease/purchase an ambulance, as outlined in the FY26 budget. It is a required step under IRS regulations to formally declare the City's intention to reimburse itself through tax-exempt financing.

The resolution enables the City to make payment upon delivery—anticipated in September 2025—using its own funds (e.g., Debt Service Funds), ensuring timely acquisition of the vehicle without delay.

This approach better aligns with the City's operational timeline. A formal lease/purchase agreement, which would reimburse the City for the upfront payment, will still require City Council approval at a future meeting. The agreement will allow the City to spread the cost over time, and because it will be structured as a tax-exempt obligation, the interest paid will be exempt from federal income tax—making the financing more cost-effective.

City Council Options:

1 - Table, 2 - Approve

Staff Recommendation:

Approve

Fiscal Impact:

Debt Service Funding - (Included in FY 2026 budget)

ATTACHMENTS:

1. Resolution - Financing Intent
 2. Ambulance Invoice
-

RESOLUTION NO. ____

A RESOLUTION EXPRESSING KAYSVILLE CITY'S CURRENT INTENTION TO ADVANCE FUNDS TO FINANCE CERTAIN EQUIPMENT, AND TO REIMBURSE SUCH ADVANCE WITH PROCEEDS OF A LEASE/PURCHASE AGREEMENT OR OTHER OBLIGATION THE INTEREST ON WHICH WILL BE EXEMPT FROM FEDERAL INCOME TAXATION

Whereas, the Kaysville City Council of Kaysville City, Utah desires to express its current intention to advance moneys (the "Advance") from its Debt Service Fund (the "Fund") to provide interim financing for the following described project (the "Project"):

Description of Project

Kaysville City Fire Department
Horton Emergency Vehicle
2024 Ford 603-1
VIN: 1FDUF5HT1SDA06246

and to subsequently enter into a Lease/Purchase Agreement or other obligation in the currently estimated maximum principal amount of \$370,512 the interest on which will be exempt from federal income taxation (the "Lease or Other Obligation"), and to use proceeds there from to reimburse the Advance.

NOW THEREFORE, BE IT RESOLVED BY THE KAYSVILLE CITY COUNCIL:

SECTION 1. The Kaysville City Council Body hereby expresses its current intention to, and authorizes and consents to, the Advance from the Fund to provide interim financing for the acquisition and the subsequent execution of the Lease or Other Obligation in the currently estimated maximum principal amount specified above, and the reimbursement of all or a portion of the Advance from the proceeds of the Lease or Other Obligation; provided, however, that such reimbursement shall be evidenced by an allocation made by or on behalf of the City in writing:

- (a) not later than eighteen (18) months after the later of:
 - (i) the date the original expenditure is paid; or
 - (ii) the date the Project is "placed in service" (as that term is defined in Section 1.150-2(c) of the U.S. Treasury Regulations [the "Regulations"]) or abandoned;
- (b) but in no event more than three (3) years after the original expenditure is paid;

and further provided that only the following types of expenditures shall be reimbursed with proceeds of the Lease or Other Obligation:

(I) **Subsequent Expenditures**: all expenditures incurred with respect to the Project on or after the date hereof; plus

(II) **Prior Expenditures**: the following types of expenditures incurred with respect to the Project prior to the date hereof:

(A) capital expenditures made no earlier than sixty (60) days prior to the date hereof; plus

(B) “preliminary expenditures” as described in Section 1.150-2(f)(2) of the Regulations, not in excess of twenty percent (20%) of the aggregate “issue price” (as that term is defined in Section 1.148-1(b) of the Regulations) of the Lease or Other Obligation. (collectively, “Reimbursable Expenditures”).

SECTION 2. This Resolution is intended, among other things, to be a declaration of official intent with respect to the City's present, reasonable intention and expectation to proceed with the acquisition, the execution of the Lease or Other Obligation to finance the same, and the reimbursement with proceeds of the Lease or Other Obligation of the aforementioned expenditures with respect thereto, under the applicable provisions of Section 1.150-2 of the Regulations, but shall not be construed to obligate the City to execute or cause to be executed the Lease or Other Obligation unless the Governing Body determines, under the particular circumstances then in effect, to proceed with the issuance of the Lease or Other Obligation for the purposes herein expressed.

APPROVED and ADOPTED this 7th day of August, 2025.

Tamara Tran
Mayor

ATTEST:

Annemarie Plaizier
City Recorder

