



MEETING NOTICE AND AGENDA

Notice is hereby given that the Kaysville City Council will hold a regular council meeting on **Thursday, December 18, 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 – 6:30 PM

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

CITY COUNCIL MEETING – 7:00 PM

The agenda shall be as follows:

- 1) **OPENING**
 - a) Presented by Council Member Perry Oaks
- 2) **CALL TO THE PUBLIC (3-MINUTE LIMIT; MUST SIGN UP IN PERSON BEFORE THE MEETING BEGINS)**
- 3) **PRESENTATIONS AND AWARDS**
 - a) Independent Auditor's Report for Fiscal Year 2025
- 4) **DECLARATION OF ANY CONFLICTS OF INTEREST**
- 5) **CONSENT ITEMS**
 - a) Approval of Minutes from the November 6, 2025 City Council Meeting
 - b) Approval of Minutes from the November 18, 2025 City Council meeting
 - c) Approval of Minutes from the November 20, 2025 City Council meeting
 - d) Approval of Minutes from the December 4, 2025 City Council meeting
 - e) A Resolution Authorizing Users to Access the Utah State Treasurer's Public Investment Fund Accounts
 - f) Appointment of David Moore as a Planning Commission Member
- 6) **ACTION ITEMS**
 - a) An Ordinance Enacting Title 18, Chapter 2, Section 12 to Adopt the Utah Wildland Urban Interface Code
 - b) A Resolution Adopting the 2025 Kaysville City Water Conservation Plan
 - c) A Resolution Amending the 2022 General Plan to Include Chapter 6: Kaysville Water Use and Preservation as Required by Utah Code §10-20-404, "General Plan Preparation"
- 7) **WORK ITEMS**
 - a) Review of the 2026 Calendar and Related Housekeeping Items
 - b) Discussion on Amending the Kaysville City Rules of Procedure and Order
- 8) **COUNCIL MEMBERS REPORTS**

9) CITY MANAGER REPORT

10) PRESENTATION TO COUNCIL MEMBER PERRY OAKS

11) 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 December 12, 2025.



Annemarie Plaizier
City Recorder

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Presentations & Awards

PRESENTED BY: HBME, LLC

SUBJECT/AGENDA TITLE: Independent Auditor's Report for Fiscal Year 2025

EXECUTIVE SUMMARY:

Kaysville City has completed the audit for Fiscal Year Ending June 30, 2025, in accordance with [Utah Code Section 10-6-151](#).

10-6-151. Independent audit requirements.

Independent audits of all cities are required to be performed in conformity with [Title 51, Chapter 2a-201](#).

51-2a-201. Accounting reports required.

(1) The governing board of an entity whose revenues or expenditures of all funds is \$1,000,000 or more shall cause an audit to be made of its accounts by a competent certified public accountant.

Additionally, the City has prepared an Annual Comprehensive Financial Report (ACFR), a presentation of audited financial statements which reports the financial position and results of operations as well as demographic and statistical information.

HBME, a Certified Public Accounting Firm, will report on the audit.

Copies of the ACFR will be made available at the meeting. The report has been published on the City website -- [Government / Departments / Administration-Finance / Annual Financial Report](#).

City Council Options:

No action needed - Presentation only.

Staff Recommendation:

Fiscal Impact:

ATTACHMENTS:

1. Kaysville City, Utah - ACFR - 06.30.2025



**Kaysville
City**

**KAYSVILLE CITY
STATE OF UTAH**

Settled in 1850

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**YEAR ENDED
JUNE 30, 2025**

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KAYSVILLE CITY, UTAH
23 East Center Street
Kaysville, Utah 84037

**Annual Comprehensive
Financial Report**

Year Ended June 30, 2025

Mayor: **Tamara Tran**

Council Members: **John Swan Adams**
Mike Blackham
Abbigayle Hunt
Nate Jackson
Perry Oaks

City Manager: **Jaysen Christensen**

Prepared by:

Kaysville City Administration Department
Maryn Nelson, Finance Director
Parker Godwin, Deputy Finance Director

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INTRODUCTORY SECTION

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December 18, 2025

Mayor Tamara Tran
Members of the City Council
and Citizens of Kaysville City:

The Annual Comprehensive Financial Report (ACFR) of Kaysville City for the Fiscal Year 2025 is hereby submitted.

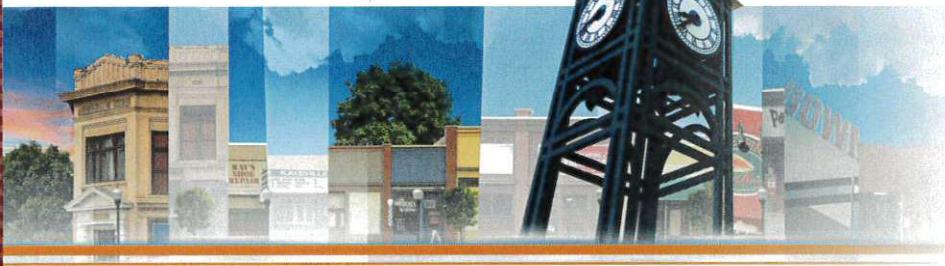
This report consists of management's representations concerning the finances of Kaysville City. Publication of this report provides important financial information. The management of Kaysville City assumes responsibility for the accuracy, completeness and fairness of the presentation.

We believe the information in this ACFR is accurate in all material respects and presents fairly the financial position and the results of the operations of the City in accordance with generally accepted accounting principles (GAAP). We believe that the disclosures necessary have been made to enable the reader to gain a proper understanding of the financial affairs of the City.

This Annual Comprehensive Financial Report is organized into four main sections:

1. The **Introductory Section** contains general information regarding the organization of the City and overall financial profile of the City including the Management Discussion & Analysis (MD&A). The MD&A is a summary of the changes in the City's financial position throughout the year.
2. The **Financial Section** includes the independent auditors' report, management's discussion and analysis, basic financial statements and required supplemental information. Also included are individual fund statements.
3. The **Statistical Section** presents several tables depicting the financial history of the City and demographic and other useful information. This information is presented to assist in obtaining an understanding of the City.
4. The **Compliance Section** includes the additional financial statements, supplemental schedules, independent auditors' report, and supplemental reports as required by the Single Audit Act of 2004 and by the U.S. Office of Management and Budget Circular A-133.

In accordance with State law, the financial statements included herein have been audited by an independent auditor. A firm of certified public accountants, HBME, LLC has completed this year's independent audit. HBME, LLC has also provided technical assistance in the preparation of this report. We appreciate the assistance they have provided. The aim of the audit involved



SETTLED IN 1850

examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and the estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Kaysville City's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Kaysville City for its comprehensive annual financial report for the fiscal year ended June 30, 2024. This is the thirty-first consecutive year that Kaysville City has received this award. In order to receive a certificate of achievement, the government must publish an easily readable efficiently organized ACFR. Qualifying reports must satisfy both GAAP and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the requirements. We are submitting this report to GFOA to determine its eligibility for another certificate.

We respectfully submit this report.



Jaysen Christensen
City Manager



Maryn Nelson
Finance and Administrative Services Director



Parker Godwin
Deputy Finance Director

KAYSVILLE CITY FINANCIAL PROFILE

General Information

Kaysville City was settled in 1850 and on March 15, 1868 it was incorporated, becoming the first city to be incorporated in Davis County.

Kaysville is located along the Wasatch Front directly between Ogden City to the north and Salt Lake City to the south. Kaysville is considered primarily a bedroom community with current population estimated at approximately 34,968 residents. Kaysville experiences an average population growth rate of approximately 1.0%. The build-out population is estimated at approximately 42,000 within the next twenty years.

The City covers an area of approximately eleven square miles, bordered by the Wasatch Mountains on the east and the Great Salt Lake on the west.

Organization and Services

Kaysville City operates under a council form of government with an appointed City Manager. The Mayor and five City Council members are elected at large with staggered terms. The City provides a full range of municipal services including general administration, public safety, public works and utilities, parks and recreation, and community development. An organization chart is found at the end of this section.

Economic Factors

The local economy is stable. Most of the workforce commutes to larger economic centers. The unemployment rate is below the national unemployment rate and the current State unemployment rate of 3%. Income levels are above the State average. The area continues to have a good labor and business climate and the workforce is young and well educated. The economy of Kaysville is primarily based on service industries to accommodate the residential population including grocery stores, small retail shops, gas stations, etc.

Transportation and Accessibility

Major interstates and highways provide easy access to Kaysville City. Interstate 15 runs north and south through the City and there is easy access to Interstate 80 and Interstate 84 and many other major roads and highways. Many major western cities are only a day away by commercial carrier. The Salt Lake International Airport is readily accessible within twenty five minutes. The airport is anchored by Delta Airlines and Southwest Airlines, with several air and cargo express carriers.

Major Initiatives

City leaders continue to strive to provide city services in an efficient and effective manner. The on-going plan includes improving facilities and the economic base while controlling growth and containing future costs to the City. The demands of keeping up with the residential growth is the primary challenge for City leaders. This includes providing adequate infrastructure to support the growth. Over the past several years, the City has focused on building and maintaining the infrastructure. City resources have been spent on street improvements, utility extensions, electrical substations and park development. Additional resources will be spent in these areas in future years. The City continues to plan to meet future financial obligations as part of our budgeting and long term projections.

Financial Reporting and Accounting Standards

Kaysville City conforms to generally accepted accounting principles established by the Government Accounting Standards Board (GASB). The accounts of the City are organized based on fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise of its assets, liabilities, fund equity and revenues and expenses. Resources are allocated to and accounted for based on the purpose of each fund. Further discussion of accounting and budgeting matters may be found in the Financial Section of this report in "Notes to Basic Financial Statements." The following fund types are included in this report.

General Fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund - The capital projects fund is used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by a proprietary fund, special assessment fund or trust fund.

Debt Service Fund - The debt service fund is used to account for the accumulation of resources to be used for principal and interest payments of long term debts.

Municipal Building Authority - The municipal building authority is used to account for the construction and finance of new city buildings.

Redevelopment Agency – The redevelopment agency is used to account for the redevelopment of project areas throughout the City.

Road Fund – The road fund is used to account for the ongoing construction and maintenance of city roadways.

ARPA Fund – The ARPA fund is used to account for the expenditures related to the American Rescue Plan Act (ARPA) grant funding.

RAMP Fund – The RAMP fund is used to account for the revenue and expenditures related to the voter approved sales tax for recreation, arts, museum and parks.

Enterprise Funds - The enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises. The intent is to provide services on a continuing basis to be recovered primarily through user charges.

Permanent Funds - Permanent funds are used to account for and report resources that are legally restricted to the extent that only the earnings and not the principal may be used.

A description of each fund and fund type included in this report are as follows:

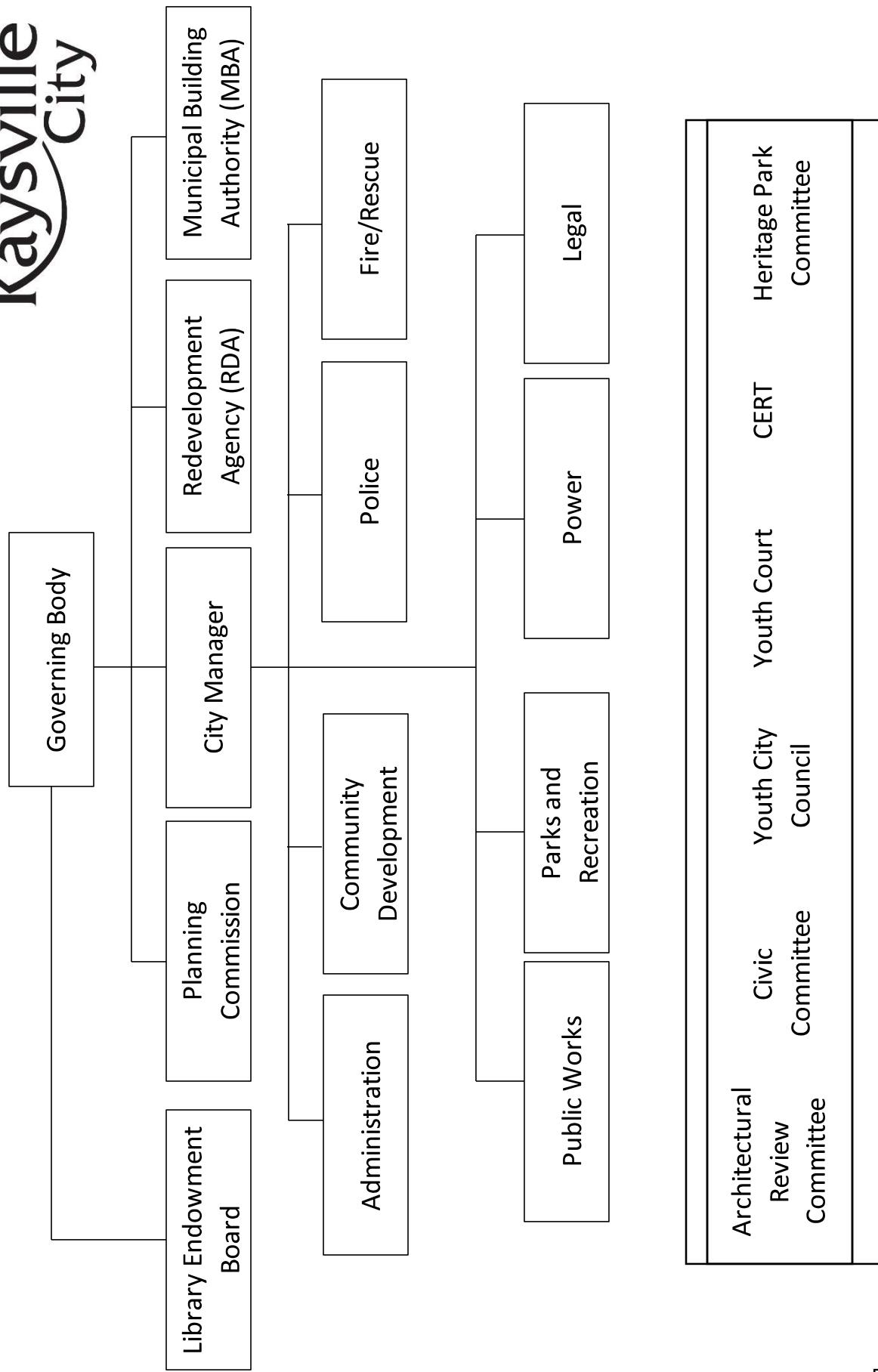
<u>Description</u>	<u>Fund Type</u>
General Fund	General Fund
Capital Projects Fund	Capital Projects Fund
Debt Service Fund	Debt Service Fund
Municipal Building Authority	Special Revenue Fund
Redevelopment Agency	Special Revenue Fund
Road Fund	Special Revenue Fund
ARPA	Special Revenue Fund
RAMP	Special Revenue Fund
Water Fund	Enterprise Fund
Sewer Fund	Enterprise Fund
Storm Water Fund	Enterprise Fund
Pressure Irrigation Fund	Enterprise Fund
Electric Fund	Enterprise Fund
Sanitation Fund	Enterprise Fund
Cemetery Perpetual Care Fund	Permanent Fund
Library Endowment Fund	Permanent Fund

The City operates an integrated budgetary and accounting system which incorporates the adoption of a formal budget for each department. The budget is adopted in June of each year for the ensuing year beginning July 1. Monthly financial statements are distributed to each department with the charge that obligations are closely monitored. The budget is reopened as required to consider necessary adjustments. The City's purchasing policy defines the level management can spend without approval of governing body at \$25,000.

Safeguarding assets and providing reasonable assurance that financial transactions are properly recorded requires implementation of internal controls. Management believes that the City's internal controls are presently accomplishing the objective in all material respects. However, because the cost of a control should not exceed the benefits to be derived, the objective is to provide reasonable assurance, rather than absolute assurance, that the financial statements are free of any material misstatements. Further discussion of accounting matters may be found in the "Notes to Basic Financial Statements".

Requests for Information

This annual comprehensive financial report is designed to provide a general overview of the financial affairs and condition of Kaysville City. Additional information or questions concerning any information provided in this report may be addressed to: Kaysville City Finance, Kaysville City Corporation, 23 East Center Street, Kaysville, Utah 84037 or by electronic mail, mnelson@kaysville.gov or pgodwin@kaysville.gov or by phone (801) 546-1235.





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Kaysville City
Utah**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Monell

Executive Director/CEO

Kaysville City GIS

Base Map

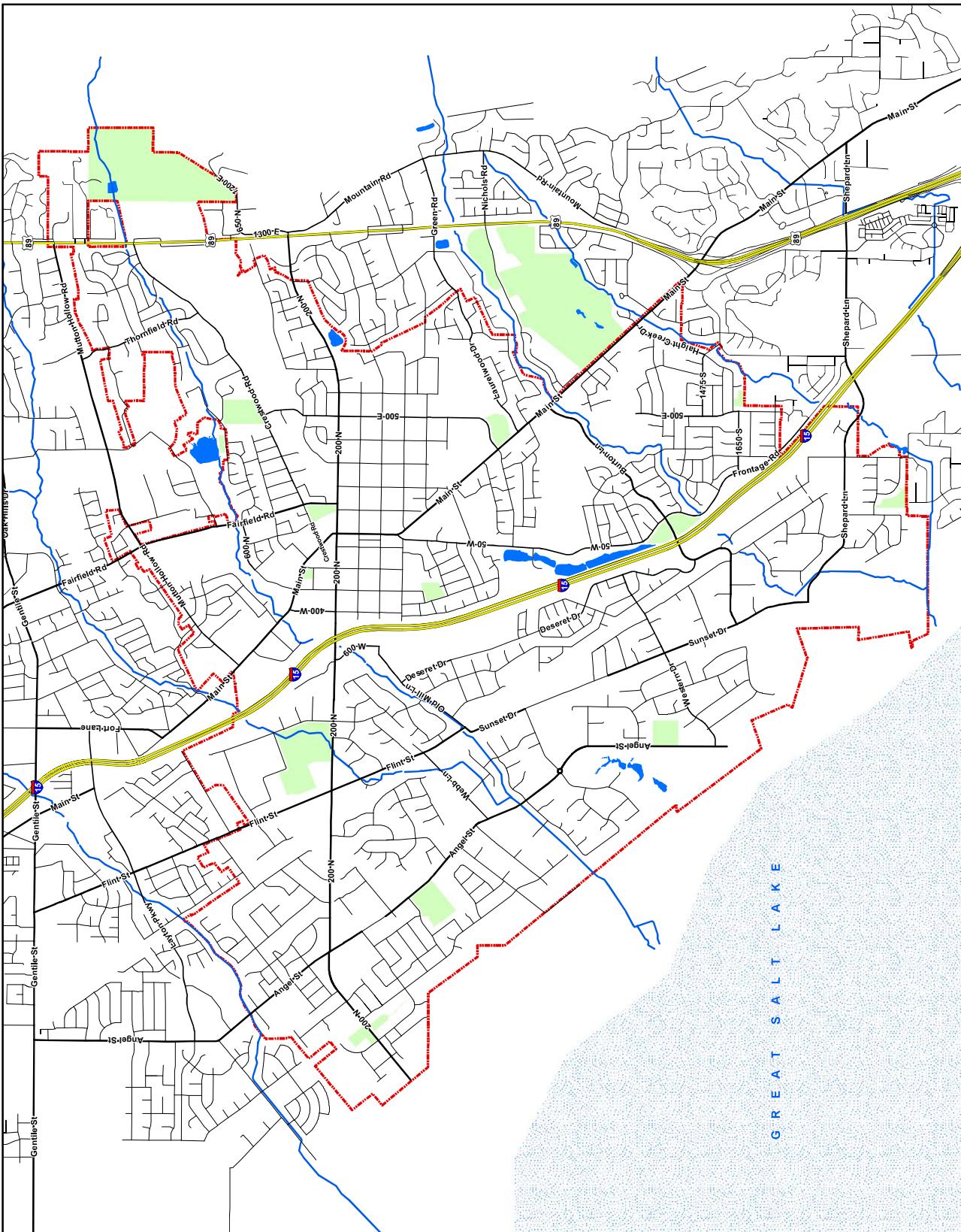


Legend

- Streams
- Ponds
- City Boundary
- Parks
- Great Salt Lake



$$1 \text{ inch} = 2,500 \text{ feet}$$



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FINANCIAL SECTION

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COMMITTED. EXPERIENCED. TRUSTED.

PARTNERS

MICHAEL L. SMITH, CPA
JASON L. TANNER, CPA
ROBERT D. WOOD, CPA
AARON R. HIXSON, CPA
TED C. GARDINER, CPA
JEFFREY B. MILES, CPA
JESSE S. MALMROSE, EA
JANICE ANDERSON, EA
TROY F. NILSON, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
Kaysville City Corporation

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kaysville City Corporation (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparisons for the general fund, and major special revenue redevelopment agency and municipal building authority, ARPA grant, and road projects funds, and pension schedules, as referenced on the table of contents, be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison information are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

HBME, LLC

December 10, 2025
Bountiful, Utah

MANAGEMENT DISCUSSION AND ANALYSIS

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KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

As management of Kaysville City, Utah (the City), we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We believe that this narrative, when read in conjunction with the letter of transmittal, financial profile, the financial statements, and particularly, the notes to the financial statements, will greatly assist the reader in understanding the finances of the City.

Financial Highlights

Government Wide

- The City's total net position increased by \$5,186,404 or 2.6% over the prior year. Net position of governmental activities increased by \$2,770,306 or 2.2%. Net position of business-type activities increased by \$2,416,098 or 3.2%.
 - The City's total net position is made up of primarily capital assets. Generally, capital assets are made up of infrastructure and are not available to meet on-going obligations. Of the total net position of \$206,615,627, \$167,608,606 (81.1%) includes net investment in capital assets; \$13,526,317 (6.6%) in restricted uses and \$25,480,704 (12.3%) in unrestricted uses and is available to meet City obligations.
 - The City's restricted net position decreased by \$3,427,590 from last year, due mainly to a decrease in restricted development impact fees and ARPA and road fund restrictions.
 - The City's unrestricted net position decreased by \$2,877,063 from the prior year.
 - Overall, the City's long-term liabilities decreased by \$98,359 over the prior year, due to scheduled debt payments. As of June 30, 2025, long-term liabilities for governmental and business-type activities were \$9,036,118 and \$1,093,586 respectively.

Fund Level

- The fund balances in governmental funds decreased by \$4,755,525 from \$28,021,312 to \$23,265,787 for the fiscal year. The majority of this decrease is the result of funding city road projects.
- The proprietary funds had a significant increase of \$2,416,098 due to capital contributions and a significant transfer in.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *Government-wide Financial Statements*, including the Statement of Net Position and the Statement of Activities, provide readers with a broad overview of the City with a long-term focus of the City's finances as a whole and are prepared using the full-accrual basis of accounting similar to a private-sector business.

The *Statement of Net Position* presents information on all the City's assets, liabilities, and deferred outflows and inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial condition is getting better or worse.

The *Statement of Activities* presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). These government-wide financial statements include not only the City (known as the *primary government*), but also two legally separate component units, the Redevelopment Agency of Kaysville City (RDA) and the Municipal Building Authority of Kaysville City (MBA), for both of which the City is financially accountable. Financial information for these blended component units is presented with the financial statements of the City.

Fund Financial Statements

The fund financial statements provide detailed information about individual funds. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenses. All the funds of the City are divided into two classes: governmental funds and proprietary funds.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains ten individual governmental funds. Information is presented separately in the governmental fund statements for the general fund, the capital projects fund, the RDA fund (blended component unit), and the MBA fund (blended component unit), the RAMP fund, and the road fund, which are considered to be a major funds. The nonmajor funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the *other supplementary information* section of this report. Nonmajor governmental funds includes the debt service fund, ARPA fund, and two permanent funds: the cemetery perpetual care fund and the library endowment fund. These two permanent funds restrict the use of the principal and allow the interest earnings to be spent subject to certain restrictions. As of year -end, the ARPA fund has exhausted its purpose and has, therefore, been dissolved by the City.

Proprietary Funds are used to account for similar functions presented as *business-type activities* in the government-wide financial statements. The City uses *enterprise funds* to account for its utility operations (water, storm water, electric, sewer, pressure irrigation, and sanitation funds).

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains six individual proprietary funds. The nonmajor funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor proprietary funds is provided in the form of combining statements immediately following the notes to the Required Supplementary Information (RSI). Major proprietary funds include the water fund, the electric fund, the sewer fund, and the storm water fund. Nonmajor proprietary funds include the pressure irrigation fund, and the sanitation fund.

Notes to Financial Statements

The notes provide additional schedules, detail, and information essential for a complete understanding of the financial information provided in the government-wide statements and the fund financial statements. The notes apply to both statement types.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* (RSI) concerning budget comparison statements for the general fund, the RDA fund, the MBA fund, RAMP fund, and the road projects fund, as well as the City's progress in funding its obligation to provide pension benefits to its employees.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also contains *other supplementary information*, in the form of combining statements for nonmajor funds, which are presented immediately after the notes to the RSI. Also included are the budget comparison statements for the nonmajor funds.

Financial Analysis of Government-wide Statements

Net Position

Generally, net position over time may offer a measuring tool of the overall financial condition of a government's financial position. The City's combined net position increased over the prior year by \$5,186,404 (2.6%). This indicates that the City's overall financial condition improved over the prior year. The unrestricted net position, which is available for ongoing obligations, decreased by \$2,877,063. Overall, liabilities current and non-current decreased by \$571,046.

KAYSVILLE CITY CITY NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 34,124,116	\$ 37,462,106	\$ 20,814,956	\$ 21,439,175	\$ 54,939,072	\$ 58,901,281
Capital assets, net	111,801,438	104,517,740	61,306,741	58,113,414	173,108,179	162,631,154
Net pension asset	135,738	223,529	-	-	135,738	223,529
Total assets	146,061,292	142,203,375	82,121,697	79,552,589	228,182,989	221,755,964
Total deferred outflows of resources	2,720,765	2,778,591	905,789	810,582	3,626,554	3,589,173
Current liabilities	3,419,201	3,870,193	4,121,817	4,143,512	7,541,018	8,013,705
Noncurrent liabilities	9,036,118	9,402,985	1,093,586	825,078	10,129,704	10,228,063
Total liabilities	12,455,319	13,273,178	5,215,403	4,968,590	17,670,722	18,241,768
Total deferred inflows of resources	7,518,390	5,670,746	4,804	3,400	7,523,194	5,674,146
Net investment in capital assets	105,788,695	98,004,135	61,819,911	58,113,414	167,608,606	156,117,549
Restricted	12,677,051	14,126,170	849,266	2,827,737	13,526,317	16,953,907
Unrestricted	10,342,602	13,907,737	15,138,102	14,450,030	25,480,704	28,357,767
Total net position	\$ 128,808,348	\$ 126,038,042	\$ 77,807,279	\$ 75,391,181	\$ 206,615,627	\$ 201,429,223

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Net Position (Continued)

By far, the largest portion of the City's net position of \$167,608,606 (81.1%), reflects its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position of \$13,526,317 (6.6%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$25,480,704 (12.3%) is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City's overall net position increased \$5,186,404 (2.6%). The reasons for this increase are discussed in the following sections for governmental activities and business-type activities.

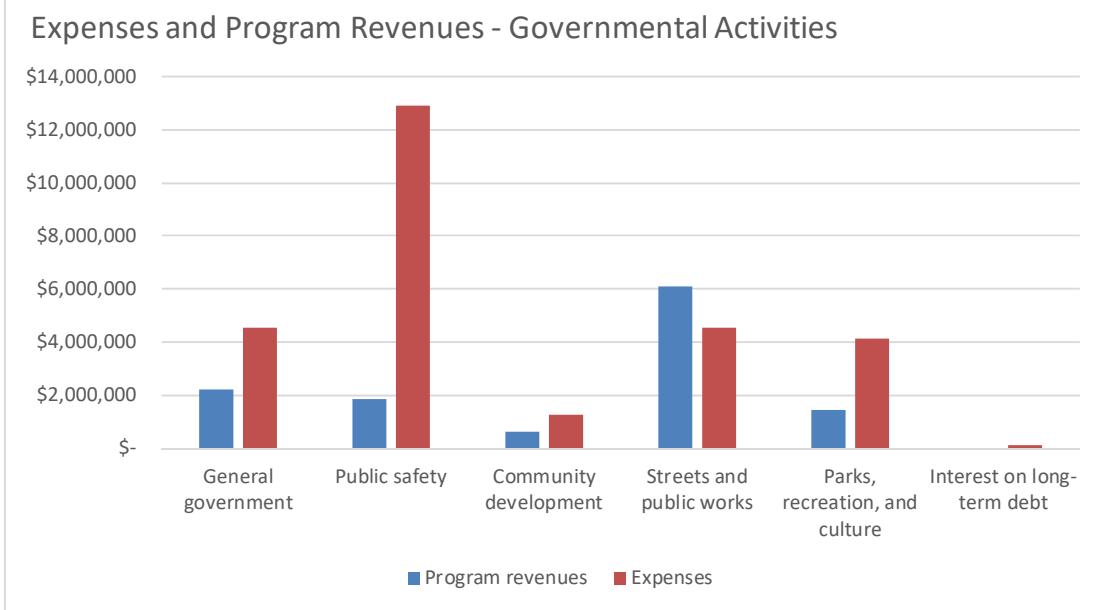
Governmental and Business-Type Activities

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$2,770,306 from the prior fiscal year for an ending balance of \$128,808,348 as of June 30, 2025. The increase is primarily due to the addition of capital assets.

Business-type Activities. For the City's business-type activities, net position increased from \$75,391,181 to \$77,807,279. The City will continue to monitor rates and assess the need for rate adjustments.

The table on the following page illustrates the sources of revenues and the expenses for governmental and business-type activities. It shows to what extent the City's governmental activities relied on taxes and other general revenues to cover all their costs and to what extent the service charges of the business-type funds adequately cover their costs. The business of government is primarily funded by taxes and other general revenues.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025



Changes in Net Position

KAYSVILLE CITY CITY CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	\$ 6,806,368	\$ 6,694,258	\$ 34,902,896	\$ 31,637,792	\$ 41,709,264	\$ 38,332,050
Operating grants and contributions	292,761	197,188	-	-	292,761	197,188
Capital grants and contributions	5,247,362	6,738,005	1,800,828	1,227,157	7,048,190	7,965,162
General Revenues:						
Property taxes	5,922,846	5,840,918	-	-	5,922,846	5,840,918
Sales and use taxes	8,117,530	7,893,697	-	-	8,117,530	7,893,697
Other taxes	3,830,622	3,984,032	-	-	3,830,622	3,984,032
Other	1,511,439	1,783,711	611,613	781,376	2,123,052	2,565,087
Total revenues	31,728,928	33,131,809	37,315,337	33,646,325	69,044,265	66,778,134
Expenses						
General government	4,556,997	4,053,546	-	-	4,556,997	4,053,546
Public safety	12,899,495	11,618,075	-	-	12,899,495	11,618,075
Community development	1,260,107	1,250,018	-	-	1,260,107	1,250,018
Streets and public works	4,536,487	4,433,112	-	-	4,536,487	4,433,112
Parks, recreation, and culture	4,163,816	3,898,757	-	-	4,163,816	3,898,757
Interest on long-term debt	109,003	127,592	-	-	-	127,592
Water	-	-	4,546,325	3,980,224	4,546,325	3,980,224
Electric	-	-	21,142,002	19,352,709	21,142,002	19,352,709
Storm water	-	-	1,954,768	1,960,925	1,954,768	1,960,925
Sewer	-	-	4,420,488	3,222,971	4,420,488	3,222,971
Pressure irrigation	-	-	1,721,741	1,701,734	1,721,741	1,701,734
Sanitation	-	-	2,546,632	2,529,454	2,546,632	2,529,454
Total Expenses	27,525,905	25,381,100	36,331,956	32,748,017	63,748,858	58,129,117
Increase (decrease) in net position before transfers	4,203,023	7,750,709	983,381	898,308	5,186,404	8,649,017
Transfers, net	(1,432,717)	494,909	1,432,717	(494,909)	-	-
Increase (decrease) in net position	2,770,306	8,245,618	2,416,098	403,399	5,186,404	8,649,017
Net position, beginning	126,038,042	117,792,424	75,391,181	74,987,782	201,429,223	192,780,206
Net position, ending	\$ 128,808,348	\$ 126,038,042	\$ 77,807,279	\$ 75,391,181	\$ 206,615,627	\$ 201,429,223

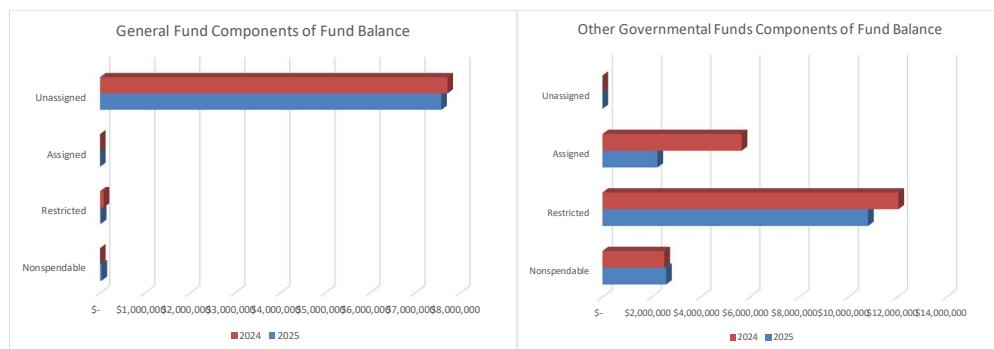
KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Financial Analysis of Governmental Funds

Governmental Funds

The focus of the City's governmental funds is to account for and provide information on near-term inflows, outflows and spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

As of June 30, 2025, the City's governmental funds reported combined fund balances of \$23,265,787. Approximately 33% of this amount (\$7,581,681) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either non-spendable, restricted, or assigned to indicate that it is 1) not in spendable form (\$2,623,110), 2) restricted for particular purposes (\$10,823,986), or 3) assigned for particular purposes (\$2,237,010).



The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$7,581,681. The total fund balance for the general fund decreased \$164,059. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures.

The Redevelopment Agency of Kaysville City (RDA), a major fund, is used to account for economic development activities in the City. The RDA is considered a blended component unit of the City. Fund balance during the current fiscal year increased \$153,081, for a total fund balance of \$1,260,464, all of which is assigned for redevelopment.

The Municipal Building Authority of Kaysville City (MBA), a major fund, was created to issue bonds (in prior years) to construct and remodel two buildings, which were then leased to the City for its exclusive use. The first project built a police station, with a \$ 365,000 lease payment for the duration of the debt service period. The second project remodeled Kaysville City Hall, with a \$340,000 annual lease payment. The MBA is considered a blended component unit of the City.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

The MBA fund balance increased \$15,793 during the current fiscal year, for a total fund balance of \$565,811, all of which is restricted for MBA purposes.

The Debt Service Fund is used to account for the debt service payments of three equipment purchase agreements (a fire truck and an ambulance) and the series 2017 sales tax revenue bonds, issued to for the construction of Pioneer Park. During the fiscal year, expenditures totaled \$313,078.

The Capital Projects Fund is used to account for major capital projects of the City. Each year, the City transfers \$207,049, which is part of the parks impact fees received, to the Debt Service Fund, used for debt service related to Pioneer Park bonds issuance. During fiscal year 2025, the fund expended \$123,295 for Capital Improvements.

The ARPA Fund is used to account for revenues and expenditures associated with the American Rescue Plan Act. The City has identified eligible projects and the majority of the funds will be used for infrastructure improvements and public safety operations. During the fiscal year, \$1,946,308 was spent. The remaining \$1,941,422 was transferred to the Water fund for previously designated projects which will start in fiscal year 2026.

The ROAD Fund is used for street improvement projects. The source of revenues includes, active transportation funds, Class C funds, a road utility fee, and intergovernmental revenues. Total expenditures for the year was \$5,980,503.

The RAMP Fund is used to account for revenues and expenditures related to the voter approved recreation and parks sales tax. An advisory board recommends projects each year for the expenditure of these funds. During fiscal year 2025, \$467,503 was expended.

The City maintains two permanent funds: Cemetery Perpetual Care and Library Endowment Funds. The permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

- A *perpetual care fee* is charged with the sale of each burial plot. As of June 30, 2025, the fund's balance is \$2,114,655, a decrease of \$388,365 over the prior year.
- Private donors, Alan and Kay Blood, in a prior fiscal year, donated property, which was subsequently sold, and the proceeds of the sale were used to establish the corpus. The total fund balance as of June 30, 2025, totaled \$771,340, an increase of \$20,978. This fund will continue to be used to augment the collection held at the Kaysville Branch of the Davis County Library system.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City maintains several enterprise funds to account for operations that are operated in a manner similar to a private business. Fees and user charges are collected to operate the enterprise. Most of these funds are public utilities.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Operating revenues for all proprietary funds totaled \$34,738,545. This is an increase of 10.9% from the prior year of \$31,329,986. Operating expenses totaled \$36,331,956. This is an increase of \$3,583,939 (10.9%) over the prior year's \$32,748,017. This resulted in an operating loss of \$1,593,411. Continued monitoring of each utility, including the rates charged, is necessary to ensure operating revenues cover operating expenses, especially as residential growth will require additional resources.

General Fund Budgetary Highlights

Original Budget Compared to Final Budget

During the year, there were minor amendments to increase either the original estimated revenues or original budgeted appropriations. There was a need to make an amendment to reallocate appropriations among departments, when it became clear which departments would actually be charged for certain expenses. Generally, the movement of the appropriations between departments was not significant.

Capital Assets and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2025, is \$173,108,179 (net of accumulated depreciation). This is a net increase of 10,477,025.

KAYSVILLE CITY CITY CAPITAL ASSETS
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 28,803,710	\$ 28,803,710	\$ 1,140,723	\$ 1,140,723	\$ 29,944,433	\$ 29,944,433
Construction in Progress	19,728,126	14,873,495	5,494,526	3,702,666	25,222,652	18,576,161
Water Shares	-	-	5,114,490	5,009,990	5,114,490	5,009,990
Buildings and improvements	20,129,684	19,918,052	1,308,050	1,343,543	21,437,734	21,261,595
Infrastructure	38,121,708	35,822,859	46,164,988	44,975,748	84,286,696	80,798,607
Automobiles, machinery and equipment	5,018,210	5,099,624	2,083,964	1,940,744	7,102,174	7,040,368
Total capital assets	\$ 111,801,438	\$ 104,517,740	\$ 61,306,741	\$ 58,113,414	\$ 173,108,179	\$ 162,631,154

Additional information on the City's capital assets can be found in note 5 of this report.

KAYSVILLE CITY CORPORATION, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended June 30, 2025

Long-Term Debt: Bonds and Notes Payable

Overall, the City had a net decrease in long-term liabilities, excluding compensated absences and net pension liability, in the amount of \$782,305. The City has no general obligation debt. The table below shows the overall debt position of the City for governmental activities and business-type activities compared to the prior fiscal year.

**KAYSVILLE CITY CITY OUTSTANDING DEBT
REVENUE BONDS**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Sales Tax Revenue Bonds	\$ -	\$ 204,000	\$ -	\$ -	\$ -	\$ 204,000
MBA Lease Revenue Bonds	4,921,000	5,528,000	-	-	4,921,000	5,528,000
Notes payable	103,649	74,954	-	-	103,649	74,954
Total bonds and notes payable	\$ 5,024,649	\$ 5,806,954	\$ -	\$ -	\$ 5,024,649	\$ 5,806,954

Additional information on the City's long-term debt can be found in note 7 of this report.

Conclusion and Economic Factors and Next Year's Budget and Rates

The economic outlook for Kaysville City remains positive. Sales tax revenues have continued to experience growth for the coming year. Property taxes have stayed constant, with slight increases. Existing revenues have been able to continue to meet the expenditures anticipated. The challenge, of course, will be to continue to provide the critical services to a growing, primarily residential population. However, the economic outlook of the City is very positive and stable. Additional information is provided in the statistical section.

This financial report is designed to provide a general overview of the City's finances. We believe this narrative, read in conjunction with the other financial information included herein, provides a clear understanding of the finances of the City.

Additional information may be obtained by contacting Kaysville City Finance Department at: 23 East Center, Kaysville, Utah 84037, or by telephone (801) 546-1235.

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Fund Financial Statements

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KAYSVILLE CITY CORPORATION, UTAH
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash, cash equivalents, and investments	\$ 10,555,151	\$ 16,050,093	\$ 26,605,244
Cash, cash equivalents, and investments, restricted	11,522,446	-	11,522,446
Receivables (net of allowance for uncollectibles)	11,896,524	2,823,533	14,720,057
Internal balances	116,460	(116,460)	-
Inventories	-	2,057,790	2,057,790
Prepays	33,535	-	33,535
Capital assets not being depreciated	48,531,836	11,749,739	60,281,575
Capital assets, net of accumulated depreciation	63,269,602	49,557,002	112,826,604
Net pension asset	135,738	-	135,738
Total assets	<u>146,061,292</u>	<u>82,121,697</u>	<u>228,182,989</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	<u>2,720,765</u>	<u>905,789</u>	<u>3,626,554</u>
LIABILITIES			
Accounts payable	1,846,643	3,939,840	5,786,483
Accrued liabilities	568,090	-	568,090
Developer and other deposits payable	966,925	181,977	1,148,902
Accrued interest payable	12,072	-	12,072
Unearned revenues - recreation donation	25,471	-	25,471
Noncurrent liabilities:			
Due within one year:			
Bonds, notes, compensated absences	1,676,229	332,215	2,008,444
Due In more than one year:			
Bonds, notes, compensated absences	4,637,997	83,054	4,721,051
Net pension liability - actuarially funded	<u>2,721,892</u>	<u>678,317</u>	<u>3,400,209</u>
Total liabilities	<u>12,455,319</u>	<u>5,215,403</u>	<u>17,670,722</u>
DEFERRED INFLOWS OF RESOURCES			
Property tax related	7,451,200	-	7,451,200
Pension related	67,190	4,804	71,994
Total deferred inflows of resources	<u>7,518,390</u>	<u>4,804</u>	<u>7,523,194</u>
NET POSITION			
Net investment in capital assets	105,788,695	61,819,911	167,608,606
Restricted for:			
Net pension asset	135,738	-	135,738
Park impact fees	903,994	-	903,994
Fire impact fees	481,546	-	481,546
Public safety impact fees	352,694	-	352,694
Power impact fees	-	139,976	139,976
Water impact fees	-	709,290	709,290
Debt service	565,811	-	565,811
Road projects	7,331,486	-	7,331,486
Beer tax reserves	19,787	-	19,787
Perpetual cemetery:			
Expendable	221,619	-	221,619
Nonexpendable	1,893,036	-	1,893,036
Library endowment:			
Expendable	74,801	-	74,801
Nonexpendable	696,539	-	696,539
Unrestricted	<u>10,342,602</u>	<u>15,138,102</u>	<u>25,480,704</u>
Total net position	<u>\$ 128,808,348</u>	<u>\$ 77,807,279</u>	<u>\$ 206,615,627</u>

The accompanying notes are an integral part of these financial statements.

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KAYSVILLE CITY CORPORATION, UTAH
Statement of Activities
For the Year Ended June 30, 2025

	Program Revenues					Net (Expense) Revenues and Changes in Net Position		
	Operating		Capital Grants and Contributions		Governmental Activities	Primary Government Business-type		
	Charges for Services	Contributions	Governmental Activities	Total				
Governmental activities								
General government	\$ 4,556,997	\$ 2,215,642	\$ 31,108	\$ 60,913	\$ (2,310,247)	\$ -	\$ (2,310,247)	\$ -
12,894,435	1,545,509	261,380			(11,031,693)	-	(11,031,693)	
Public safety	1,260,107	639,076	-	-	(621,031)	-	(621,031)	
Community development	4,536,487	1,218,636	-	4,907,436	1,589,585	-	1,589,585	
Streets and public works	4,163,816	1,187,505	273	279,013	(2,697,025)	-	(2,697,025)	
Parks, recreation, and culture	109,003	-	-	-	(109,003)	-	(109,003)	
Interest on long-term debt								
Total governmental activities	27,525,905	6,806,368	292,761	5,247,362	(15,179,414)	-	(15,179,414)	-
Business-type activities								
Water	4,546,325	3,800,545	-	751,476	-	5,696	5,696	
21,142,002	20,875,615	-	323,504	-	-	57,117	57,117	
Electric	1,954,768	1,293,018	-	725,848	-	64,098	64,098	
Storm water	4,420,488	4,427,087	-	-	-	6,599	6,599	
Sewer	1,721,741	1,674,486	-	-	-	(47,255)	(47,255)	
Pressure irrigation	2,546,632	2,832,145	-	-	-	285,513	285,513	
Sanitation								
Total business-type activities	36,331,956	34,902,896	-	1,800,828	-	371,768	371,768	-
General revenue and transfers								
General Revenues:								
Property tax				5,922,846	-	5,922,846		
Sales and use tax				8,117,530	-	8,117,530		
Energy tax				1,687,167	-	1,687,167		
Telecommunications tax				487,158	-	487,158		
Parks and recreation (RAMF) tax				575,055	-	575,055		
Vehicle and transportation taxes				1,081,242	-	1,081,242		
Interest and investment earnings				1,419,577	568,742	1,988,319		
Payment in lieu of taxes				28,311	-	28,311		
Gain on sale of assets				-	26,125	26,125		
Miscellaneous				63,551	16,746	80,297		
Transfers				(1,432,717)	1,432,717	-	-	
Total general revenue and transfers				17,949,720	2,044,330	19,994,050		
Change in net position				2,770,306	2,416,098	5,186,404		
Net position - beginning				126,038,042	75,391,181	201,429,223		
Net position - ending				\$ 128,808,348	\$ 77,807,279	\$ 206,615,627		

The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Balance Sheet – Governmental Funds
June 30, 2025

	Special Revenue						Total Nonmajor Funds	Total Governmental Funds
	General Fund	Capital Projects	Redevelopment Agency	Municipal Building Authority	RAMP	Road		
ASSETS								
Cash, cash equivalents, and investments	\$ 6,579,907	\$ 2,616,298	\$ 1,260,464	\$ -	\$ -	\$ -	\$ 98,482	\$ 10,555,151
Cash, cash equivalents, and investments, restricted	966,925	25,471	-	565,811	835,055	6,243,189	2,885,995	11,522,446
Receivables (net of allowance for uncollectibles):								
Property tax	7,503,244	-	-	-	-	-	-	7,503,244
Sales and use tax	1,462,889	-	-	-	-	477,455	-	1,940,344
Energy tax	22,283	-	-	-	-	-	-	22,283
Telecommunications tax	94,849	-	-	-	-	-	-	94,849
Parks and recreation (RAMP tax)	-	-	-	-	112,603	-	-	112,603
Accounts	500,404	-	-	-	-	1,722,797	-	2,223,201
Prepaid items	33,535	-	-	-	-	-	-	33,535
Due from other funds	116,460	-	-	-	-	-	-	116,460
Total assets	\$ 17,280,496	\$ 2,641,769	\$ 1,260,464	\$ 565,811	\$ 947,658	\$ 8,443,441	\$ 2,984,477	\$ 34,124,116
LIABILITIES								
Accounts payable	\$ 659,278	\$ -	\$ -	\$ -	\$ 75,410	\$ 1,111,955	\$ -	\$ 1,846,643
Developer and other deposits payable	966,925	-	-	-	-	-	-	966,925
Deferred revenue - restricted donation	-	25,471	-	-	-	-	-	25,471
Accrued liabilities	568,090	-	-	-	-	-	-	568,090
Total liabilities	2,194,293	25,471	-	-	75,410	1,111,955	-	3,407,129
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	7,451,200	-	-	-	-	-	-	7,451,200
FUND BALANCES								
Non-Spendable:								
Library Endowment	-	-	-	-	-	-	696,539	696,539
Cemetery perpetual care	-	-	-	-	-	-	1,893,036	1,893,036
Prepaid items	33,535	-	-	-	-	-	-	33,535
Restricted:								
Park impact fees	-	903,994	-	-	-	-	-	903,994
Police impact fees	-	352,694	-	-	-	-	-	352,694
Fire impact fees	-	481,546	-	-	-	-	-	481,546
Library purposes	-	-	-	-	-	-	74,801	74,801
Cemetery perpetual care	-	-	-	-	-	-	221,619	221,619
Liquor tax funds	19,787	-	-	-	-	-	-	19,787
Road projects	-	-	-	-	-	7,331,486	-	7,331,486
RAMP projects	-	-	-	-	872,248	-	-	872,248
Debt service	-	-	-	565,811	-	-	-	565,811
Assigned:								
Capital projects	-	878,064	-	-	-	-	-	878,064
Redevelopment	-	-	1,260,464	-	-	-	-	1,260,464
Debt Service	-	-	-	-	-	-	98,482	98,482
Unassigned	7,581,681	-	-	-	-	-	-	7,581,681
Total fund balances	7,635,003	2,616,298	1,260,464	565,811	872,248	7,331,486	2,984,477	23,265,787
Total liabilities, deferred inflows of resources and fund balances	\$ 17,280,496	\$ 2,641,769	\$ 1,260,464	\$ 565,811	\$ 947,658	\$ 8,443,441	\$ 2,984,477	\$ 34,124,116

The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
June 30, 2025

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 23,265,787
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Capital assets of \$175,317,786, net of accumulated depreciation of \$63,516,348, used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Land	\$ 28,803,710
Construction in progress	19,728,126
Infrastructure, net	38,121,708
Buildings and improvements, net	20,129,684
Automobiles, machinery and equipment, net	5,018,210
	111,801,438

Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (URS pension) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position. In addition, the net pension asset is not available to pay for current period expenditures and, therefore, are not reported in the funds.

Net pension asset	135,738
Net pension liability	(2,721,892)
Deferred outflows of resources, pension related	2,720,765
Deferred inflows of resources, pension related	(67,190)
	67,421

Long term liabilities that pertain to governmental funds, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities.

MBA lease revenue bonds payable	(4,921,000)
Notes payable	(103,649)
Compensated absences	(1,289,577)
Accrued interest payable on long-term debt	(12,072)
	(6,326,298)

Net position of governmental activities	<u>\$ 128,808,348</u>
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The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Capital Projects	Special Revenue				Total Nonmajor Funds	Total Governmental Funds
			Redevelopment Agency	Municipal Building Authority	RAMP	Road		
REVENUES								
Property tax	\$ 5,791,006	\$ -	\$ 131,840	\$ -	\$ -	\$ -	\$ -	\$ 5,922,846
Sales and use tax	8,117,530	-	-	-	-	-	-	8,117,530
Energy tax	1,687,167	-	-	-	-	-	-	1,687,167
Telecommunications tax	487,158	-	-	-	-	-	-	487,158
Parks and recreation (RAMP) tax	-	-	-	-	575,055	-	-	575,055
Other taxes	337,538	-	-	-	-	743,704	-	1,081,242
Licenses and permits	482,338	-	-	-	-	-	-	482,338
Intergovernmental	292,488	-	-	-	-	2,770,028	55,000	3,117,516
Charges for services	4,119,385	-	-	-	-	1,218,036	68,649	5,406,070
Fines and forfeitures	178,925	-	-	-	-	-	-	178,925
Lease and rent revenue	27,249	-	-	711,786	-	-	-	739,035
Investment earnings, net	824,144	86,140	36,241	15,666	27,575	243,934	185,877	1,419,577
Special assessments - impact fees	-	337,673	-	-	-	119,224	-	456,897
Payments in lieu of taxes	28,311	-	-	-	-	-	-	28,311
Donations	2,526	-	-	-	-	-	-	2,526
Miscellaneous	53,860	-	-	127	-	9,564	-	63,551
Total revenues	22,429,625	423,813	168,081	727,579	602,630	5,104,490	309,526	29,765,744
EXPENDITURES								
Current:								
General government	3,928,412	-	-	-	-	-	-	3,928,412
Public safety	11,857,584	-	-	-	-	-	108,389	11,965,973
Community development	1,196,820	-	15,000	-	-	-	-	1,211,820
Streets and public works	1,114,562	-	-	-	-	822,340	246,468	2,183,370
Parks, recreation and culture	3,611,751	-	-	-	40,624	-	-	3,652,375
Debt Service:								
Principal	-	-	-	607,000	-	-	308,384	915,384
Interest and fiscal charges	-	-	-	104,786	-	-	4,694	109,480
Capital outlay	1,474,240	123,295	-	-	426,879	5,158,163	2,126,170	9,308,747
Total expenditures	23,183,369	123,295	15,000	711,786	467,503	5,980,503	2,794,105	33,275,561
Excess (deficiency) of revenues over expenditures	(753,744)	300,518	153,081	15,793	135,127	(876,013)	(2,484,579)	(3,509,817)
OTHER FINANCING SOURCES (USES)								
Transfers in	508,705	-	-	-	-	-	313,078	821,783
Transfers out	(106,029)	(207,049)	-	-	-	-	(1,941,422)	(2,254,500)
Sale of general capital assets	53,930	-	-	-	-	-	-	53,930
Note issued	133,079	-	-	-	-	-	-	133,079
Total other financing sources (uses)	589,685	(207,049)	-	-	-	-	(1,628,344)	(1,245,708)
Net change in fund balances	(164,059)	93,469	153,081	15,793	135,127	(876,013)	(4,112,923)	(4,755,525)
Fund balances, beginning	7,799,062	2,522,829	1,107,383	550,018	737,121	8,207,499	7,097,400	28,021,312
Fund balances, ending	\$ 7,635,003	\$ 2,616,298	\$ 1,260,464	\$ 565,811	\$ 872,248	\$ 7,331,486	\$ 2,984,477	\$ 23,265,787

The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - governmental funds	\$ (4,755,525)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial cost of \$4,000 or more are capitalized and the cost is allocated over the asset's estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	\$ 9,308,747
Depreciation expense	<u>(3,913,378)</u>
	5,395,369

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade ins, and donations) is to increase net position.

Capital contributions from developers	1,963,184
Proceeds	(53,930)
Loss on disposal of assets	<u>(20,925)</u>
	1,888,329

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long term liabilities in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but repayment reduces long term liabilities in the statement of net position. In addition, the change in accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.

Principal paid on bonds	811,000
Principal paid on notes	<u>104,384</u>
	782,305

Accrued interest on long-term debt	477
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Expenses are recognized in the governmental funds when paid or due; however, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred, regardless of when financial resources are available or expenses are paid or due. These adjustments reflect the changes due to compensated absences and pension benefits.

Compensated absences	(8,168)
Changes in pension liabilities and related deferred outflows and inflows of resources	<u>(532,481)</u>
	(540,649)

Change in net position of governmental activities	<u>\$ 2,770,306</u>
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The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Statement of Net Position – Proprietary Funds
June 30, 2025

	Business-type Activities - Enterprise Funds						Total Nonmajor Funds	Total		
	Water	Electric	Storm Water	Sewer						
	Water	Electric	Storm Water	Sewer	Nonmajor Funds	Total				
ASSETS										
Current assets:										
Cash and cash equivalents	\$ 4,099,054	\$ 7,079,847	\$ 1,643,364	\$ 905,373	\$ 2,322,455	\$ 16,050,093				
Accounts receivable, net										
Utility customers	308,483	1,510,102	110,874	399,138	404,970	2,733,567				
Taxes	-	89,966	-	-	-	89,966				
Inventories	63,059	1,994,731	-	-	-	-				
Total current assets	4,470,596	10,674,646	1,754,238	1,304,511	2,727,425	20,931,416				
Noncurrent assets:										
Capital assets:										
Land	120,094	1,004,307	-	-	16,322	1,140,723				
Water shares	1,392,640	-	-	-	3,721,850	5,114,490				
Construction in progress	1,605,850	3,888,676	-	-	-	5,494,526				
Buildings and improvements	1,065,395	733,344	94,700	41,289	-	1,934,728				
Infrastructure	33,117,398	32,187,480	26,308,941	-	-	91,613,819				
Automobiles, machinery and equipment	1,212,761	2,479,935	860,323	-	1,842,834	6,395,853				
Less: accumulated depreciation	(14,335,987)	(19,845,676)	(14,616,038)	(26,838)	(1,562,859)	(50,387,398)				
Total capital assets, net	24,178,151	20,448,066	12,647,926	14,451	4,018,147	61,306,741				
Total noncurrent assets	24,178,151	20,448,066	12,647,926	14,451	4,018,147	61,306,741				
Total assets	28,648,747	31,122,712	14,402,164	1,318,962	6,745,572	82,238,157				
DEFERRED OUTFLOWS OF RESOURCES										
Pension related	281,801	462,959	161,029	-	-	905,789				
LIABILITIES										
Current liabilities:										
Accounts payable	464,107	2,694,893	51,435	380,500	348,905	3,939,840				
Compensated absences	126,297	155,399	50,519	-	-	332,215				
Deposits	52,554	129,423	-	-	-	181,977				
Due to other funds	-	90,193	-	-	26,267	116,460				
Total current liabilities	642,958	3,069,908	101,954	380,500	375,172	4,570,492				
Noncurrent liabilities:										
Compensated absences	31,574	38,850	12,630	-	-	83,054				
Net pension liability	211,032	346,695	120,590	-	-	678,317				
Total noncurrent liabilities	242,606	385,545	133,220	-	-	761,371				
Total liabilities	885,564	3,455,453	235,174	380,500	375,172	5,331,863				
DEFERRED INFLOWS OF RESOURCES										
Pension related	1,495	2,455	854	-	-	4,804				
NET POSITION										
Net investment in capital assets	24,611,068	20,489,269	12,686,976	14,451	4,018,147	61,819,911				
Restricted for impact fees	709,290	139,976	-	-	-	849,266				
Unrestricted	2,723,131	7,498,518	1,640,189	924,011	2,352,253	15,138,102				
Total net position	\$ 28,043,489	\$ 28,127,763	\$ 14,327,165	\$ 938,462	\$ 6,370,400	\$ 77,807,279				
Total liabilities, deferred inflows of resources, and net position	\$ 28,930,548	\$ 31,585,671	\$ 14,563,193	\$ 1,318,962	\$ 6,745,572	\$ 83,143,946				

The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds					Total Nonmajor Funds	Total
	Water	Electric	Storm Water	Sewer			
	Water	Electric	Storm Water	Sewer			
OPERATING REVENUES							
Charges for services:							
Metered sales	\$ 3,660,214	\$ 18,976,101	\$ 1,271,300	\$ -	\$ -	\$ 23,907,615	
Nonreciprocal utility revenue	104,378	366,444	21,718	-	-	492,540	
Treatment and service charges	-	-	-	4,419,189	4,498,364	8,917,553	
Energy use tax	-	1,138,554	-	-	-	1,138,554	
Connection fees	26,244	12,918	-	-	-	39,162	
Other user fees and charges	9,709	217,247	-	7,898	8,267	243,121	
Total operating revenues	3,800,545	20,711,264	1,293,018	4,427,087	4,506,631	34,738,545	
OPERATING EXPENSES							
Personnel services	1,541,661	2,527,974	814,884	21,743	46,366	4,952,628	
Contractual services	178,198	826,359	95,183	4,267,050	3,730,926	9,097,716	
Purchase of water and power	860,303	14,661,849	-	-	-	15,522,152	
Administrative charges from General Fund	254,000	305,000	101,000	101,000	253,000	1,014,000	
Interfund services	175,000	260,000	133,000	-	10,000	578,000	
Maintenance and operations	599,649	472,255	156,669	30,006	153,134	1,411,713	
Energy sales and use tax charge	-	1,130,804	-	-	-	1,130,804	
Depreciation	937,514	957,761	654,032	689	74,947	2,624,943	
Total operating expenses	4,546,325	21,142,002	1,954,768	4,420,488	4,268,373	36,331,956	
Operating income (loss)	(745,780)	(430,738)	(661,750)	6,599	238,258	(1,593,411)	
NONOPERATING REVENUES (EXPENSES)							
Investment earnings	100,450	306,725	51,204	36,889	73,474	568,742	
Gain on sale of assets	-	26,125	-	-	-	26,125	
Miscellaneous	11,784	4,962	-	-	-	16,746	
Total nonoperating revenues (expenses)	112,234	337,812	51,204	36,889	73,474	611,613	
Income (loss) before contributions and transfers	(633,546)	(92,926)	(610,546)	43,488	311,732	(981,798)	
Capital contributions - developers	628,711	-	725,848	-	-	1,354,559	
Capital contributions - impact fees	53,918	323,504	-	-	-	377,422	
Capital contributions - extension fees	-	164,351	-	-	-	164,351	
Capital contributions - equipment transfer	68,847	-	-	-	-	68,847	
Transfers in	1,941,422	-	-	-	-	1,941,422	
Transfers out	(104,378)	(366,444)	(21,718)	(7,898)	(8,267)	(508,705)	
Change in net position	1,954,974	28,485	93,584	35,590	303,465	2,416,098	
Total net position, beginning	26,088,515	28,099,278	14,233,581	902,872	6,066,935	75,391,181	
Total net position, ending	\$ 28,043,489	\$ 28,127,763	\$ 14,327,165	\$ 938,462	\$ 6,370,400	\$ 77,807,279	

The accompanying notes are an integral part of these financial statements.

KAYSVILLE CITY CORPORATION, UTAH
Statement of Cash Flows – Proprietary Funds
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds						Total Nonmajor Funds	Total		
	Water	Electric	Storm Water	Sewer	Total					
Cash flows from operating activities										
Receipts from customers and users	\$ 3,791,014	\$ 20,595,323	\$ 1,292,180	\$ 4,310,131	\$ 4,479,869	\$ 34,468,517				
Payments to suppliers	(1,313,463)	(17,553,304)	(209,143)	(4,223,060)	(3,848,489)	(27,147,459)				
Payments to employees	(1,491,337)	(2,427,149)	(791,328)	(21,743)	(46,366)	(4,777,923)				
Payments for interfund services	(429,000)	(565,000)	(234,000)	(101,000)	(263,000)	(1,592,000)				
Net cash from operating activities	557,214	49,870	57,709	(35,672)	322,014	951,135				
Cash flows from noncapital financing activities										
Interfund receivable (payable)	-	-	-	-	-	26,267	26,267			
Cash received from other funds	-	-	-	-	-	(8,267)	(8,267)			
Cash paid to other funds	(104,378)	(366,444)	(21,718)	(7,898)	-	-	(500,438)			
Net cash from noncapital financing activities	(104,378)	(366,444)	(21,718)	(7,898)	18,000	(482,438)				
Cash flows from capital and related financing activities										
Impact, extension, and other fees	65,702	492,817	-	-	-	-	558,519			
Contributions from other funds	1,941,422	-	-	-	-	-	1,941,422			
Contributions from developers	104,500	-	-	-	-	-	104,500			
Aquisition of capital assets	(1,743,658)	(2,681,834)	(73,872)	-	-	-	(4,499,364)			
Proceeds from sales of capital assets	-	26,125	-	-	-	-	26,125			
Net cash from capital and related financing activities	367,966	(2,162,892)	(73,872)	-	-	(1,868,798)				
Cash flows from investing activities										
Interest received	100,450	306,725	51,204	36,889	73,474	568,742				
Net cash from investing activities	100,450	306,725	51,204	36,889	73,474	568,742				
Net increase (decrease) in cash and cash equivalents	921,252	(2,172,741)	13,323	(6,681)	413,488	(831,359)				
Cash and cash equivalents, beginning of year	3,177,802	9,252,588	1,630,041	912,054	1,908,967	16,881,452				
Cash and cash equivalents, end of year	\$ 4,099,054	\$ 7,079,847	\$ 1,643,364	\$ 905,373	\$ 2,322,455	\$ 16,050,093				

(Continued)

KAYSVILLE CITY CORPORATION, UTAH
Statement of Cash Flows – Proprietary Funds (Continued)
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds			Business-type Activities - Enterprise Funds			Total Nonmajor Funds	Total		
	Water	Electric	Storm Water	Sewer	74,947	74,947				
Reconciliation of operating income (loss) to net cash from operating activities										
Operating income (loss)	\$ (745,780)	\$ (430,738)	\$ (661,750)	\$ 6,599	\$ 238,258	\$ (1,593,411)				
Adjustments to reconcile operating income (loss) to net cash from operating activities:										
Depreciation	937,514	957,761	654,032	689	74,947	2,624,943				
Net pension adjustment	41,236	73,209	19,920	73,996	-	208,361				
Changes in assets and liabilities:										
Accounts receivable	(16,721)	(115,941)	(838)	(116,956)	(26,762)	(277,218)				
Inventory	107,992	(64,181)	-	-	-	43,811				
Accounts and construction payable	216,695	(397,506)	42,709	-	35,571	(102,531)				
Deposits	7,190	(350)	-	-	-	6,840				
Compensated absences	9,088	27,616	3,636	-	-	40,340				
Net cash from operating activities	\$ 557,214	\$ 49,870	\$ 57,709	\$ (35,672)	\$ 322,014	\$ 951,135				
Noncash investing, capital and financing activities										
Capital contributions - developers	\$ 524,211	\$ -	\$ 725,848	\$ -	\$ -	\$ 1,250,059				
Capital contributions - equipment transfer	\$ 68,847	\$ -	\$ -	\$ -	\$ -	\$ 68,847				

The accompanying notes are an integral part of these financial statements.

**NOTES TO THE
BASIC FINANCIAL STATEMENTS**

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity

The basic financial statements of Kaysville City, Utah (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

The City was settled in 1850 and on March 15, 1968 was incorporated. The City operates under a council form of government, with an appointed city manager. The mayor and the five City Council members are elected at large, with staggered terms. The City provides the following services: public safety (police, fire, animal control, and ambulance), public utilities (water, sewer, electric, sanitation, pressure irrigation, and storm water), streets, library endowment, parks, recreation, cemetery, public works, planning and zoning, building inspection, and general administrative services.

Blended Component Units

As required by U.S. GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. The component units discussed below are included as part of the City's reporting entity as blended component units.

The Municipal Building Authority of Kaysville City (MBA) and the Redevelopment Agency of Kaysville City (RDA) are considered blended component units of the City. The MBA and RDA are governed by an independent board, comprised of members of the City Council, and are financially dependent upon the City. In conformity with U.S. GAAP, the financial information of both component units has been included in these financial statements as blended component units. Separate financial statements are not issued.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, including blended component units, and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City has a total of sixteen funds, including ten governmental funds and six proprietary funds.

The City reports the following major governmental funds:

General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Redevelopment Agency Fund accounts for the redevelopment of project areas throughout the City.

Municipal Building Authority Fund accounts for the construction and finance of certain City buildings.

RAMP Fund accounts for expenditures related to recreational purposes of the City.

Road Fund accounts for the ongoing construction and maintenance of City's roadways.

The government reports the following major enterprise funds:

Water Fund accounts for the activities of the City's water operations, both culinary and secondary water systems.

Electric Fund accounts for the activities of the City's power operations.

Storm Water Fund accounts for the activities of the City's storm drain operations.

Sewer Fund accounts for the activities of the City's sewer operations.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds or advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including any lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, and post-employment benefits are recognized later, based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, when applicable, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases, when applicable, are reported as other financing sources.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for each of the funds presented.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances technically lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are reappropriated and become part of the subsequent year's budget pursuant to state regulations, and the encumbrances are automatically reestablished in the next year.

Assets, Liabilities, Deferred Inflows and Outflows of Resources and Equity

Cash and Cash Equivalents

The City's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the City's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. The Public Treasurers' Investment Fund (PTIF) is considered a cash equivalent since it is readily accessible by the City.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Investments

State of Utah statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, and repurchase agreements, as well as the PTIF. Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable, available financial resources.

Property taxes are recognized when they are measurable and available. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on June 15 and are due on November 30 of the same calendar year. City property tax revenues are not recognized when levied because they are not expected to be collected within 60 days after the end of the current year and are, therefore, recorded as unavailable revenue.

Inventories and Prepaid Items

Inventories are valued at cost using the replacement value method. The costs of business-type fund inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Capital Assets

Capital assets of the City are tangible and intangible assets, which include property, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$4,000 and an estimated useful life in excess of five years.

As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed later in these footnotes). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets, such as developer contributions, are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land, water shares, and construction in progress are not depreciated. The other tangible and intangible property, equipment, the right to use leased equipment (when applicable), and infrastructure of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Buildings	60 years
Infrastructure	30 to 50 years
Improvements other than buildings	30 years
Vehicles, machinery and equipment	5 to 7 years

Compensated Absences

The City accrues accumulated unpaid paid time off, and associated employee-related costs when earned (or estimated to be earned) by the employee. Applicable payroll taxes are included in the calculation.

For reporting purposes, the City's proprietary funds report the amounts accrued for all employees as a liability, while the governmental fund financial statements only report a liability for earned compensated absences for terminated employees. The governmental funds liability balance for all employees is maintained separately and represents a reconciling item between the fund and government-wide presentations.

Effective for the fiscal year ended June 30, 2025, the City implemented GASB Statement No. 101, Compensated Absences. This standard requires recognition of a liability for compensated absences attributable to services already rendered, that accumulate and are more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Compensated Absences (continued)

Governmental Funds

In the fund financial statements, liabilities for compensated absences are recognized in the governmental funds only to the extent the liabilities have matured (i.e., are due and payable as a result of employee resignations or retirements at year-end). The long-term portion of such liabilities is reported in the government-wide financial statements. As of the year ended June 30, 2025, no related liabilities were required to be recorded in the fund statements.

Enterprise Funds

In the proprietary fund and government-wide financial statements, liabilities for compensated absences are recognized as employees earn the benefits and when it is more likely than not that the leave will be used for time off or otherwise paid or settled.

Recognized Compensated Absences

As of June 30, 2025, the City recognized liabilities for the compensated absences that met the "more likely than not" threshold:

- Paid Time Off: Employees earn paid time off (PTO) based on years of service. Unused PTO hours accumulate and are paid upon termination or retirement. The City determined it is more likely than not that employees will use or be paid for substantially all earned PTO. Accordingly, a liability of \$1,704,846 is recognized in the government-wide statement of net position, of which \$1,289,577 is reported in the governmental funds as due and payable, and \$415,269 is reported in the enterprise funds.

Unrecognized Compensated Absences

The City also provides certain types of leave for which a liability has not been recognized because the "more likely than not" threshold has not been met:

- Parental Leave, Short Term Medical, Bereavement, Military, and Jury Duty: These types of leave are dependent upon the occurrence of sporadic events affecting a relatively small proportion of employees in any particular reporting period. Accordingly, no liability is recognized until the leave commences.

No prior period adjustment was required as a result of implementing GASB Statement No. 101, as the City's previous accounting was substantially consistent with the new requirements. See Note 7 for the changes in the compensated absences balances, as well as the ending balances.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) including additions to and deductions from URS's fiduciary net position, have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows and Outflows of Resources

In addition to assets, the statement of financial position includes a separate section for *deferred outflows of resources*. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category. It is the deferred amounts related to pension. The deferred amounts related to pension is the difference between estimated and actual investment earnings, changes in actuarial assumptions, and other pension related changes.

In addition to liabilities, the statement of financial position includes a separate section for *deferred inflows of resources*. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the City reports deferred amounts related to pensions.

Long-term Liabilities

The City reports long-term liabilities at face value in the applicable governmental activities, or business-type activities or Statement of Net Position. Certain other governmental activities liabilities not expected to be financed with current available financial resources are also reported in the Statement of Net Position. Long-term liabilities and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as *other financial source* net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Bonds payable are reported net of the applicable bond premium or discount.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Equity

Fund balance

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provide reporting categories for fund balance in governmental funds. The statement applies only to fund financial statements and not to government-wide statements or proprietary fund statements. Proprietary fund equity is classified the same as in the government-wide statements. The fund balance may be classified as follows:

- **Nonspendable** – Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
- **Restricted fund balance** – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors, or contributors.
- **Committed fund balance** – Fund balances are reported as committed when the Council formally designates the use of resources by ordinance or resolution for a specific purpose and cannot be used for any other purpose unless the City Council likewise formally changes the use through an ordinance or resolution.
- **Assigned fund balance** – Fund balances are reported as assigned when the City Council intends to use funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in special revenue, debt service, and capital project funds are by their nature assigned to the purpose of those respective funds.
- **Unassigned fund balance** – Fund balances in the general fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Net Position

Equity is classified as net position and displayed in three components:

- Net Investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Leases

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which establishes criteria for identifying and properly reporting leases for all state and local governments. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an asset.

The City has adopted this standard for the fiscal year ended June 30, 2025. However, an in-depth analysis of the City’s agreements found no lease arrangements which are subject to GASB 87.

Lessee: When applicable, the City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities and assets only when the lease term is more than 1 year, and (1) an individual contracted present value calculation exceeds \$75,000, or (2) the total aggregate present value of all leases city-wide exceeds \$300,000.

When applicable, at the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets (as right-to-use assets) and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City is not a lessor for any agreements as of June 30, 2025.

Subscription-Based Information Technology Arrangements

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, which establishes criteria for identifying and properly reporting right-to-use subscription assets, primarily software subscriptions, for all state and local governments. The City adopted this standard for the fiscal year ended June 30, 2023. However, an in-depth analysis found that no material SBITA liabilities exist for the City.

When applicable, the City recognizes a SBITA liability and an intangible right-to-use asset in the government-wide financial statements. The City recognizes subscription liabilities and assets only when the term is more than 1 year, and (1) an individual contracted present value calculation exceeds \$100,000, or (2) the total aggregate present value of all leases city-wide exceeds \$500,000.

Interfund Transactions

As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided, and other charges between the City's enterprise functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures and expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenues in the fund that is reimbursed.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided or fines imposed by a given function or segment, and (2) grants and contributions (including developer impact fees) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Restricted Net Position

The following fund balances or net position are considered restricted:

- Power Impact Fees – a capacity impact fee is charged on all new construction permits. The use of these fees is limited by state law to be used for capital outlay in the electric fund. Accordingly, net position has been restricted.
- Water Impact Fees – a water impact fee is charged on all new construction permits. The use of these fees is limited by state law to be used for capital outlay in the water fund. Accordingly, net position has been restricted.
- Other Impact Fees – certain fees are charged on all new construction permits. The use of these fees (park development, public safety, fire, and transportation) is limited by state law. Unexpended balances are used for future developments throughout the City. Accordingly, net position has been restricted.
- Perpetual Cemetery – a part of the fees collected at the time a cemetery lot is sold, which is used for perpetual care.
- Library Endowment – the restriction is imposed by the contributor. The principal portion of the contribution is fully restricted, plus a portion of the interest earned each year. The remaining portion of the interest earned on the principal may be used for other purposes.
- Class C Roads & Active Transportation – all unexpended Class “C” Road and Active Transportation payments at the end of the fiscal year are restricted by state law to be appropriated in the following budget year.
- Capital projects – restricted for use in City projects for capital purposes.
- Debt service – Debt holders require certain funds be held and restricted for use to repay the debts.
- Redevelopment projects – restricted for use by the RDA and its purposes to finance and construct various projects to beautify, rehabilitate and enhance certain targeted areas of the City.
- Beer Tax – all unexpended Beer Tax payments at the end of the fiscal year are restricted by state law to be appropriated in the following budget year.

When both restricted and unrestricted net position are available for use, the City’s policy is to use restricted net position first, then unrestricted as needed.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Change in Accounting Principle

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. GASB 102 is effective for fiscal years beginning after June 15, 2024. The City has adopted and implemented this standard by reviewing all revenues and expenditures to check for concentration or constraint risks which may limit the City's ability to acquire resources or control spending. There were no substantial concentrations of revenue sources or suppliers, nor are there any substantial constraints on the City's ability to provide services.

2. **DEPOSITS AND INVESTMENTS**

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies and promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Kaysville City funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government, and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, certified investment advisors, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

2. DEPOSITS AND INVESTMENTS (CONTINUED)

in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund. Investments in pooled accounts are stated at fair value.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code*, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

As of June 30, 2025, the City had the following investments and maturities:

Investment Type	Fair Value	Maturities (in years)				
		Less than 1	1 to 5	6 to 10	More than 10	
<u>Cash Equivalent</u>						
Utah Public Treasurer's						
Investment Fund (PTIF)	\$ 21,097,078	\$ 21,097,078	\$ -	\$ -	\$ -	
Money market funds	3,562,304	3,562,304	-	-	-	
<u>Investments</u>						
Certificates of deposit	7,983,315	392,266	7,591,049	-	-	
Corporate bonds	3,758,709	3,758,709	-	-	-	
	<u>\$ 36,401,406</u>	<u>\$ 28,810,357</u>	<u>\$ 7,591,049</u>	<u>\$ -</u>	<u>\$ -</u>	

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognized a three-tiered fair value hierarchy, as follows:

- Level 1: Valuations based on quoted prices in active markets for identical assets or liabilities that the City can access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail any significant degree of judgement. Securities classified as Level 1 inputs include U.S. Government securities and certain other U.S. Agency and sovereign government obligations,
- Level 2: Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly. Securities classified as Level 2 include: corporate and municipal bonds, and "brokered" or securitized certificates of deposit; and,
- Level 3: Valuations based on input that are unobservable and significant to the overall fair value measurement.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

2. DEPOSITS AND INVESTMENTS (CONTINUED)

As of June 30, 2025, The City had the following quality rating, each with a recurring fair value measurement of Level 2, except for Corporate Bonds, which are Level 1:

Investment Type	Fair Value	Quality Rating					Unrated
		AAA	AA	A	BBB		
<u>Cash Equivalent</u>							
Utah Public Treasurer's Investment Fund (PTIF)	\$ 21,097,078	\$ -	\$ -	\$ -	\$ -	\$ 21,097,078	
Money market funds	3,562,304	194,097	-	-	-	3,368,207	
<u>Investments</u>							
Certificates of deposit	7,983,315	-	1,155,614	344,812	387,938	6,094,951	
Corporate bonds	3,758,709	-	1,667,556	2,091,153	-	-	
	<u>\$ 36,401,406</u>	<u>\$ 194,097</u>	<u>\$ 2,823,170</u>	<u>\$ 2,435,965</u>	<u>\$ 387,938</u>	<u>\$ 30,560,236</u>	

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

For securities that generally have market prices from multiple sources, it can be difficult to select the best individual price, and the best source one day may not be the best source on the following day. The solution is to report a "consensus price" or a weighted average price for each security.

The City receives market prices for these securities from a variety of industry standard data providers (e.g., Bloomberg), security master files from large financial institutions, and other third-party sources. Through the help of an investment advisor, The City uses these multiple prices as input into a distribution curve-based algorithm to determine the daily market value:

- U.S. Treasuries, Money Markets, U.S. Agencies: quoted prices for identical securities in markets that are active.

Debt securities classified in Level 2 are valued using the following approaches:

- Corporate and Municipal Bonds and Commercial Paper: quoted prices for similar securities in active markets,
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities' relationship to benchmark quoted prices,
- Bond Mutual Funds: Published fair value per share (unit) for each fund,
- Utah Public Treasurers' Investment Fund: application of the June 30, 2025, fair value factor, as calculated by the Utah State Treasurer, the Kaysville City's average daily balance in the fund, and,
- Donated Real Estate: recent appraisals of the real estate's value.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

2. **DEPOSITS AND INVESTMENTS (CONTINUED)**

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City manages its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptance, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days – 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act as previously discussed. The PTIF is not registered with the SEC as an investment company, and it is also unrated.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar held in the portfolio. The City's investment in the Utah Public Treasurers' Investment Fund has no concentration of credit risk.

As of June 30, 2025, the City does not hold more than 10 percent of total investments in any single security concentration other than U.S. Government Treasuries and Agencies.

Custodial credit risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal deposit policy for custodial credit risk. All investments other than bank deposits or funds invested in the state treasurer's fund are to be held by a third party with securities delivered on a delivery vs. purchase basis. As of June 30, 2025, the City safe kept all investments with a custodian counterparty and all investments which were held by the counterparty's trust department or agent are registered in the City's name. Throughout the year the City's bank balance may fluctuate and there is a credit risk when deposits are above the covered FDIC limits. As of June 30, 2025, \$4,943,521 of the City's bank balances of \$5,443,548 (which excludes outstanding checks and deposits) was uninsured and uncollateralized.

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment in the Utah Public Treasurers' Investment Fund and Moreton Asset Management has no custodial credit risk.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

2. DEPOSITS AND INVESTMENTS (CONTINUED)

Components of cash, cash equivalents, and investments (including interest earning deposits) as of June 30, 2025, are as follows:

Cash and cash equivalents on hand and on deposit:	
Cash on hand	\$ 250
Cash on deposit and money market	5,288,338
PTIF accounts	<u>21,097,078</u>
	<u>26,385,666</u>
Investments:	
Certificates of deposit	7,983,315
Corporate bonds	<u>3,758,709</u>
	<u>11,742,024</u>
	Total <u>\$ 38,127,690</u>

Cash, cash equivalents, and investments are included in the accompanying combined statement of net position as follows:

Cash, cash equivalents, and investments	\$ 26,605,244
Cash, cash equivalents, and investments, restricted	<u>11,522,446</u>
	Total <u>\$ 38,127,690</u>

3. ACCOUNTS RECEIVABLE

Receivables as of the fiscal year end, including the applicable allowances for uncollectible accounts, are as follows:

Governmental Funds

	General	RAMP	Road	Total
Receivables:				
Property tax	\$ 7,503,244	\$ -	\$ -	\$ 7,503,244
Sales and use	1,462,899	-	477,455	1,940,344
Other taxes	117,132	112,603	-	229,735
Accounts	<u>500,404</u>	<u>-</u>	<u>1,722,797</u>	<u>2,223,201</u>
Gross receivables	9,583,669	112,603	2,200,252	11,896,524
Less: allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net total governmental receivables	<u>\$ 9,583,669</u>	<u>\$ 112,603</u>	<u>\$ 2,200,252</u>	<u>\$ 11,896,524</u>

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

3. ACCOUNTS RECEIVABLE (CONTINUED)

Business-type Funds

	Water	Electric	Storm Water	Sewer	Nonmajor Enterprise	Total
Receivables:						
Utility customers	\$ 310,131	\$ 1,518,679	\$ 111,447	\$ 401,128	\$ 406,996	\$ 2,748,381
Taxes	-	89,966	-	-	-	89,966
Gross receivables	310,131	1,608,645	111,447	401,128	406,996	2,838,347
Less: allowance for uncollectibles	(1,648)	(8,577)	(573)	(1,990)	(2,026)	(14,814)
Net total business-type receivables	\$ 308,483	\$ 1,600,068	\$ 110,874	\$ 399,138	\$ 404,970	\$ 2,823,533

4. INTERFUND ACTIVITY

Payables as of the fiscal year end are as follows:

Advances from/to other funds:		
Receivable fund	Payable fund	Amount
General	Electric	\$ 90,193
General	Nonmajor enterprise funds	26,267
		<u>\$ 116,460</u>

Advances To Other Funds in the electric fund represents the energy use tax that the electric fund collects and remits to the general fund.

Transfers out:	Transfers in:				
	Governmental funds		Enterprise fund		
	General Fund	Nonmajor Governmental Funds	Water Fund	Total	
General fund	\$ -	\$ 106,029	\$ 1,941,422	\$ 2,047,451	
Nonmajor governmental funds	-	207,049	-	207,049	
Water enterprise fund	104,378	-	-	104,378	
Electric enterprise fund	366,444	-	-	366,444	
Storm water enterprise fund	21,718	-	-	21,718	
Sewer fund	7,898	-	-	7,898	
Nonmajor enterprise funds	8,267	-	-	8,267	
	<u>\$ 508,705</u>	<u>\$ 313,078</u>	<u>\$ 1,941,422</u>	<u>\$ 2,763,205</u>	

The transfers above resulted from the normal course of the City's operations. Often, funds are received in a given fund, but those funds are used for a purpose in which the expenditures are made in another fund. The transfer from the General Fund to the Nonmajor Governmental Funds was to make the debt service payments. The transfer from the General Fund to the Water Fund represented the completion of water projects using ARPA funding.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

5. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended June 30, 2025, was as follows:

	07/01/24	Increases	Decreases	06/30/25
Capital assets, not depreciated:				
Land	\$ 28,803,710	\$ -	\$ -	\$ 28,803,710
Construction in progress	14,873,495	5,672,878	(818,247)	19,728,126
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, not depreciated	43,677,205	5,672,878	(818,247)	48,531,836
Capital assets, depreciated:				
Buildings and improvements	29,163,772	878,866	-	30,042,638
Infrastructure	79,676,524	4,444,527	-	84,121,051
Automobiles, machinery and equipment	13,417,212	1,093,907	(1,888,858)	12,622,261
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, depreciated	122,257,508	6,417,300	(1,888,858)	126,785,950
Accumulated depreciation:				
Buildings and improvements	(9,245,720)	(667,234)	-	(9,912,954)
Infrastructure	(43,853,665)	(2,145,678)	-	(45,999,343)
Automobiles, machinery and equipment	(8,317,588)	(1,100,466)	1,814,003	(7,604,051)
	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation	(61,416,973)	(3,913,378)	1,814,003	(63,516,348)
Total capital assets, depreciated (net)	60,840,535	2,503,922	(74,855)	63,269,602
Net governmental capital assets	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 104,517,740	\$ 8,176,800	\$ (893,102)	\$ 111,801,438

Depreciation expense was charged to functions as follows:

Governmental activities:				
General government				\$ 499,488
Public safety				688,761
Roads and public improvements				2,283,709
Culture and recreation				<hr/> 441,420
Total depreciation expense - governmental activities				<hr/> 3,913,378

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

5. CAPITAL ASSETS (CONTINUED)

Capital asset activity in the business-type activities for the year ended June 30, 2025, was as follows:

	07/01/24	Increases	Decreases	06/30/25
Capital assets, not depreciated:				
Land	\$ 1,140,723	\$ -	\$ -	\$ 1,140,723
Water shares	5,009,990	104,500	-	5,114,490
Construction in progress	3,702,666	3,399,145	(1,607,285)	5,494,526
 Total capital assets, not depreciated	 9,853,379	 3,503,645	 (1,607,285)	 11,749,739
Capital assets, depreciated:				
Buildings and improvements	1,934,728	-	-	1,934,728
Automobiles, machinery and equipment	5,979,228	565,035	(148,410)	6,395,853
Infrastructure				
Water system	30,985,902	2,131,496	-	33,117,398
Electric	31,660,410	527,070	-	32,187,480
Storm water system	25,583,093	725,848	-	26,308,941
 Total capital assets, depreciated	 96,143,361	 3,949,449	 (148,410)	 99,944,400
Accumulated depreciation:				
Buildings and improvements	(591,185)	(35,493)	-	(626,678)
Automobiles, machinery and equipment	(4,038,484)	(421,815)	148,410	(4,311,889)
Infrastructure				
Water system	(12,681,262)	(820,337)	-	(13,501,599)
Electric	(16,805,585)	(831,565)	-	(17,637,150)
Storm water system	(13,766,810)	(543,272)	-	(14,310,082)
 Total accumulated depreciation	 (47,883,326)	 (2,652,482)	 148,410	 (50,387,398)
 Total capital assets, depreciated (net)	 48,260,035	 1,296,967	 -	 49,557,002
 Net business-type capital assets	 \$ 58,113,414	 \$ 4,800,612	 \$ (1,607,285)	 \$ 61,306,741

Depreciation expense was charged to functions as follows:

Business-type activities:				
Water			\$ 937,514	
Sewer			689	
Electric			957,761	
Sanitation			74,947	
Storm Water			654,032	
 Total depreciation expense - business-type activities			 \$ 2,624,943	

During the fiscal year, an asset totaling \$96,386 with accumulated depreciation of \$27,539 was transferred from the governmental activities to the Water Fund, resulting in a loss on transfer of \$68,847. All of this expense is recorded in the Statement of Activities streets and public works function.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

5. CAPITAL ASSETS (CONTINUED)

Capital assets by proprietary fund are as follows:

	Major Funds				Nonmajor Funds		Total
	Water	Electric	Storm Water	Sewer	Pressure	Sanitation	
Land	\$ 120,094	\$ 1,004,307	\$ -	\$ -	\$ 16,322	\$ -	\$ 1,140,723
Water shares	1,392,640	-	-	-	3,721,850	-	5,114,490
Construction in progress	1,605,850	3,888,676	-	-	-	-	5,494,526
Buildings and improvements	1,065,395	733,344	94,700	41,289	-	-	1,934,728
Infrastructure	33,117,398	32,187,480	26,308,941	-	-	-	91,613,819
Automobiles	392,747	1,697,531	712,083	-	-	305,042	3,107,403
Machinery and equipment	820,014	782,404	148,240	-	-	1,537,792	3,288,450
Total	38,514,138	40,293,742	27,263,964	41,289	3,738,172	1,842,834	111,694,139
Accumulated depreciation	(14,335,987)	(19,845,676)	(14,616,038)	(26,838)	-	(1,562,859)	(50,387,398)
Capital assets, net	\$ 24,178,151	\$ 20,448,066	\$ 12,647,926	\$ 14,451	\$ 3,738,172	\$ 279,975	\$ 61,306,741

6. DEPOSITS

General Fund - Deposits in the general fund as of June 30, 2025, are as follows:

Business license bonds	\$ 2,200
Builders' deposits	144,000
Parks and public properties	10,113
Excavation deposits	205,920
Escrow deposits	603,692
Total	\$ 966,925

Capital Projects - Deposits in the capital projects fund as of June 30, 2025, are as follows:

Unspent donations for parks and public properties	\$ 25,471
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Enterprise Funds – Electric utility deposits are recorded in the electric utility fund. Both water utility customer and water meter deposits are recorded in the water utility fund. As of June 30, 2025, deposits are as follows:

Electric utility customer deposits	\$ 129,423
Water utility customer deposits	37,154
Water meter deposits	15,400
Total	\$ 181,977

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

7. LONG-TERM DEBT

Notes Payable

Governmental Activities. As of June 30, 2025, the City had one purchase agreement, entered into during August 2024, for the recreation department to obtain an area mower. This purchase agreement does not qualify as a lease for accounting purposes and, therefore, has been recorded as a note payable.

The area mower purchase agreement bears an interest rate of 6.36%. Semi-annual payments are required, with the final payment in September 2028. The remaining payments, for both principal and interest, are as follows:

Wide Area Mower Lease

	Principal	Interest	Totals
2026	\$ 23,567	\$ 6,592	\$ 30,159
2027	25,066	5,093	30,159
2028	26,660	3,499	30,159
2029	<u>28,356</u>	<u>1,803</u>	<u>30,159</u>
	<hr/>	<hr/>	<hr/>
	<u>\$ 103,649</u>	<u>\$ 16,987</u>	<u>\$ 120,636</u>

Business-Type Activities. As of June 30, 2025, the business-type activities did not have any bonds or notes payable.

Bonds Payable

Governmental Activities

MBA Lease Revenue Bonds, Series 2019 - City Hall Remodel

During the year ended June 30, 2020, the MBA issued bonds to finance the remodel and construction of the City Hall. The MBA is obligated for the repayment of these bonds in the amount of \$4,028,000. Interest payments are paid on December 1 and June 1 of each year; principal payments are made on June 1. The Interest rate is based on a fixed debt service schedule, with an annual rate of 2.14%. The bonds mature on June 1, 2034. The amortization of the bond is as follows:

MBA Lease Revenue Bonds, Series 2019

	Principal	Interest	Totals
2026	\$ 278,000	\$ 58,315	\$ 336,315
2027	284,000	52,366	336,366
2028	290,000	46,288	336,288
2029	296,000	40,082	336,082
2030	302,000	33,748	335,748
2031 - 2035	<u>1,275,000</u>	<u>68,929</u>	<u>1,343,929</u>
	<hr/>	<hr/>	<hr/>
	<u>\$ 2,725,000</u>	<u>\$ 299,728</u>	<u>\$ 3,024,728</u>

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

7. LONG-TERM DEBT (CONTINUED)

MBA Lease Revenue Refunding Bonds, Series 2019B - Police Station

The MBA issued lease revenue refunding bonds in October 2019 to lower the interest rate from 2.857% to 1.620%. The proceeds from this issuance were to decrease the MBA Lease Revenue Bonds, Series 2014. The bonds will mature on June 1, 2031. The amortization of the bonds is as follows:

MBA Lease Revenue Refunding Bonds, Series 2019B

	Principal	Interest	Totals
2026	\$ 343,000	\$ 35,575	\$ 378,575
2027	352,000	30,019	382,019
2028	360,000	24,316	384,316
2029	370,000	18,484	388,484
2030	380,000	12,490	392,490
2031 - 2034	<u>391,000</u>	<u>6,334</u>	<u>397,334</u>
	<u><u>\$ 2,196,000</u></u>	<u><u>\$ 127,218</u></u>	<u><u>\$ 2,323,218</u></u>

Activity with long-term liabilities, including bonds, notes payable, and compensated absences for the year ended June 30, 2025, is as follows:

Governmental Activities

	06/30/24	Increases	Decreases	06/30/25	Due in One Year
<u>Governmental activities</u>					
Bonds payable:					
Sales Tax Revenue, Series 2017 (Pioneer Park)	\$ 204,000	\$ -	\$ (204,000)	\$ -	\$ -
MBA Lease Revenue, Series 2019 (City Hall Remodel)	2,997,000	-	(272,000)	2,725,000	278,000
MBA Lease Revenue Refunding, Series 2019B (Police Station)	<u>2,531,000</u>	<u>-</u>	<u>(335,000)</u>	<u>2,196,000</u>	<u>343,000</u>
Total bonds payable	<u>5,732,000</u>	<u>-</u>	<u>(811,000)</u>	<u>4,921,000</u>	<u>621,000</u>
Other long-term liabilities:					
Notes payable:					
Fire Truck	74,954	-	(74,954)	-	-
2025 Area Mower	-	133,079	(29,430)	103,649	23,567
Compensated absences	<u>1,281,409</u>	<u>8,168</u>	<u>-</u>	<u>1,289,577</u>	<u>1,031,662</u>
Governmental activities, long-term liabilities	<u><u>\$ 7,088,363</u></u>	<u><u>\$ 141,247</u></u>	<u><u>\$ (915,384)</u></u>	<u><u>\$ 6,314,226</u></u>	<u><u>\$ 1,676,229</u></u>

For the year ended June 30, 2025, \$109,003 in interest was charged to expenditures in governmental activities.

Business-type Activities

	06/30/24	Increases	Decreases	06/30/25	Due in One Year
<u>Business-type activities</u>					
Other long-term liabilities:					
Compensated absences	\$ 374,929	\$ 40,340	\$ -	\$ 415,269	\$ 332,215
Business-type activities, long-term liabilities	<u>\$ 374,929</u>	<u>\$ 40,340</u>	<u>\$ -</u>	<u>\$ 415,269</u>	<u>\$ 332,215</u>

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS**

Kaysville City contributes to the Local Governmental Contributory Retirement System, Local Governmental Noncontributory Retirement System and Public Safety Retirement System for employers with Social Security coverage, which is a cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (Systems). Additional detail and amounts are outlined in this note and in the Schedule of Required Supplementary Information section of this audit.

Defined Contribution Plan – In addition to the Local Government Retirement Systems, the City also provides a 401(k) plan for employees. The plan is adopted and amended by the City Council, administered by the trustees with money management and contract administration provided by The Principal Financial Group.

Plan description - Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement Systems (Noncontributory System) is a multiple-employer, cost-sharing, retirement system;
- Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer public employee retirement system;
- Firefighters Retirement System (Firefighters System) are multiple employer, cost sharing, retirement systems;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer, cost-sharing, public employee retirement system;
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the System under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. RETIREMENT SYSTEMS (CONTINUED)

Benefits provided - URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percent Per Year of Service	COLA**
Noncontributory System	Highest 3 years	30 years any age		
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
Public Safety System	Highest 3 years	4 years age 65		
		20 years any age	2.5% per year up to 20 years;	Up to 2.5% or
		10 years age 60	2.0% per year over 20 years	4% depending upon employer
		4 years age 65		
Firefighter System	Highest 3 years	20 years any age	2.5% per year up to 20 years;	
		10 years age 60	2.0% per year over 20 years	
		4 years age 65		Up to 4%
		35 years any age		
Tier 2 Public Employees System	Highest 5 years	20 years age 60*		
		10 years age 62*	1.50% per year all years	Up to 2.50%
		4 years age 65		
		25 years any age	1.50% per year to June 2020	
Tier 2 Public Safety and Firefighters System	Highest 5 years	20 years age 60*	2.00% per year July 2020 to	
		10 years age 62*	present	Up to 2.50%
		4 years age 65		

*Actuarial reductions are applied.

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary - As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025, are as follows:

	Tier 1 - DB System			Tier 2 - DB System			Tier 2 - 401(k) Option				
	Employee	Employer	401(k)	Fund	Employee	Employer	401(k)	Fund	Employee	Employer	401(k)
Noncontributory System											
System											
15 - Local Government											
Public Safety System											
Noncontributory											
75 - Other Div A 4% COLA											
Firefighters Retirement System											
31 - Other Division A											
	-	16.97%	-	111	0.70%	15.19%	-	211	-	5.19%	10.00%
	-	35.21%	-	122	4.73%	26.49%	-	222	-	12.49%	14.00%
	15.05%	1.61%	-	132	4.73%	14.08%	-	232	-	0.08%	14.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

For fiscal year ended June 30, 2025, the employer and employee contributions to the System were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 556,574	\$ -
Public Safety System	531,376	-
Firefighters System	4,585	40,632
Tier 2 Public Employees System	458,300	21,017
Tier 2 Public Safety and Firefighter	557,304	121,658
Tier 2 DC Only System	57,710	-
Tier 2 DC Public Safety and Firefighter System	<u>17,899</u>	-
 Total Contributions	 <u>\$ 2,183,748</u>	 <u>\$ 183,307</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2025, we reported a net pension asset of \$135,738 and a net pension liability of \$3,400,209.

	Measurement Date: December 31, 2024			Proportionate Share December 31, 2023	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share		
Noncontributory System	\$ -	\$ 1,225,265	0.3863829%	0.3893982%	-0.0030153%
Public Safety System	\$ -	\$ 1,644,241	1.0626500%	1.0348935%	0.0277565%
Firefighters System	\$ 135,738	\$ -	0.7727678%	0.9524258%	-0.1796580%
Tier 2 Public Employees System	\$ -	\$ 282,104	0.0945898%	0.0865959%	0.0079939%
Tier 2 Public Safety and Firefighter	\$ -	\$ 248,599	0.5496454%	0.5652366%	-0.0155912%
 Total Net Pension Asset / Liability	 <u>\$ 135,738</u>	 <u>\$ 3,400,209</u>			

The net pension asset and liability were measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and roll-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the System during the plan year the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, the City recognized pension expense of \$2,847,737.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,325,427	\$ 15,005
Changes in assumptions	345,877	3,933
Net difference between projected and actual earnings on pension plan investments	726,582	-
Changes in proportion and differences between contributions and proportionate share of contributions	141,935	53,056
Contributions subsequent to the measurement date	1,086,733	-
 Total	 \$ 3,626,554	 \$ 71,994

\$1,086,733 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 1,027,301
2026	1,282,078
2027	(192,752)
2028	8,988
2029	116,591
Thereafter	225,621

Noncontributory System Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$1,118,507.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 730,082	\$ -
Changes in assumptions	101,352	-
Net difference between projected and actual earnings on pension plan investments	369,069	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	5,290
Contributions subsequent to the measurement date	<u>276,328</u>	-
 Total	 <u>\$ 1,476,831</u>	 <u>\$ 5,290</u>

\$276,328 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2025	\$ 698,540	
2026	673,776	
2027	(149,756)	
2028	(27,347)	
2029	-	
Thereafter	-	

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$1,033,471.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 173,749	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	284,569	-
Changes in proportion and differences between contributions and proportionate share of contributions	5,397	-
Contributions subsequent to the measurement date	<u>267,690</u>	<u>-</u>
 Total	 <u>\$ 731,405</u>	 <u>\$ -</u>

\$267,690 reported as deferred outflows of resources related to pension results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 196,328
2026	403,926
2027	(115,586)
2028	(20,953)
2029	-
Thereafter	-

Firefighters System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$28,241.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 149,135	\$ -
Changes in assumptions	10,888	-
Net difference between projected and actual earnings on pension plan investments	38,799	-
Changes in proportion and differences between contributions and proportionate share of contributions	63,645	38,105
Contributions subsequent to the measurement date	<u>1,814</u>	-
 Total	 <u>\$ 264,281</u>	 \$ 38,105

\$1,814 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2025	\$ 71,515	
2026	110,213	
2027	34,527	
2028	8,107	
2029	-	
Thereafter	-	

Tier 2 Public Employee System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$307,823.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 121,955	\$ 1,943
Changes in assumptions	94,219	29
Net difference between projected and actual earnings on pension plan investments	18,031	-
Changes in proportion and differences between contributions and proportionate share of contributions	42,896	3,413
Contributions subsequent to the measurement date	<u>258,930</u>	<u>-</u>
 Total	 <u>\$ 536,031</u>	 <u>\$ 5,385</u>

\$258,930 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2025	\$ 32,236	
2026	49,958	
2027	21,416	
2028	26,429	
2029	62,851	
Thereafter	78,825	

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflow of Resources

For the year ended June 30, 2025, we recognized pension expense of \$359,695.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

As of June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 150,505	\$ 13,062
Changes in assumptions	139,418	3,904
Net difference between projected and actual earnings on pension plan investments	16,114	-
Changes in proportion and differences between contributions and proportionate share of contributions	29,997	6,247
Contributions subsequent to the measurement date	<u>281,971</u>	<u>-</u>
 Total	 <u>\$ 618,005</u>	 <u>\$ 23,213</u>

\$281,971 reported as deferred outflows of resources related to pension's results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2025	\$	28,682
2026		44,205
2027		16,647
2028		22,752
2029		53,740
Thereafter		146,796

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 – 9.25 percent, average, including inflation
Investment Rate Return	6.85 percent, net of pension plan investment expense, including inflation

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2024, valuation were based on the results of an actuarial experience study for the period ending December 31, 2023.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100.00%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

Discount rate – The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

8. **RETIREMENT SYSTEMS (CONTINUED)**

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 5,181,866	\$ 1,225,265	\$ (2,093,042)
Public Safety System	5,051,342	1,644,241	(1,135,902)
Firefighters System	295,405	(135,738)	(487,285)
Tier 2 Public Employees System	842,575	282,104	(153,888)
Tier 2 Public Safety and Firefighter	847,698	248,599	(230,390)
Total	\$ 12,218,886	\$ 3,264,471	\$ (4,100,507)

***Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans is available in the separately issued URS financial report.

Defined Contribution Savings Plans – The Defined Contribution Saving Plans are administered by the Utah Retirement System Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under section 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Kaysville City participates in the 401(k), 457(b), Roth IRA, and Traditional IRA Defined Contribution Savings Plans with the Utah Retirement Systems.

Employees and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

401(k) Plan	2025	2024	2023
Employer Contributions	\$ 361,055	\$ 351,396	\$ 315,949
Employee Contributions	228,002	148,734	134,555
457 Plan	2025	2024	2023
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	85,694	66,847	65,786
Roth IRA Plan	2025	2024	2023
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 70,908	\$ 43,530	\$ 38,528
Traditional IRA	2025	2024	2023
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,450	\$ 650	\$ 3,880

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

9. RISK MANAGEMENT - CLAIMS AND JUDGEMENTS

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters.

The City maintains commercial insurance for all major programs. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

10. PROPERTY TAXES

No revenue is recognized for delinquent taxes as corresponding entries are made to taxes receivable and deferred revenue. Due to the collection process, which is a county function, delinquent property taxes are reported as revenue when received. The County handles the accounting for property tax collections and the collection of delinquencies can take up to five years, at which time property is sold at tax auctions to collect on property tax liens.

11. INVESTMENTS IN POWER PROJECTS AND RELATED CONTRACTS

The power department is a member of Utah Associated Municipal Power Systems (UAMPS). UAMPS, a joint agency and political subdivision of the State of Utah was formed pursuant to the provisions of the Utah Interlocal Cooperation Act. UAMPS is a separate legal entity. No other governmental units exercise significant control over UAMPS and therefore is not considered a component unit. Separate financial statements for UAMPS may be obtained directly from UAMPS.

UAMPS' purpose includes planning, financing, developing, acquiring, constructing, improving, operating and maintaining projects. As a member of UAMPS, Kaysville City participates in various projects through power service contracts as discussed below:

Colorado River Storage Project (CRSP). CRSP is managed by Western Area Power Authority, which is a division of the U.S. Department of Energy. Kaysville City is a preference customer of CRSP. Kaysville's entitlement share is 2.036% (2,573 kW) in the winter season and 1.94% (1,661 kW) in the summer season. The generation is primarily based on hydroelectric from various sources. Plans are in progress to extend the contracts.

Firm Power Project. The Firm Power Project was established to provide for the acquisition of firm power supplies from third parties. UAMPS currently has one long term transaction with Iberdrola Renewables to purchase power from wind generation from the Pleasant Valley Wind Energy Facility in Uintah County, Wyoming, plus multiple forward market purchases. The contract terminates in 2028 and Kaysville's entitlement share is 19.1384%, or 3,000 kW.

Payson Project (Nebo Plant). In March 2003, the City entered into a power sales contract with UAMPS that expires on the later of (1) the date the principal of, premium, if any, and interest on all of the UAMPS Payson Revenue Bonds have been paid, or (2) the date of the final payment of all obligations under the Project Agreements, or (3) April 1, 2026. The energy supplied is produced by natural gas and varies based on need up to Kaysville's Entitlement Share of 16.24%.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

11. INVESTMENTS IN POWER PROJECTS AND RELATED CONTRACTS (CONTINUED)

Horse Butte Wind Project. The Horse Butte Project is energy produced by a wind generation facility in Bonneville County, Idaho, Kaysville's entitlement share is 10.52%, or 6,062 kW.

Veyo Heat Recovery Project. The Veyo Project is a heat recovery system that uses waste heat from the Kern River gas turbine compressors to heat thermal oil that serves as the heat source for the energy converter. The project is carbon free, renewable energy. Kaysville's entitlement share is 10.78%, or 841 kW.

Intermountain Power Project. The City has entered into a power sales contract that expires in June 2027. The coal fire plant is scheduled to be powered by natural gas in 2027. Kaysville City's entitled share is .739% of 1800 MWs. As the plant is re-powered to natural gas, the City's entitled share is .746% of 840 MW's. This resource is not a take or pay contract and is available as needed.

UAMPS Hunter II Project. In June 1985, the City entered into a power sales contract with UAMPS that expires on the later of (1) the date the principal of, premium, if any, and interest on all of the UAMPS Hunter Project Revenue and Refunding Bonds have been paid, or (2) the final shut down date of the Hunter Steam Electric Generating Unit No. 2 (Hunter II), or (3) June 1, 2032. The contract entitles the City to approximately 5.4 percent of the output of the project.

All-In Cost Pool. UAMPS Pool Project Participants formed the "All-In" Pool in a desire to manage member load and resource situations more cooperatively and efficiently. The pool provides an environment that encourages participants to jointly acquire resources as needed, thus taking advantage of economies of scale. Each of the participants in the pool has agreed to sell their excess power to, and purchase additional power needs from, the pool at cost. Any additional power needs for the group may be purchased in one large block at market prices. In addition, any excess power to be sold may be sold in a similar manner.

12. LIBRARY ENDOWMENT

In 1993, the Alan Blood family donated property to the City to be sold, and the proceeds used, to fund an endowment for the Kaysville City Library. The proceeds from this money are to be spent by the Library Endowment Board (LEB) on books for the library. As of June 30, 2025, the non-spendable portion is \$696,539 and the spendable portion is \$74,801. The funds that are spendable can be requested by the Davis County Library. Once funds are requested, they must be approved by the LEB, which is currently the City Council.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2025

13. FEDERAL GRANTS – ECONOMIC RECOVERY

As of June 30, 2025, the City had received a total of \$4,878,378 related to the American Rescue Plan Act (ARPA) of 2021. The City has used these funds primarily for the fiber infrastructure, public works, and public safety operations, and has designated the remainder for water infrastructure projects. As of June 30, 2025, \$1,941,422 has been transferred to the Water Fund and remains unspent.

ARPA mandates that the State distribute these funds, as received from the U.S. Department of Treasury to non-entitlement local governments in Utah. The City is not a subrecipient of the State; the City is responsible for understanding and adhering to all Treasury guidance and regulations, as well as any other applicable federal, state and local regulations governing the use of these funds.

The period of performance for this award ends on December 31, 2026. As set forth in Treasury's implementing regulations, the City may use award funds to cover eligible costs incurred during the period from March 3, 2021 through December 31, 2026.

14. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Compliance

The City is required to have its governing body adopt a budget every fiscal year. Management is required to monitor this budget and propose any necessary amendments to the budget for approval. See *Schedule of Findings in the Utah State Audit Compliance Section*.

15. TAX ABATEMENT

The City does not currently offer any Tax Abatements as of June 30, 2025. The City's Redevelopment Agency (RDA), however, collects property tax revenue for the Flint Street Project Area, as approved by executed Interlocal Agreements with other taxing entities. The RDA collected \$131,840 during the fiscal year.

16. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 10, 2025, the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual Schedules:

General Fund

**Redevelopment Agency of Kaysville City (RDA) - Special
Revenue Fund**

**Municipal Building Authority of Kaysville City (MBA) -
Special Revenue Fund**

RAMP Fund - Special Revenue Fund

Road Projects Fund - Special Revenue Fund

Pension Related Schedules:

**Schedule of the Proportionate Share of the
Net Pension Liability**

Schedule of Contributions

Notes to Required Supplementary Information

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property, current	\$ 5,583,150	\$ 5,583,150	\$ 5,675,321	\$ 92,171
Property, redemptions	150,000	150,000	115,685	(34,315)
Sales and use tax	8,085,500	8,085,500	8,117,530	32,030
Energy tax	1,900,859	1,900,859	1,687,167	(213,692)
Telecommunications tax	585,000	585,000	487,158	(97,842)
Other taxes	365,000	365,000	337,538	(27,462)
Total taxes	16,669,509	16,669,509	16,420,399	(249,110)
Licenses and permits:				
Building permits	450,000	450,000	388,248	(61,752)
Business licenses	75,000	75,000	77,390	2,390
Forfeited construction bonds	-	-	16,700	16,700
Total licenses and permits	525,000	525,000	482,338	(42,662)
Intergovernmental:				
Federal VAWA grant	45,000	45,000	40,030	(4,970)
UVSP/CJVA grant	75,000	75,000	66,252	(8,748)
Fire peer support allotment	-	-	139,020	139,020
State liquor allotment	28,000	28,000	31,108	3,108
Other state and local grants	10,000	10,000	16,078	6,078
Total intergovernmental	158,000	158,000	292,488	134,488
Charges for services:				
Administrative charges	1,115,000	1,115,000	1,115,500	500
Parks, recreation, and culture	734,100	734,100	789,957	55,857
Ambulance fees	600,000	600,000	640,204	40,204
Fire protection	75,000	75,000	96,991	21,991
GIS/Information system services	470,000	470,000	470,000	-
Law enforcement	453,000	453,000	440,245	(12,755)
Plan check and zoning fees	165,000	165,000	124,156	(40,844)
Burial fees	190,000	190,000	202,400	12,400
Cemetery lots	90,000	90,000	71,500	(18,500)
Fleet mgmt services	90,000	90,000	108,000	18,000
Construction inspection fees	7,500	7,500	4,630	(2,870)
Community events	36,600	36,600	27,327	(9,273)
Excavation permit fees	5,000	5,000	20,985	15,985
Transaction service charges	15,000	15,000	6,467	(8,533)
Streets	2,500	2,500	600	(1,900)
Miscellaneous charges	5,000	5,000	423	(4,577)
Total charges for services	4,053,700	4,053,700	4,119,385	65,685
Fines and forfeitures:				
Court Fines	155,000	155,000	178,925	23,925
Leases and rents:				
Cellular Tower	19,433	19,433	22,064	2,631
Building and Equipment Use	4,567	4,567	5,185	618
Total leases and rents	24,000	24,000	27,249	3,249
Interest and dividends	720,000	720,000	824,144	104,144
Payments in lieu of taxes	30,000	30,000	28,311	(1,689)
Donations:				
Community events	3,000	3,000	2,526	(474)
Miscellaneous:				
Proceeds from auction sales	-	-	7,964	7,964
Proceeds from scrap metal	-	-	30,565	30,565
Other	20,000	20,000	15,331	(4,669)
Total miscellaneous	20,000	20,000	53,860	33,860
Total revenues	22,328,209	22,328,209	22,429,625	73,105

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – General Fund (Continued)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Current:				
General government:				
City Council	175,135	175,135	176,056	(921)
City Manager	269,494	269,494	268,933	561
Administrative Services	1,379,218	1,379,218	1,276,933	102,285
Information Services	935,944	935,944	966,600	(30,656)
Legal Services	430,345	430,345	417,265	13,080
Fleet Maintenance	354,815	354,815	328,087	26,728
MBA lease payment (City Hall)	338,500	338,500	336,078	2,422
Nonreciprocal utility payments	100,500	100,500	158,460	(57,960)
Total general government	3,983,951	3,983,951	3,928,412	55,539
Public safety:				
Police	7,392,381	7,452,381	6,985,865	466,516
MBA lease payment (Police Station)	378,500	378,500	375,708	2,792
Fire and emergency response	4,165,835	4,205,835	4,445,134	(239,299)
Nonreciprocal utility payments	48,000	48,000	50,877	(2,877)
Total public safety	11,984,716	12,084,716	11,857,584	227,132
Community development:				
Planning and zoning	645,389	645,389	453,622	191,767
Building inspection	712,520	712,520	637,557	74,963
Nonreciprocal utility payments	68,000	68,000	105,641	(37,641)
Total community development	1,425,909	1,425,909	1,196,820	229,089
Streets and public works:				
General projects	1,277,937	1,277,937	1,084,501	193,436
Nonreciprocal utility payments	21,000	21,000	30,061	(9,061)
Total streets and public works	1,298,937	1,298,937	1,114,562	184,375
Parks, recreation, and culture:				
Buildings	265,175	265,175	259,729	5,446
Parks	1,507,328	1,507,328	1,368,980	138,348
Recreation	1,232,658	1,232,658	1,204,574	28,084
Community events	215,388	215,388	166,353	49,035
Cemetery	495,968	495,968	448,448	47,520
Nonreciprocal utility payments	178,000	178,000	163,667	14,333
Total parks, recreation, and culture	3,894,517	3,894,517	3,611,751	282,766
Capital outlay				
General government	118,000	118,000	49,938	68,062
Public safety	448,000	448,000	375,605	72,395
Community development	6,000	6,000	44,954	(38,954)
Streets and public works	358,400	358,400	375,001	(16,601)
Parks, recreation, and culture	496,000	496,000	628,742	(132,742)
Total capital outlay	1,426,400	1,426,400	1,474,240	(47,840)
Total expenditures	24,014,430	24,114,430	23,183,369	931,061
Excess of revenues over expenditures	(1,686,221)	(1,786,221)	(753,744)	1,032,477
OTHER FINANCING SOURCES (USES)				
Transfers in (nonreciprocal utility fees)	415,500	415,500	508,705	93,205
Transfers out	(100,500)	(106,659)	(106,029)	630
Sale of capital assets	100,000	100,000	53,930	(46,070)
Note issued for ambulance	-	-	133,079	133,079
Total other financing sources (uses)	415,000	408,841	589,685	180,844
Net change in fund balance	(1,271,221)	(1,377,380)	(164,059)	1,213,321
Fund balance, beginning of year	7,799,062	7,799,062	7,799,062	-
Fund balance, end of year	\$ 6,527,841	\$ 6,421,682	\$ 7,635,003	\$ 1,213,321

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Redevelopment Agency
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 130,000	\$ 130,000	\$ 131,840	\$ 1,840
Interest	2,000	2,000	36,241	34,241
Total revenues	132,000	132,000	168,081	36,081
EXPENDITURES				
Community Development	262,500	262,500	15,000	247,500
Total expenditures	262,500	262,500	15,000	247,500
Net change in fund balance	(130,500)	(130,500)	153,081	283,581
Fund balance, beginning of year	1,107,383	1,107,383	1,107,383	-
Fund balance, end of year	\$ 976,883	\$ 976,883	\$ 1,260,464	\$ 283,581

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Municipal Building Authority
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Lease revenue	\$ 717,000	\$ 717,000	\$ 711,786	\$ (5,214)
Interest	-	-	15,666	15,666
Miscellaneous	-	-	127	127
Total revenues	717,000	717,000	727,579	10,579
EXPENDITURES				
Debt service:				
Principal	607,000	607,000	607,000	-
Interest and fiscal charges	110,000	110,000	104,786	5,214
Total expenditures	717,000	717,000	711,786	5,214
Deficiency of revenues under expenditures	-	-	15,793	15,793
Net change in fund balance	-	-	15,793	15,793
Fund balance, beginning of year	550,018	550,018	550,018	-
Fund balance, end of year	\$ 550,018	\$ 550,018	\$ 565,811	\$ 15,793

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – RAMP Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Parks and recreation (RAMP) tax	\$ 465,000	\$ 465,000	\$ 575,055	\$ 110,055
Investment earnings, net	-	-	27,575	27,575
Total revenues	465,000	465,000	602,630	137,630
EXPENDITURES				
Current:				
Parks, recreation and culture	41,500	41,500	40,624	876
Capital outlay:				
Parks, recreation and culture	423,500	423,500	426,879	(3,379)
Total expenditures	465,000	465,000	467,503	(2,503)
Excess of revenues over expenditures	-	-	135,127	135,127
Fund balance, beginning of year	737,121	737,121	737,121	-
Fund balance, end of year	\$ 737,121	\$ 737,121	\$ 872,248	\$ 135,127

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Road Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Sales taxes	\$ 720,000	\$ 720,000	\$ 743,704	\$ 23,704
Intergovernmental	1,400,000	1,400,000	2,770,028	1,370,028
Charges for services	1,200,000	1,200,000	1,218,036	18,036
Investment earnings, net	100,000	100,000	243,934	143,934
Special assessments - impact fees	500,000	500,000	119,224	(380,776)
Miscellaneous	40,000	40,000	9,564	(30,436)
Total revenues	3,960,000	3,960,000	5,104,490	1,144,490
EXPENDITURES				
Current:				
Streets and public works	957,000	957,000	822,340	134,660
Capital outlay:				
Streets and public works	7,795,000	7,795,000	5,158,163	2,636,837
Total expenditures	8,752,000	8,752,000	5,980,503	2,771,497
Excess of revenues over expenditures	(4,792,000)	(4,792,000)	(876,013)	3,915,987
OTHER FINANCING SOURCES (USES)				
Transfers in	4,792,000	4,792,000	-	(4,792,000)
Net change in fund balance	-	-	(876,013)	(876,013)
Fund balance, beginning of year	8,207,499	8,207,499	8,207,499	-
Fund balance, end of year	\$ 8,207,499	\$ 8,207,499	\$ 7,331,486	\$ (876,013)

KAYSVILLE CITY CORPORATION, UTAH
Schedule of the Proportionate Share of the
Net Pension Liability
(Provided by Utah Retirement Systems)
Last 10 Fiscal Years

	Noncontributory Retirement System	Public Safety System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighters Retirement
2025					
Proportion of the net pension liability (asset)	0.3863829%	1.0626500%	0.7727678%	0.0945898%	0.5496454%
Proportionate share of the net pension liability (asset)	\$ 1,225,265	\$ 1,644,240	\$ (135,738)	\$ 282,104	\$ 248,599
Covered payroll	\$ 3,373,857	\$ 1,506,781	\$ 334,255	\$ 2,801,529	\$ 2,508,977
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	36.32%	109.12%	-40.61%	10.07%	9.91%
Plan fiduciary net position as a percentage of its covered payroll	96.02%	93.30%	104.64%	87.44%	90.10%
2024					
Proportion of the net pension liability (asset)	0.3893982%	1.0348935%	0.9524258%	0.0865959%	0.5652366%
Proportionate share of the net pension liability (asset)	\$ 903,234	\$ 1,480,067	\$ (223,529)	\$ 168,549	\$ 212,920
Covered payroll	\$ 3,455,637	\$ 1,399,697	\$ 475,944	\$ 2,239,128	\$ 2,141,710
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	26.14%	105.74%	-46.97%	7.53%	9.94%
Plan fiduciary net position as a percentage of its covered payroll	96.90%	93.44%	106.79%	89.58%	89.10%
2023					
Proportion of the net pension liability (asset)	0.3952201%	1.0400172%	0.8653352%	0.0870296%	0.5737985%
Proportionate share of the net pension liability (asset)	\$ 676,913	\$ 1,344,820	\$ (224,731)	\$ 94,766	\$ 47,869
Covered payroll	\$ 3,398,727	\$ 1,335,720	\$ 419,057	\$ 1,897,907	\$ 1,765,452
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	19.92%	100.68%	-53.63%	4.99%	2.71%
Plan fiduciary net position as a percentage of its covered payroll	97.50%	93.60%	108.40%	92.30%	96.40%
2022					
Proportion of the net pension liability (asset)	0.3968416%	0.9661640%	0.7162923%	0.0817099%	0.5761312%
Proportionate share of the net pension liability (asset)	\$ (2,272,754)	\$ (784,663)	\$ (417,753)	\$ (34,583)	\$ (29,119)
Covered payroll	\$ 3,301,776	\$ 1,154,304	\$ 332,305	\$ 1,515,199	\$ 1,377,749
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-68.83%	-67.98%	-125.71%	-2.28%	-2.11%
Plan fiduciary net position as a percentage of its covered payroll	108.70%	104.20%	120.10%	103.80%	102.80%
2021					
Proportion of the net pension liability (asset)	0.3973498%	0.8917801%	0.6868830%	0.0643880%	0.5388504%
Proportionate share of the net pension liability (asset)	\$ 203,818	\$ 740,393	\$ (192,066)	\$ 9,261	\$ 48,332
Covered payroll	\$ 3,413,781	\$ 1,114,673	\$ 308,461	\$ 1,029,240	\$ 1,070,263
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	5.97%	66.42%	-62.27%	0.90%	4.52%
Plan fiduciary net position as a percentage of its covered payroll	99.20%	95.50%	110.50%	98.30%	93.10%
2020					
Proportion of the net pension liability (asset)	0.3894917%	0.8455728%	0.7505180%	0.0735046%	0.4635401%
Proportionate share of the net pension liability (asset)	\$ 1,467,943	\$ 1,357,667	\$ (93,079)	\$ 16,532	\$ 43,603
Covered payroll	\$ 3,276,220	\$ 1,118,008	\$ 319,402	\$ 1,021,651	\$ 763,958
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	44.81%	121.44%	-29.14%	1.62%	5.71%
Plan fiduciary net position as a percentage of its covered payroll	93.70%	90.90%	105.00%	96.50%	89.60%
2019					
Proportion of the net pension liability (asset)	0.3727471%	0.9242781%	0.6664376%	0.0659779%	0.4408629%
Proportionate share of the net pension liability (asset)	\$ 2,744,807	\$ 2,377,784	\$ 86,535	\$ 28,257	\$ 11,046
Covered payroll	\$ 3,121,968	\$ 1,232,867	\$ 280,439	\$ 769,193	\$ 588,935
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	87.92%	192.87%	30.86%	3.67%	1.88%
Plan fiduciary net position as a percentage of its covered payroll	87.00%	84.70%	94.30%	90.80%	95.60%
2018					
Proportion of the net pension liability (asset)	0.3632073%	0.8932410%	0.4995134%	0.0798652%	0.29111591%
Proportionate share of the net pension liability (asset)	\$ 1,591,320	\$ 1,401,190	\$ (31,197)	\$ 7,041	\$ (3,369)
Covered payroll	\$ 3,145,224	\$ 1,222,119	\$ 213,250	\$ 782,125	\$ 307,168
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	50.59%	114.65%	N/A	0.90%	-1.10%
Plan fiduciary net position as a percentage of its covered payroll	91.90%	90.20%	103.00%	97.40%	103.00%
2017					
Proportion of the net pension liability (asset)	0.3782228%	0.9570199%	0.4728736%	0.0695979%	0.3341964%
Proportionate share of the net pension liability (asset)	\$ 2,428,653	\$ 1,942,058	\$ (3,728)	\$ 7,764	\$ (2,901)
Covered payroll	\$ 3,368,213	\$ 1,299,724	\$ 138,720	\$ 570,760	\$ 276,122
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	72.11%	149.42%	N/A	1.36%	-1.05%
Plan fiduciary net position as a percentage of its covered payroll	87.30%	86.50%	100.40%	95.10%	103.60%
2016					
Proportion of the net pension liability (asset)	0.3712689%	0.9028963%	N/A	0.6231040%	0.3267187%
Proportionate share of the net pension liability (asset)	\$ 2,100,820	\$ 1,617,314	N/A	\$ (136)	\$ (4,773)
Covered payroll	\$ 3,142,903	\$ 1,230,772	N/A	\$ 402,584	\$ 194,444
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	66.84%	131.41%	N/A	-0.03%	-2.45%
Plan fiduciary net position as a percentage of its covered payroll	87.80%	87.10%	N/A	100.20%	110.70%

Note:

Contributions in Tier 2 include an amortization rate to help fund unfunded liabilities in the Tier 1 systems.

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Contributions
(Provided by Utah Retirement Systems)
Last 10 Fiscal Years

	As of fiscal year ended June 30,	Contributions In relation to the contractually required contribution			Contributions as a percentage of covered employee payroll	
		Actuarial Determined Contributions	Contribution deficiency (excess)	Covered payroll		
Noncontributory System	2016	\$ 590,639	\$ 590,639	\$ 3,255,577	18.14%	
	2017	582,359	582,359	3,252,924	17.90%	
	2018	564,975	564,975	3,108,701	18.17%	
	2019	592,483	592,483	3,213,037	18.44%	
	2020	613,369	613,369	3,337,600	18.38%	
	2021	627,435	627,435	3,399,099	18.46%	
	2022	607,206	607,206	3,323,348	18.27%	
	2023	599,954	599,954	3,407,171	17.61%	
	2024	608,580	608,580	3,467,911	17.55%	
	2025	556,574	556,574	3,337,727	16.68%	
Contributory System	2016	\$ 12,194	\$ 12,194	\$ 84,327	14.46%	
	2017	12,794	12,794	88,481	14.46%	
	2018	12,463	12,463	86,189	14.46%	
	2019	8,918	8,918	61,674	14.46%	
	2020	-	-	-	0.00%	
	2021	-	-	-	0.00%	
	2022	-	-	-	0.00%	
	2023	-	-	-	0.00%	
	2024	-	-	-	0.00%	
	2025	-	-	-	0.00%	
Public Safety System	2016	\$ 438,678	\$ 438,678	\$ 1,228,445	35.71%	
	2017	461,398	461,398	1,302,057	35.44%	
	2018	439,655	439,655	1,231,180	35.71%	
	2019	404,912	404,912	1,165,896	34.73%	
	2020	377,148	377,148	1,100,965	34.26%	
	2021	393,546	393,546	1,135,872	34.65%	
	2022	441,945	441,945	1,238,687	35.68%	
	2023	481,979	481,979	1,377,611	34.99%	
	2024	505,209	505,209	1,445,352	34.95%	
	2025	531,376	531,376	1,573,387	33.77%	
Firefighters System	2016	\$ 1,279	\$ 1,279	\$ 4,933	25.93%	
	2017	6,506	6,506	177,237	3.67%	
	2018	6,910	6,910	246,693	2.80%	
	2019	10,601	10,601	306,835	3.45%	
	2020	10,081	10,081	299,356	3.37%	
	2021	10,564	10,564	315,853	3.34%	
	2022	11,979	11,979	351,008	3.41%	
	2023	12,560	12,560	456,835	2.75%	
	2024	12,634	12,634	424,769	2.97%	
	2025	4,585	4,585	269,977	1.70%	
Tier 2 Public Employees System*	2016	\$ 65,140	\$ 65,140	\$ 436,858	14.91%	
	2017	110,196	110,196	740,427	14.88%	
	2018	114,957	114,957	759,923	15.13%	
	2019	143,216	143,216	923,194	15.51%	
	2020	160,708	160,708	1,028,286	15.63%	
	2021	192,752	192,752	1,219,949	15.80%	
	2022	284,873	284,873	1,776,910	16.03%	
	2023	331,516	331,516	2,070,683	16.01%	
	2024	399,878	399,878	2,498,400	16.01%	
	2025	458,300	458,300	3,017,116	15.19%	
Tier 2 Public Safety and Firefighter System*	2016	\$ 56,360	\$ 56,360	\$ 239,685	23.51%	
	2017	63,148	63,148	266,989	23.65%	
	2018	92,454	92,454	427,577	21.62%	
	2019	136,806	136,806	667,211	20.50%	
	2020	196,835	196,835	933,988	21.07%	
	2021	290,058	290,058	1,245,290	23.29%	
	2022	340,376	340,376	1,501,345	22.67%	
	2023	439,798	439,798	1,968,003	22.35%	
	2024	527,479	527,479	2,353,139	22.42%	
	2025	557,304	557,304	2,572,042	21.67%	
Tier 2 Public Employees DC Only System*	2016	\$ 5,391	\$ 5,391	\$ 66,098	8.16%	
	2017	4,580	4,580	79,437	5.77%	
	2018	16,825	16,825	251,478	6.69%	
	2019	26,520	26,520	396,407	6.69%	
	2020	30,795	30,795	460,297	6.69%	
	2021	35,746	35,746	534,297	6.69%	
	2022	43,146	43,146	644,812	6.69%	
	2023	56,583	56,583	914,095	6.19%	
	2024	65,066	65,066	1,055,847	6.16%	
	2025	57,710	57,710	1,111,936	5.19%	
Tier 2 Public Safety and Firefighter DC Only System*	2016	\$ -	\$ -	\$ -	0.00%	
	2017	-	-	-	0.00%	
	2018	5,483	5,483	61,885	8.86%	
	2019	6,040	6,040	138,334	4.37%	
	2020	8,445	8,445	181,337	4.66%	
	2021	17,518	17,518	295,992	5.92%	
	2022	16,848	16,848	347,506	4.85%	
	2023	25,180	25,180	474,832	5.30%	
	2024	11,620	11,620	467,995	2.48%	
	2025	17,899	17,899	588,725	3.04%	

* Contributions in Tier 2, created July 1, 2011, include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

1. **BUDGET INFORMATION**

Annual budgets are prepared and adopted in accordance with the "Uniform Fiscal Procedures Act for Utah Cities" by the Kaysville City Council on or before June 22nd for the following fiscal year which begins on July 1 for all the funds. Budgets may be increased by resolution of the City Council at any time during the year, following a public hearing. Budgets are adopted at subdepartment levels; however, budget amendments by resolution are generally required only if the department desires to exceed its total budget appropriation.

Budgets for all funds are legally adopted annually on a basis consistent with generally accepted accounting principles.

The City adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

1. On or before the first regular scheduled meeting in May, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means to finance those expenditures.
2. Prior to the formal adoption of the budget, the City Council will hold budget workshop meetings which are open to the public.
3. Prior to budget adoption the City Council sets a date for a public budget hearing at which time taxpayers' comments are heard. Copies of the proposed budget are made available for public inspection 10 days prior to the budget hearing. At the conclusion of the budget hearing, the budget, as amended, is legally enacted through passage of a resolution or ordinance.
4. Formal budgetary integration is employed as a management control device during the year for all funds.
5. Budgets for the General Fund, Debt Service Fund, the Capital Projects Fund, Redevelopment Agency Fund, Municipal Building Authority Fund, RAMP Fund, ARPA Fund, and Road Fund are adopted on a basis consistent with Generally Accepted Accounting Principles in the United States of America (GAAP). Budgets for the proprietary fund types are prepared using the accrual basis of accounting except that depreciation for all proprietary fund types is not budgeted. Budgeted amounts are as originally adopted, or as amended by the City Council during the 2025 fiscal year.
6. Unencumbered budget appropriations lapse at the end of the fiscal year.
7. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded for the applicable appropriation, is utilized in the General Fund. For budgetary purposes appropriations lapse at fiscal year end and except for that portion related to encumbered amounts.

KAYSVILLE CITY CORPORATION, UTAH
Notes to the Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

1. **BUDGET INFORMATION (CONTINUED)**

Summary of Action Required for Budget Changes

1. Transfers of unexpended appropriations from one expenditure account to another in the same department can be made with the consent of the Budget Officer.
2. The Council may, by resolution, transfer unexpended appropriations from one department to another department within the same fund. The budget appropriation for any department may be reduced by resolution.
3. Fund budgets may be increased by resolution after a public hearing. Final amendments to budgets in the current year shall be adopted by the Council by the last day of the fiscal year. Budgets of Enterprise Funds may be increased by resolution of the governing body (public hearing not required).

2. **CHANGES IN ASSUMPTIONS FOR INFORMATION PROVIDED BY URS**

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

OTHER SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds:

Combining Balance Sheet

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance

Budget to Actual Schedules

Nonmajor Enterprise Funds:

Combining Statement of Net Position

Combining Statement of Revenues, Expenditures, and
Changes in Net Position

Combining Statement of Cash Flows

KAYSVILLE CITY CORPORATION, UTAH
Combining Balance Sheet –
Nonmajor Governmental Funds
Ended June 30, 2025

	Debt Service Fund	ARPA	Permanent			Total Nonmajor Governmental Funds
			Cemetery Pepetual Fund	Library Endowment Fund		
ASSETS						
Cash, cash equivalents, and investments	\$ 98,482	\$ -	\$ -	\$ -	\$ -	\$ 98,482
Cash, cash equivalents, and investments, restricted	-	-	2,114,655	771,340	-	2,885,995
Total assets	\$ 98,482	\$ -	\$ 2,114,655	\$ 771,340	\$ -	\$ 2,984,477
FUND BALANCES						
Non-Spendable:						
Library endowment	-	-	-	-	696,539	696,539
Cemetery perpetual care	-	-	1,893,036	-	-	1,893,036
Restricted:						
Library endowment	-	-	-	-	74,801	74,801
Cemetery perpetual care	-	-	221,619	-	-	221,619
Assigned:						
Debt Service	98,482	-	-	-	-	98,482
Total fund balances	98,482	-	2,114,655	771,340	-	2,984,477
Total liabilities and fund balances	\$ 98,482	\$ -	\$ 2,114,655	\$ 771,340	\$ -	\$ 2,984,477

KAYSVILLE CITY CORPORATION, UTAH
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Debt Service Fund	ARPA	Permanent		Total Nonmajor Governmental Funds
			Cemetery Pepetual Fund	Library Endowment Fund	
REVENUES					
Intergovernmental	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
Charges for services	-	-	68,649	-	68,649
Investment earnings	543	86,651	77,705	20,978	185,877
Total revenues	543	141,651	146,354	20,978	309,526
EXPENDITURES					
Current:					
Public safety	-	108,389	-	-	108,389
Streets and public Works	-	246,468	-	-	246,468
Debt service:					
Principal	308,384	-	-	-	308,384
Interest and fiscal charges	4,694	-	-	-	4,694
Capital Outlay	-	1,591,451	534,719	-	2,126,170
Total expenditures	313,078	1,946,308	534,719	-	2,794,105
Excess (deficiency) of revenues over expenditures	(312,535)	(1,804,657)	(388,365)	20,978	(2,484,579)
OTHER FINANCING SOURCES (USES)					
Transfers In	313,078	-	-	-	313,078
Transfers Out	-	(1,941,422)	-	-	(1,941,422)
Total other financing sources (uses)	313,078	(1,941,422)	-	-	(1,628,344)
Net change in fund balances	543	(3,746,079)	(388,365)	20,978	(4,112,923)
Fund balances, beginning	97,939	3,746,079	2,503,020	750,362	7,097,400
Fund balances, ending	\$ 98,482	\$ -	\$ 2,114,655	\$ 771,340	\$ 2,984,477

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Capital Projects Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Impact Fees:				
Parks, recreation, and culture	\$ 223,000	\$ 223,000	\$ 277,760	\$ 54,760
Public safety	-	-	59,913	59,913
Interest Income	-	-	86,140	86,140
Total revenues	853,000	853,000	423,813	(429,187)
EXPENDITURES				
Capital outlay:				
Buildings and improvements	795,000	795,000	123,295	671,705
Excess of revenues over expenditures	58,000	58,000	300,518	242,518
OTHER FINANCING SOURCES (USES)				
Transfers out	(208,000)	(208,000)	(207,049)	951
Net change in fund balance	(150,000)	(150,000)	93,469	243,469
Fund balance, beginning of year	2,522,829	2,522,829	2,522,829	-
Fund balance, end of year	\$ 2,372,829	\$ 2,372,829	\$ 2,616,298	\$ 243,469

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Debt Service Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 543	\$ 543
EXPENDITURES				
Debt Service:				
Principal, bonds payable	204,000	204,000	204,000	-
Principal, notes payable	95,000	101,159	104,384	(3,225)
Interest and fiscal charges	9,500	9,500	4,694	4,806
Total expenditures	308,500	314,659	313,078	1,581
Excess (deficiency) of revenues over expenditures	(308,500)	(314,659)	(312,535)	2,124
OTHER FINANCING SOURCES				
Transfers in	308,500	314,659	313,078	(1,581)
Net change in fund balance	-	-	543	543
Fund balance, beginning of year	97,939	97,939	97,939	-
Fund balance, end of year	<u>\$ 97,939</u>	<u>\$ 97,939</u>	<u>\$ 98,482</u>	<u>\$ 543</u>

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – ARPA Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 55,000	\$ 55,000
Interest Income	-	-	86,651	86,651
Total revenues	-	-	141,651	141,651
EXPENDITURES				
Current:				
Public safety	142,956	142,956	108,389	34,567
Streets and public Works	-	-	246,468	(246,468)
Capital outlay	1,500,000	1,807,044	1,591,451	215,593
Total expenditures	1,642,956	1,950,000	1,946,308	3,692
Net change in fund balance	(1,642,956)	(1,950,000)	(1,804,657)	145,343
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(1,800,000)	(1,941,422)	(141,422)
Net change in fund balance	(1,642,956)	(3,750,000)	(3,746,079)	3,921
Fund balance, beginning of year	3,746,079	3,746,079	3,746,079	-
Fund balance, end of year	\$ 2,103,123	\$ (3,921)	\$ -	\$ 3,921

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Perpetual Cemetery Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES</u>				
Charges for Services	\$ 90,000	\$ 90,000	\$ 68,649	\$ (21,351)
Interest Income	50,000	50,000	77,705	27,705
Total revenues	140,000	140,000	146,354	6,354
<u>EXPENDITURES</u>				
Capital outlay	750,000	750,000	534,719	215,281
Total expenditures	750,000	750,000	534,719	215,281
Net change in fund balance	(610,000)	(610,000)	(388,365)	221,635
Fund balance, beginning of year	2,503,020	2,503,020	2,503,020	-
Fund balance, end of year	<u>\$ 1,893,020</u>	<u>\$ 1,893,020</u>	<u>\$ 2,114,655</u>	<u>\$ 221,635</u>

KAYSVILLE CITY CORPORATION, UTAH
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – Library Endowment Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES</u>				
Interest	\$ 20,000	\$ 20,000	\$ 20,978	\$ 978
<u>EXPENDITURES</u>				
Noncapital improvements	20,000	20,000	-	20,000
Net change in fund balance	-	-	20,978	20,978
Fund balance, beginning of year	750,362	750,362	750,362	-
Fund balance, end of year	\$ 750,362	\$ 750,362	\$ 771,340	\$ 20,978

KAYSVILLE CITY CORPORATION, UTAH
Combining Statement of Net Position –
Nonmajor Enterprise Funds
June 30, 2025

	Business-type Activities - Enterprise Funds			Total
	Pressure Irrigation	Sanitation	Nonmajor Funds	
ASSETS				
Current assets:				
Cash and cash equivalents	\$	-	\$ 2,322,455	\$ 2,322,455
Accounts receivable, net				
Utility			149,289	255,681
				404,970
Total current assets			149,289	2,578,136
				2,727,425
Noncurrent assets:				
Capital assets:				
Land		16,322	-	16,322
Water shares		3,721,850	-	3,721,850
Automobiles, machinery and equipment		-	1,842,834	1,842,834
Less: accumulated depreciation		-	(1,562,859)	(1,562,859)
Total noncurrent assets		3,738,172	279,975	4,018,147
Total assets		3,887,461	2,858,111	6,745,572
LIABILITIES				
Current liabilities:				
Accounts payable		133,576	215,329	348,905
Due to other funds		26,267	-	26,267
Total current liabilities		159,843	215,329	375,172
Total liabilities		159,843	215,329	375,172
NET POSITION				
Net investment in capital assets		3,738,172	279,975	4,018,147
Unrestricted		(10,554)	2,362,807	2,352,253
Total net position		3,727,618	2,642,782	6,370,400
Total liabilities and net position	\$ 3,887,461	\$ 2,858,111	\$ 6,745,572	

KAYSVILLE CITY CORPORATION, UTAH
Combining Statement of Revenues, Expenses and Changes in Net Position –
Nonmajor Enterprise Funds
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds		
			Total
	Pressure Irrigation	Sanitation	Nonmajor Funds
OPERATING REVENUES			
Charges for services:			
Treatment and service charges	\$ 1,674,486	\$ 2,823,878	\$ 4,498,364
Other user fee and charges	-	8,267	8,267
Total operating revenues	<u>1,674,486</u>	<u>2,832,145</u>	<u>4,506,631</u>
OPERATING EXPENSES			
Personnel services	12,392	33,974	46,366
Contractual services	1,597,139	2,133,787	3,730,926
Administrative charges from General Fund	101,000	152,000	253,000
Interfund services	-	10,000	10,000
Supplies, maintenance, and miscellaneous operating	11,210	141,924	153,134
Depreciation	-	74,947	74,947
Total operating expenses	<u>1,721,741</u>	<u>2,546,632</u>	<u>4,268,373</u>
Operating income (loss)	<u>(47,255)</u>	<u>285,513</u>	<u>238,258</u>
NONOPERATING REVENUES			
Investment earnings	<u>3,656</u>	<u>69,818</u>	<u>73,474</u>
Total nonoperating revenues	<u>3,656</u>	<u>69,818</u>	<u>73,474</u>
Income (loss)	<u>(43,599)</u>	<u>355,331</u>	<u>311,732</u>
Transfers out	<u>-</u>	<u>(8,267)</u>	<u>(8,267)</u>
Change in net position	<u>(43,599)</u>	<u>347,064</u>	<u>303,465</u>
Total net position, beginning	<u>3,771,217</u>	<u>2,295,718</u>	<u>6,066,935</u>
Total net position, ending	<u>\$ 3,727,618</u>	<u>\$ 2,642,782</u>	<u>\$ 6,370,400</u>

KAYSVILLE CITY CORPORATION, UTAH
Combining Statement of Cash Flows –
Nonmajor Enterprise Funds
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds		
	Total		
	Pressure Irrigation	Sanitation	Nonmajor Enterprise Funds
Cash flows from operating activities			
Receipts from customers and users	\$ 1,673,048	\$ 2,806,821	\$ 4,479,869
Payments to suppliers	(1,607,506)	(2,240,983)	(3,848,489)
Payments to employees	(12,392)	(33,974)	(46,366)
Payments for interfund services	(101,000)	(162,000)	(263,000)
Net cash from operating activities	(47,850)	369,864	322,014
Cash flows from noncapital financing activities			
Interfund receivable (payable)	26,267	-	26,267
Cash received from other funds	-	(8,267)	(8,267)
Net cash from noncapital financing activities	26,267	(8,267)	18,000
Net cash from capital and related financing activities			
	-	-	-
Cash flows from investing activities			
Interest received	3,656	69,818	73,474
Net cash from investing activities	3,656	69,818	73,474
Net increase (decrease) in cash and cash equivalents	(17,927)	431,415	413,488
Cash and cash equivalents, beginning of year	17,927	1,891,040	1,908,967
Cash and cash equivalents, end of year	\$ -	\$ 2,322,455	\$ 2,322,455
Reconciliation of operating income (loss) to net cash from operating activities			
Operating income (loss)	\$ (47,255)	\$ 285,513	\$ 238,258
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	-	74,947	74,947
Changes in assets and liabilities:			
Accounts receivable	(1,438)	(25,324)	(26,762)
Accounts payable	843	34,728	35,571
Net cash from operating activities	\$ (47,850)	\$ 369,864	\$ 322,014

STATISTICAL SECTION

KAYSVILLE CITY CORPORATION

Statistical Section

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

	<u>Page</u>
Financial Trends	107-112
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	113-120
<i>These schedules contain information to help the reader assess a primary city revenue source, property tax.</i>	
Debt Capacity	121-123
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	124-125
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	126-128
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services it provides and the actives it performs.</i>	

KAYSVILLE CITY CORPORATION
Net Position by Component
June 30,

	(*Restated) 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities:										
Net Investment in Capital Assets	\$ 72,688,598	\$ 74,851,196	\$ 76,597,865	\$ 15,859,194	\$ 15,418,558	\$ 17,839,025	\$ 82,245,257	\$ 88,425,980	\$ 98,004,135	\$ 105,788,695
Restricted	5,966,992	5,923,558	7,188,243	4,391,242	7,623,341	6,605,290	8,816,743	15,500,575	14,126,170	12,677,051
Unrestricted	(3,848)	998,674	3,004,914	2,851,317	2,319,564	3,381,178	13,204,662	13,865,869	13,907,737	10,342,602
Total Governmental Activities Net Position	\$ 78,651,742	\$ 81,773,428	\$ 86,791,022	\$ 23,101,753	\$ 25,381,463	\$ 27,828,493	\$ 104,266,652	\$ 117,792,424	\$ 126,038,042	\$ 128,808,348
Business-type Activities:										
Net Investment in Capital Assets	\$ 49,482,868	\$ 49,544,446	\$ 48,944,148	\$ 110,935,762	\$ 110,178,187	\$ 115,852,151	\$ 52,385,553	\$ 55,945,528	\$ 58,113,414	\$ 61,819,911
Restricted	665,524	1,029,394	1,543,974	2,777,780	2,311,185	2,990,640	3,797,899	4,093,778	2,827,737	849,266
Unrestricted	12,406,511	14,579,974	13,864,038	16,721,454	15,793,785	17,192,612	18,998,651	14,948,476	14,450,030	15,138,102
Total Business-type Activities Net Position	\$ 62,557,903	\$ 65,153,814	\$ 64,352,160	\$ 130,434,956	\$ 128,283,157	\$ 136,035,403	\$ 75,182,103	\$ 74,987,782	\$ 75,391,181	\$ 77,807,279
Primary Government										
Net Investment in Capital Assets	\$ 122,171,466	\$ 124,395,642	\$ 125,542,013	\$ 126,794,956	\$ 125,586,745	\$ 133,691,176	\$ 134,630,810	\$ 144,371,508	\$ 156,117,549	\$ 167,608,606
Restricted	6,635,516	6,952,952	8,732,217	7,169,022	9,934,526	9,598,930	12,614,642	19,594,353	16,953,907	13,526,317
Unrestricted	12,402,863	15,578,648	16,888,952	19,572,771	18,113,349	20,573,790	32,203,313	28,814,345	28,357,767	25,480,704
Total Primary Government Net Position	\$ 141,209,645	\$ 146,927,242	\$ 151,143,182	\$ 153,536,749	\$ 153,644,620	\$ 163,863,896	\$ 179,448,765	\$ 192,780,206	\$ 201,429,223	\$ 206,615,627
<i>(Accrual Basis of Accounting)</i>										

* In FY2019, the Road Utility Fund was formed. During this year the road assets were transferred to the Road Utility Fund from the General Fund.

** In FY2022, the City determined that the Road Utility Enterprise Fund and the Ambulance Enterprise Fund were best reported as governmental funds.

KAYSVILLE CITY CORPORATION
 Changes in Net Position
 For the Year Ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Government Activities:										
General Government	\$ 2,490,955	\$ 2,446,401	\$ 2,567,656	\$ 3,132,685	\$ 2,504,558	\$ 3,811,104	\$ 3,273,057	\$ 3,614,898	\$ 4,053,546	\$ 4,556,997
Public Safety	4,782,400	4,787,664	4,545,195	5,719,585	6,307,787	7,615,900	8,898,749	10,750,585	11,618,075	12,899,495
Community Development	722,417	792,510	724,185	875,965	1,035,615	1,698,458	906,871	3,639,288	1,250,018	1,260,107
Streets and Public Works	4,135,528	3,985,500	5,563,214	1,214,306	962,291	992,633	4,511,879	1,319,398	4,433,112	4,536,487
Parks, Recreation and Culture	2,490,851	2,457,360	2,446,321	3,004,775	2,610,749	2,742,405	3,004,995	3,754,035	3,898,757	4,163,816
Perpetual Cemetery	23,654	-	-	-	-	-	-	-	-	-
Library Endowment	-	100,000	-	-	-	-	-	-	-	-
Nondepartmental	-	-	162,288	203,870	239,382	334,175	217,269	-	-	-
Interest on Long-Term Debt	199,427	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	\$ 14,844,432	14,731,723	16,050,441	14,186,698	14,868,998	17,077,779	20,769,886	23,231,019	25,381,100	27,525,905
Business-type Activities:										
Water	2,371,766	2,256,288	3,515,650	4,169,497	3,520,163	3,178,987	3,360,773	3,617,720	3,980,224	4,546,325
Electric	14,006,685	14,698,768	15,888,033	14,734,493	15,489,395	15,689,771	17,010,050	20,973,427	19,352,709	21,142,002
Storm Water	1,610,691	1,214,987	1,643,631	1,739,308	1,866,836	1,521,681	1,553,978	2,004,543	1,960,925	1,954,768
Road Utility	-	-	-	4,106,071	6,538,721	3,682,801	63,640,948	-	-	-
Ambulance	541,755	776,888	926,154	980,363	1,066,837	874,406	200,091	-	-	-
Sewer	2,195,339	2,193,175	2,251,223	2,293,722	2,674,245	2,686,746	2,690,713	2,780,000	3,222,971	4,420,488
Pressure Irrigation	1,211,994	1,205,904	1,237,759	1,262,153	1,284,053	1,314,563	1,333,155	1,517,384	1,701,734	1,721,741
Sanitation	1,856,482	1,739,010	1,857,888	1,958,416	2,257,050	2,365,716	2,330,173	2,467,687	2,529,454	2,546,632
Total Business-Type Activities Expenses	\$ 23,797,912	24,085,000	27,320,348	31,244,023	34,504,869	31,507,102	92,119,581	33,360,761	32,748,017	36,331,956
Total Primary Government Expenses	\$ 38,642,344	\$ 38,816,723	\$ 43,370,789	\$ 45,430,721	\$ 49,373,867	\$ 48,584,881	\$ 112,889,467	\$ 56,591,780	\$ 58,129,117	\$ 63,857,861

KAYSVILLE CITY CORPORATION
Changes in Net Position (Continued)
For the Year Ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Revenues										
Government Activities:										
Charges for Services:										
General Government	\$ 908,174	\$ 945,100	\$ 1,023,800	\$ 1,391,042	\$ 1,125,000	\$ 1,855,515	\$ 1,716,663	\$ 1,951,630	\$ 2,197,732	\$ 2,215,642
Public Safety	474,244	565,839	630,020	633,868	558,874	1,015,021	1,627,832	1,436,256	1,518,757	1,545,509
Community Development	750,378	719,877	771,196	748,293	696,288	937,490	1,088,738	841,066	580,851	639,076
Streets and Public Works	1,043,907	1,554,383	1,531,636	118,057	23,546	3,609	1,220,154	1,225,673	1,200,086	1,218,636
Parks, Recreation and Culture	784,962	848,275	802,856	838,745	641,542	1,019,316	1,178,379	1,173,379	1,196,832	1,187,505
Perpetual Cemetery	57,125	52,785	75,933	122,775	135,941	-	-	-	-	-
Nondepartmental	-	-	-	-	1,036,053	-	-	-	-	-
Operating Grants and Contributions	495,115	19,458	21,528	19,079	1,100,618	1,491,398	430,002	225,822	197,188	292,761
Capital Grants and Contributions	2,044,012	3,564,061	4,938,082	555,668	513,257	904,007	71,551,127	11,897,196	6,738,005	5,247,362
Total Governmental Activities Program Revenues	6,557,917	8,269,778	9,795,091	4,427,527	5,831,099	7,226,356	78,812,915	18,751,022	13,629,451	12,346,491
Business-type Activities:										
Charges for Services:										
Water	2,813,194	2,893,746	2,932,922	3,049,993	3,057,567	3,255,067	3,296,041	3,603,584	3,683,830	3,800,545
Electric	14,560,483	14,684,800	14,695,678	15,413,704	15,516,030	16,435,150	17,959,400	19,578,721	19,218,979	20,375,615
Storm Water	1,129,187	1,152,980	1,159,769	1,210,737	1,221,139	1,232,626	1,219,978	1,258,207	1,275,033	1,293,018
Road Utility	-	-	-	2,909,937	1,150,366	1,155,886	-	-	-	-
Ambulance	413,301	483,113	455,655	403,381	554,439	506,606	2,694,301	2,718,369	2,775,909	3,197,203
Sewer	2,177,025	2,219,400	2,234,779	2,329,583	2,678,918	1,279,856	1,300,429	1,320,699	1,477,720	4,427,087
Pressure Irrigation	1,187,126	1,209,698	1,219,522	1,274,415	1,279,856	2,466,404	2,501,393	2,553,627	2,599,837	1,662,910
Sanitation	1,851,658	1,890,425	1,916,031	2,005,253	2,270,433	-	-	-	-	1,674,486
Grants and Contributions	462,803	-	-	-	-	-	-	-	-	2,832,145
Capital Grants and Contributions	1,956,069	1,832,732	1,459,122	4,024,933	3,844,368	9,375,244	3,156,232	1,542,116	1,227,157	1,800,828
Total Business-type Activities Program Revenue:	26,551,146	26,366,904	26,073,508	32,621,936	31,573,119	38,421,713	32,172,112	32,789,884	32,864,949	36,703,724
Total Primary Government Program Revenues	\$ 33,109,063	\$ 34,636,652	\$ 35,868,599	\$ 37,049,463	\$ 37,404,218	\$ 45,648,069	\$ 110,985,027	\$ 51,540,906	\$ 46,494,400	\$ 49,950,215
Net (Expense) Revenue:										
Governmental Activities	\$ (8,286,515)	\$ (6,461,945)	\$ (6,255,350)	\$ (9,759,171)	\$ (9,037,899)	\$ (9,851,423)	\$ 58,043,029	\$ (4,479,997)	\$ (11,751,649)	\$ (15,179,414)
Business-type Activities	2,753,234	2,281,904	(1,246,840)	1,377,913	(2,931,750)	6,914,611	(59,947,469)	(570,877)	116,932	371,768
Total Primary Government Net Expense	\$ (5,533,281)	\$ (4,180,041)	\$ (7,502,190)	\$ (8,381,258)	\$ (11,969,649)	\$ (2,936,812)	\$ (1,904,440)	\$ (5,050,874)	\$ (11,634,717)	\$ (14,807,646)

KAYSVILLE CITY CORPORATION
Changes in Net Position (Continued)
For the Year Ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues:										
Governmental activities:										
Taxes	\$ 4,098,274	\$ 4,483,613	\$ 4,819,011	\$ 4,873,747	\$ 5,581,445	\$ 6,571,051	\$ 7,555,446	\$ 7,785,116	\$ 7,893,697	\$ 8,117,530
Sales Taxes	2,948,599	3,237,023	3,322,726	3,536,836	3,709,251	4,026,569	4,735,065	4,740,071	5,867,710	5,951,157
Property Taxes	1,240,883	1,247,116	1,274,019	1,134,227	1,140,205	1,353,682	1,546,986	1,872,916	1,858,832	1,687,167
Energy Sales and Use Charge	536,596	551,817	483,614	657,389	579,668	538,149	593,121	555,862	496,066	487,158
Franchise Taxes	-	-	-	-	-	-	-	523,811	554,949	575,055
RAMP Taxes	-	-	-	-	-	-	-	-	-	-
Motor Vehicle and Other Taxes	137,272	105,279	179,540	226,397	265,755	243,207	1,104,305	988,792	1,074,185	1,081,242
Interest on Investments	185,713	-	64,423	33,166	289,555	82,217	97,144	872,359	1,625,366	1,419,577
Gain on Sale of Assets	148,027	153,379	115,047	52,041	44,655	9,376	924,471	139,361	47,225	-
Miscellaneous	-	-	1,182,870	-	58,065	31,752	86,578	144,819	84,328	63,551
Special Item, Net Insurance Proceeds	(45,636)	(194,596)	(169,304)	(64,443,901)	(371,000)	(537,550)	(537,550)	1,752,324	412,652	494,909
Transfers In (Out)	-	-	-	-	-	-	-	-	-	(1,432,717)
Total governmental activities	9,249,728	9,583,631	11,271,946	(53,930,088)	11,297,609	12,318,453	18,395,140	18,005,759	19,997,267	17,949,720
Business-type Activities:										
Interest on Investments	36,733	68,970	76,103	183,155	300,618	95,032	72,149	464,934	734,079	568,742
Gain on sale of capital assets	-	-	7,749	-	13,653	34,980	734,575	278,628	33,613	26,125
Miscellaneous	16,571	50,441	192,030	77,837	94,640	170,073	39,769	45,646	13,684	16,746
Transfers In (Out)	-	45,636	194,596	169,304	64,443,901	371,000	537,550	(1,752,324)	(412,652)	(494,909)
Total business-type activities	98,940	314,007	445,186	64,704,923	779,911	837,635	(905,831)	376,556	286,467	2,044,330
Total primary government	\$ 9,348,668	\$ 9,897,638	\$ 11,717,132	\$ 10,774,825	\$ 12,077,520	\$ 13,156,088	\$ 17,483,309	\$ 18,332,315	\$ 20,283,734	\$ 19,984,050
Change in Net Position										
Governmental activities	\$ 963,213	\$ 3,121,686	\$ 5,016,596	\$ (63,689,269)	\$ 2,259,710	\$ 2,467,030	\$ 76,438,169	\$ 13,525,762	\$ 8,245,618	\$ 2,770,306
Business-type activities	2,852,174	2,595,911	(801,654)	66,082,836	(2,151,839)	7,752,246	(60,855,300)	(194,321)	403,399	2,416,098
Total primary government	\$ 3,815,387	\$ 5,717,597	\$ 4,214,942	\$ 2,393,567	\$ 107,871	\$ 10,219,276	\$ 15,584,889	\$ 13,331,441	\$ 8,649,017	\$ 5,186,404
(Accrual Basis of Accounting)	-	-	-	-	-	-	-	-	-	-

Information from Basic Financial Statements, Government-wide Financial Statement of Activities

KAYSVILLE CITY CORPORATION
Balance Sheet Fund Balances of Governmental Funds
June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 468,737	\$ 878,006	\$ 1,143,522	\$ 7,660	\$ 7,101,114	\$ 54,514	\$ 5,470	\$ 5,500	\$ 81,362	\$ 33,535
Restricted	2,233,349	3,459,744	4,924,356	4,664,867	4,662,914	5,453,109	7,556,173	7,180,872	7,717,700	19,787
Unassigned										7,581,681
Total General Fund	\$ 2,702,086	\$ 4,337,750	\$ 6,067,878	\$ 4,672,527	\$ 5,373,028	\$ 5,507,623	\$ 7,739,813	\$ 7,241,454	\$ 7,799,062	\$ 7,635,003
Capital Projects Fund										
Restricted	\$ 1,964,659	\$ 1,677,481	\$ 766,758	\$ 53,305	\$ 1,697,717	\$ 2,426,205	\$ 1,711,380	\$ 1,810,380	\$ 1,738,234	
Assigned	680,083	444,954	2,184,455	1,897,031	-	-	1,579,215	1,372,442	712,449	878,064
Total Capital Projects Fund	\$ 2,644,742	\$ 2,122,435	\$ 2,951,243	\$ 1,950,336	\$ 1,697,717	\$ 2,426,205	\$ 3,290,605	\$ 3,203,955	\$ 2,522,829	\$ 2,616,298
Redevelopment Agency										
Nonspendable	\$ 25,1931	\$ 251,931	\$ 251,931	\$ 465,228	\$ 536,263	\$ 681,324	\$ 811,806	\$ 951,557	\$ 1,107,383	\$ 1,260,464
Assigned	(8,696)	19,570	134,182	465,238	536,263	681,324	811,806	951,557	1,107,383	\$ 1,260,464
Total Redevelopment Agency Fund	\$ 170,235	\$ 271,501	\$ 386,113	\$ 465,238	\$ 536,263	\$ 681,324	\$ 811,806	\$ 951,557	\$ 1,107,383	\$ 1,260,464
Municipal Building Authority										
Restricted	\$ 19,914	\$ 13,600	\$ 96	\$ 4,677	\$ 1,840,672	\$ 475,468	\$ 477,772	\$ 532,917	\$ 550,018	\$ 565,811
Total Municipal Building Authority Fund	\$ 19,914	\$ 13,600	\$ 96	\$ 4,677	\$ 1,840,672	\$ 475,468	\$ 477,772	\$ 532,917	\$ 550,018	\$ 565,811
RAMP Fund										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,234	\$ 737,121	\$ 872,248
Total ARPA Grant Fund								\$ 401,234	\$ 737,121	\$ 872,248
ARPA Grant Fund										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,490,087	\$ 3,746,079	\$ -
Total ARPA Grant Fund								\$ 4,490,087	\$ 3,746,079	\$ -
Road Projects Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,353,491	\$ 10,043,698	\$ 8,207,499
Restricted								\$ 3,353,491	\$ 10,043,698	\$ 8,207,499
Total Road Projects Fund								\$ 3,353,491	\$ 10,043,698	\$ 8,207,499
Debt Service Fund										
Restricted	\$ 49,279	\$ 50,661	\$ 39,110	\$ 61,706	\$ 72,455	\$ 78,094	\$ 85,315	\$ 95,472	\$ 97,939	\$ 98,482
Total Debt Service Fund	\$ 49,279	\$ 50,661	\$ 39,110	\$ 61,706	\$ 72,455	\$ 78,094	\$ 85,315	\$ 95,472	\$ 97,939	\$ 98,482
Cemetery Perpetual Care										
Nonspendable	\$ 1,107,026	\$ 1,159,811	\$ 1,2223,021	\$ 1,301,306	\$ 1,382,081	\$ 1,492,356	\$ 1,599,355	\$ 1,711,785	\$ 1,824,386	\$ 1,893,036
Restricted	633,363	650,005	662,728	642,206	667,651	675,348	678,577	598,077	678,634	221,619
Total Cemetery Perpetual Care Fund	\$ 1,741,389	\$ 1,809,816	\$ 1,885,749	\$ 1,943,512	\$ 2,049,732	\$ 2,167,704	\$ 2,277,932	\$ 2,309,862	\$ 2,503,020	\$ 2,114,655
Library Endowment Fund										
Nonspendable	\$ 687,416	\$ 687,812	\$ 688,299	\$ 689,021	\$ 689,888	\$ 689,120	\$ 692,141	\$ 694,426	\$ 696,539	
Restricted	185,250	89,727	94,111	50,608	26,500	35,093	43,553	35,362	55,936	74,801
Total Library Endowment Fund	\$ 872,666	\$ 777,539	\$ 782,410	\$ 739,629	\$ 716,398	\$ 724,981	\$ 732,673	\$ 727,503	\$ 750,362	\$ 771,340

KAYSVILLE CITY CORPORATION
Changes in Fund Balance of Governmental Funds
For the Year Ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Taxes	\$ 8,824,352	\$ 9,519,569	\$ 9,899,370	\$ 10,202,199	\$ 11,276,334	\$ 12,732,658	\$ 15,534,623	\$ 16,414,231	\$ 17,745,439	\$ 17,899,309
Licenses and Permits	577,459	513,410	616,293	570,617	552,403	703,531	786,158	602,806	439,363	482,338
Impact Fees	464,765	388,295	463,404	282,380	375,470	900,022	1,529,603	979,812	414,423	456,897
Intergovernmental	1,004,923	1,542,995	4,045,043	163,929	1,138,263	1,495,383	6,617,808	11,140,531	5,358,793	3,117,516
Charges for Services	2,313,642	2,444,173	2,543,223	2,803,833	2,445,919	2,974,405	5,135,342	5,068,810	5,355,657	5,406,070
Donations	13,032	126,214	350	-	100,142	-	5,537	2,675	683	2,526
Fines and Forfeitures	121,083	146,470	160,234	161,715	127,474	124,188	175,867	218,320	161,015	178,925
Leases and Rent Revenue	-	-	-	-	775,375	730,312	734,419	738,068	740,223	739,035
Community Development Block Grant	137,272	105,279	179,540	226,397	289,555	82,217	(107,373)	872,359	1,625,366	1,419,577
Interest Income	169,022	216,548	199,390	113,402	58,065	31,752	28,570	167,156	84,328	63,551
Total Revenues	13,625,550	14,972,953	18,106,847	14,524,472	17,169,000	19,774,468	30,498,562	36,204,768	31,923,290	29,765,744
Expenditures:										
General Government	2,472,042	2,292,182	2,520,633	2,613,447	2,386,208	3,903,287	3,208,803	3,378,788	3,706,286	3,928,412
Public Safety	4,506,959	4,498,837	4,528,970	5,139,543	6,041,744	7,492,982	8,673,252	10,200,428	10,982,357	11,995,973
Community Development	738,445	743,733	764,506	834,123	1,010,627	1,746,832	981,489	1,113,249	1,279,372	1,211,820
Streets and Public Works	2,085,285	1,948,902	2,103,879	973,433	884,481	748,608	2,307,347	1,339,725	2,235,616	2,183,370
Parks, Recreation, and Culture	2,350,488	2,240,657	2,253,277	2,597,636	2,321,302	2,441,251	2,730,057	3,343,725	3,536,831	3,652,375
Nondepartmental	-	-	-	-	1,113,823	-	-	-	-	-
Debt service:										
Principal	738,384	744,274	406,032	616,376	4,659,303	890,237	995,014	1,016,253	1,038,652	915,384
Interest and Fiscal Charges	224,241	187,168	226,200	231,325	330,771	221,804	177,803	159,255	134,429	109,480
Capital Projects	75,468	1,029,641	5,014,148	1,919,107	4,166,130	2,402,798	3,306,810	9,676,885	11,389,515	9,308,747
Total Expenditures	13,191,312	13,595,394	17,817,645	14,924,990	22,914,389	19,847,799	22,380,575	30,228,308	34,313,058	33,275,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	434,238	1,377,559	289,202	(400,518)	(5,745,389)	(73,331)	8,117,987	5,976,460	(2,389,768)	(3,509,817)
Other Financing Sources (Uses):										
Sale of Capital Assets	439,678	-	1,330,000	-	44,655	87,510	1,089,009	168,221	99,344	53,930
Cash Contributions	-	-	96,529	86,613	-	-	-	-	-	-
Non-Reciprocal Utility Transfers				297,079	286,053	298,515	-	-	-	-
Proceeds from debt	-	-	-	837,885	-	-	238,775	-	-	133,079
Special Item - Insurance Proceeds	-	-	1,182,870	48,149	8,234,311	-	-	-	-	-
Transfers In	654,864	1,038,904	924,196	991,000	1,336,000	1,236,000	2,269,167	886,502	961,259	821,783
Transfers Out	(700,500)	(1,233,500)	(1,093,500)	(4,135,182)	(1,751,000)	(1,777,550)	(516,843)	(473,850)	(466,350)	(2,254,500)
Total Other Financing Sources (Uses)	394,042	(194,596)	2,440,095	(1,874,456)	8,194,019	(151,525)	3,080,108	580,873	594,253	(1,245,708)
Net change in fund balances	\$ 828,280	\$ 1,182,963	\$ 2,729,297	\$ (2,274,974)	\$ 2,448,630	\$ (224,856)	\$ 11,198,095	\$ 6,557,333	\$ (1,795,515)	\$ (4,755,525)
Debt service as a percentage of noncapital expenditures	7.52%	7.51%	4.48%	6.43%	27.17%	6.37%	6.15%	5.72%	5.12%	4.28%

(Modified Accrual Basis of Accounting)

KAYSVILLE CITY CORPORATION
Taxable and Estimated Market Value of Property
Last Ten Years

Calendar Year Ended December 31,	Estimated Market Value	Taxable Value	Ratio of Total Taxable Value to Market Value
2024	\$6,592,024,704	\$3,886,789,826	58.96%
2023	\$6,272,349,257	\$3,701,538,727	59.01%
2022	\$6,184,446,833	\$3,658,221,127	59.15%
2021	\$4,629,363,355	\$2,760,533,613	59.63%
2020	\$4,017,055,396	\$2,408,680,121	59.96%
2019	\$3,761,209,288	\$1,950,468,715	51.86%
2018	\$3,385,665,809	\$1,784,393,761	52.70%
2017	\$3,088,696,237	\$1,666,973,343	53.97%
2016	\$2,779,008,134	\$1,540,915,428	55.45%
2015	\$2,561,662,045	\$1,477,768,259	57.69%

Notes:

- (1) Information is based on a calendar year - 2024 is the most recent year
- (2) Does not include fee-in-lieu property

Source:

Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Property Tax Rates - Direct and Overlapping Governments
Last Ten Years

Calendar Year Ended	Direct Rate December 31, Kaysville City	Overlapping Rates						Total	
		State & Davis School District	Davis County	Weber Basin Water District	Mosquito Abatement	Davis County Library	State A&C	County A&C	Central Davis Sewer District
2024	0.001512	0.006099	0.001034	0.000196	0.000094	0.000225	0.000015	0.000126	0.000111
2023	0.001562	0.006228	0.001152	0.000200	0.000098	0.000234	0.000015	0.000131	0.000117
2022	0.001281	0.006424	0.001089	0.000167	0.000099	0.000229	0.000015	0.000129	0.000147
2021	0.001663	0.007642	0.001435	0.000132	0.000099	0.000289	0.000012	0.000161	0.000147
2020	0.001589	0.007642	0.001435	0.000132	0.000099	0.000289	0.000012	0.000161	0.000147
2019	0.001589	0.007670	0.001707	0.000146	0.000110	0.000319	0.000012	0.000177	0.000161
2018	0.001589	0.007701	0.001844	0.000164	0.000119	0.000349	0.000009	0.000193	0.000178
2017	0.001589	0.007701	0.001844	0.000174	0.000107	0.000376	0.000010	0.000207	0.000191
2016	0.001717	0.008125	0.002014	0.000187	0.000116	0.000342	0.000011	0.000224	0.000208
2015	0.001782	0.008125	0.002014	0.000196	0.000122	0.000361	0.000012	0.000236	0.000216

Notes:

(1) Information is based on a calendar year - 2023 is the most recent year
(2) Overlapping rates are those of local and county governments that apply to property owners within Kaysville City.

Source:

Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Property Tax Levies and Collections
Last Ten Years

Calendar Year	Total Taxable Value	City Tax Rate	Total Taxes Assessed	Current Year Taxes Collected	Percent of Current Tax Collections to Tax Levy	Delinquent Taxes & Interest Collected in Current Year	Total Tax Collections
2024	\$3,886,789,826	0.001512	\$5,880,900	\$5,589,578	95.00%	\$494,747	\$6,084,325
2023	\$3,701,538,727	0.001562	\$5,760,318	\$5,491,699	95.30%	\$487,432	\$5,979,131
2022	\$3,658,221,127	0.001281	\$4,706,742	\$4,516,688	95.96%	\$462,349	\$4,979,037
2021	\$2,760,574,308	0.001663	\$4,587,219	\$4,369,721	95.30%	\$470,582	\$4,840,303
2020	\$2,408,680,121	0.001589	\$3,827,392	\$3,638,993	95.08%	\$411,117	\$4,030,772
2019	\$2,169,066,423	0.001589	\$3,577,482	\$3,419,961	95.60%	\$414,778	\$3,834,739
2018	\$1,950,468,715	0.001589	\$3,225,039	\$3,095,969	96.00%	\$339,748	\$3,435,717
2017	\$1,784,393,761	0.001589	\$2,952,493	\$2,842,886	96.29%	\$283,640	\$3,126,526
2016	\$1,666,973,343	0.001717	\$2,864,378	\$2,746,871	95.90%	\$360,072	\$3,106,943
2015	\$1,540,915,428	0.001782	\$2,747,330	\$2,605,079	94.82%	\$330,624	\$2,935,703

Notes:

- (1) Information is based on a calendar year - 2024 is the most recent year
- (2) All taxable property is assessed and taxed on the basis of its fair market value. Utah law requires that the fair market value of property is assessed by the County Assessor, using a comparable sales or a cost appraisal method, excluding expenses related to property sales transactions. For tax purposes, the fair market value of primary residential property is reduced by 45% under present law. Taxable value is net of Redevelopment Agency value.
- (3) Delinquent taxes & interest collected in current year is not broken out by year collected. This detailed information is not easily accessible from the County.

Source: Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Governmental Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year Ended June 30,	(1) General Property Tax	Sales Tax	Utility License & Excise Tax	Energy Sales and Use Tax	Parks & Recreation (RAMP) Tax	Total Tax Revenue
2025	\$5,922,846	\$8,117,530	\$1,081,242	\$1,687,167	\$575,055	\$17,383,840
2024	\$5,840,918	\$7,893,697	\$1,074,185	\$1,858,832	\$554,949	\$17,222,581
2023	\$4,740,071	\$7,755,116	\$966,455	\$1,872,916	\$523,811	\$15,858,369
2022	\$4,735,065	\$7,555,446	\$593,121	\$1,546,686	\$146,440	\$14,576,758
2021	\$4,127,455	\$6,571,051	\$538,149	\$1,353,682		\$12,590,337
2020	\$3,709,251	\$5,581,445	\$845,433	\$1,140,205		\$11,276,334
2019	\$3,536,836	\$4,959,025	\$657,389	\$1,134,227		\$10,287,477
2018	\$3,322,726	\$4,819,011	\$483,614	\$1,274,019		\$9,899,370
2017	\$3,237,023	\$4,483,613	\$551,817	\$1,247,116		\$9,519,569
2016	\$2,948,599	\$4,098,274	\$536,596	\$1,240,883		\$8,824,352

Notes: (1) General Property tax includes: property taxes current and delinquent, and motor vehicle in-lieu tax
 (2) Recreation, Arts, Museum and Parks Tax approved by voters in FY2022

Source: Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Sales Tax Revenue Trends
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population Distribution	Point of Sale	Administrative Fees	Total Distribution
2025	\$5,110,418	\$3,223,450	(\$216,338)	\$8,117,530
2024	\$4,971,621	\$3,105,645	(\$183,569)	\$7,893,697
2023	\$4,951,710	\$3,002,513	(\$199,107)	\$7,755,116
2022	\$4,782,994	\$2,911,665	(\$139,213)	\$7,555,446
2021	\$4,193,199	\$2,507,379	(\$129,532)	\$6,571,046
2020	\$3,570,835	\$2,127,945	(\$117,335)	\$5,581,445
2019	\$3,354,839	\$1,691,143	(\$86,957)	\$4,959,025
2018	\$3,206,689	\$1,667,794	(\$55,472)	\$4,819,011
2017	\$2,971,161	\$1,576,799	(\$64,484)	\$4,483,476
2016	\$2,752,757	\$1,414,314	(\$68,798)	\$4,098,273

Note: Administrative Fees are charged by the Utah State Tax Commission for the collection and distribution of Sales Tax.

KAYSVILLE CITY CORPORATION
Sales Tax Rates and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Local Sales & Use	State Sales & Use	Supplemental Sales & Use	County Option Transit	Mass Transit	Additional Mass Transit	Transportation Infrastructure *	Recreation, Arts, Museum and Parks **	County Option Sales	Total Sales Tax Rate
2025	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.25%
2024	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.25%
2023	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.25%
2022	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.25%
2021	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.15%
2020	1.0%	4.85%	0.05%	0.25%	0.25%	0.25%	0.25%	0.10%	0.25%	7.15%
2019	1.0%	4.85%	0.05%	0.00%	0.25%	0.25%	0.25%	0.10%	0.25%	6.90%
2018	1.0%	4.70%	0.05%	0.00%	0.25%	0.25%	0.25%	0.10%	0.25%	6.75%
2017	1.0%	4.70%	0.05%	0.00%	0.25%	0.25%	0.25%	0.10%	0.25%	6.75%
2016	1.0%	4.70%	0.05%	0.00%	0.25%	0.25%	0.25%	0.10%	0.25%	6.75%
2015	1.0%	4.70%	0.05%	0.00%	0.25%	0.25%	0.25%	0.10%	0.25%	6.50%

Note: Rates are given as of the second quarter of each year.

Source: Utah State Tax Commission- Sales Tax Division

* Transportation Infrastructure tax implemented FY2016, as part of house bill 362

** Kaysville City voters approved a Recreation, Arts, Museum and Parks Tax in FY2021

KAYSVILLE CITY CORPORATION
Estimated Market Value of Taxable Property
June 30, 2025

Calendar Year Ended December 31,	Estimated Market Value	Residential	Commercial	Agricultural	State	Personal Property
2024	\$ 6,592,024,704	\$ 6,088,289,701	\$ 356,157,906	\$ 26,713,429	\$ 36,700,406	\$ 84,163,262
2023	\$ 6,272,349,257	\$ 5,792,506,077	\$ 336,246,713	\$ 26,208,262	\$ 37,634,136	\$ 79,754,069
2022	\$ 6,184,446,832	\$ 5,760,337,497	\$ 318,950,550	\$ 1,629,288	\$ 47,444,213	\$ 56,085,284
2021	\$ 4,629,363,355	\$ 4,246,010,195	\$ 283,420,059	\$ 2,072,132	\$ 47,228,231	\$ 50,632,738
2020	\$ 4,017,055,396	\$ 3,655,979,766	\$ 264,990,507	\$ 2,291,823	\$ 47,745,542	\$ 46,047,758
2019	\$ 3,761,209,288	\$ 3,424,458,154	\$ 250,872,366	\$ 2,319,582	\$ 39,014,316	\$ 44,544,870
2018	\$ 3,385,665,809	\$ 3,087,865,112	\$ 215,310,270	\$ 2,375,652	\$ 38,687,302	\$ 41,427,473
2017	\$ 3,088,696,236	\$ 2,817,369,311	\$ 198,262,778	\$ 2,109,589	\$ 32,064,001	\$ 38,890,557
2016	\$ 2,779,008,134	\$ 2,529,123,157	\$ 183,037,905	\$ 2,013,734	\$ 30,211,726	\$ 34,621,612
2015	\$ 2,561,662,044	\$ 2,328,463,676	\$ 169,462,144	\$ 2,012,395	\$ 28,545,295	\$ 33,178,534
2014	\$ 2,459,642,176	\$ 2,237,093,465	\$ 162,733,524	\$ 1,136,191	\$ 25,807,805	\$ 32,871,191

Notes: (1) Information is based on a calendar year - 2024 is the most recent year
(2) Does not include fee-in-lieu property

Source: Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Property Value of Construction in Kaysville
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Commercial Construction Number of Permits	Estimated Value	Residential Construction Number of Permits	Estimated Value	Estimated Increase of Property Value
2024	21	\$ 3,598,089	233	\$ 37,131,106	\$ 40,729,195
2023	24	\$ 18,681,346	212	\$ 44,932,012	\$ 63,613,358
2022	25	\$ 24,729,726	351	\$ 71,398,709	\$ 96,128,435
2021	19	\$ 5,498,801	343	\$ 70,738,899	\$ 76,237,700
2020	20	\$ 7,777,003	263	\$ 43,332,278	\$ 51,109,281
2019	29	\$ 9,010,300	273	\$ 52,363,299	\$ 61,373,599
2018	25	\$ 22,112,458	333	\$ 69,353,896	\$ 91,466,354
2017	30	\$ 9,866,065	290	\$ 53,715,858	\$ 63,581,923
2016	28	\$ 9,520,056	346	\$ 62,867,836	\$ 72,387,892
2015	14	\$ 4,776,742	310	\$ 58,424,952	\$ 63,201,694

Notes: (1) Number of Permits includes all permits including remodels and additions
Based on Calendar Year - 2024 - 70 Single Family Homes

Source: Davis County Department of Community and Economic Development
2025 Construction Monitor

KAYSVILLE CITY CORPORATION
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities			Business-Type Activities			Percentage of Personal Income	Personal Income (AGI)	Per Capita
	General Obligation Bonds		Revenue Bonds	Notes Payable	Revenue Bonds	Notes Payable			
2025	\$ -	\$ 4,921,000	\$ 103,649	\$ -	\$ -	\$ -	\$ -	\$ 5,024,649	\$ 151
2024	\$ -	\$ 5,732,000	\$ 74,954	\$ -	\$ -	\$ -	\$ -	\$ 5,806,954	\$ 176
2023	\$ -	\$ 6,552,000	\$ 323,606	\$ -	\$ -	\$ -	\$ -	\$ 6,875,606	\$ 201
2022	\$ -	\$ 7,293,000	\$ 568,859	\$ -	\$ -	\$ -	\$ -	\$ 7,861,559	\$ 237
2021	\$ -	\$ 8,046,000	\$ 559,533	\$ -	\$ -	\$ 12,565	\$ -	\$ 8,618,098	\$ 260
2020	\$ -	\$ 8,784,000	\$ 711,770	\$ -	\$ -	\$ -	\$ -	\$ 9,495,770	\$ 288
2019	\$ -	\$ 5,152,000	\$ 768,762	\$ -	\$ -	\$ -	\$ 172,733	\$ 6,093,495	\$ 183
2018	\$ -	\$ 5,581,000	\$ -	\$ 88,273	\$ -	\$ -	\$ 173,864	\$ 5,843,137	\$ 180
2017	\$ -	\$ 4,557,000	\$ -	\$ 246,196	\$ -	\$ -	\$ 325,593	\$ 5,128,789	\$ 162
2016	\$ -	\$ 4,829,000	\$ 317,302	\$ 401,168	\$ -	\$ -	\$ 501,428	\$ 6,048,898	\$ 201
2015	\$ -	\$ 5,098,000	\$ 634,604	\$ 553,252	\$ -	\$ -	\$ 297,244	\$ 6,583,100	\$ 224

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

KAYSVILLE CITY CORPORATION
Computation of Direct and Overlapping Debt
June 30, 2025

Entity	2024 Taxable Valuation	Kaysville City's Portion of Valuation	Kaysville City's Percentage	Entity's Outstanding Debt	Kaysville City Overlapping Debt
<hr/>					
Direct: Kaysville City	\$3,886,789,826	\$3,886,789,826	100.00%	\$ 5,024,649	<u>\$ 5,024,649</u>
<hr/>					
Overlapping:					
Davis County	\$44,202,926,550	\$3,886,789,826	8.79%	\$81,901,182	\$ 7,201,620
Davis County School District	\$44,202,926,550	\$3,886,789,826	8.79%	\$542,765,000	\$ 47,725,652
State of Utah	\$573,310,706,677	\$3,886,789,826	0.68%	\$1,102,700,000	\$ 7,475,812
Weber Basin Water District	\$131,162,427,413	\$3,886,789,826	2.96%	\$7,825,000	<u>\$ 231,881</u>
<hr/>					
Total - Overlapping Debt				\$ 62,634,965	
Total - Direct and Overlapping Debt				<u>\$ 67,659,614</u>	

Note: The percentage of overlapping debt (bonds payable only) applicable is estimated using taxable assessed property values.
Applicable percentages were estimated by taking Kaysville's taxable property value and dividing by the governmental unit's taxable property value.

Source: Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Computation of Legal Debt Margin
June 30, 2025

Taxable Value	\$3,886,789,826
Estimated Market Value	\$6,592,024,704
Debt Limit - Four Percent of Market Value	\$263,680,988
Less: Outstanding General Obligation Bonds	\$0
Revenue Bonded Debt	\$5,024,649
Legal Debt Margin - Additional Debt Capacity	\$258,759,988

Notes: The general obligation bonded debt of the City is limited by the Utah Constitution (Section 14, Paragraph 4) to 12% of the the "reasonable fair cash value" of property. Of this percent, a maximum of 4% may be used for general purposes. The remaining 8% and any unused portion of the 4% available for general purposes up to the maximum 12% may be use for water and/or sewer purposes.

Source: Davis County Auditor's Office / Kaysville City Finance Department

KAYSVILLE CITY CORPORATION
Demographic & Economic Statistics
Last Ten Fiscal Years

Calendar Year Ended December 31,	Population	Personal Income	Per Capita Personal Income		Unemployment Rate
2024	34,622	\$1,467,517,599	\$	42,387	3.0%
2023	34,297	\$1,456,930,002	\$	42,480	2.0%
2022	33,940	\$1,205,307,161	\$	35,513	2.0%
2021	33,439	\$1,154,113,646	\$	34,514	2.0%
2020	32,945	\$1,218,137,355	\$	36,975	2.7%
2019	33,263	\$1,133,919,201	\$	34,090	2.8%
2018	32,452	\$1,110,622,475	\$	34,224	3.0%
2017	31,660	\$1,029,344,241	\$	32,512	3.4%
2016	30,888	\$975,777,428	\$	31,591	4.0%
2015	30,135	\$919,409,210	\$	30,510	3.6%

KAYSVILLE CITY CORPORATION
Principal Property Tax Payers with Comparison
Current Year and Ten Years Ago

Taxpayer	Type of Business	2024		2014		Percentage of Total City Taxable Assessed Value
		Taxable Assessed Value	Rank	Taxable Assessed Value	Rank	
Smiths Food & Drug Center	Grocery Store	\$28,178,054	1	0.72%		
Access Park (Columbia Utah Kays LLC)	Investment Properties	\$24,965,482	2	0.64%	\$ 3,825,000	6 0.26%
BlueCache DL LLC	Investment Properties	\$15,442,000	3	0.40%		
Bowman Investment Company LLC	Investment Properties	\$14,479,783	4	0.37%	\$ 3,638,015	8 0.25%
Perry Homes	Real Estate Developer	\$11,754,883	5	0.30%		
Amsource VF Kaysville LLC	Real Estate Developer	\$9,355,778	6	0.24%		
Boondocks Properties LLC	Recreational	\$8,045,792	7	0.21%	\$ 5,531,200	1 0.37%
Stokes Stevenson Kaysville Flex LLC	Real Estate Developer	\$7,370,838	8	0.19%		
First Wonder Company LLC	Real Estate Developer	\$7,225,192	9	0.19%		
JBT Third Avenue LLC	Investment Advisory	\$7,050,291	10	0.18%		
JB Journey, LLC - Blaine Jensen	Recreational Sales			\$ 4,516,433	2	0.31%
Zions First National Bank	Banking Services			\$ 4,200,491	3	0.28%
M2 Properties	Real Estate			\$ 3,980,000	4	0.27%
Bates Sportsplex	Tax Software Provider			\$ 3,945,000	5	0.27%
Associated Fresh Markets	Grocery Store			\$ 3,793,102	7	0.26%
Park Place LLC	Investment Properties			\$ 3,575,621	9	0.24%
HCP Utah LLC	Distribution Warehouse			\$ 3,500,000	10	0.24%
		<u>\$133,868,093</u>		<u>3.44%</u>	<u>\$40,504,862</u>	<u>2.75%</u>

Source: Davis County Auditor / Kaysville City Finance Department
 (Excludes Public Utilities)

KAYSVILLE CITY CORPORATION
Miscellaneous Statistical Data - Insurance Summary
June 30, 2025

Coverage	Company	Term	Limits	Deductible
Property	The Utah Local Government Trust	07/01/2024 - 06/30/2025	\$ 10,000,000	\$ 5,000
General Liability	The Utah Local Government Trust	07/01/2023 - 06/30/2024	\$ 10,000,000	\$ -
Worker's Compensation	The Utah Local Government Trust	04/01/2024 - 03/31/2026	\$ 10,000,000	\$ -
Automobile Physical & Liability	The Utah Local Government Trust	07/01/2023 - 06/30/2024	\$ 10,000,000	\$ 1,000
Treasurer Bond/ Deputy Treasurer Bond	The Utah Local Government Trust	07/01/2024 - 06/30/2025	Included with General Liability Coverage	

KAYSVILLE CITY CORPORATION
Population Growth
Since 1970

Fiscal Year	Population	Change	Percentage Increase
2025	34,968	346	1.00%
2024	34,622	343	1.00%
2023	34,279	339	1.00%
2022	33,940	501	1.50%
2021	33,439	494	1.50%
2020**	32,945	(318)	-0.96%
2019	33,263	811	2.50%
2018	32,452	792	2.50%
2017	31,660	772	2.50%
2016	30,888	753	2.50%
2015	30,135	735	2.50%
2014	29,400	717	2.50%
2013	28,683	700	2.50%
2012	27,983	683	2.50%
2011	27,300	415	1.54%
2010**	26,885	783	3.00%
2009	26,102	760	3.00%
2008	25,342	738	3.00%
2007	24,604	716	3.00%
2006	23,888	695	3.00%
2005	23,193	730	3.25%
2004	22,463	548	2.50%
2003	21,915	535	2.50%
2002	21,380	521	2.50%
2001	20,859	508	2.50%
2000**	20,351	564	2.85%
1999	19,787	669	3.50%
1998	19,118	239	1.27%
1997	18,879	535	2.92%
1996	18,344	598	3.37%
1995	17,746	665	3.89%
1994	17,081	943	5.84%
1993	16,138	810	5.28%
1992	15,328	640	4.36%
1991	14,688	727	5.21%
1990**	13,961	1,047	8.11%
1989	12,914	343	2.73%
1988	12,571	352	3.41%
1980**	10,331	4,139	66.84%
1970**	6,192	2,584	71.62%

Notes: ** Census year population are from the US Bureau of the Census
provided by the Utah State Office of Planning and Budget

Non-Census year population estimates are provided by Kaysville City and
Wasatch Front Regional (

KAYSVILLE CITY CORPORATION
Miscellaneous Statistical Data
-ast Ten Fiscal Years, as of June 30

Date of incorporation: March 15, 1868

Form of Government: Council - Manager

Area in Square Miles	11	11	11	11	11	11	11

Miles of Streets	150	142	142	140	140	137	137	135	135
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Fire Protection:

Number of full time

Number of sworn officers

Number of Parks

Number of Ac

Education:	Number of high schools	1	1	1	1	1	1
	Number of junior high schools	3	3	3	3	3	3

Public Utilities:
Number of water customers 9,473 9,389 9,338 9,044 9,006 8,902 8,858 8,733 8,562 8,433

Miles of power lines

City Employees at June 30,:		2025		2026		2027	
Elected	6	6	6	6	6	6	6
Full-time	138	138	140	136	115	108	97
General Governmental	19	19	18	16	14	14	13
Police	38	38	38	36	35	34	31
Fire/ Ambulance	22	22	23	23	12	11	11
Community Development	8	8	8	8	8	8	8
Public Works	22	22	24	24	21	19	16
Parks & Cemetery	13	13	13	13	9	9	9
Electrical	16	16	16	16	16	16	16

COMPLIANCE SECTION



COMMITTED. EXPERIENCED. TRUSTED.

PARTNERS

MICHAEL L. SMITH, CPA
JASON L. TANNER, CPA
ROBERT D. WOOD, CPA
AARON R. HIXSON, CPA
TED C. GARDINER, CPA
JEFFREY B. MILES, CPA
JESSE S. MALMROSE, EA
JANICE ANDERSON, EA
TROY F. NILSON, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Honorable Mayor and Members of the City Council
Kaysville City, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kaysville City (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance with the *State Audit Compliance Guide* that is required to be reported under *Government Auditing Standards*, as item 2024-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HBME, LLC

December 10, 2025
Bountiful, Utah



COMMITTED. EXPERIENCED. TRUSTED.

PARTNERS

MICHAEL L. SMITH, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Honorable Mayor and Members of the City Council
Kaysville City, Utah

Report on Compliance

We have audited Kaysville City's (the City) compliance with the applicable state compliance requirements described in the *Utah State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas:

Budgetary Compliance
Fund Balance
Justice Courts
Restricted Taxes and Related
Revenues

Fraud Risk Assessment
Government Fees Impact Fees
Utah Retirement Systems
Crime Insurance for Public
Treasurers

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Utah State Compliance Audit Guide*. Those standards and the *Utah State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement listed above. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on Compliance

In our opinion, Kaysville City complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2025.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the State Compliance Audit Guide and which is described in the accompanying schedule of findings as item 2025-001. Our opinion on compliance is not modified with respect to this matter.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the Utah State Compliance Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a state compliance requirement on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Utah State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

HBME, LLC

December 10, 2025
Bountiful, Utah

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Findings (Continued)
For the Year Ended June 30, 2025

State Compliance Audit Guide Findings

2025-001:

Budgetary Compliance

Statement of Condition

During testing procedures, the auditors noted that for the year ended June 30, 2025, the following fund had actual expenditures that exceeded final appropriated expenditures:

<u>Fund</u>	<u>Department</u>	<u>Amount</u>
RAMP Fund	Parks, recreation, and culture	\$2,503

Criteria

Utah State Code 10-6-123, *Expenditures or Encumbrances in Excess of Appropriations Prohibited -- Processing Claims*, stipulates that City officers and employees may not make or incur expenditures in excess of total appropriations for any fund or department, in the budget, as adopted or as subsequently amended.

Cause

These overages were a result of the City not sufficiently amending the adopted budgets during the fiscal year in the noted department and fund.

Effect

By not regularly monitoring and amending each fund's adopted budgets during the fiscal year, the City is out of compliance with state law.

Recommendation

The City should monitor the status of expenditures as compared to the budget throughout the year and amend the budget as necessary to ensure compliance with Utah State Code.

Management's Response

During the fiscal year, management experienced turnover in key personnel and made several changes to the accounting system and presentation of financial information. During this process, certain areas exceeded the appropriated expenditures. Management will continue to monitor the budgets and make necessary amendments.

KAYSVILLE CITY CORPORATION, UTAH
Schedule of Findings (Continued)
For the Year Ended June 30, 2025

Prior Year State Compliance Audit Guide Findings

2024-001:

Budgetary Compliance

Statement of Condition

During testing procedures, the auditors noted that for the year ended June 30, 2024, the following funds had actual expenditures that exceeded final appropriated expenditures:

<u>Fund</u>	<u>Department</u>	<u>Amount</u>
Capital Projects Fund	Streets and public works	\$28,288
General Fund	Capital outlay	\$331,008

Criteria

Utah State Code 10-6-123, Expenditures or Encumbrances in Excess of Appropriations Prohibited -- Processing Claims, stipulates that City officers and employees may not make or incur expenditures in excess of total appropriations for any fund or department, in the budget, as adopted or as subsequently amended.

Cause

These overages were a result of the City not sufficiently amending the adopted budgets during the fiscal year in the noted department and fund.

Effect

By not regularly monitoring and amending each fund's adopted budgets during the fiscal year, the City is out of compliance with state law.

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The City should monitor the status of expenditures as compared to the budget throughout the year and amend the budget as necessary to ensure compliance with Utah State Code.

Management's Response

During the fiscal year, management made several changes to the accounting system and presentation of financial information. During this process, certain areas exceeded the appropriated expenditures. Management will continue to monitor the budgets and make necessary amendments.

KAYSVILLE CITY COUNCIL
November 6, 2025

Minutes of the regular Kaysville City Council meeting held on November 6, 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, Council Member Nate Jackson, and Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, Assistant City Attorney Katie Ellis, City Recorder Annemarie Plaizier, Public Works Director Josh Belnap, Parks and Recreation Director Cole Stephens, Human Resources Manager Kim Bosworth, Recreation Superintendent Kris High, Recreation Coordinator Bryan White, Business License Officer Mindi Edstrom, Information Systems Assistant Ardi Harsano, Dave Stireman, David Petty, Thomas Petty, Linda Allen, Cole Allen, Carter Allen, Blaine Allen, Ryan Allen, Katie Allen, Paul Jibson, Luke Jibson, Wilson Atwater, Ezra Olsen, Jill Dredge, Caleb Williams, Weston Williams, Kingston Bishop, Brandon Bishop, Beckham Baggett, Steve Baggett, Beth Baggett, Gavin Jensen, Briggs Jensen, Jesse Nelson, Gabe Nelson, Kai Bishop, Jesse Jensen, Jeff Jensen, Jesse Olsen, Duke Watson, Nash Watson, Hyrum Degener, Heidi Degener, Halo Laulu, Kyson Jones, Brackett Jones, Cindy Kerr, Tom Kerr, Josh McBride, Macie West, Audrey Scott, Addison Sainsbury, Annistyn Empey, Isabel Callister, Reese Erickson, Grace Collado, Emmy Malm, Vyolet Hopkins, Susan Erhart, David Erhart

OPENING

Mayor Tran opened the meeting by welcoming the students in attendance and acknowledging the recent election. She expressed gratitude to residents for participating in the voting process and emphasized the importance of civic involvement. She then offered the opening prayer and led the audience in the Pledge of Allegiance.

CALL TO THE PUBLIC

No members of the public signed up to speak.

PRESENTATIONS AND AWARDS

PRESNTATION OF EMPLOYEE OF THE QUARTER AWARD TO BRANDON WILLEY

This item was postponed to a future meeting.

Council Member Adams requested that item 3D be moved to the beginning of the presentations and awards section to allow the honoree to be recognized in front of the assembled audience. The mayor approved the request and reordered the agenda accordingly.

PRESENTATION OF LIFETIME ACHIEVEMENT AWARD FROM THE WASATCH FRONT FOOTBALL LEAGUE TO KRIS HIGH

Dave Stireman, President of the Wasatch Front Football League, presented a Lifetime Achievement Award to Kris High in recognition of her thirty years of service to the organization. He reviewed her extensive involvement with the league, noting roles such as director, executive secretary, vice president, statistician, and parent volunteer. He described her as a steady and community-focused leader whose efforts have positively shaped both league operations and the experiences of thousands of youth athletes. Mr. Stireman emphasized her commitment to integrity, openness to improvement, and focus on making decisions in the best interests of the youth participants.

Parks and Recreation Director Cole Stephens added remarks acknowledging Ms. High's contributions to Kaysville's recreation programs and her role in strengthening community sports. He stated that her work reflects the core mission of the department and has made a meaningful impact on local families.

Ms. High thanked the council and the league for their recognition. She noted the high level of volunteer involvement in the football program and expressed appreciation for the city's long-standing support of youth sports.

HONORING THREE RECIPIENTS OF THE "I CAN MAKE THE DIFFERENCE" PROGRAM FOR GOOD SPORTSMANSHIP

Recreation Coordinator Bryan White introduced the "I Can Make a Difference Award," established earlier in the year to honor participants, volunteers, and youth athletes who demonstrate positive leadership, service, or sportsmanship in Kaysville's recreation programs. He reported that 30 individuals were nominated during the fall season across various sports, including soccer, flag football, and tackle football. The awards were supported by Boondocks, which donated recreational passes for each honoree.

Mr. White presented two of the three fall recipients who were able to attend—Carter Allen and Beckham Baggett. He explained that Carter Allen voluntarily assisted his younger brother's flag football team after his father stepped in as a last-minute coach. Carter's nomination described him as an exemplary mentor who helped younger players during practices, prepared instructional materials to support team learning, encouraged players during games, and demonstrated consistent sportsmanship, including thanking officials after games.

Mr. White then recognized Beckham Baggett, a fourth-grade tackle football player, noting his consistent display of good sportsmanship by helping opponents up after plays and maintaining a positive attitude on the field. Gift bags were presented to both recipients. A third honoree, Milo Scadlock, was acknowledged but unable to attend.

Mayor Tran expressed appreciation for the award program and shared a brief personal memory reflecting on Ms. High's long history of service to youth recreation in Kaysville. She thanked staff for promoting sportsmanship in city programs.

RECOGNITION OF KAYSVILLE LITTLE LEAGUE FOOTBALL TEAMS FOR WINNING NORTHERN UTAH WFFL CHAMPIONSHIPS

Bryan White continued the presentations by introducing a new trophy named in honor of Kris High to recognize future championship teams in the Wasatch Front Football League's Mini Bowl. He reported that out of 21 associations in the league, Kaysville had two teams advance to the top gold playoff bracket in the current season and that both teams ultimately won their respective championships.

Mr. White invited forward the coaching staffs of the Pee Wee Gold team ("Kaysville Brown") and the Junior Pee Wee Gold team ("Kaysville Gold"). He outlined the extensive time commitment required of WFFL coaches, explaining that conditioning begins in late July with five practices per week, followed by an eight-week regular season and four weeks of playoffs. Each team practices the maximum six hours permitted per week, and all coaching work is performed on a volunteer basis.

For the Pee Wee Gold team, coaches Jesse Olsen and Jesse Jensen attended on behalf of head coach Ladd Van Brocklin. For the Junior Pee Wee Gold team, head coach Brandon Bishop and assistant coaches Jeff Jensen and Brackett Jones were recognized. Mr. White noted the close coordination required between the city and coaching staffs to ensure compliance with league guidelines and thanked the coaches and parents for their substantial contributions to the program.

In response to a question from Council Member Adams, Mr. White reported that the Pee Wee Gold team completed an undefeated season without allowing a single point, while the Junior Pee Wee Gold team had one regular-season loss but prevailed through a challenging playoff series to win the championship. Mayor Tran congratulated the athletes and coaches on their achievements and thanked them for their dedication.

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 October 2, 2025 Council meeting.
- b) Approval of minutes from the October 16, 2025 Council meeting.
- c) Approval of minutes from the October 20, 2025 Council work session.

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 AMENDING THE FY26 CONSOLIDATED FEE SCHEDULE RELATED TO ELECTRIC VEHICLE CHARGING STATION FEES

Parks and Recreation Director Cole Stephens presented an administrative update regarding the city's electric vehicle charging stations. He explained that the Power Department had previously reviewed proposed EV charging station fees with the Council, but after subsequent internal discussions, staff concluded that because the stations are primarily located within park facilities, they should be reclassified as Parks and Recreation assets. Under this change, responsibility for managing and maintaining the stations would shift from the Power Department to Parks and Recreation. The associated fees will now appear in the Parks and Recreation section of the FY26 Consolidated Fee Schedule but remain unchanged from those previously presented.

Council Member Adams made a motion to approve a Resolution amending the FY26 Consolidated Fee Schedule related to electric vehicle charging station fees. Council Member Hunt 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.

AN ORDINANCE ADOPTING CHAPTER 16-15, "MASSAGE ESTABLISHMENTS," OF THE KAYSVILLE CITY CODE, AND AMENDING THE FY26 CONSOLIDATED FEE SCHEDULE RELATED TO MASSAGE ESTABLISHMENT FEES

City Attorney Nic Mills introduced the proposed ordinance establishing Chapter 16-15 of the Kaysville City Code to regulate massage establishments. He noted that Assistant City Attorney

Katie Ellis was present to assist with any detailed questions and explained that the ordinance had been discussed extensively at the prior council meeting. He stated that the ordinance was now ready for adoption unless the Council had remaining concerns.

Council Member Jackson expressed support for the measure, noting that unregulated massage establishments have become an increasing challenge throughout the state, particularly along the Wasatch Front. He thanked staff for bringing forward a comprehensive regulatory framework. Council Member Hunt added her appreciation for staff's work and highlighted the significant contributions of Assistant City Attorney Ellis, stating that expanded legal capacity has allowed the city to address needed regulatory updates and implement measures intended to safeguard residents.

Council Member Hunt made a motion to approve an Ordinance adopting Chapter 16-15, "Massage Establishments," of the Kaysville City Code, and amending the FY26 Consolidated Fee Schedule related to massage establishment fees. 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.

WORK ITEMS

DISCUSSION OF UPDATES AND AMENDMENTS TO VARIOUS PUBLIC WORKS ORDINANCES

Public Works Director Josh Belnap began the item by briefly sharing an update unrelated to the ordinance amendments. He explained that earlier in the year, a colleague at UDOT invited him to submit nominations for statewide recognition of notable active transportation projects. In preparing his submission, he compiled a list of work completed in Kaysville since 2020 that reflected collaboration between the City Council and Parks and Recreation Director Cole Stephens to advance mobility and wellness initiatives. Although the nomination was not selected, he read the statement he had submitted, noting projects such as installation of pedestrian flashers on the Rail Trail, upgrades to the Rail Trail HAWK signal, construction of a Bonneville Shoreline Trail connection via helicopter-placed bridge, expansion of the Wilderness Park trailhead and restrooms, design work on a proposed multi-use trail along Crestwood Road, active transportation components associated with the West Davis Corridor, development of parking and restroom facilities at Flint and Webb Lane, and planning for the Kaysville Field House. He emphasized that these efforts were supported through a combination of RAMP tax revenue, grants, and property taxes and credited both the council and Mr. Stephens for prioritizing projects that enhance community access and recreation. The Mayor and Council thanked him for the nomination.

Returning to the scheduled agenda, Mr. Belnap outlined several proposed updates to Public Works-related ordinances. He first presented a draft ordinance addressing parking challenges in business park areas. He explained that the Police Department had reported recurring issues where employees of nearby businesses parked along public streets in ways that limited sight distance at driveways and impeded access for larger vehicles and trailers. Because existing ordinances offered limited enforcement authority in commercial zones, staff evaluated similar regulations in other municipalities and prepared proposed language allowing property owners in commercial, light industrial, and mixed-use areas—or within 200 feet of such zones—to install red curb markings to encourage proper parking behavior. The ordinance would also prohibit parking within eight feet of driveways or mailboxes in designated commercial areas, thereby improving safety and enabling the Police Department to educate and enforce more effectively.

Mr. Belnap then introduced proposed revisions to the city's sight-distance regulations. The city currently uses a "clear-view triangle" with 30-foot legs to determine intersection visibility, which is sufficient in some locations but inadequate in higher-speed or higher-volume areas. Staff recommended adopting AASHTO sight-distance standards for arterial and collector intersections to provide more technically appropriate guidance. He cited the recent redevelopment at Main Street and Center Street, where the intersection met AASHTO requirements despite not conforming to the existing clear-view standard. He explained that adopting AASHTO standards would give the city greater flexibility to evaluate sight distance more accurately in both existing and future projects.

Next, he recommended a correction to ensure consistency within the city code regarding asphalt cut moratoriums. Earlier in the year, the city updated its excavation permit to reduce the moratorium from four years to three years, but a related reference in Section 9-2-9 had not been amended. The proposed update would align the ordinance with current practice.

Lastly, Mr. Belnap reviewed a proposed clarification regarding pressurized irrigation (PI) requirements for new development. He explained that several years ago, the city removed the requirement for properties east of Highway 89 to connect to PI due to inadequate pressure from irrigation companies serving that area. However, the exemption had occasionally been interpreted by developers elsewhere as justification for not connecting to PI. He stated that the proposed update is intended to clarify that the exemption applies only under specific geographic and technical conditions and is not a general allowance to use the city's culinary water system for landscape irrigation.

Council Member Blackham offered feedback on the pressurized irrigation language, emphasizing that mandatory PI connection for new residential development has been central to the PI system since the city issued a substantial bond—approximately \$27–29 million—decades earlier to build that infrastructure. He stated that the long-term success of the system depended on broad participation and recommended revising the proposed ordinance so that connection is clearly required unless the city engineer determines a connection is not feasible. He explained that this approach would restore the city's original expectation, support staff in enforcing the requirement, and prevent developers from defaulting to culinary water use.

Mr. Belnap agreed with the recommendation and stated that clarifying the ordinance to reflect a “shall connect unless...” standard would appropriately shift the burden of justification to developers. He added that while certain locations east of Highway 89 face pressure limitations, others could reasonably connect and should be required to do so under updated language. He also confirmed that the revisions would apply only to new construction or redevelopment.

The mayor and council members discussed irrigation pressure considerations briefly, and Mr. Belnap reiterated that the revised language would strengthen the city’s ability to uphold its intended policy.

Mayor Tran then asked whether the proposed parking ordinance—including use of red curb striping—would apply to business areas such as those surrounding Bowman’s Market. Mr. Belnap confirmed that the regulations would apply in commercial, mixed-use, and light-industrial areas throughout the city. He clarified that while the city does not plan to paint extensive red curbing due to maintenance limitations, staff can provide materials and guidance to property owners wishing to stripe limited sections to address safety and access concerns.

Council Member Adams then raised a broader question regarding winter on-street parking restrictions. He noted that some residents had recently asked whether the city could adopt a more flexible approach—similar to air-quality “burn day” systems—allowing street parking on days when no snow was forecast. He acknowledged that such a system would be complex but asked whether it had been considered.

Mr. Belnap explained that staff regularly evaluates alternative approaches, but forecast variability makes dynamic parking allowances difficult to administer. He described current practices in which Public Works and Police prioritize resident education, often using informational flyers during plow events rather than issuing citations immediately. City Attorney Mills added that the existing ordinance was drafted to maintain clarity and avoid uncertainty around forecast-based enforcement thresholds. Council Member Oaks and Council Member Blackham each emphasized the operational need to keep streets clear during winter months, especially when plows are operating at night. Council Member Jackson expressed appreciation for the educational approach rather than a punitive one.

Mr. Belnap reiterated that enforcement escalates only after multiple attempts at outreach and that staff strives to remain resident-focused. Mayor Tran stated that the proposed ordinance amendments collectively accomplished the goals the city sought to address.

Mr. Belnap invited further council feedback before finalizing the amendments for action at a future meeting.

Council Member Adams then made a motion to move the item to an Action Item, incorporating the council’s recommended changes to the pressurized irrigation section. Council Member Oaks seconded the motion.

The vote on the motion was as follows:

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

The motion passed unanimously.

DEPARTMENT REPORTS

PARKS AND RECREATION DEPARTMENT ANNUAL REPORT

Parks and Recreation Director Cole Stephens began his report by thanking the Council for its continued support of Parks and Recreation programs and acknowledging Public Works Director Josh Belnap's earlier remarks about active transportation projects. He noted that the Parks and Recreation Department's responsibilities extend beyond traditional park and youth programs to include trails, cemeteries, public rights-of-way, community events, city facilities, and the recently reassigned EV charging stations, as well as support for several citizen advisory boards. He explained that, given cemetery-related ordinance changes adopted earlier in the year, a significant portion of his report would focus on cemetery operations.

Mr. Stephens provided historical background on the Kaysville City Cemetery, noting that it dates to 1865, predating the city's formal incorporation, and remains a heavily used and significant community asset. He reviewed trends in cremation, explaining that cremation has increased substantially in recent years. When he first began working for the city, cremation burials were rare; currently, they account for approximately 21 percent of all interments, with 23 cremation burials completed year-to-date. In response to this growth, the city has begun construction of a new cremation and memorial garden, funded in the FY26 budget, to expand burial options.

Mr. Stephens then reviewed data on resident versus non-resident interments and plot sales over the last five years. More than half of all burials during that period involved non-residents. He noted that non-resident "at-need" plot sales—plots purchased at the time of death—had reached levels comparable to resident at-need sales in 2022 and 2023. This raised concerns about how quickly remaining cemetery space was being sold. Following ordinance changes adopted earlier in the year to modify non-resident at-need eligibility, non-resident at-need sales have declined significantly in 2025. Based on current trends, Mr. Stephens estimated that the existing cemetery could continue to serve the community for more than 30 years before additional space would be needed, with increasing cremation rates likely extending that timeline further.

He also described day-to-day operational demands at the cemetery. There are currently more than 17,500 headstones, with about 100 new headstones added annually. Staff must weed around each headstone multiple times per year, and mowing requires careful operation of equipment around every stone without causing damage. Mr. Stephens noted that, despite staff's best efforts, expectations can sometimes exceed what is feasible with available resources. Mayor Tran remarked that organized volunteer efforts—such as projects conducted on the 9/11 Day of

Service—have provided valuable assistance, and Mr. Stephens acknowledged recent volunteer contributions.

Mr. Stephens reported that in June the city opened Plat H, the last remaining large lawn area for traditional adult burials. Plat G is now sold out, making Plat H the primary area for new full-size graves. He further explained that the city recently used perpetual care funds to replace the aging irrigation system in the oldest portion of the cemetery. The upgrades have substantially improved watering efficiency and turf conditions. Council Members Oaks and Blackham commented positively on the improved appearance. Mr. Stephens also noted that about 80 percent of the brick columns throughout the cemetery have been replaced, funded by perpetual care monies and performed with the assistance of a local mason. He briefly described the additional difficulty of winter burials, particularly in seasons with little snow cover, when frozen ground and concrete around headstones sometimes require use of concrete saws and jackhammers.

He then outlined the planned cremation garden in more detail. Phase 1 of the project, located north of the cemetery office, is under construction and will become the permanent site of the Angel of Hope statue, which is fully funded through community donations and is associated with an annual vigil held on December 6. The cremation garden will include in-ground placements using pre-drilled granite markers and a circular columbarium for above-ground cremation niches. Mr. Stephens estimated that the entire garden will accommodate approximately 3,000 cremation placements, with about 1,200 spaces available in Phase 1.

In response to a question from Council Member Blackham, Mr. Stephens confirmed that adjacent or grouped cremation spaces will be available for spouses or family members and that associated details will be brought forward in the upcoming consolidated fee schedule. He stated that, due to manufacturing and shipping timelines for granite materials, sales in the cremation garden are anticipated to begin in July of the next fiscal year. He also explained that staff is evaluating options for pre-need sales in the cremation garden, including the possibility of setting annual limits, and that recommendations will be presented during budget discussions. When asked by the mayor about projected pricing, Mr. Stephens indicated that staff is reviewing fee structures from comparable cities but is not yet ready to propose specific amounts. He added that cremation burials in the garden will require significantly less staff time, approximately 20 minutes, compared to the five to six hours typically required for a full burial, which will provide additional operational efficiencies while preserving traditional burial areas.

Mr. Stephens then shifted to a broader overview of park development and facilities. Using Pioneer Park as an example, he described the department's design approach as focused on creating calming, inviting environments where residents can walk, recreate, or spend time outdoors. He noted that Pioneer Park's landscape design incorporates row-planting patterns reminiscent of historic agricultural fields and highlighted the seasonal appeal of planted grasses. He expressed appreciation for the Council's support of park designs that reflect Kaysville's character.

He reported that the Parks Division currently maintains 163.35 acres of developed parkland, including turf, plantings, irrigation, and constructed amenities, as well as 205 acres of undeveloped open space. Most of the undeveloped acreage is in East Mountain Wilderness Park, which is preserved primarily for natural recreation such as hiking and biking. Mr. Stephens summarized

several major projects completed in recent years, including improvements at the Rail Trail Trailhead, installation of a new sign at Barnes Park, replacement of aging playground equipment, resurfacing of pickleball courts, and upgrading volleyball lighting. He reiterated that these improvements are possible because of the Council's ongoing investment in parks and recreation.

Looking ahead, Mr. Stephens outlined several projects funded in the current fiscal year: a full remodel of a 33-year-old restroom facility in need of modernization, ongoing lighting and roofing upgrades at the Ponds Park pavilion, and a redesign study for Quail Crossing Park. He noted that the city has been collecting resident input through a public survey on desired features and, as of the prior Thursday, had received approximately 440 responses. The survey is scheduled to close the following day. Staff will then compile and share results with the Council and use them to inform conceptual designs for Quail Crossing and related streetscape improvements along 950 North and Sunset Drive. Design work is expected to be completed for Council consideration in the next budget year.

He also reported on planning efforts related to the West Davis Corridor trail. The city is preparing to issue a request for proposals to hire a consultant to develop enhancement concepts using UDOT-related funding.

During discussion, Council Member Jackson requested that two additional items be reflected on the department's project list: relocating and adding benches at the city splash pad and planting additional shade trees, which residents have frequently requested. Mr. Stephens responded that new benches have been ordered and will be installed before the splash pad reopens in May. Because existing benches are bolted into concrete, moving them is difficult, but new benches will expand seating capacity. He also confirmed that trees remain a priority and noted that a bench for Hods Hollow playground has already been received and will be installed.

Mr. Stephens described the department's ongoing efforts to reduce water use at parks and public facilities through small xeriscaping projects. Recent and planned work includes removing turf and installing rock and drought-tolerant landscaping at City Hall, along park strips at Barnes Park near the football fields, and in select areas around the fire station where turf is less appropriate. He stated that the department undertakes modest conservation projects each year to achieve long-term water savings while maintaining attractive public spaces.

He then reviewed the park classification framework from the Parks and Recreation Master Plan, noting that the city maintains a mix of pocket parks, neighborhood parks, community parks, and regional parks. He referred to a map showing the distribution of developed parks and undeveloped open space.

Mr. Stephens next introduced a short video prepared by recreation staff that highlights participation and activities in the city's recreation programs and is shared on social media as a weekly recap. He reported that recreation programs now serve more than 13,000 participants annually in offerings ranging from arts and enrichment classes to youth sports. He stated that staff is particularly optimistic about the future Kaysville Field House, which will allow expanded programming for adults and older residents—a group that has historically had fewer structured recreation opportunities due to space constraints.

He briefly reviewed the boards and commissions associated with Parks and Recreation, including the Parks and Recreation Advisory Board, the RAMP committee, and the Historic Preservation Commission, and summarized the department's major community events held throughout the year. He noted that, given limited staffing, the department's strategy is to focus on delivering existing events at a high standard rather than continually adding new events.

Turning to city facilities, Mr. Stephens reported that the department oversees approximately 80,100 square feet of interior space, including responsibility for building maintenance, HVAC coordination, custodial services, and general operations, most of which are provided through contracted services. He then shared comments from the 2021 resident survey used to develop the Parks and Recreation Master Plan. One comment expressed concern that parks on the east side of Kaysville lacked amenities comparable to those on the west side. Mr. Stephens reported that the department has worked to address this by investing in improvements such as resurfacing the tennis courts at Gailey Park and upgrading facilities at Ponds Park. Another comment emphasized the importance of preserving open space and enhancing trail connectivity. He linked this feedback to recent work on trailheads at Webb Lane and Flint Street, improvements in Wilderness Park, and continued collaboration with Public Works on active transportation planning.

Council Member Blackham observed that the Rail Trail may be the most heavily used recreation facility in the city, noting steady daily use. Mr. Stephens agreed and also referenced high usage of the new West Davis Corridor trail. He concluded his formal report by reiterating the department's commitment to strengthening community connections through parks, trails, and recreation programs.

Mayor Tran thanked Mr. Stephens for the comprehensive report and commended the department's recent efforts to communicate more frequently with residents through social media updates, noting that residents increasingly ask for information on city activities. She stated that parks, trails, and recreation programs play a central role in building community identity and frequent interactions among neighbors.

Mr. Stephens acknowledged the work of Parks and Recreation staff and encouraged young adults to apply for seasonal employment opportunities. In response to the mayor's question about staffing, he explained that while the city has generally been able to fill seasonal positions, the amount of work completed per seasonal employee has decreased compared to pre-2020 levels, requiring adjustments in planning and expectations.

Council Member Hunt then shared that her six-year-old daughter considers the city's fireworks event the "best day" of her life, illustrating the impact of community events on families. Mayor Tran added that her granddaughter enjoys participating in youth soccer and that her family takes pride in the condition of Kaysville's parks. Both comments underscored the role of Parks and Recreation in enhancing residents' quality of life.

Council Member Blackham then raised an active transportation-related topic, referencing the Governor's "Connect Utah" initiative, which provides funding to improve transportation connectivity. He stated that the city should actively advocate for east-west connections,

particularly linking the West Davis Corridor trail to the Rail Trail, and encouraged continued pursuit of related funding opportunities. Mayor Tran responded that Kaysville is actively engaged with the Wasatch Front Regional Council and participates in regional transportation planning and grant programs. Mr. Stephens confirmed that city staff are working with Davis County on potential solutions and project funding.

COUNCIL MEMBER REPORTS

Mayor Tran reported that earlier in the day the city participated in a ribbon-cutting ceremony for the new welding center at Davis Technical College. She described the facility as a significant educational and workforce development resource for Davis County and the surrounding region, noting its state-of-the-art equipment and the strength of its technical training programs.

Council Member Blackham then raised a procedural question regarding the city's budget process. He observed that because the proposed tax measure did not pass, the city may still be required to formally adopt a budget resolution in order to receive its apportioned property tax revenue from Davis County. He explained that the county is collecting property taxes and will soon distribute the funds, and he believed the city might need to complete a specific adoption step to ensure proper certification of its tax rate. Mr. Mills agreed to review the matter and follow up.

CITY MANAGER REPORT

City Manager Jaysen Christensen reminded the council that a joint work session with the Planning Commission was scheduled for the following Thursday. The meeting would begin with dinner at 6:00 p.m., followed by discussion between the council and commission members and a presentation from the consultant preparing the City Center Small Area Plan.

Mr. Christensen also provided details regarding an activity planned by Davis County at their shooting range for council members and department heads. The event was scheduled for 2:00 p.m. the following Friday.

CLOSED SESSION

Council Member Blackham made a motion to recess the City Council meeting at 8:31 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 Oaks, and it passed unanimously.

Council Member Oaks made a motion to adjourn the closed session at 9:20 p.m. and reconvene the City Council meeting. The motion was seconded by Council Member Adams and passed unanimously.

ADJOURNMENT

Council Member Adams made a motion to adjourn the regular City Council meeting at 9:20 p.m. The motion passed unanimously.

DRAFT

KAYSVILLE CITY COUNCIL
November 18, 2025

Minutes of a special Kaysville City Council meeting held on November 18, 2025, at 5:30 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 (by telephone), and Council Member Perry Oaks.

Excused: Council Member Nate Jackson

Others Present: City Manager Jaysen Christensen, City Recorder Annemarie Plaizier, Brian McKenzie

OPENING

The meeting opened as a special City Council meeting convened as the Board of Canvassers to review, canvass, and certify the results of the November 4, 2025 municipal general election. Mayor Tran called the meeting to order and identified the canvassing of the election results as the sole item of business.

KAYSVILLE CITY MUNICIPAL GENERAL ELECTION RESULTS, HELD ON NOVEMBER 4, 2025, AS PREPARED BY THE DAVIS COUNTY CLERK'S OFFICE

City Recorder Annemarie Plaizier explained that Kaysville City contracted with Davis County to administer the 2025 municipal election and that the county had completed the election processes and provided the official canvass report. She reported that the city had 19,851 active registered voters, with 6,682 ballots cast, resulting in a voter turnout of 33.66 percent. She noted that this turnout was higher than the city's previous municipal election and comparatively strong when viewed alongside turnout figures from other municipalities.

Ms. Plaizier reviewed the required pre-election logic and accuracy testing conducted by Davis County on October 10, 2025, which confirmed that all voting equipment accurately recorded and tabulated ballots, including overvotes and undervotes. She further reported that a post-election audit was conducted on November 14, 2025, and no discrepancies were identified.

She reported that 68 ballots were rejected for reasons identified by Davis County, including empty ballot envelopes and other validation issues. She stated that Davis County attempted to contact each affected voter to provide an opportunity to cure the issue or vote in person at a vote center where applicable. She noted that none of the rejected ballots would have affected the outcome of the election.

Ms. Plaizier also highlighted a historical comparison included in the report showing voter registration totals, ballots cast, and voter turnout for Kaysville municipal elections dating back to

2017. She concluded by explaining that the council's action that evening was to formally certify the election results and execute the required certification documents.

Council Member Oaks made a motion to certify the 2025 Municipal General Election results, held on November 4, 2025, as prepared and submitted by the Davis County Clerk's Office. 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 Adams, yea

The motion passed unanimously.

City Manager Jaysen Christensen confirmed that Council Member Hunt, participating by telephone, had the opportunity to ask questions or provide comment. Council Member Hunt indicated that she had no questions.

ADJOURNMENT

Council Member Adams made a motion to adjourn the special City Council meeting, convened as the Board of Canvassers, at 5:35 p.m. The motion passed unanimously, and the meeting was adjourned.

KAYSVILLE CITY COUNCIL
November 20, 2025

Minutes of the regular Kaysville City Council meeting held on November 20, 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, Council Member Nate Jackson, and Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Public Works Director Josh Belnap, Power Department Director Brian Johnson, Brandon Willey, Information Technology Assistant Jordan Hansen, David Erhart, Susan Erhart, Cindy Kerr, Tom Kerr, Laurene Starkey, Josh McBride, Jayce Cook

OPENING

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

Council Member Blackham offered then offered opening remarks reflecting on gratitude during the holiday season. He expressed gratitude for his family, the Kaysville community, fellow council members, and city employees, and acknowledged Council Member Perry Oaks for his four years of service. Council Member Blackham then offered the invocation and led the Pledge of Allegiance.

CALL TO THE PUBLIC

No members of the public signed up to speak.

PRESENTATIONS AND AWARDS

PRESENTATION OF EMPLOYEE OF THE QUARTER AWARD TO BRANDON WILLEY

Power Department Director Brian Johnson presented the Employee of the Quarter award and explained that the recognition was being given to Brandon Willey, a Locator in the Power Department. Mr. Johnson invited Public Works Director Josh Belnap to join him and noted that Mr. Willey began his employment with the city in the Public Works Department before transitioning to the Power Department. Mr. Johnson described Mr. Willey's responsibilities, which include coordinating with contractors, accurately identifying and marking underground utilities, and ensuring the protection of city infrastructure. He emphasized Mr. Willey's technical skill, reliability, and ability to remain calm and professional when working in high-pressure situations with contractors. Mr. Johnson further stated that both the Power Department and Public Works Department rely heavily on Mr. Willey's accuracy and consistency in performing his duties.

Public Works Director Josh Belnap then provided additional background regarding Mr. Willey's hiring and development. He explained the critical nature of the utility locator position and its role in safeguarding city infrastructure and coordinating construction activities. Mr. Belnap described the recruitment process that led to Mr. Willey's selection, including his early training alongside a retiring employee, who was also his father, and the measures taken to prevent any conflicts of interest during that transition. He noted that Mr. Willey had continued to excel in the position over several years, demonstrating strong contractor management skills and a high level of performance, and he emphasized the importance of the role despite much of the work occurring outside of public view.

Following these remarks, Mr. Johnson invited Brandon Willey forward to receive a certificate recognizing him as Employee of the Quarter. Mayor Tran congratulated Mr. Willey and invited him to share remarks. Mr. Willey thanked the council, city staff, and residents, stating that he grew up in Kaysville and appreciated the opportunity to serve the community and observe the city's growth. Mayor Tran expressed appreciation for Mr. Willey's service and noted the value of recognizing employees and learning more about their backgrounds and contributions to the city.

DECLARATION OF ANY CONFLICTS OF INTEREST

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

CONSENT ITEMS

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

- a) Appointment of Kristine Murdock and Heidi Tak as Historic Preservation Commission Members.

Council Member Hunt 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.

Mayor Tran expressed appreciation for the new appointees and noted the important role of the Historic Preservation Commission in documenting and preserving the history of Kaysville City.

ACTION ITEMS

AN ORDINANCE AMENDING VARIOUS SECTIONS OF TITLE 6, TITLE 8, TITLE 9, AND TITLE 18

Public Works Director Josh Belnap presented the proposed ordinance amendments, explaining that the item was a continuation of discussion from the previous City Council meeting and had been revised based on council feedback, particularly regarding the use of culinary water for irrigation.

Mr. Belnap explained that a primary goal of the amendments was to reaffirm the city's long-standing policy of prioritizing secondary, or pressure, irrigation over culinary water for landscape irrigation. He referenced the city's significant investment in a secondary irrigation system constructed in the 1980s to conserve potable water and promote long-term water efficiency. He acknowledged that irrigation providers and the Weber Basin Water Conservancy District have identified challenges in serving certain areas of the city, particularly east of Highway 89. Despite these challenges, the revised ordinance maintains secondary irrigation as the default requirement citywide. Developers would be required to provide engineering studies or other technical documentation demonstrating infeasibility before culinary water could be considered for irrigation.

Council Member Blackham provided historical context, noting that the secondary irrigation system required widespread participation to be financially viable and was funded through a substantial bond, estimated at approximately \$30 million, which the city continues to repay. Mr. Belnap added that the policy supports both bond obligations and the protection of limited culinary water resources. Council Member Blackham further noted the increasing costs of utility infrastructure and commented that water supply issues are expected to be a major topic during the upcoming legislative session.

Mr. Belnap clarified that the ordinance was not intended to discourage development, but to preserve culinary water where possible. He stated that the city would review developer-submitted documentation on a case-by-case basis when secondary irrigation is not feasible, while maintaining pressure irrigation as the standard expectation for new development.

Mr. Belnap also reviewed additional ordinance amendments. He explained that revisions to parking regulations address ongoing issues in commercial and industrial areas where access to driveways and building entrances has been blocked by improperly parked vehicles. He referenced recurring complaints in areas such as the Marketboro area and stated that the changes were intended to improve access while minimizing impacts to businesses. He also noted a correction to the excavation moratorium for newly constructed streets, reducing the period from four years to three years to align with permitting requirements.

Council Member Jackson expressed appreciation for the balanced approach taken in addressing parking concerns. Mr. Belnap explained that the approach reflects the police department's emphasis on education prior to enforcement and that the ordinance provides clearer standards that can be communicated and enforced when necessary.

Council Member Hunt echoed these comments and stated that she had received complaints from residents, particularly near the movie theater area, regarding blocked driveways and mailboxes. She expressed support for the ordinance and appreciated clarification that the changes could improve conditions in the Marketboro area.

Mr. Belnap stated that the parking revisions resulted from a code enforcement complaint that revealed inconsistencies in the existing code and described a year-long, multi-department effort to develop a balanced solution. Mayor Tran added that the city had received numerous inquiries regarding parking in the Market Street area and appreciated staff's responsiveness.

Council Member Hunt made a motion to approve an ordinance amending various sections of Title 6, Title 8, Title 9 and Title 18. The motion was seconded by Council Member Jackson.

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 provided an update on recent activities involving herself and other council members. She reported that the City Council and Planning Commission recently held a joint meeting to receive updates and strengthen working relationships, particularly with newly appointed planning commissioners. She also noted that Davis County officials invited council members to tour the newly opened Davis County shooting range, which is now open to the public.

Mayor Tran reported that she participated in an honorary commander tour at Hill Air Force Base and met with base personnel. She also attended a Republican Party State Central Committee meeting in Bluffdale. She discussed the issue of delayed military pay at Hill Air Force Base and described her participation in food distribution efforts to support affected military families. She credited Davis County, the Utah Food Bank, and local grocery stores, vendors, and suppliers for their food donations, noting that the collection and distribution efforts occurred over several weeks.

Mayor Tran also reported on a recent public hearing at City Hall related to the Davis County Loan Fund, for which she serves as chair. She explained that the program provides financing assistance to Davis County businesses that may not qualify for traditional bank lending and is intended to support local economic development. She noted that the endowment-based fund has grown from approximately \$500,000 to more than \$5 million.

Mayor Tran discussed ongoing meetings related to housing policy, noting that housing affordability and availability are expected to be key topics during the upcoming legislative session.

She referenced statements from the governor regarding potential policy changes and explained that cities may be asked to participate in developing locally appropriate solutions. She also noted that the National League of Cities summit was being held in Salt Lake City that week.

Mayor Tran further reported on a recent UMPS meeting attended by council members, city staff, and legal representatives to review potential regulatory changes affecting the city. She also discussed the Davis County Council of Mayors, which meets regularly to address shared challenges and collaborative opportunities among municipalities, and noted that council service involves ongoing coordination beyond regularly scheduled meetings.

CITY MANAGER REPORT

City Manager Jaysen Christensen reminded the council of the upcoming Wasatch Front Regional Council fall workshop to be held the following week in Farmington. He explained that the workshop would include review of the Wasatch Choice Vision and discussion of the preferred draft of the 2027–2055 Regional Transportation Plan. He emphasized the importance of attending to ensure Kaysville's interests are represented and also encouraged participation in the National League of Cities summit while it is being held locally that week.

ADJOURNMENT

Council Member Oaks made a motion to adjourn the regular City Council meeting at 7:31 p.m. The motion passed unanimously.

KAYSVILLE CITY COUNCIL
December 4, 2025

Minutes of the regular Kaysville City Council meeting held on December 4, 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, Council Member Nate Jackson, and Council Member Perry Oaks

Others Present: City Manager Jaysen Christensen, City Attorney Nic Mills, City Recorder Annemarie Plaizier, Community Development Director Melinda Greenwood, Public Works Director Josh Belnap, Fire Chief Paul Erickson, Parks and Recreation Director Cole Stephens, Information Technology Assistant Jordan Hansen, Josh McBride, Liz Jackson, Christine Richman, David Erhart, Susan Erhart, Levi Turner, Janelle Vettori, Shawn Deis, Hailee Deis, Blair Deis, Daniel Austin, Aaron Austin, Caden Montgomery, Hailey Kirlin, Rachel Shilton, Jonathan Pena

OPENING

Mayor Tran opened the meeting and welcomed those in attendance.

Council Member Jackson encouraged residents to engage in small acts of kindness during the holiday season and then invited the audience to stand for the Pledge of Allegiance.

CALL TO THE PUBLIC

Before opening public comment, Mayor Tran noted that a significant number of attendees were present in response to a notice recently posted on a DIY skate park that had been constructed without authorization on city-owned property at Trappers Field. The notice directed users to remove equipment by December 15 or it would be cleared by the city. She reported that the city had received complaints about both the notice and the potential removal. She emphasized that the city must consider safety concerns, liability issues, and the terms of an agreement between the city and the neighborhood HOA governing use of the property. She stressed the importance of gathering public input and invited City Manager Jaysen Christensen to provide background.

City Manager Jaysen Christensen explained that when the Trappers Field property was conveyed to the city, the neighborhood HOA required a recorded restriction prohibiting the development of a skate park on the site until the agreement expires in 2033. Because this restriction is binding, the city cannot authorize a skate park there without HOA cooperation. He acknowledged the safety and liability implications associated with the DIY skate features but also recognized the substantial community interest expressed through comments and correspondence. He stated that staff had previously discussed possibilities for a city skate park and that the next step would be coordinating discussions among residents, the HOA, and the city.

Mayor Tran asked attendees to sign the official attendance register so the city could notify them of future discussions and then opened public comment.

Aaron Austin, a longtime resident and parent of an active skateboarder, expressed support for development of an official, professionally designed skate park. He noted that many cities successfully address liability concerns and that a designated facility would reduce conflicts between skaters and local businesses. He suggested potential locations, including Barnes Park or the park near the library.

Caden Montgomery, a Davis High School senior, described the positive influence of skateboarding in his life and the sense of community the DIY area had created among local youth. He acknowledged the property restrictions but said the existence of the improvised features demonstrated strong local demand for a skate facility.

Blair Deis, a resident living near Trappers Field, noted that the structure and surrounding area on the site had remained unused for years. He believed the DIY efforts represented a constructive use of the space and encouraged the city and HOA to consider allowing continued use or interim solutions until a long-term plan is established.

Jonathan Peña, a member of the Utah National Guard, spoke about community-building benefits he had observed in other states where volunteer-built skate parks became valued public amenities. He emphasized the mentorship and connection skateboarding fosters and encouraged the city to preserve or formalize the opportunity for local youth.

Janelle Vettori, who lives directly across from the site, described how she had watched neighborhood youth work together to build the DIY features and felt the activity contributed positively to neighborhood cohesion. She outlined the long history of the property, including past equestrian-related plans and its eventual transfer to the city. She supported retaining skate activity in the area, observing that it offered a safer alternative to skating in commercial districts.

Mayor Tran thanked commenters and reiterated that the next step would involve working with the HOA, acknowledging that governmental processes take time.

Council Member Adams then expressed a desire to explore possible options before any removal of the DIY features. He referenced liability issues raised by staff but believed potential solutions existed. He proposed delaying the December 15 removal deadline so the council could discuss alternatives, evaluate whether privately donated skate-park funds might be applied, and consider interim measures while long-term possibilities were reviewed.

City Attorney Nic Mills cautioned that the skate park matter had not been publicly noticed on the agenda for discussion or action. Because of open meeting requirements, the council could not deliberate collectively or make decisions during this meeting. He noted that while some residents had attended because of the posted notice, others who may have supported removal might have chosen not to attend based on the expectation that the city would proceed as announced. He advised that any substantive discussion or decision must occur at a future, properly noticed meeting. He further warned that the existing DIY structures posed substantial liability to the city because they

were not professionally constructed. If the council wished to consider delaying removal, he advised that the city should still close access temporarily—such as through barricades—to mitigate risk until the matter could be formally considered.

Council Member Jackson asked whether the city could at least post signage indicating closure. Council Member Adams sought clarification on how council members could legally express support for delaying the deadline. Mr. Mills stated that council members could individually email the city manager or parks director with their views, but collective discussion could not occur outside a publicly noticed meeting. Mayor Tran reiterated these constraints, explaining that the matter was addressed during public comment only because it had been raised by residents, not because it was scheduled. She stated that the council anticipated placing the item on an upcoming agenda and that any decision must occur in accordance with Utah's open meetings laws.

Mayor Tran emphasized that while the process would take time, the city did not wish to discourage skateboarding or community engagement. She referenced past collaborative projects—such as community-funded pickleball courts—as examples of successful partnerships. Council Member Jackson asked that the skate park issue be added to an agenda as soon as possible. Several council members expressed appreciation for the high level of public participation. Council Member Hunt thanked residents for their involvement. Council Member Blackham noted that he had received more positive correspondence on this issue than on any other during his tenure and said he had visited the site earlier that day. Mayor Tran added that the overall tone of the correspondence had been overwhelmingly positive.

After concluding council remarks, Mayor Tran thanked attendees again and closed the discussion.

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 November 5, 2025 City Council work session.

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.

WORK ITEMS

DISCUSSION ON ADOPTING THE WILDLAND URBAN INTERFACE CODE AS REQUIRED BY UTAH HOUSE BILL 48

Fire Chief Paul Erickson presented information on the statutory requirement established by House Bill 48, which mandates that municipalities adopt the Utah Wildland Urban Interface (WUI) Code by January 2026. He explained that the requirement is challenging to implement because it relies on an outdated 2006 version of the code. Although a 2024 version is available, it has not been approved for use. He stated that the state has not yet finalized a statewide hazard map or selected which of four possible fee schedules will apply. To prepare for the discussion, he and staff produced a preliminary map for Kaysville showing that areas within the city fall within moderate-risk classifications, with severity ratings of four. He noted that other cities in Davis County, such as Syracuse and Layton, were having similar discussions due to the approaching deadline and the lack of finalized guidance from the state.

Chief Erickson explained that fire chiefs throughout Davis County have expressed concern about the incomplete framework for implementation. According to information shared by the state, fees associated with the WUI Code would apply only to properties located in high-hazard zones—those rated between seven and ten. Even so, he explained that residents could still be charged annual fees beginning in 2026 and 2027, despite not being able to file appeals until 2028 because the state has not yet certified personnel capable of conducting assessments. He added that insurance rates may increase for properties located within designated hazard areas. He stated that he believed the intent of the legislation was to encourage defensible-space maintenance and other mitigation measures on private property, but that the bill had been structured without adequate implementation planning.

Council members asked questions regarding the timing of adoption, possible insurance impacts, and the risks of delaying action. Chief Erickson explained that failure to adopt the code could leave the city financially exposed if a fire originating within city limits were to spread onto state or federal forest lands. Under the statute, the city could be responsible for the full cost of the response. He referenced a 2019 wildfire incident with response expenditures of approximately \$3 million as an example of potential liability. Council discussion also touched on the possibility that the Legislature acted in response to recent national wildfire events, though Chief Erickson stated that, regardless of the source of influence, many fire-safety standards arise from lessons learned after major incidents.

Following discussion, the council determined that additional clarity was needed but acknowledged the requirement to take action by the state deadline.

Council Member Hunt made a motion to move the item from a Work Item to an Action Item. Council Member Oaks 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.

DISCUSSION OF UPDATES TO KAYSVILLE'S WATER CONSERVATION PLAN

Public Works Director Josh Belnap presented an update to Kaysville's Water Conservation Plan, noting that Utah State Code requires all public water systems to adopt and maintain a conservation plan updated every five years. He explained that this update builds on the city's 2019 plan but was delayed to align with recent changes to state law that also require updates to municipal general plans. Mr. Belnap described the distinct structure of Kaysville's water system, emphasizing that the city provides only culinary water and does not operate a municipal irrigation system. Instead, three independent irrigation companies serve approximately 94 percent of irrigation needs within the city. Because statewide conservation strategies often focus on outdoor watering, he explained that Kaysville must employ a different approach that prioritizes indoor conservation while working collaboratively with the irrigation companies that control outdoor supply.

Mr. Belnap reviewed current water usage patterns and supply capacity. He stated that the city purchases all of its culinary water from the Weber Basin Water Conservancy District and holds contracts totaling slightly more than 2,700 acre-feet annually. Kaysville typically uses around 2,400 acre-feet per year, resulting in a surplus of approximately 300 acre-feet. However, long-term projections indicate that growth through 2060 will push demand beyond the city's contracted supply by more than 500 acre-feet unless additional sources are secured. He explained that an exchange agreement with Weber Basin allows the city to receive credit for stream water diverted into Weber Basin's aqueduct, reducing the projected deficit to roughly 100 acre-feet. He added that the city is also pursuing additional water rights using ARPA funding and has identified potential well sites that could help close the remaining supply gap.

Mr. Belnap then outlined the conservation measures contained in the updated plan. Although the city does not regulate irrigation company operations, it has coordinated with those providers and implemented city-led initiatives involving public education, water-wise landscaping incentives, ordinance updates, and reductions in water loss through leak detection and improved system flushing practices. He reviewed the state's regional conservation goals, noting that the Weber Basin region is targeting 200 gallons per capita per day (GPCD) and a 20 percent overall reduction in use. Recognizing Kaysville's unique system, the city worked with state agencies and Weber Basin to develop local goals focused on achieving 60 GPCD for indoor use and a 10 percent reduction in overall indoor consumption. Much of this reduction is expected to come from improved system efficiency rather than from changes in individual household behavior.

Council members sought clarification on usage totals, the feasibility of meeting conservation targets, and strategies for resolving future supply deficits. Mr. Belnap explained that indoor use currently averages approximately 61 gallons per person per day and reiterated that irrigation consumption remains largely unknown until irrigation meters are fully installed. He stated that

additional wells, funded through water rights acquisitions, will be the primary tool to address long-term deficits. Council questions also addressed public outreach, conservation messaging, and opportunities to reduce unnecessary indoor use. Mr. Belnap confirmed that the updated plan includes ongoing educational efforts and that further outreach is anticipated as the plan is implemented.

To illustrate past operational challenges, Mr. Belnap described emergency scenarios such as the temporary shutdown of Weber Basin's feed line during the Highway 89 widening project, noting that Kaysville coordinated with Layton and Farmington to maintain water supply. He emphasized that strengthening system resilience remains a core priority as Kaysville prepares for continued growth and evolving water demands.

Council Member Jackson asked about a reference in the plan that noted unusually high hydrant flushing activity in 2024 due to water quality concerns. Mr. Belnap explained that Weber Basin's SR-193 treatment plant experienced a malfunction that caused elevated manganese levels in the drinking water. Although the water remained within state drinking-water standards, the discoloration and odor prompted significant public concern. In response, Public Works staff spent several weeks conducting extensive hydrant flushing and sampling throughout the distribution system until the water returned to normal clarity.

Council Member Hunt then asked whether a temporary moratorium on residential development might be warranted if future projections show eventual water deficits. Mr. Belnap responded that current supplies are sufficient through the 2030s and 2040s, with deficits not anticipated until the 2050s or 2060. He stated that because of the long timeline and complexities associated with enacting a moratorium, such an action was neither necessary nor appropriate at this time. He emphasized that the city is proactively planning through conservation measures, additional water rights, and well development.

Mayor Tran asked about the development timeline for new wells. Mr. Belnap stated that the city plans to secure additional underground water rights within the coming months before beginning exploratory drilling. He explained that exploratory drilling carries risk because not all test locations yield adequate water. If water quantity is sufficient, water quality must then be approved by the State Engineer's Office. He noted that some recent wells drilled by Weber Basin have shown elevated manganese and cadmium levels, which could necessitate treatment. After approval, constructing a production well can take four to five years, as demonstrated by a recent Weber Basin project that began around 2018–2019 and was completed only within the past year.

Mayor Tran also asked whether the city would have access to irrigation usage data once all meters are fully installed. Mr. Belnap stated that although the irrigation companies will continue operating independently, the city expects to receive usage data for planning and educational purposes. Council Member Oaks noted that state requirements will eventually mandate that irrigation water be billed based on usage rather than on flat share assessments, which will likely increase costs and encourage greater conservation. Mr. Belnap agreed and stated that Kaysville's irrigation providers—Davis & Weber Canal Company, Benchland Water District, and Haight's Creek Irrigation—will each need to develop metered rate structures as full metering approaches 2030.

He also discussed the benefits of metering technology and direct communication with residents. He provided an example of a homeowner who unknowingly used 120,000 gallons of culinary water in a single month for irrigation, resulting in a large utility bill. After receiving guidance from Public Works staff, the resident corrected the issue and returned to normal consumption levels. He stated that this type of proactive outreach will continue to play a key role in improving efficiency.

Council Member Blackham asked whether the city could meet the new general-plan water planning requirements by referencing the water conservation plan directly, rather than adopting a full new general plan element. He observed that existing ordinances already require properties to connect to pressurized irrigation where feasible and require water-wise landscaping when irrigation connections are not available. Mr. Belnap responded that although the conservation plan satisfies many state mandates, it does not address the land use planning components that statute requires in the general plan. He explained that the conservation plan and general plan should remain separate but coordinated documents, with the general plan referencing—but not absorbing—the conservation plan.

The council briefly reviewed specific language in the conservation plan, including provisions requiring new developments reliant on culinary water for irrigation to sign recorded agreements limiting landscaping to water-efficient designs. Mr. Belnap confirmed that this requirement is triggered when engineering analysis determines that irrigation connections are infeasible. He stated that both large developments and individual lots are expected to follow water-wise standards in these circumstances. Council Member Hunt asked whether these standards would apply to single-lot projects. Mr. Belnap replied that they should, although individual cases may still be evaluated as needed.

Council Member Hunt noted the city's progress in conservation initiatives, including participation from roughly 200 households in the "Flip Your Strip" rebate program. She also praised efforts to reduce flushing losses by redirecting hydrant flushing water to irrigated areas through coordination with the Parks Department, which improves efficiency and reduces public concern about waste. Mr. Belnap stated that this practice also reduces staff workload and enhances irrigation coverage due to higher system pressures.

Council Member Oaks made a motion to move the item from a Work Item to an Action Item. Council Member Adams seconded the motion.

Before the vote, Council Member Oaks asked whether the next Work Item—related to the general plan water use component—had already been sufficiently addressed. Mr. Belnap responded that although the two topics overlap, a formal discussion on the general plan element would still be necessary to ensure statutory compliance and clarity. He added that simplification or consolidation could occur later, but the discussion itself remained important.

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.

DISCUSSION ON AMENDING THE 2022 GENERAL PLAN TO INCLUDE WATER USE AND PRESERVATION AS REQUIRED BY UTAH CODE §10-20-404, “GENERAL PLAN PREPARATION”

Community Development Director Melinda Greenwood introduced the item and explained that updates to both the city’s water conservation plan and the addition of a water-use element to the general plan are required under recently enacted state legislation. She noted that two representatives from the State of Utah and consultants from GSBS were present to support the discussion. Ms. Greenwood stated that following a severe drought year, the Legislature directed municipalities to integrate water planning more explicitly into land-use decision-making. As a result, cities must adopt a new general plan element addressing long-term water use, strategies for reducing demand, and coordination with water providers. Drawing from her prior experience in Pleasant View, she described how insufficient water data had once contributed to the overextension of that city’s supply, emphasizing the intent of the new statutory requirement to prevent similar situations. She stated that the updated element is intended to guide both future development and the city’s evaluation of its current water demands and conservation efforts.

Ms. Greenwood summarized the four main components the state requires within the new general plan water element: an evaluation of how land-use patterns and development intensity affect water demand; identification of strategies to reduce water use in new and existing development; an assessment of opportunities for municipal operations to conserve water; and coordination with all water providers serving the city, including secondary irrigation companies and Weber Basin Water Conservancy District. She noted that the statutory citation previously found in Utah Code §10-9a-403 had recently been recodified as §10-20-404. A complicating factor for Kaysville, she explained, is that most irrigation water is delivered through independent secondary systems, and the city currently has reliable data for only approximately 20 percent of total water usage. Because full metering is not yet in place for the secondary systems, the city must prepare the general plan element despite limited information for the remaining 80 percent of irrigation demand.

Public Works Director Josh Belnap then reviewed the city’s culinary water supply and usage trends in further detail. He reiterated the city’s complete reliance on Weber Basin for drinking water and stated that Kaysville receives about 2,400 acre-feet annually, with an estimated 11 percent system loss attributed to leaks and flushing—lower than the average for systems of similar age. He reviewed long-term projections indicating that, without supplemental sources, Kaysville could face a deficit of slightly more than 500 acre-feet by 2060, although that estimate drops to roughly 100 acre-feet when Weber Basin’s exchange credits are applied. He outlined ongoing efforts to refine development-related water demand estimates using ERC (Equivalent Residential Connection) calculations, and he described how the city is working with its consultants to better understand how various zoning categories influence overall water demand. He also reviewed the service areas of the city’s three irrigation companies and noted that each provider serves multiple jurisdictions, adding complexity to coordination efforts. He reminded the council that all

secondary systems must complete metering and adopt usage-based rates no later than 2030.

Liz Jackson of GSBS Consulting presented recommended goals, policies, and implementation strategies for the proposed general plan element. She explained that the recommendations were designed to align directly with state requirements and to integrate content from the updated water conservation plan. For development patterns, she outlined policies such as incorporating ERC-based water demand estimates into rezoning reviews, incorporating water availability and level-of-service checks into development applications, and encouraging compact development where appropriate to reduce outdoor irrigation needs. For new development, she described strategies including water-efficient landscaping requirements, recorded landscaping agreements for properties that must use culinary water for irrigation, increased coordination with Weber Basin and secondary providers during land-use review, and maintaining indoor usage at or below 60 gallons per capita per day.

Ms. Jackson then discussed water demand reduction strategies for existing development, including expanding turf-removal programs, increasing enrollment in the MyMeter usage portal, directing educational outreach to high-use accounts, reducing non-revenue water through pipeline replacement and leak detection, and supporting full implementation of secondary metering. She also identified opportunities for water conservation within municipal operations, such as converting additional city facilities to culinary irrigation to reduce flushing, using AMI data to refine rate structures, utilizing newly available state conservation funds, and continuing efforts to minimize system losses. She emphasized that implementation would involve ongoing coordination with Weber Basin, irrigation providers, and state agencies; updating the water element every five years; and incorporating irrigation usage data after meters are fully installed by 2030. She clarified that the “water element” refers specifically to the general plan chapter that will require periodic updates or reaffirmation.

Ms. Greenwood informed the council that the Planning Commission was scheduled to hold a public hearing the following Thursday to review the proposed water element. She stated that staff and consultants were working to finalize the draft for inclusion in the next day’s packet, though updates might be needed the following week. If the Planning Commission issued a recommendation at its hearing, the item would return to the City Council on December 18 for possible adoption.

In response to a question from Mayor Tran, Ms. Greenwood confirmed that a public hearing is required because state law mandates Planning Commission hearings for all general plan amendments, small area plans, and other legislative land-use actions. Because this proposal constitutes a new general plan element, the Planning Commission must hold a hearing before the Council may act. Mayor Tran then noted that the city would not have access to tiered irrigation rate information from secondary providers in time for adoption and asked how that limitation affects the plan. Ms. Greenwood acknowledged that the absence of detailed irrigation use data poses challenges, as approximately 80 percent of total water use remains unmetered. She stated that the plan can still include preliminary strategies and structural policies, with the understanding that a more robust, data-driven update will occur after irrigation companies complete metering and the city has at least one or two years of usage data—likely by 2032.

Mayor Tran then asked about a fee she had heard might apply to homeowners. Council Member Blackham indicated he had not seen such a requirement in the statute. Mr. Belnap clarified that beginning in 2028, the Utah Division of Drinking Water will impose a fee on municipalities—not individual homeowners—to fund state staffing and program oversight. He noted that the division's former reliance on federal funding prompted the new fee, which has been reduced by half but will still take effect in 2028.

Mayor Tran summarized that the city's immediate obligation is to adopt the required water-use and conservation component into its general plan. Council Member Blackham then read the statutory language from §10-20-404 to argue that Kaysville's existing water conservation plan appears to satisfy the four required components. He questioned why a separate general plan element was needed if referencing the conservation plan could accomplish the same purpose. Mayor Tran suggested clarifying the issue with state representatives, and she invited the Division of Water Resources to respond.

Rachel Shilton from the Division of Water Resources explained that although Kaysville's conservation plan covers several required topics, it does not evaluate how future land uses will affect total water demand or how water supply will be allocated across zoning categories. These land-use components, she stated, are the focus of the new requirement. She emphasized that the state expects the general plan to explicitly connect zoning, density, and permitted uses to projected water needs, and to plan for contingencies such as potential reductions in irrigation service. Without this analysis, she said the conservation plan cannot fully satisfy statutory requirements.

Council members raised concerns about the lack of complete irrigation data. Ms. Shilton responded that although parcel-level usage data remains unavailable, Davis and Weber Canal Company is fully metered, and the Division of Water Rights maintains master meter data showing water delivered into Kaysville. She stated that while these data are incomplete, they are adequate for high-level planning. She recommended that the city request available information from its irrigation providers and incorporate broad estimates into the general plan. City Attorney Nic Mills asked what level of detail the state expects. Ms. Shilton stated that cities may rely on average consumption assumptions based on ERC calculations and zoning categories, so long as the general plan makes clear how land-use designations correlate to projected demand.

In response to a question from Council Member Hunt, Ms. Shilton explained that the general plan is advisory rather than regulatory, and cities are not prevented from approving rezonings that differ from the plan. The intent, she reiterated, is to ensure that cities do not approve more development than their water systems can realistically support. Council Member Jackson asked whether adoption was tied to the \$15,000 state grant. Ms. Shilton clarified that the grant requires coordination with the state but that the statutory obligation to update the general plan exists regardless of whether the city accepts reimbursement funds.

Council Member Jackson expressed concern about the limited time available in the year and the difficulty he experienced reviewing the materials, noting that several referenced documents were not included in the packet. He stated that while he supports water conservation planning, he felt apprehensive about proceeding quickly—especially for the sake of securing reimbursement—without greater clarity on future obligations. He also noted his confusion about references to

moderate-income housing requirements, which state representatives clarified originated from other general plan mandates and were unrelated to the water-use element under discussion.

Ms. Greenwood recommended allowing the Planning Commission to conduct its scheduled hearing and then providing its recommendation to the City Council on December 18. She stated that although the city has entered into a reimbursement agreement with the state, no invoices have been submitted, and the statutory requirement to update the general plan applies whether or not the city uses the grant. Mr. Belnap noted that the general plan could contain only the zoning- and land-use-related elements required by statute, while referencing the more detailed conservation plan for technical content. He explained that the conservation plan is a more dynamic document that will evolve as new data become available. He also clarified that the list of possible conservation measures contained in state guidance—such as limiting yard waste or regulating pools—are optional ideas rather than required actions.

Council Members Oaks and Jackson expressed concern about whether those optional measures could become mandatory in the future and whether requesting data from irrigation providers might accelerate usage-based billing before the 2030 deadline. Mr. Belnap responded that irrigation providers face substantial technical and financial challenges in implementing usage-based billing and are unlikely to charge early even if some metering data becomes available sooner.

Mayor Tran asked whether a motion was required on the item. Ms. Greenwood and City Attorney Mills outlined the available procedural options: the council could table the item, move it to an action item, or take no action and allow the standard land-use process to proceed. Ms. Greenwood explained that staff planned to hold the Planning Commission hearing as scheduled and, if a recommendation was issued, to place the proposed water element on the December 18 City Council agenda as an action item. Mr. Mills noted that typically an item moves from work session to action after council discussion, but because this item will be heard by the Planning Commission first, taking no action will allow it to proceed. If the council wished to prevent the item from advancing, the appropriate action would be to table it.

Council members discussed the implications of tabling the item, including the effect on eligibility for the \$15,000 grant. Council Member Hunt confirmed that tabling would prevent the city from adopting the amendment by year's end. Council Member Adams stated that allowing the normal process to continue would still allow time for staff to refine the draft to reflect the feedback discussed, including the possibility of referencing the conservation plan while maintaining only a limited land-use component within the general plan. Mr. Belnap reiterated that this hybrid approach could satisfy state requirements without creating an overly complex document.

The council reached consensus to take no formal action on Work Item 5C, leaving the item in place for Planning Commission review and potential scheduling on the December 18 City Council agenda. With no motion offered, the mayor moved to the next item of business.

COUNCIL MEMBER REPORTS

Council Member Jackson complimented the holiday lighting on Main Street, stating that it was the best he had seen during his time in Kaysville and expressing appreciation for the enhancements.

Mayor Tran provided an update on the ongoing Kaysville Gives holiday charity program, noting that the effort was in full operation and that city staff had assisted with shopping activities earlier in the week. She highlighted the upcoming “Fill the Fire Truck” donation drive scheduled for Saturday at 10:00 a.m. at Barnes Park, explaining that the event was being held there to allow better vehicle circulation and to accommodate expected winter weather conditions. She reported that this year’s program would serve approximately 150 families and about 500 children, and that the focus would be on providing essential items rather than large or high-cost gifts. She encouraged residents to participate by donating in person at the event or by purchasing items through the Kaysville Gives Amazon wish list, which ships directly to Young Truck and Trailer, the city’s partner in receiving and staging donations. She expressed appreciation for city staff who had contributed time and effort, as well as for the community’s ongoing generosity in supporting local families.

Mayor Tran also announced that a public reception would be held prior to the December 18 City Council meeting to recognize retiring Council Member Perry Oaks for his years of service. She invited residents and community members to attend and join in expressing appreciation for his contributions to the city.

CITY MANAGER REPORT

City Manager Jaysen Christensen reminded council members about the upcoming city employee holiday party scheduled for the following Tuesday at 6:00 p.m.

ADJOURNMENT

Council Member Oaks made a motion to adjourn the regular City Council meeting at 9:02 p.m. The motion passed unanimously.

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Consent Items

PRESENTED BY: Maryn Nelson, Finance Director

SUBJECT/AGENDA TITLE: A Resolution Authorizing Users to Access the Utah State Treasurer's Public Investment Fund Accounts

EXECUTIVE SUMMARY:

The previous Finance Director retired in July, and the new Deputy Finance Director needs access to Public Investment Fund (PTIF) accounts. The most recent resolution PTIF has is from 2018, and needs to be updated with the current city manager, finance director and deputy.

This authorizes at least two individuals to make changes to the PTIF account such as:

- Add or delete users to access and/or transact with PTIF accounts.
- Add, delete, or make changes to the bank accounts tied to PTIF accounts.
- Open or close PTIF accounts.
- Complete any necessary forms in connection with such changes.

City Council Options:

Approve, Table

Staff Recommendation:

Approve Resolution

Fiscal Impact:

N/A

ATTACHMENTS:

1. Resolution
2. Utah State PTIF Certificate of Authorized Individuals

RESOLUTION NO.

A RESOLUTION AUTHORIZING USERS TO ACCESS THE UTAH STATE TREASURER'S PUBLIC INVESTMENT FUND ACCOUNTS.

WHEREAS, The Utah State Treasurer's Office has requested that each public entity provide a Certificate of Resolution authorizing individuals to access the Public Treasurers Investment Fund (PTIF).

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

1. The attached copy of Certification of Authorized Individuals for the Public Treasurer's Investment Fund [Exhibit A] is hereby issuing authority to the named individuals to act in behalf of Kaysville City.
2. This Resolution shall be effective upon adoption and shall remain in effect until repealed by another resolution authorizing different users to access the PTIF.

ADOPTED AND PASSED by the Kaysville City Council this 18th day of December 2025.

Tamara Tran
Mayor

ATTEST:

Annemarie Plaizier
City Recorder



Office of the
State Treasurer

Public Entity Resolution

1. Certification of Authorized Individuals

I, Jaysen Christensen (Name) hereby certify that the following are authorized: to add or delete users to access and/or transact with PTIF accounts; to add, delete, or make changes to bank accounts tied to PTIF accounts; to open or close PTIF accounts; and to execute any necessary forms in connection with such changes on behalf of Kaysville City (Name of Legal Entity). Please list at least two individuals. Each individual must have a unique email.

Name	Title	Email	Signature(s)
Jaysen Christensen	City Manager	jchristensen@kaysville.gov	
Maryn Nelson	Finance Director	mnelson@kaysville.gov	
Parker Godwin	Deputy Finance Director	pgodwin@kaysville.gov	

2. Signature of Authorization

I, the undersigned, City Manager (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the 18th day of December, 2025, at which a quorum was present and voted; that said resolution is now in full force and effect; and that the signatures as shown above are genuine.

Signature	Date	Printed Name	Title
	12/18/2025	Jaysen Christensen	City Manager

STATE OF UTAH)
COUNTY OF DAVIS)
§

Subscribed and sworn to me on this 18th day of December, 2025, by
Jaysen Christensen (Name), as City Manager (Title) of
Kaysville City (Name of Entity), proved to me on the basis of
satisfactory evidence to be the person(s) who appeared before me.

(seal)



Signature J. nemant. Hinde

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Consent Items

PRESENTED BY: Melinda Greenwood, Community Development Director

SUBJECT/AGENDA TITLE: Appointment of David Moore as a Planning Commission Member

EXECUTIVE SUMMARY:

Mr. David Moore was appointed as an alternate Planning Commissioner at the July 3, 2025, City Council meeting. Mayor Tran is recommending that Commissioner Moore be appointed as a regular Planning Commissioner, following the recent resignation of Commissioner Paul Allred. If appointed, Commissioner Moore would fill the remainder of Commissioner Allred's term, which expires June 30, 2026.

The Planning Commission consists of seven members, all of whom must reside in the City for at least one year prior to their appointment. The term of office for each appointed member is three years, and there is no limit to the number of terms they can be reappointed.

The Planning Commission has two alternate positions. These alternates help ensure a quorum is present at meetings so the Commission's business can be conducted. A replacement for Commissioner Moore's alternate position is forthcoming.

City Council Options:

1. Approve the appointment of David Moore as a regular Planning Commissioner.
2. Reject the appointment

Staff Recommendation:

Approval of the appointment of David Moore as an regular Planning Commissioner.

Fiscal Impact:

N/A

ATTACHMENTS:

None

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Action Item

PRESENTED BY: Chief Paul Erickson, Fire Department;

SUBJECT/AGENDA TITLE: An Ordinance Enacting Title 18, Chapter 2, Section 12 to Adopt the Utah Wildland Urban Interface Code

EXECUTIVE SUMMARY:

- Questions regarding this agenda item may be directed to Fire Chief Paul Erickson or City Attorney Nic Mills.
- Utah Wildland Urban Interface (UWUI) is defined as the line, area, or zone where structures or other human development (including critical infrastructure that if destroyed would result in hardship to communities) meet or intermingle with undeveloped wildland or vegetative fuel.
- 2025's House Bill 48 requires municipalities, no later than December 31, 2025, to adopt the version of the International Utah Wildland-Urban Interface Code adopted by the state. That version is the 2006 International UWUI Code.
- It is expected that the state will adopt a newer version of the UWUI Code in 2026. If it does, the city will then need to adopt that newer version.
- It is proposed that the 2006 International UWUI Code be adopted by adding it to the list of adopted construction codes found in Code of Ordinances Kaysville City, Title 18, Building Regulations, Chapter 2 Standard Codes.

18-2-12 – Wildland Urban Interface Code.

The provisions of the current edition of the Utah Wildland Urban Interface Code, as adopted by the State of Utah, are adopted.

City Council Options:

1) Approve with input, 2) Table

Staff Recommendation:

Approve

Fiscal Impact:

N/A

ATTACHMENTS:

1. UWUI Ordinance
2. Kaysville - Urban Wildlife Interface Map
3. 2026-2027 WUI fee scale
4. 2006 Utah Wildland Standard
5. House Bill 48

ORDINANCE 25-__-

AN ORDINANCE ENACTING TITLE 18, CHAPTER 2, SECTION 12 TO ADOPT THE UTAH WILDLAND URBAN INTERFACE CODE; PROVIDING FOR REPEALER; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State of Utah has adopted the Utah Wildland Urban Interface Code (“UWUI Code”) as part of the statewide fire code requirements; and

WHEREAS, state law requires all municipalities to adopt and enforce the UWUI Code to promote consistency in public safety regulations; reduce wildfire risk, and protect lives, property, and natural resources; and

WHEREAS, Kaysville City has previously adopted certain uniform and standard building, fire, and safety codes; and

WHEREAS, adoption of the UWUI Code will provide additional standards, requirements, and mitigation measures for development, construction, and maintenance within areas subject to increased wildfire risk within City limits; and

WHEREAS, the City Council finds that adopting the UWUI Code is necessary and appropriate to protect public health, safety, and welfare, and is consistent with the City’s responsibility to implement and enforce state mandated fire and building codes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KAYSVILLE, UTAH:

SECTION I: Repealer. If any provisions of the City's Code previously adopted are inconsistent herewith they are hereby repealed.

SECTION II: Enactment. Title 18, Chapter 2, Section 12 shall be enacted to read as follows:

18-2-12 – Utah Wildland Urban Interface Code

The provisions of the current edition of the Utah Wildland Urban Interface Code, as adopted by the State of Utah, are adopted.

SECTION III: Severability. If any section, subsection, sentence, clause or phrase of this ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, said portion shall be severed and such declaration shall not affect the validity of the remainder of this ordinance.

SECTION IV: Effective Date. This ordinance being necessary for the peace, health and safety of the City, shall become effective immediately upon posting.

PASSED AND ADOPTED by the City Council of Kaysville, Utah, this ____ day of _____, 20____.

ATTEST:

Tamara Tran, Mayor

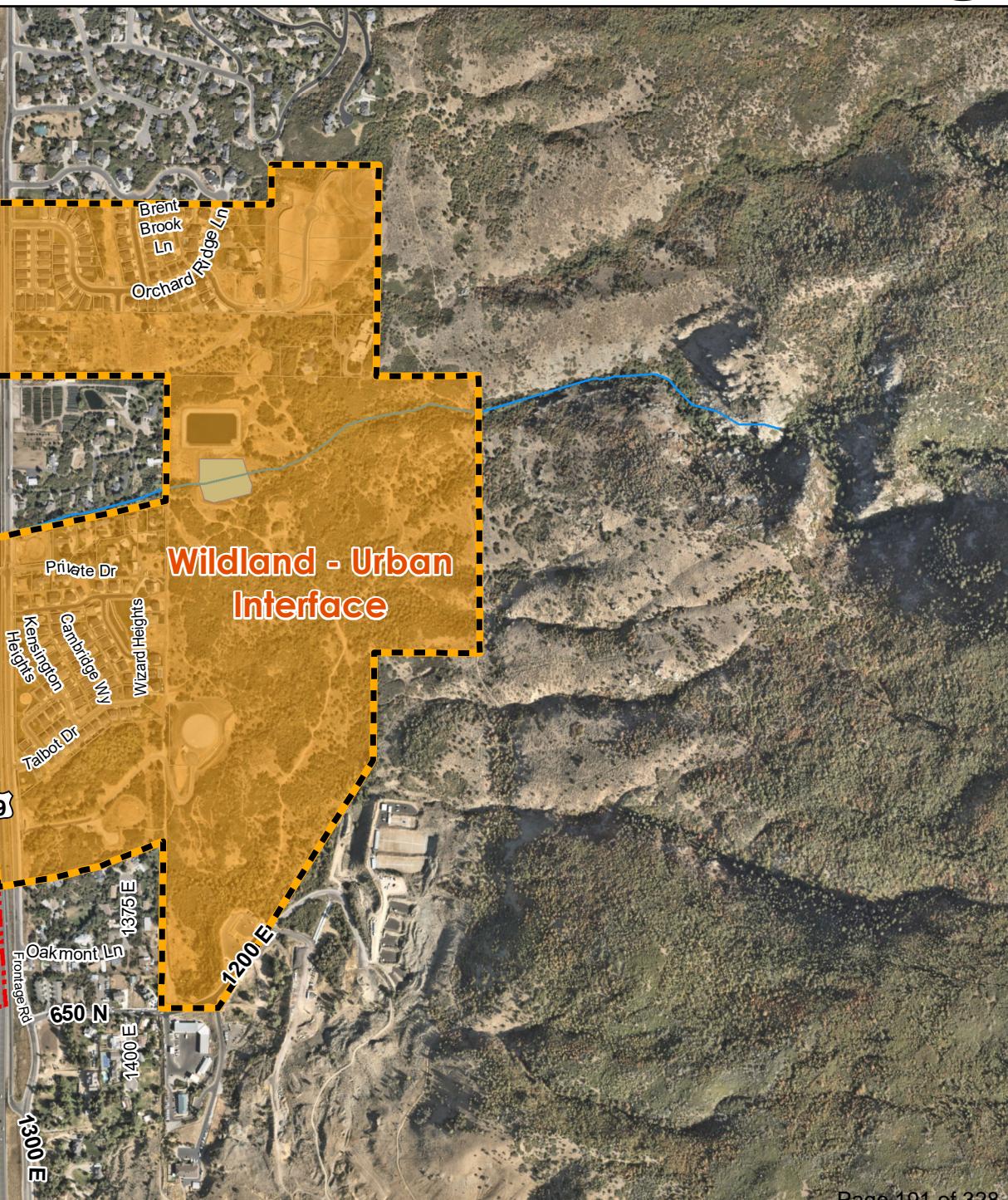
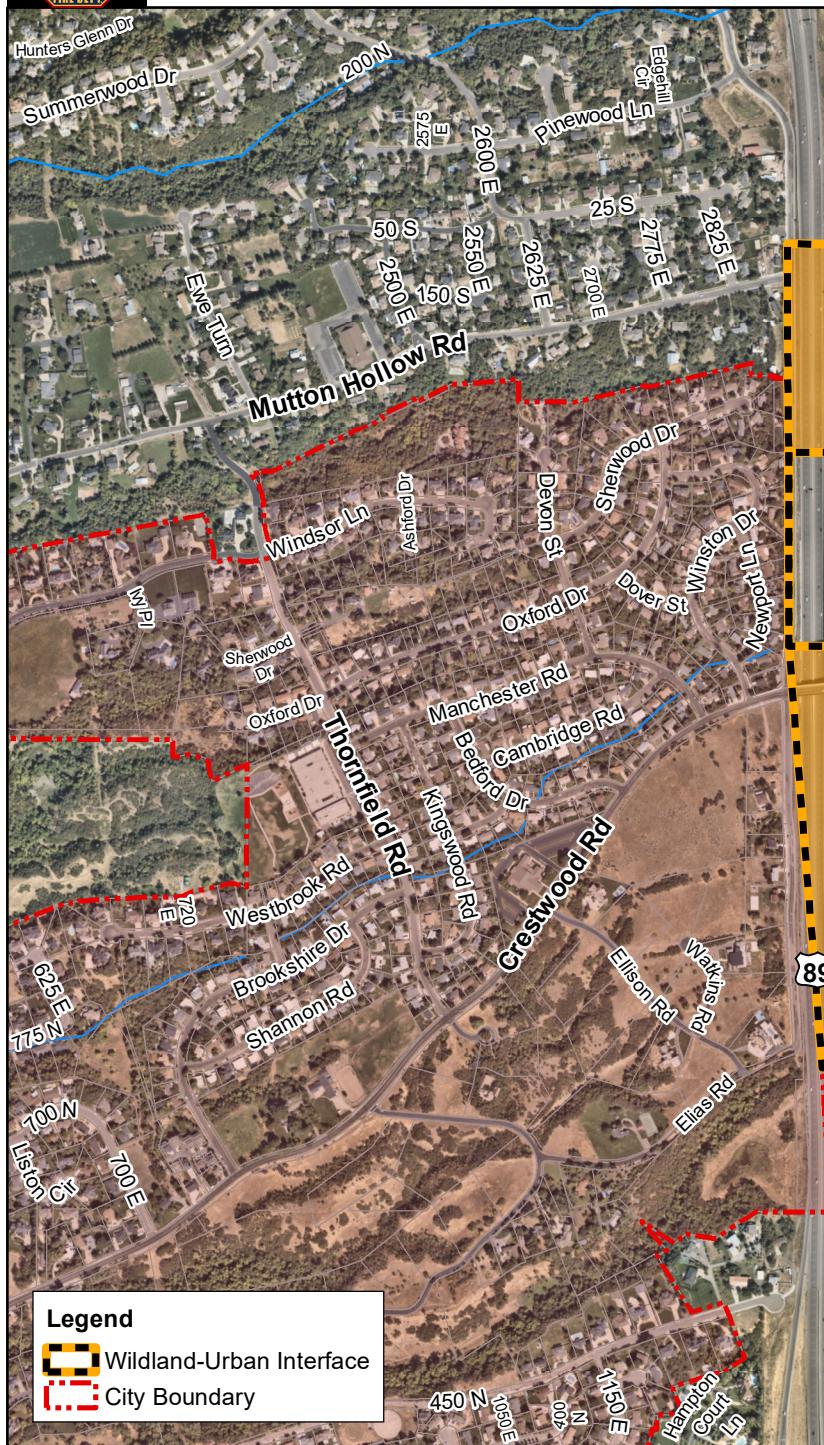
Annemarie Plazier, City Recorder

APPROVED AS TO FORM:

City Attorney



Kaysville City Wildland-Urban Interface



Legend

Wildland-Urban Interface
City Boundary

WHAT WILL THE FEES BE?

**Short answer: We don't know yet.
But here are some draft concepts.**

2026 and 2027

Properties in the high risk WUI will be assessed a yearly flat-rate fee based on the square footage of the taxable structure(s) on the property. This fee will range from \$20-100.

Up to 1,500 ft ²	\$20
1,501 - 3,000 ft ²	\$40
3,001 - 4,500 ft ²	\$60
4,501 - 6,000 ft ²	\$80
6,001 + ft ²	\$100

Up to 2,000 ft ²	\$20
2,001 - 3,000 ft ²	\$40
3,001 - 6,000 ft ²	\$60
6,001 + ft ²	\$80

Up to 1,500 ft ²	\$20
1,501 - 6,000 ft ²	\$60
6,001 + ft ²	\$100

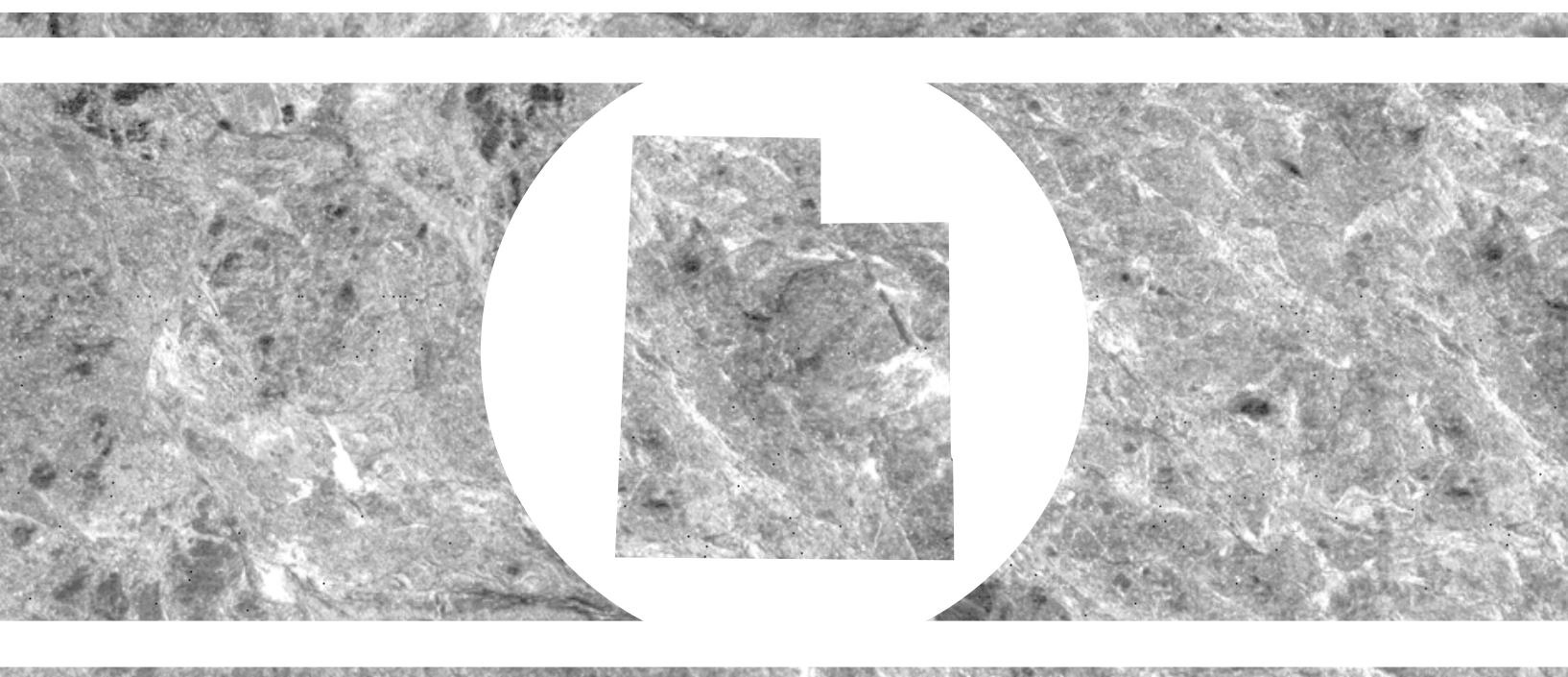
Up to 3,000 ft ²	\$20
3,001 - 6,000 ft ²	\$60
6,001 + ft ²	\$100

Annually beginning 2028

Properties in the high risk WUI will be assessed a yearly fee based on the square footage of the taxable structure(s) on the property PLUS the score received from a lot assessment

**The fees will not be finalized until we receive more structure data and work with county officials to refine them.
The final fees will be available by January 1, 2026.**

2006 UTAH WILDLAND-URBAN INTERFACE CODE



2006 Utah Wildland-Urban Interface Code

First Printing: July 2006
Second Printing: October 2006
Third Printing: March 2007
Fourth Printing: February 2008
Fifth Printing: June 2008

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PREFACE

Introduction

Internationally, code officials recognize the need for a modern, up-to-date code addressing the mitigation of fire in the urban-wildland interface. The *International Wildland-Urban Interface Code*™, in this 2003 edition, is designed to bridge the gap between enforcement of the *International Building Code*® and *International Fire Code*® by mitigating the hazard of wildfires through model code regulations, which safeguard the public health and safety in all communities, large and small.

This comprehensive urban-wildland interface code establishes minimum regulations for land use and the built environment in designated urban-wildland interface areas using prescriptive and performance-related provisions. It is founded on data collected from tests and fire incidents, technical reports and mitigation strategies from around the world. This 2003 edition is fully compatible with all the *International Codes*™ (“I-Codes”™) published by the International Code Council® (ICC®), including the *International Building Code*®, *ICC Electrical Code*™, *International Energy Conservation Code*®, *International Existing Building Code*®, *International Fire Code*®, *International Fuel Gas Code*®, *International Mechanical Code*®, *ICC Performance Code*™, *International Plumbing Code*®, *International Private Sewage Disposal Code*®, *International Property Maintenance Code*®, *International Residential Code*® and *International Zoning Code*®.

The *International Wildland-Urban Interface Code* provisions provide many benefits, including the model code development process, which offers an international forum for fire safety professionals to discuss performance and prescriptive code requirements. This forum provides an excellent arena to debate proposed revisions. This model code also encourages international consistency in the application of provisions.

Development

This is the first edition of the *International Wildland-Urban Interface Code* (2003) and is the culmination of an effort initiated in 2001 by the ICC and the three statutory members of the International Code Council: Building Officials and Code Administrators International, Inc. (BOCA), International Conference of Building Officials (ICBO) and Southern Building Code Congress International (SBCCI). The intent was to draft a comprehensive set of regulations for mitigating the hazard to life and property from the intrusion of fire from wildland exposures and fire from adjacent structures, and preventing structure fires from spreading to wildland fuels. Technical content of the 2000 *Wildland-Urban Interface Code*, published by the International Fire Code Institute, was utilized as the basis for the development, followed by the publication of the 2001 Final Draft. This 2003 edition is based on the Final Draft, with changes approved in the 2002 ICC Code Development Process. A new edition such as this is promulgated every three years.

With the development and publication of the family of *International Codes* in 2000, the continued development and maintenance of the model codes individually promulgated by BOCA (“BOCA National Codes”), ICBO (“Uniform Codes”) and SBCCI (“Standard Codes”) was discontinued. The 2003 *International Codes*, as well as their predecessors—the 2000 *International Codes*—are intended to be the successor set of codes to those codes previously developed by BOCA, ICBO and SBCCI.

The development of a single family of comprehensive and coordinated *International Codes* was a significant milestone in the development of regulations for the built environment. The timing of this publication mirrors a milestone in the change in structure of the model codes, namely, the pending consolidation of BOCA, ICBO and SBCCI into the ICC. The activities and services previously provided by the individual model code organizations will be the responsibility of the consolidated ICC.

This code is founded on principles intended to mitigate the hazard from fires through the development of provisions that adequately protect public health, safety and welfare; provisions that do not unnecessarily increase construction costs; provisions that do not restrict the use of new materials, products or methods of construction; and provisions that do not give preferential treatment to particular types or classes of materials, products or methods of construction.

Adoption

The *International Wildland-Urban Interface Code* is available for adoption and use by jurisdictions internationally. Its use within a governmental jurisdiction is intended to be accomplished through adoption by reference in accordance with proceedings establishing the jurisdiction’s laws. At the time of adoption, jurisdictions should insert the appropriate information in provisions requiring specific local information, such as the name of the adopting jurisdiction. These locations are shown in bracketed words in small capital letters in the code and in the sample ordinance. The sample adoption ordinance on page v addresses several key elements of a code adoption ordinance, including the information required for insertion into the code text.

Maintenance

The *International Wildland-Urban Interface Code* is kept up-to-date through the review of proposed changes submitted by code enforcing officials, industry representatives, design professionals and other interested parties. Proposed changes are carefully considered through an open code development process in which all interested and affected parties may participate.

The contents of this work are subject to change both through the Code Development Cycles and the governmental body that enacts the code into law. For more information regarding the code development process, contact the Code and Standard Development Department of the International Code Council.

Although the development procedure of the *International Wildland-Urban Interface Code* assures the highest degree of care, ICC and the founding members of ICC—BOCA, ICBO and SBCCI—their members and those participating in the development of this code do not accept any liability resulting from compliance or noncompliance with the provisions, because ICC and its founding members do not have the power or authority to police or enforce compliance with the contents of this code. Only the governmental body that enacts the code into law has such authority.

Authority

The Division is required to establish minimum standards for a wildland fire ordinance and specify minimum standards for wildland fire training, certification and wildland fire suppression equipment in accordance with subsections 65A-8-6(3)(a) and 65A-8-6(3)(b). This requirement is promulgated under general rule-making authority of subsection 65A-1-4(2).

ORDINANCE

The *International Codes* are designed and promulgated to be adopted by reference by ordinance. Jurisdictions wishing to adopt the 2003 *International Wildland-Urban Interface Code* as an enforceable regulation for the mitigation of fire in the urban-wildland interface should ensure that certain factual information is included in the adopting ordinance at the time adoption is being considered by the appropriate governmental body. The following sample adoption ordinance addresses several key elements of a code adoption ordinance, including the information required for insertion into the code text.

Minimum Standards for Wildland Fire Ordinance

The division uses the *International Wildland-Urban Interface Code* as a basis for establishing the minimum standards discussed in this document. A county ordinance that at least meets the minimum standards should be in place by September 2006.

The Division incorporates by reference the 2003 *International Code Council Wildland-Urban Interface Code* as the minimum standard for wildland fire ordinance in conjunction with Utah requirements.

SAMPLE ORDINANCE FOR ADOPTION OF THE *INTERNATIONAL WILDLAND-URBAN INTERFACE CODE*

ORDINANCE NO. _____

An ordinance of the [JURISDICTION] adopting the 2003 edition of the *International Wildland-Urban Interface Code* as currently amended by the division of Forestry, Fire and State Lands, regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels in the [JURISDICTION]; providing for the issuance of permits and collection of fees therefor; repealing Ordinance No. _____ of the [JURISDICTION] and all other ordinances and parts of the ordinances in conflict therewith.

The [GOVERNING BODY] of the [JURISDICTION] does ordain as follows:

Section 1. That a certain document, three (3) copies of which are on file in the office of the [TITLE OF JURISDICTION'S KEEPER OF RECORDS] of [NAME OF JURISDICTION], being marked and designated as the *International Wildland-Urban Interface Code*, 2003 edition, including Appendix Chapters [FILL IN THE APPENDIX CHAPTERS BEING ADOPTED], as published by the International Code Council, be and is hereby adopted as the Urban-Wildland Interface Code of the [JURISDICTION], in the State of [STATE NAME] for regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels as herein provided; providing for the issuance of permits and collection of fees therefor; and each and all of the regulations, provisions, penalties, conditions and terms of said Urban-Wildland Interface Code on file in the office of the [JURISDICTION] are hereby referred to, adopted, and made a part hereof, as if fully set out in this ordinance, with the additions, insertions, deletions and changes, if any, prescribed in Section 2 of this ordinance.

Section 2. The following sections are hereby revised:

Section 101.1. Insert: [NAME OF JURISDICTION]

Section 3. That Ordinance No. _____ of [JURISDICTION] entitled [FILL IN HERE THE COMPLETE TITLE OF THE ORDINANCE OR ORDINANCES IN EFFECT AT THE PRESENT TIME SO THAT THEY WILL BE REPEALED BY DEFINITE MENTION] and all other ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The [GOVERNING BODY] hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 5. That nothing in this ordinance or in the *Wildland-Urban Interface Code* hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. That the JURISDICTION'S KEEPER OF RECORDS is hereby ordered and directed to cause this ordinance to be published. (An additional provision may be required to direct the number of times the ordinance is to be published and to specify that it is to be in a newspaper in general circulation. Posting may also be required.)

Section 7. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect [TIME PERIOD] from and after the date of its final passage and adoption.

Section 8. Specific boundaries of natural or man-made features of wildland-urban interface areas shall be as shown on the wildland area interface map. The legal description of such areas is as described as follows: [INSERT LEGAL DESCRIPTION]

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CHAPTER 1

ADMINISTRATION

SECTION 101 GENERAL

101.1 Scope. The provisions of this code shall apply to the construction, alteration, movement, repair, maintenance and use of any building, structure or premises within the urban-wildland interface areas in this jurisdiction.

Buildings or conditions in existence at the time of the adoption of this code are allowed to have their use or occupancy continued, if such condition, use or occupancy was legal at the time of the adoption of this code, provided such continued use does not constitute a distinct danger to life or property.

Buildings or structures moved into or within the jurisdiction shall comply with the provisions of this code for new buildings or structures.

101.2 Objective. The objective of this code is to establish minimum regulations consistent with nationally recognized good practice for the safeguarding of life and property. Regulations in this code are intended to mitigate the risk to life and structures from intrusion of fire from wildland fire exposures and fire exposures from adjacent structures and to mitigate structure fires from spreading to wildland fuels.

The development and use of property in wildland-urban interface areas is a potential threat to life and property from fire and resulting erosion. Safeguards to prevent the occurrence of fires and to provide adequate fire-protection facilities to control the spread of fire in wildland-urban interface areas shall be in accordance with this code.

This code shall supplement the jurisdiction's building and fire codes, if such codes have been adopted, to provide for special regulations to mitigate the fire- and life-safety hazards of the wildland-urban interface areas.

101.3 Retroactivity. The provisions of the code shall apply to conditions arising after the adoption thereof, conditions not legally in existence at the adoption of this code, to conditions which, in the opinion of the code official, constitute a distinct hazard to life or property.

101.4 Additions or alterations. Additions or alterations may be made to any building or structure without requiring the existing building or structure to comply with all of the requirements of this code, provided the addition or alteration conforms to that required for a new building or structure.

Exception: Provisions of this code that specifically apply to existing conditions are retroactive. See Section 601.1 and Appendix A.

Additions or alterations shall not be made to an existing building or structure that will cause the existing building or structure to be in violation of any of the provisions of this code nor shall such additions or alterations cause the existing building or structure to become unsafe. An unsafe condition shall be deemed to have been created if an addition or alteration will cause the existing building or structure to become structurally

unsafe or overloaded; will not provide adequate access in compliance with the provisions of this code or will obstruct existing exits or access; will create a fire hazard; will reduce required fire resistance or will otherwise create conditions dangerous to human life.

101.5 Maintenance. All buildings, structures, landscape materials, vegetation, defensible space or other devices or safeguards required by this code shall be maintained in conformance to the code edition under which installed. The owner or the owner's designated agent shall be responsible for the maintenance of buildings, structures, landscape materials and vegetation.

SECTION 102 AUTHORITY OF THE CODE OFFICIAL

102.1 Powers and duties of the code official. The code official is hereby authorized to administer and enforce this code, or designated sections thereof, and all ordinances of the jurisdiction pertaining to designated wildland-urban interface areas. For such purposes, the code official shall have the powers of a law enforcement officer.

102.2 Interpretations, rules and regulations. The code official shall have the power to render interpretations of this code and to adopt and enforce rules and supplemental regulations to clarify the application of its provisions. Such interpretations, rules and regulations shall be in conformance to the intent and purpose of this code.

A copy of such rules and regulations shall be filed with the clerk of the jurisdiction and shall be in effect immediately thereafter. Additional copies shall be available for distribution to the public.

102.3 Liability of the code official. The code official charged with the enforcement of this code, acting in good faith and without malice in the discharge of the duties required by this code or other pertinent law or ordinance, shall not thereby be rendered personally liable for damages that may accrue to persons or property as a result of an act or by reason of an act or omission in the discharge of such duties. A suit brought against the code official or employee because of such act or omission performed by the code official or employee in the enforcement of any provision of such codes or other pertinent laws or ordinances implemented through the enforcement of this code or enforced by the code enforcement agency shall be defended by this jurisdiction until final termination of such proceedings, and any judgment resulting therefrom shall be assumed by this jurisdiction. The code enforcement agency or its parent jurisdiction shall not be held as assuming any liability by reason of the inspections authorized by this code or any permits or certificates issued under this code.

102.4 Other agencies. When requested to do so by the code official, other officials of this jurisdiction shall assist and coop-

erate with the code official in the discharge of the duties required by this code.

SECTION 103 COMPLIANCE ALTERNATIVES

103.1 Practical difficulties. When there are practical difficulties involved in carrying out the provisions of this code, the code official is authorized to grant modifications for individual cases on application in writing by the owner or a duly authorized representative. The code official shall first find that a special individual reason makes enforcement of the strict letter of this code impractical, the modification is in conformance to the intent and purpose of this code, and the modification does not lessen any fire protection requirements or any degree of structural integrity. The details of any action granting modifications shall be recorded and entered into the files of the code enforcement agency.

If the code official determines that difficult terrain, danger of erosion or other unusual circumstances make strict compliance with the vegetation control provisions of the code detrimental to safety or impractical, enforcement thereof may be suspended, provided that reasonable alternative measures are taken.

103.2 Technical assistance. To determine the acceptability of technologies, processes, products, facilities, materials and uses attending the design, operation or use of a building or premises subject to the inspection of the code official, the code official is authorized to require the owner or the person in possession or control of the building or premises to provide, without charge to the jurisdiction, a technical opinion and report. The opinion and report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the code official and the owner and shall analyze the fire safety of the design, operation or use of the building or premises, the facilities and appurtenances situated thereon and fuel management for purposes of establishing fire hazard severity to recommend necessary changes.

103.3 Alternative materials or methods. The code official, in concurrence with approval from the building official and fire chief, is authorized to approve alternative materials or methods, provided that the code official finds that the proposed design, use or operation satisfactorily complies with the intent of this code and that the alternative is, for the purpose intended, at least equivalent to the level of quality, strength, effectiveness, fire resistance, durability and safety prescribed by this code. Approvals under the authority herein contained shall be subject to the approval of the building official whenever the alternate material or method involves matters regulated by the *International Building Code*.

The code official shall require that sufficient evidence or proof be submitted to substantiate any claims that may be made regarding its use. The details of any action granting approval of an alternate shall be recorded and entered in the files of the code enforcement agency.

SECTION 104 APPEALS

104.1 General. To determine the suitability of alternative materials and methods and to provide for reasonable interpretations of the provisions of this code, there shall be and hereby is created a board of appeals consisting of five members who are qualified by experience and training to pass judgment on pertinent matters. The code official, building official and fire chief shall be ex officio members, and the code official shall act as secretary of the board. The board of appeals shall be appointed by the legislative body and shall hold office at their discretion. The board shall adopt reasonable rules and regulations for conducting its investigations and shall render decisions and findings in writing to the code official, with a duplicate copy to the applicant.

104.2 Limitations of authority. The board of appeals shall not have authority relative to interpretation of the administrative provisions of this code and shall not have authority to waive requirements of this code.

SECTION 105 PERMITS

105.1 General. When not otherwise provided in the requirements of the building or fire code, permits are required in accordance with Section 105.

105.2 Permits required. Unless otherwise exempted, no building or structure regulated by this code shall be erected, constructed, altered, repaired, moved, removed, converted or demolished unless a separate permit for each building or structure has first been obtained from the code official.

When required by the code official, a permit shall be obtained for the following activities, operations, practices or functions within an wildland-urban interface area:

1. Automobile wrecking yard;
2. Candles and open flames in assembly areas;
3. Explosives or blasting agents;
4. Fireworks;
5. Flammable or combustible liquids;
6. Hazardous materials;
7. Liquefied petroleum gases;
8. Lumberyards;
9. Motor vehicle fuel-dispensing stations;
10. Open burning;
11. Pyrotechnical special effects material;
12. Tents, canopies and temporary membrane structures;
13. Tire storage;
14. Welding and cutting operations; or
15. Other activities as determined by the code official.

105.3 Work exempt from permit. Unless otherwise provided in the requirements of the building or fire code, a permit shall not be required for the following:

1. One-story detached accessory buildings used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 120 square feet (11.15 m^2) and

the structure is located more than 50 feet (15 240 mm) from the nearest adjacent structure.

2. Fences not over 6 feet (1829 mm) high.

Exemption from the permit requirements of this code shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code or any other laws or ordinances of this jurisdiction.

The code official is authorized to stipulate conditions for permits. Permits shall not be issued when public safety would be at risk, as determined by the code official.

105.4 Permit application. To obtain a permit, the applicant shall first file an application therefor in writing on a form furnished by the code enforcement agency for that purpose. Every such application shall:

1. Identify and describe the work, activity, operation, practice or function to be covered by the permit for which application is made.
2. Describe the land on which the proposed work, activity, operation, practice or function is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building, work, activity, operation, practice or function.
3. Indicate the use or occupancy for which the proposed work, activity, operation, practice or function is intended.
4. Be accompanied by plans, diagrams, computation and specifications and other data as required in Section 106 of this code.
5. State the valuation of any new building or structure or any addition, remodeling or alteration to an existing building.
6. Be signed by the applicant or the applicant's authorized agent.
7. Give such other data and information as may be required by the code official.

105.5 Permit approval. Before a permit is issued, the code official, or an authorized representative, shall review and approve all permitted uses, occupancies or structures. Where laws or regulations are enforceable by other agencies or departments, a joint approval shall be obtained from all agencies or departments concerned.

105.6 Permit issuance. The application, plans, specifications and other data filed by an applicant for a permit shall be reviewed by the code official. If the code official finds that the work described in an application for a permit and the plan, specifications and other data filed therewith conform to the requirements of this code, the code official is allowed to issue a permit to the applicant.

When the code official issues the permit, the code official shall endorse in writing or stamp the plans and specifications APPROVED. Such approved plans and specifications shall not be changed, modified or altered without authorization from the code official, and all work regulated by this code shall be done in accordance with the approved plans.

105.7 Validity of permit. The issuance or granting of a permit or approval of plans, specifications and computations shall

not be construed to be a permit for, or an approval of, any violation of any of the provisions of this code or of any other ordinance of the jurisdiction. Permits presuming to give authority to violate or conceal the provisions of this code or other ordinances of the jurisdiction shall not be valid.

105.8 Expiration. Every permit issued by the code official under the provisions of this code shall expire by limitation and become null and void if the building, use or work authorized by such permit is not commenced within 180 days from the date of such permit, or if the building, use or work authorized by such permit is suspended or abandoned at any time after the work is commenced for a period of 180 days.

Any permittee holding an unexpired permit may apply for an extension of the time within which work may commence under that permit when the permittee is unable to commence work within the time required by this section for good and satisfactory reasons. The code official may extend the time for action by the permittee for a period not exceeding 180 days on written request by the permittee showing that circumstances beyond the control of the permittee have prevented action from being taken. No permit shall be extended more than once.

105.9 Retention of permits. Permits shall at all times be kept on the premises designated therein and shall at all times be subject to inspection by the code official or other authorized representative.

105.10 Revocation of permits. Permits issued under this code may be suspended or revoked when it is determined by the code official that:

1. It is used by a person other than the person to whom the permit was issued.
2. It is used for a location other than that for which the permit was issued.
3. Any of the conditions or limitations set forth in the permit have been violated.
4. The permittee fails, refuses or neglects to comply with any order or notice duly served on him under the provisions of this code within the time provided therein.
5. There has been any false statement or misrepresentation as to material fact in the application or plans on which the permit or application was made.
6. When the permit is issued in error or in violation of any other ordinance, regulations or provisions of this code.

The code official is allowed to, in writing, suspend or revoke a permit issued under the provisions of this code whenever the permit is issued in error or on the basis of incorrect information supplied, or in violation of any ordinance or regulation or any of the provisions of this code.

SECTION 106 PLANS AND SPECIFICATIONS

106.1 General. Plans, engineering calculations, diagrams and other data shall be submitted in at least two sets with each application for a permit. When such plans are not prepared by an architect or engineer, the code official may require the applicant submitting such plans or other data to demonstrate that state law does not require that the plans be prepared by a li-

censed architect or engineer. The code official may require plans, computations and specifications to be prepared and designed by an architect or engineer licensed by the state to practice as such even if not required by state law.

Exception: Submission of plans, calculations, construction inspection requirements and other data, if it is found that the nature of the work applied for is such that reviewing of plans is not necessary to obtain compliance with this code.

106.2 Information on plans and specifications. Plans and specifications shall be drawn to scale upon substantial paper or cloth and shall be of sufficient clarity to indicate the location, nature and extent of the work proposed, and show in detail that it will conform to the provisions of this code and all relevant laws, ordinances, rules and regulations.

106.3 Site plan. In addition to the requirements for plans in the *International Building Code*, site plans shall include topography, width and percent of grade of access roads, landscape and vegetation details, locations of structures or building envelopes, existing or proposed overhead utilities, occupancy classification of buildings, types of ignition-resistant construction of buildings, structures and their appendages, roof classification of buildings, and site water supply systems.

106.4 Vegetation management plans. When utilized by the permit applicant pursuant to Section 502, vegetation management plans shall be prepared and shall be submitted to the code official for review and approval as part of the plans required for a permit. See Appendix B.

106.5 Fire protection plan. When required by the code official pursuant to Section 405, a fire protection plan shall be prepared and shall be submitted to the code official for review and approved as a part of the plans required for a permit.

106.6 Other data and substantiation. When required by the code official, the plans and specifications shall include classification of fuel loading, fuel model light, medium or heavy, and substantiating data to verify classification of fire-resistive vegetation.

106.7 Vicinity plan. In addition to the requirements for site plans, plans shall include details regarding the vicinity within 300 feet (91 440 mm) of property lines, including other structures, slope, vegetation, fuel breaks, water supply systems and access roads.

106.8 Retention of plans. One set of approved plans, specifications and computations shall be retained by the code official for a period of not less than 90 days from date of completion of the work covered therein; and one set of approved plans and specifications shall be returned to the applicant, and said set shall be kept on the site of the building, use or work at all times during which the work authorized thereby is in progress.

SECTION 107 INSPECTION AND ENFORCEMENT

107.1 Inspection.

107.1.1 General. All construction or work for which a permit is required by this code shall be subject to inspection by the code official and all such construction or work shall

remain accessible and exposed for inspection purposes until approved by the code official.

It shall be the duty of the permit applicant to cause the work to remain accessible and exposed for inspection purposes. Neither the code official nor the jurisdiction shall be liable for expense entailed in the removal or replacement of any material required to allow inspection.

Approval as a result of an inspection shall not be construed to be an approval of a violation of the provisions of this code or of other ordinances of the jurisdiction. Inspections presuming to give authority to violate or cancel the provisions of this code or of other ordinances of the jurisdiction shall not be valid.

A survey of the lot may be required by the code official to verify that the mitigation features are provided and the building or structure is located in accordance with the approved plans.

107.1.2 Authority to inspect. The code official shall inspect, as often as necessary, buildings and premises, including such other hazards or appliances designated by the code official for the purpose of ascertaining and causing to be corrected any conditions that could reasonably be expected to cause fire or contribute to its spread, or any violation of the purpose of this code and of any other law or standard affecting fire safety.

107.1.3 Reinspections. To determine compliance with this code, the code official may cause a structure to be reinspected. A fee may be assessed for each inspection or reinspection when such portion of work for which inspection is called is not complete or when corrections called for are not made.

Reinspection fees may be assessed when the approved plans are not readily available to the inspector, for failure to provide access on the date for which inspection is requested or for deviating from plans requiring the approval of the code official.

To obtain a reinspection, the applicant shall pay the reinspection fee as set forth in the fee schedule adopted by the jurisdiction. When reinspection fees have been assessed, no additional inspection of the work will be performed until the required fees have been paid.

107.2 Enforcement.

107.2.1 Authorization to issue corrective orders and notices. When the code official finds any building or premises that are in violation of this code, the code official is authorized to issue corrective orders and notices.

107.2.2 Service of orders and notices. Orders and notices authorized or required by this code shall be given or served on the owner, operator, occupant or other person responsible for the condition or violation either by verbal notification, personal service, or delivering the same to, and leaving it with, a person of suitable age and discretion on the premises; or, if no such person is found on the premises, by affixing a copy thereof in a conspicuous place on the door to the entrance of said premises and by mailing a copy thereof to such person by registered or certified mail to the person's last known address.

Orders or notices that are given verbally shall be confirmed by service in writing as herein provided.

107.3 Right of entry. Whenever necessary to make an inspection to enforce any of the provisions of this code, or whenever the code official has reasonable cause to believe that there exists in any building or on any premises any condition that makes such building or premises unsafe, the code official is authorized to enter such building or premises at all reasonable times to inspect the same or to perform any duty authorized by this code, provided that if such building or premises is occupied, the code official shall first present proper credentials and request entry; and if such building or premises is unoccupied, the code official shall first make a reasonable effort to locate the owner or other persons having charge or control of the building or premises and request entry.

If such entry is refused, the code official shall have recourse to every remedy provided by law to secure entry. Owners, occupants or any other persons having charge, care or control of any building or premises, shall, after proper request is made as herein provided, promptly permit entry therein by the code official for the purpose of inspection and examination pursuant to this code.

107.4 Compliance with orders and notices.

107.4.1 General compliance. Orders and notices issued or served as provided by this code shall be complied with by the owner, operator, occupant or other person responsible for the condition or violation to which the corrective order or notice pertains.

If the building or premises is not occupied, such corrective orders or notices shall be complied with by the owner.

107.4.2 Compliance with tags. A building or premises shall not be used when in violation of this code as noted on a tag affixed in accordance with Section 107.4.1.

107.4.3 Removal and destruction of signs and tags. A sign or tag posted or affixed by the code official shall not be mutilated, destroyed or removed without authorization by the code official.

107.4.4 Citations. Persons operating or maintaining an occupancy, premises or vehicle subject to this code who allow a hazard to exist or fail to take immediate action to abate a hazard on such occupancy, premises or vehicle when ordered or notified to do so by the code official shall be guilty of a misdemeanor.

107.4.5 Unsafe conditions. Buildings, structures or premises that constitute a fire hazard or are otherwise dangerous to human life, or which in relation to existing use constitute a hazard to safety or health or public welfare, by reason of inadequate maintenance, dilapidation, obsolescence, fire hazard, disaster damage or abandonment as specified in this code or any other ordinance, are unsafe conditions. Unsafe buildings or structures shall not be used. Unsafe buildings are hereby declared to be public nuisances and shall be abated by repair, rehabilitation, demolition or removal, pursuant to applicable state and local laws and codes.

SECTION 108 CERTIFICATE OF COMPLETION

No building, structure or premises shall be used or occupied, and no change in the existing occupancy classification of a building, structure, premise or portion thereof shall be made until the code official has issued a certificate of completion therefor as provided herein. The certificate of occupancy shall not be issued until the certificate of completion indicating that the project is in compliance with this code has been issued by the code official.

Issuance of a certificate of occupancy shall not be construed as an approval of a violation of the provisions of this code or of other pertinent laws and ordinances of the jurisdiction. Certificates presuming to give authority to violate or cancel the provisions of this code or other laws or ordinances of the jurisdiction shall not be valid.

CHAPTER 2

DEFINITIONS

SECTION 201 GENERAL

201.1 Scope. Unless otherwise expressly stated, the following words and terms shall, for the purposes of this code, have the meanings shown in this chapter.

201.2 Interchangeability. Words stated in the present tense include the future; words stated in the masculine gender include the feminine and neuter, and the singular number includes the plural and the plural the singular.

201.3 Terms defined in other codes. Where terms are not defined in this code and are defined in other *International Codes*, such terms shall have the meanings ascribed to them as in those codes.

201.4 Terms not defined. Where terms are not defined through the methods authorized by this section, such terms shall have their ordinarily accepted meanings such as the context implies.

SECTION 202 DEFINITIONS

ACCESSORY STRUCTURE. A building or structure used to shelter or support any material, equipment, chattel or occupancy other than a habitable building.

APPROVED. Approval by the code official as the result of review, investigation or tests conducted by the code official or by reason of accepted principles or tests by national authorities, or technical or scientific organizations.

BRUSH, SHORT. Low-growing species that reach heights of 1 to 3 feet. Sagebrush, snowberry and rabbitbrush are some varieties.

BRUSH, TALL. Arbor-like varieties of brush species and/or short varieties of broad-leaf trees that grow in compact groups or clumps. These groups or clumps reach heights of 4 to 20 feet. In Utah, this includes primary varieties of oak, maples, chokecherry, serviceberry and mahogany, but may also include other species.

BUILDING. Any structure used or intended for supporting or sheltering any use or occupancy.

BUILDING OFFICIAL. The officer or other designated authority charged with the administration and enforcement of the *International Building Code*, or the building official's duly authorized representative.

CERTIFICATE OF COMPLETION. Written documentation that the project or work for which a permit was issued has been completed in conformance with requirements of this code.

CODE OFFICIAL. The official designated by the jurisdiction to interpret and enforce this code, or the code official's authorized representative.

DEFENSIBLE SPACE. An area either natural or man-made, where material capable of allowing a fire to spread unchecked has been treated, cleared or modified to slow the rate and intensity of an advancing wildfire and to create an area for fire suppression operations to occur.

DRIVEWAY. A vehicular ingress and egress route that serves no more than two buildings or structures, not including accessory structures, or more than five dwelling units.

FIRE AREA. The floor area, in square feet (square meters), used to determine the adequate water supply.

FIRE CHIEF. The chief officer or the chief officer's authorized representative of the fire department serving the jurisdiction.

FIRE PROTECTION PLAN. A document prepared for a specific project or development proposed for the wildland-urban interface area. It describes ways to minimize and mitigate the fire problems created by the project or development, with the purpose of reducing impact on the community's fire protection delivery system.

FIRE WEATHER. Weather conditions favorable to the ignition and rapid spread of fire. In wildfires, this generally includes high temperatures combined with strong winds and low humidity.

FIRE-RESISTANCE-RATED CONSTRUCTION. The use of materials and systems in the design and construction of a building or structure to safeguard against the spread of fire within a building or structure and the spread of fire to or from buildings or structures to the wildland-urban interface area.

FLAME SPREAD RATING. As used herein refers to rating obtained according to tests conducted as specified by a nationally recognized standard.

FUEL BREAK. An area, strategically located for fighting anticipated fires, where the native vegetation has been permanently modified or replaced so that fires burning into it can be more easily controlled. Fuel breaks divide fire-prone areas into smaller areas for easier fire control and to provide access for fire fighting.

FUEL, HEAVY. Vegetation consisting of round wood 3 inches (76 mm) or larger in diameter. The amount of fuel (vegetation) would be 6 tons per acre or greater.

FUEL, LIGHT. Vegetation consisting of herbaceous and round wood less than $\frac{1}{4}$ inch (6.4 mm) in diameter. The amount of fuel (vegetation) would be $\frac{1}{2}$ ton to 2 tons per acre.

FUEL, MEDIUM. Vegetation consisting of round wood $\frac{1}{4}$ to 3 inches (6.4mm to 76 mm) in diameter. The amount of fuel (vegetation) would be 2 to 6 tons per acre.

FUEL MODIFICATION. A method of modifying fuel load by reducing the amount of nonfire-resistant vegetation or altering the type of vegetation to reduce the fuel load.

DEFINITIONS

FUEL MOSAIC. A fuel modification system that provides for the creation of islands and irregular boundaries to reduce the visual and ecological impact of fuel modification.

FUEL-LOADING. The oven-dry weight of fuels in a given area, usually expressed in pounds per acre (lb/a) (kg/ha). Fuel loading may be referenced to fuel size or timelag categories, and may include surface fuels or total fuels.

GREENBELT. A fuel break designated for a use other than fire protection.

HAZARDOUS MATERIALS. As defined in the *International Fire Code*.

HEAVY TIMBER CONSTRUCTION. As described in the *International Building Code*.

INSURANCE SERVICES OFFICE (ISO). An agency that recommends fire insurance rates based on a grading schedule that incorporates evaluation of fire fighting resources and capabilities.

LEGISLATIVE BODY. The governing body of the political jurisdiction administering this code.

LOG WALL CONSTRUCTION. A type of construction in which exterior walls are constructed of solid wood members and where the smallest horizontal dimension of each solid wood member is at least 6 inches (152 mm).

MULTILAYERED GLAZED PANELS. Window or door assemblies that consist of two or more independently glazed panels installed parallel to each other, having a sealed air gap in between, within a frame designed to fill completely the window or door opening in which the assembly is intended to be installed.

NONCOMBUSTIBLE. As applied to building construction material means a material that, in the form in which it is used, is either one of the following:

1. Material of which no part will ignite and burn when subjected to fire. Any material conforming to ASTM E 136 shall be considered noncombustible within the meaning of this section.
2. Material having a structural base of noncombustible material as defined in Item 1 above, with a surfacing material not over $\frac{1}{8}$ inch (3.2 mm) thick, which has a flame-spread rating of 50 or less. Flame-spread rating as used herein refers to rating obtained according to tests conducted as specified in ASTM E 84.

“Noncombustible” does not apply to surface finish materials. Material required to be noncombustible for reduced clearances to flues, heating appliances or other sources of high temperature shall refer to material conforming to Item 1. No material shall be classed as noncombustible that is subject to increase in combustibility or flame-spread rating, beyond the limits herein established, through the effects of age, moisture or other atmospheric condition.

NONCOMBUSTIBLE ROOF COVERING. One of the following:

1. Cement shingles or sheets.
2. Exposed concrete slab roof.
3. Ferrous or copper shingles or sheets.

4. Slate shingles.

5. Clay or concrete roofing tile.

6. Approved roof covering of noncombustible material.

SLOPE. The variation of terrain from the horizontal; the number of feet (meters) rise or fall per 100 feet (30 480 mm) measured horizontally, expressed as a percentage.

STRUCTURE. That which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some manner.

TREE CROWN. The primary and secondary branches growing out from the main stem, together with twigs and foliage.

UNENCLOSED ACCESSORY STRUCTURE. An accessory structure without a complete exterior wall system enclosing the area under roof or floor above.

WILDFIRE. An uncontrolled fire spreading through vegetative fuels, exposing and possibly consuming structures.

WILDLAND. An area in which development is essentially nonexistent, except for roads, railroads, power lines and similar facilities.

WILDLAND URBAN INTERFACE. The line, area or zone where structures or other human development (including critical infrastructure that if destroyed would result in hardship to communities) meet or intermingle with undeveloped wildland or vegetative fuel.

CHAPTER 3

WILDLAND-URBAN INTERFACE AREAS

SECTION 301

WILDLAND-URBAN INTERFACE

AREA DESIGNATIONS

301.1 Declaration. The legislative body shall declare the wildland-urban interface areas within the jurisdiction. The urban-wildland interface areas shall be based on the maps created in accordance with Section 301.

301.2 Mapping. In cooperation, the code official and the Division of Forestry, Fire and State Lands (FFSL) wildfire representative (per participating agreement between county and FFSL) will create or review Wildland-Urban Interface Area maps, to be recorded and filed with the clerk of the jurisdiction. These areas shall become effective immediately thereafter.

301.3 Review of wildland-urban interface areas. The code official and the FFSL wildfire representative shall reevaluate and recommend modification to the wildland-urban interface areas in accordance with Section 301.1 on a three-year basis or more frequently as deemed necessary by the legislative body.

CHAPTER 4

WILDLAND-URBAN INTERFACE AREA REQUIREMENTS

SECTION 401 GENERAL

401.1 Scope. Wildland-urban interface areas shall be provided with emergency vehicle access and water supply in accordance with this chapter.

401.2 Objective. The objective of this chapter is to establish the minimum requirements for emergency vehicle access and water supply for buildings and structures located in the wildland-urban interface areas.

401.3 General safety precautions. General safety precautions shall be in accordance with this chapter. See also Appendix A.

SECTION 402 APPLICABILITY

402.1 Subdivisions.

402.1.1 Access. New subdivisions, as determined by this jurisdiction, shall be provided with fire apparatus access roads in accordance with the *International Fire Code* and access requirements in accordance with Section 403.

402.1.2 Water supply. New subdivisions as determined by this jurisdiction shall be provided with water supply in accordance with Section 404.

402.2 Individual structures.

402.2.1 Access. Individual structures hereafter constructed or relocated into or within wildland-urban interface areas shall be provided with fire apparatus access in accordance with the *International Fire Code* and driveways in accordance with Section 403.2. Marking of fire protection equipment shall be provided in accordance with Section 403.5 and address markers shall be provided in accordance with Section 403.6.

402.2.2 Water supply. Individual structures hereafter constructed or relocated into or within wildland-urban interface areas shall be provided with a conforming water supply in accordance with Section 404.

Exceptions:

1. Structures constructed to meet the requirements for the class of ignition-resistant construction specified in Table 503.1 for a nonconforming water supply.
2. Buildings containing only private garages, carports, sheds and agricultural buildings with a floor area of not more than 600 square feet (56 m²).

SECTION 403 ACCESS

403.1 Restricted access. Where emergency vehicle access is restricted because of secured access roads or driveways or where immediate access is necessary for life-saving or fire-fighting purposes, the code official is authorized to require a key box to be installed in an accessible location. The key box shall be of a type approved by the code official and shall contain keys to gain necessary access as required by the code official.

403.2 Driveways. Driveways shall be provided when any portion of an exterior wall of the first story of a building is located more than 150 feet (45 720 mm) from a fire apparatus access road. Driveways shall provide a minimum unobstructed width of 12 feet (3658 mm) and a minimum unobstructed height of 13 feet 6 inches (4115 mm). Driveways in excess of 150 feet (45 720 mm) in length shall be provided with turnarounds. Driveways in excess of 200 feet (60 960 mm) in length and less than 20 feet (6096 mm) in width shall be provided with turnouts in addition to turnarounds.

A driveway shall not serve in excess of five dwelling units.

Driveway turnarounds shall have inside turning radii of not less than 30 feet (9144 mm) and outside turning radii of not less than 45 feet (13 716 mm). Driveways that connect with a road or roads at more than one point may be considered as having a turnaround if all changes of direction meet the radii requirements for driveway turnarounds.

Driveway turnouts shall be an all-weather road surface at least 10 feet (3048 mm) wide and 30 feet (9144 mm) long. Driveway turnouts shall be located as required by the code official.

Vehicle load limits shall be posted at both entrances to bridges on driveways and private roads. Design loads for bridges shall be established by the code official.

403.3 Fire apparatus access road. When required, fire apparatus access roads shall be all-weather roads with a minimum width of 20 feet (6096 mm) and a clear height of 13 feet 6 inches (4115 mm); shall be designed to accommodate the loads and turning radii for fire apparatus; and have a gradient negotiable by the specific fire apparatus normally used at that location within the jurisdiction. Dead-end roads in excess of 150 feet (45 720 mm) in length shall be provided with turnarounds as approved by the code official. An all-weather road surface shall be any surface material acceptable to the code official that would normally allow the passage of emergency service vehicles to protect structures and wildlands within the jurisdiction.

403.4 Marking of roads. Approved signs or other approved notices shall be provided and maintained for access roads and driveways to identify such roads and prohibit the obstruction thereof or both.

All road identification signs and supports shall be of noncombustible materials. Signs shall have minimum 4-inch-high (102 mm) reflective letters with $\frac{1}{2}$ inch (12.7 mm) stroke on a contrasting 6-inch-high (152 mm) sign. Road identification signage shall be mounted at a height of 7 feet (2134 mm) from the road surface to the bottom of the sign.

403.5 Marking of fire protection equipment. Fire protection equipment and fire hydrants shall be clearly identified in a manner approved by the code official to prevent obstruction.

403.6 Address markers. All buildings shall have a permanently posted address, which shall be placed at each driveway entrance and be visible from both directions of travel along the road. In all cases, the address shall be posted at the beginning of construction and shall be maintained thereafter, and the address shall be visible and legible from the road on which the address is located.

Address signs along one-way roads shall be visible from both the intended direction of travel and the opposite direction.

Where multiple addresses are required at a single driveway, they shall be mounted on a single post, and additional signs shall be posted at locations where driveways divide.

Where a roadway provides access solely to a single commercial or industrial business, the address sign shall be placed at the nearest road intersection providing access to that site.

403.7 Grade. The gradient for fire apparatus access roads and driveways shall not exceed the maximum approved by the code official. It will be up to the code official to ascertain the standard based on local fire equipment grade not to exceed 12 percent.

SECTION 404 WATER SUPPLY

404.1 General. When provided in order to qualify as a conforming water supply for the purpose of Table 503.1, an approved water source shall have an adequate water supply for the use of the fire protection service to protect buildings and structures from exterior fire sources or to suppress structure fires within the wildland-urban interface area of the jurisdiction in accordance with this section.

404.2 Water sources. The point at which a water source is available for use shall be located not more than 1,000 feet (305 m) from the building and be approved by the code official. The distance shall be measured along an unobstructed line of travel.

Water sources shall comply with the following:

1. Man-made water sources shall have a minimum usable water volume as determined by the adequate water supply needs in accordance with Section 404.5. This water source shall be equipped with an approved hydrant. The water level of the water source shall be maintained by rainfall, water pumped from a well, water hauled by a tanker, or by seasonal high water of a stream or river. The design, construction, location, water level maintenance, access, and access maintenance of man-made water sources shall be approved by the code official.
2. Natural water sources shall have a minimum annual water level or flow sufficient to meet the adequate water supply needs in accordance with Section 404.5. This wa-

ter level or flow shall not be rendered unusable because of freezing. This water source shall have an approved draft site with an approved hydrant. Adequate water flow and rights for access to the water source shall be ensured in a form acceptable to the code official.

404.3 Draft sites. Approved draft sites shall be provided at all natural water sources intended for use as fire protection for compliance with this code. The design, construction, location, access and access maintenance of draft sites shall be approved by the code official.

The pumper access point shall be either an emergency vehicle access area alongside a conforming access road or an approved driveway no longer than 150 feet (45 720 mm). Pumper access points and access driveways shall be designed and constructed in accordance with all codes and ordinances enforced by this jurisdiction. Pumper access points shall not require the pumper apparatus to obstruct a road or driveway.

404.4 Hydrants. All hydrants shall be designed and constructed in accordance with nationally recognized standards. The location and access shall be approved by the code official.

404.5 Adequate water supply. Adequate water supply shall be determined for purposes of initial attack and flame front control by the local jurisdiction. NFPA 1142 may be used as a reference.

404.6 Fire department. The water system required by this code can only be considered conforming for purposes of determining the level of ignition-resistant construction (see Table 503.1).

404.7 Obstructions. Access to all water sources required by this code shall be unobstructed at all times. The code official shall not be deterred or hindered from gaining immediate access to water source equipment, fire protection equipment or hydrants.

404.8 Identification. Water sources, draft sites, hydrants and fire protection equipment shall be clearly identified in a manner approved by the code official to identify location and to prevent obstruction by parking and other obstructions.

404.9 Testing and maintenance. Water sources, draft sites, hydrants and other fire protection equipment required by this code shall be subject to periodic tests as required by the code official. Code official shall establish a periodic testing schedule. Costs are to be covered by the water provider. All such equipment installed under the provisions of this code shall be maintained in an operative condition at all times and shall be repaired or replaced where defective. Additions, repairs, alterations and servicing of such fire protection equipment and resources shall be in accordance with approved standards. Mains and appurtenances shall be installed in accordance with NFPA 24. Water tanks for private fire protection shall be installed in accordance with NFPA 22. The costs are to be covered by the water provider.

404.10 Reliability.

404.10.1 Objective. The objective of this section is to increase the reliability of water supplies by reducing the exposure of vegetative fuels to electrically powered systems.

404.10.2 Clearance of fuel. Defensible space shall be provided around water tank structures, water supply pumps and pump houses in accordance with Section 603.

404.10.3 Standby power. Stationary water supply facilities within the wildland-urban interface area dependent on electrical power supplied by power grid to meet adequate water supply demands shall provide functional standby power systems in accordance with the ICC *Electrical Code* to ensure that an uninterrupted water supply is maintained. The standby power source shall be capable of providing power for a minimum of two hours.

Exceptions: When approved by the code official, a standby power supply is not required where the primary power service to the stationary water supply facility is underground or there is an on-site generator.

SECTION 405 FIRE PROTECTION PLAN

405.1 Purpose. The plan is to provide a basis to determine overall compliance with this code, for determination of Ignition Resistant Construction (IRC) (see Table 503.1) and for determining the need for alternative materials and methods.

405.2 General. When required by the code official, a fire protection plan shall be prepared and approved prior to the first building permit issuance or subdivision approval.

405.3 Content. The plan shall be based upon a site-specific wildfire risk assessment that includes considerations of location, topography, aspect, flammable vegetation, climatic conditions and fire history. The plan shall address water supply, access, building ignition and fire-resistance factors, fire protection systems and equipment, defensible space and vegetation management.

405.4 Cost. The cost of fire protection plan preparation and review shall be the responsibility of the applicant.

405.5 Plan retention. The fire protection plan shall be retained by the code official.

CHAPTER 5

SPECIAL BUILDING CONSTRUCTION REGULATIONS

SECTION 501 GENERAL

501.1 Scope. Buildings and structures shall be constructed in accordance with the *International Building Code* and this code.

Exceptions:

1. Accessory structures not exceeding 120 square feet (11 m²) in floor area when located at least 50 feet (15 240 mm) from buildings containing habitable spaces.
2. Agricultural buildings at least 50 feet (15 240 mm) from buildings containing habitable spaces.

501.2 Objective. The objective of this chapter is to establish minimum standards to locate, design and construct buildings and structures or portions thereof for the protection of life and property, to resist damage from wildfires, and to mitigate building and structure fires from spreading to wildland fuels. The minimum standards set forth in this chapter vary with the critical fire weather, slope and fuel type to provide increased protection, above the requirements set forth in the *International Building Code*, from the various levels of hazards.

SECTION 502 FIRE HAZARD SEVERITY

The fire hazard severity of building sites for all buildings hereafter constructed, modified or relocated into wildland-urban

interface areas shall be established in accordance with Appendix C.

The fire hazard severity is allowed to be reduced by implementing a vegetation management plan in accordance with Appendix B.

SECTION 503 IGNITION-RESISTANT CONSTRUCTION

503.1 General. Buildings and structures hereafter constructed, modified or relocated into or within wildland-urban interface areas shall meet the construction requirements in accordance with Table 503.1. Class 1, Class 2 or Class 3 ignition-resistant construction shall be in accordance with Sections 504, 505 and 506, respectively.

SECTION 504 CLASS 1 IGNITION-RESISTANT CONSTRUCTION

504.1 General. Class 1 ignition-resistant construction shall be in accordance with Section 504.

504.2 Roof covering. Roofs shall have a Class A roof covering or a Class A roof assembly. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

TABLE 503.1
IGNITION-RESISTANT CONSTRUCTION^a

DEFENSIBLE SPACE ^c	FIRE HAZARD SEVERITY					
	Moderate Hazard		High Hazard		Extreme Hazard	
	Water Supply ^b		Water Supply ^b		Water Supply ^b	
	Conforming ^d	Nonconforming ^e	Conforming ^d	Nonconforming ^e	Conforming ^d	Nonconforming ^e
Nonconforming	IR 2	IR 1	IR 1	IR 1 N.C.	IR 1 N.C.	Not Permitted
Conforming	IR 3	IR 2	IR 2	IR 1	IR 1	IR 1 N.C.
1.5 x Conforming	Not Required	IR 3	IR 3	IR 2	IR 2	IR 1

a. Access shall be in accordance with Section 402.

b. Subdivisions shall have a conforming water supply in accordance with Section 402.1.

IR 1 = Ignition-resistant construction in accordance with Section 504.

IR 2 = Ignition-resistant construction in accordance with Section 505.

IR 3 = Ignition-resistant construction in accordance with Section 506.

N.C. = Exterior walls shall have a fire-resistance rating of not less than 1-hour and the exterior surfaces of such walls shall be noncombustible. Usage of log wall construction is allowed.

c. Conformance based on Section 603.

d. Conformance based on Section 404.

e. A nonconforming water supply is any water system or source that does not comply with Section 404, including situations where there is no water supply for structure protection or fire suppression.

504.3 Protection of eaves. Eaves and soffits shall be protected on the exposed underside by materials approved for a minimum of 1-hour fire-resistance-rated construction. Fascias are required and must be protected on the backside by materials approved for a minimum of 1-hour fire-resistance-rated construction or 2-inch (51 mm) nominal dimension lumber.

504.4 Gutters and downspouts. Gutters and downspouts shall be constructed of noncombustible material.

504.5 Exterior walls. Exterior walls of buildings or structures shall be constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction on the exterior side or constructed with approved noncombustible materials.

Exception: Heavy timber or log wall construction.

Such material shall extend from the top of the foundation to the underside of the roof sheathing.

504.6 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground with exterior walls in accordance with Section 504.5.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

504.7 Appendages and projections. Unenclosed accessory structures attached to buildings with habitable spaces and projections, such as decks, shall be a minimum of 1-hour fire-resistance-rated construction, heavy timber construction or constructed of approved noncombustible materials.

When the attached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 504.5.

504.8 Exterior glazing. Exterior windows, window walls and glazed doors, windows within exterior doors, and skylights shall be tempered glass, multilayered glazed panels, glass block or have a fire protection rating of not less than 20 minutes.

504.9 Exterior doors. Exterior doors shall be approved noncombustible construction, solid core wood not less than $1\frac{3}{4}$ inches thick (45 mm), or have a fire protection rating of not less than 20 minutes. Windows within doors and glazed doors shall be in accordance with Section 504.8.

Exception: Vehicle access doors.

504.10 Vents. Attic ventilation openings, foundation or underfloor vents, or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m²) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $\frac{1}{4}$ inch (6.4 mm).

Attic ventilation openings shall not be located in soffits, in eave overhangs, between rafters at eaves, or in other overhang areas. Gable end and dormer vents shall be located at least 10 feet (3048 mm) from property lines. Underfloor ventilation openings shall be located as close to grade as practical.

504.11 Detached accessory structures. Detached accessory structures located less than 50 feet (15 240 mm) from a building containing habitable space shall have exterior walls constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction, heavy timber, log wall construction or constructed with approved noncombustible materials on the exterior side.

When the detached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 504.5 or underfloor protection in accordance with Section 504.6.

Exception: The enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy-timber construction.

See Section 504.2 for roof requirements.

SECTION 505 CLASS 2 IGNITION-RESISTANT CONSTRUCTION

505.1 General. Class 2 ignition-resistant construction shall be in accordance with Section 505.

505.2 Roof covering. Roofs shall have at least a Class A roof covering, Class B roof assembly or an approved noncombustible roof covering. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

505.3 Protection of eaves. Combustible eaves, fascias and soffits shall be enclosed with solid materials with a minimum thickness of $\frac{3}{4}$ inch (19 mm). No exposed rafter tails shall be permitted unless constructed of heavy timber materials.

505.4 Gutters and downspouts. Gutters and downspouts shall be constructed of noncombustible material.

505.5 Exterior walls. Exterior walls of buildings or structures shall be constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction on the exterior side or constructed with approved noncombustible materials.

Exception: Heavy timber or log wall construction.

Such material shall extend from the top of the foundation to the underside of the roof sheathing.

505.6 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground, with exterior walls in accordance with Section 505.5.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

505.7 Appendages and projections. Unenclosed accessory structures attached to buildings with habitable spaces and projections, such as decks, shall be a minimum of 1-hour fire-re-

sistance-rated construction, heavy timber construction or constructed with approved noncombustible materials.

When the attached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 505.5.

505.8 Exterior glazing. Exterior windows, window walls and glazed doors, windows within exterior doors, and skylights shall be tempered glass, multilayered glazed panels, glass block or have a fire-protection rating of not less than 20 minutes.

505.9 Exterior doors. Exterior doors shall be approved noncombustible construction, solid core wood not less than $1\frac{3}{4}$ -inches thick (45 mm), or have a fire protection rating of not less than 20 minutes. Windows within doors and glazed doors shall be in accordance with Section 505.8.

Exception: Vehicle access doors.

505.10 Vents. Attic ventilation openings, foundation or underfloor vents or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m^2) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $\frac{1}{4}$ inch (6.4 mm).

Attic ventilation openings shall not be located in soffits, in eave overhangs, between rafters at eaves, or in other overhang areas. Gable end and dormer vents shall be located at least 10 feet (3048 mm) from property lines. Underfloor ventilation openings shall be located as close to grade as practical.

505.11 Detached accessory structures. Detached accessory structures located less than 50 feet (15 240 mm) from a building containing habitable space shall have exterior walls constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction, heavy timber, log wall construction, or constructed with approved noncombustible material on the exterior side.

When the detached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 505.5 or underfloor protection in accordance with Section 505.6.

Exception: The enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy-timber construction.

See Section 505.2 for roof requirements.

SECTION 506

CLASS 3 IGNITION-RESISTANT CONSTRUCTION

506.1 General. Class 3 ignition-resistant construction shall be in accordance with Section 506.

506.2 Roof covering. Roofs shall have at least a Class A roof covering, Class C roof assembly or an approved noncombustible roof covering. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

506.3 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground with exterior walls.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

506.4 Vents. Attic ventilation openings, soffit vents, foundation or underfloor vents or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m^2) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $\frac{1}{4}$ inch (6.4 mm).

SECTION 507

REPLACEMENT OR REPAIR OF ROOF COVERINGS

The roof covering on buildings or structures in existence prior to the adoption of this code that are replaced or have 25 percent or more replaced in a 12-month period shall be replaced with a roof covering required for new construction based on the type of ignition-resistant construction specified in accordance with Section 503.

CHAPTER 6

FIRE PROTECTION REQUIREMENTS

SECTION 601 GENERAL

601.1 Scope. The provisions of this chapter establish general requirements for new and existing buildings, structures and premises located within wildland-urban interface areas.

601.2 Objective. The objective of this chapter is to establish minimum requirements to mitigate the risk to life and property from wildland fire exposures, exposures from adjacent structures and to mitigate structure fires from spreading to wildland fuels.

SECTION 602 AUTOMATIC FIRE SPRINKLER SYSTEMS DELETED

SECTION 603 DEFENSIBLE SPACE

603.1 Objective. Provisions of this section are intended to modify the fuel load in areas adjacent to structures to create a defensible space.

603.2 Fuel modification. In order to qualify as a conforming defensible space for individual buildings or structures on a property, fuel modification shall be provided within a distance from buildings or structures as specified in Table 603.2. For all other purposes, the fuel modification distance shall not be less than 30 feet (9144 mm) or to the property line, whichever is less. Distances specified in Table 603.2 shall be measured on a horizontal plane from the perimeter or projection of the building or structure as shown in Figure 603.2. Distances specified in Table 603.2 may be modified by the code official because of a

site-specific analysis based on local conditions and the fire protection plan.

Persons owning, leasing, controlling, operating or maintaining buildings or structures requiring defensible spaces are responsible for modifying or removing nonfire-resistant vegetation on the property owned, leased or controlled by said person.

Trees are allowed within the defensible space, provided the horizontal distance between crowns of adjacent trees and overhead electrical facilities or unmodified fuel is not less than 10 feet (3048 mm). Deadwood and litter shall be regularly removed from trees.

Where ornamental vegetative fuels or cultivated ground cover, such as green grass, ivy, succulents or similar plants are used as ground cover, they are allowed to be within the designated defensible space, provided they do not form a means of transmitting fire from the native growth to any structure.

TABLE 603.2
REQUIRED DEFENSIBLE SPACE

WILDLAND-URBAN INTERFACE AREA	FUEL MODIFICATION DISTANCE (feet)
Moderate hazard	30
High hazard	50
Extreme hazard	100

For SI: 1 foot = 304.8 mm.

603.3 Community fuel modification zones. Fuel modification zones to protect new communities shall be provided when required by the code official in accordance with Section 603, in order to reduce fuel loads adjacent to communities and structures.

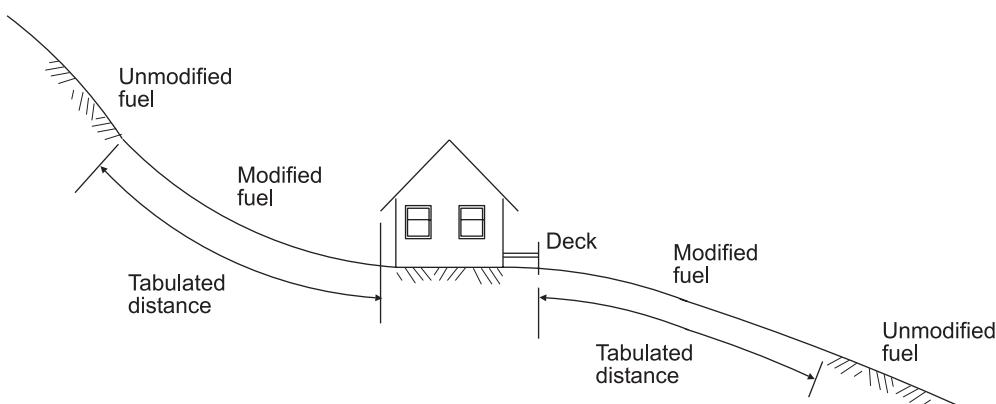


FIGURE 603.2
MEASUREMENTS OF FUEL MODIFICATION DISTANCE

603.3.1 Land ownership. Fuel modification zone land used to protect a community shall be under the control of an association or other common ownership instrument for the life of the community to be protected.

603.3.2 Fuel modification zone plans. Fuel modification zone plans shall be approved prior to fuel modification work and shall be placed on a site grading plan shown in plan view. An elevation plan shall also be provided to indicate the length of the fuel modification zone on the slope. Fuel modification zone plans shall include, but not be limited to the following:

1. Plan showing existing vegetation.
2. Photographs showing natural conditions prior to work being performed.
3. Grading plan showing location of proposed buildings and structures, and set backs from top of slope to all buildings or structures.

SECTION 604 MAINTENANCE OF DEFENSIBLE SPACE

604.1 General. Defensible spaces required by Section 603 shall be maintained annually, or as necessary in accordance with Section 604.

604.2 Modified area. Nonfire-resistant vegetation or growth shall be kept clear of buildings or structures, in accordance with Section 603, in such a manner as to provide a clear area for fire suppression operations.

604.3 Responsibility. Persons owning, leasing, controlling, operating or maintaining buildings or structures are responsible for maintenance of defensible spaces. Maintenance of the defensible space shall include modifying or removing nonfire-resistant vegetation and keeping leaves, needles and other dead vegetative material regularly removed from roofs of buildings and structures.

604.4 Trees. Individual trees and/or small clumps of trees or brush crowns, extending to within 10 feet (3048 mm) of any structure, shall be pruned to maintain a minimum horizontal clearance of 10 feet (3048 mm). Tree crowns within the defensible space shall be pruned to remove limbs located less than 6 feet (1829 mm) above the ground surface adjacent to the trees.

Portions of tree crowns that extend within 10 feet (3048 mm) of the outlet of a chimney shall be pruned to maintain a minimum horizontal clearance of 10 feet (3048 mm).

Deadwood and litter shall be regularly removed from trees.

SECTION 605 SPARK ARRESTERS

Chimneys serving fireplaces, barbecues, incinerators or decorative heating appliances in which solid or liquid fuel is used, shall be provided with a spark arrester. Spark arresters shall be constructed of woven or welded wire screening of 12 USA standard gage wire (0.1046 inch) (2.66 mm) having openings not exceeding $\frac{1}{2}$ inch (12.7 mm).

The net free area of the spark arrester shall not be less than four times the net free area of the outlet of the chimney.

SECTION 606

LIQUEFIED PETROLEUM GAS INSTALLATIONS

606.1 General. The storage of LP-gas and the installation and maintenance of pertinent equipment shall be in accordance with the *International Fire Code* or, in the absence thereof, recognized standards.

606.2 Location of containers. LP-gas containers shall be located within the defensible space in accordance with the *International Fire Code*.

SECTION 607 STORAGE OF FIREWOOD AND COMBUSTIBLE MATERIALS

Firewood and combustible material shall not be stored in unenclosed spaces beneath buildings or structures, or on decks or under eaves, canopies or other projections or overhangs. When required by the code official, storage of firewood and combustible material stored in the defensible space shall be located a minimum of 30 feet (9144 mm) from structures and separated from the crown of trees by a minimum horizontal distance of 15 feet (4572 mm).

Firewood and combustible materials not for consumption on the premises shall be stored so as to not pose a hazard. See Appendix A.

APPENDIX A

GENERAL REQUIREMENTS (optional)

SECTION A101 GENERAL

A101.1 Scope. The provisions of this appendix establish general requirements applicable to new and existing properties located within urban-wildland interface areas.

A101.2 Objective. The objective of this appendix is to provide necessary fire-protection measures to reduce the threat of wildfire in an urban-wildland interface area and improve the capability of controlling such fires.

SECTION A102 VEGETATION CONTROL

A102.1 General. Vegetation control shall comply with this section.

A102.2 Clearance of brush or vegetative growth from roadways. The code official is authorized to require areas within 10 feet (3048 mm) on each side of portions of fire apparatus access roads and driveways to be cleared of nonfire-resistant vegetation growth.

Exception: Single specimens of trees, ornamental vegetative fuels or cultivated ground cover, such as green grass, ivy, succulents or similar plants used as ground cover, provided they do not form a means of readily transmitting fire.

A102.3 Clearance of brush and vegetative growth from electrical transmission and distribution lines.

A102.3.1 General. Clearance of brush and vegetative growth from electrical transmission and distribution lines shall be in accordance with Section A102.3.

Exception: Section A102.3 does not authorize persons not having legal right of entry to enter on or damage the property of others without consent of the owner.

A102.3.2 Support clearance. Persons owning, controlling, operating or maintaining electrical transmission or distribution lines shall have an approved program in place that identifies poles or towers with equipment and hardware types that have a history of becoming an ignition source, and provides a combustible free space consisting of a clearing of not less than 10 feet (3048 mm) in each direction from the outer circumference of such pole or tower during such periods of time as designated by the code official.

Exception: Lines used exclusively as telephone, telegraph, messenger call, alarm transmission or other lines classed as communication circuits by a public utility.

A102.3.3 Electrical distribution and transmission line clearances.

A102.3.3.1 General. Clearances between vegetation and electrical lines shall be in accordance with Section A102.3.3.

A102.3.3.2 Trimming clearance. At the time of trimming, clearances not less than those established by Table A102.3.3.2 shall be provided. The radial clearances shown below are minimum clearances that shall be established, at time of trimming, between the vegetation and the energized conductors and associated live parts.

TABLE A102.3.3.2
MINIMUM CLEARANCES BETWEEN VEGETATION
AND ELECTRICAL LINES AT TIME OF TRIMMING

LINE VOLTAGE	MINIMUM RADIAL CLEARANCE FROM CONDUCTOR (feet)
2,400-72,000	4
72,001-110,000	6
110,001-300,000	10
300,001 or more	15

For SI: 1 foot = 304.8 mm.

Exception: The code official is authorized to establish minimum clearances different than those specified by Table A102.3.3.2 when evidence substantiating such other clearances is submitted to and approved by the code official.

A102.3.3.3 Minimum clearance to be maintained. Clearances not less than those established by Table A102.3.3.3 shall be maintained during such periods of time as designated by the code official. The site-specific clearance achieved, at time of pruning, shall vary based on species growth rates, the utility company-specific trim cycle, the potential line sway due to wind, line sag due to electrical loading and ambient temperature and the tree's location in proximity to the high voltage lines.

Exception: The code official is authorized to establish minimum clearances different than those specified by Table A102.3.3.3 when evidence substantiating such other clearances is submitted to and approved by the code official.

TABLE A102.3.3.3
MINIMUM CLEARANCES BETWEEN VEGETATION AND
ELECTRICAL LINES TO BE MAINTAINED

LINE VOLTAGE	MINIMUM CLEARANCE (inches)
750-35,000	6
35,001-60,000	12
60,001-115,000	19
115,001-230,000	30.5
230,001-500,000	115

For SI: 1 inch = 25.4 mm.

A102.3.3.4 Electrical power line emergencies. During emergencies, the utility shall perform the required work to the extent necessary to clear the hazard. An emergency

can include situations such as trees falling into power lines, or trees in violation of Table A102.3.3.3.

A102.4 Correction of condition. The code official is authorized to give notice to the owner of the property on which conditions regulated by Section A102 exist to correct such conditions. If the owner fails to correct such conditions, the legislative body of the jurisdiction is authorized to cause the same to be done and make the expense of such correction a lien on the property where such condition exists.

SECTION A103 ACCESS RESTRICTIONS

A103.1 Restricted entry to public lands. The code official is authorized to determine and publicly announce when urban-wildland interface areas shall be closed to entry and when such areas shall again be opened to entry. Entry on and occupation of urban-wildland interface areas, except public roadways, inhabited areas or established trails and campsites that have not been closed during such time when the urban-wildland interface area is closed to entry, is prohibited.

Exceptions:

1. Residents and owners of private property within urban-wildland interface areas and their invitees and guests going to or being on their lands.
2. Entry, in the course of duty, by peace or police officers, and other duly authorized public officers, members of a fire department and members of the Wildland Firefighting Service.

A103.2 Trespassing on posted private property.

A103.2.1 General. When the code official determines that a specific area within an urban-wildland interface area presents an exceptional and continuing fire danger because of the density of natural growth, difficulty of terrain, proximity to structures or accessibility to the public, such areas shall be restricted or closed until changed conditions warrant termination of such restriction or closure. Such areas shall be posted in accordance with Section A103.2.2.

A103.2.2 Signs. Approved signs prohibiting entry by unauthorized persons and referring to this code shall be placed on every closed area.

A103.2.3 Trespassing. Entering and remaining within areas closed and posted is prohibited.

Exception: Owners and occupiers of private or public property within closed and posted areas; their guests or invitees; authorized persons engaged in the operation and maintenance of necessary utilities such as electrical power, gas, telephone, water and sewer; and local, state and federal public officers and their authorized agents acting in the course of duty.

A103.3 Use of fire roads and defensible space. Motorcycles, motor scooters and motor vehicles shall not be driven or parked on, and trespassing is prohibited on, fire roads or defensible space beyond the point where travel is restricted by a cable, gate or sign, without the permission of the property owners. Vehicles shall not be parked in a manner that obstructs the entrance to a fire road or defensible space.

Exception: Public officers acting within their scope of duty.

Radio and television aerials, guy wires thereto, and other obstructions shall not be installed or maintained on fire roads or defensible spaces, unless located 16 feet (4877 mm) or more above such fire road or defensible space.

A103.4 Use of motorcycles, motor scooters, ultralight aircraft and motor vehicles. Motorcycles, motor scooters, ultralight aircraft and motor vehicles shall not be operated within urban-wildland interface areas, without a permit by the code official, except on clearly established public or private roads. Permission from the property owner shall be presented when requesting a permit.

A103.5 Tampering with locks, barricades, signs and address markers. Locks, barricades, seals, cables, signs and address markers installed within urban-wildland interface areas, by or under the control of the code official, shall not be tampered with, mutilated, destroyed or removed.

Gates, doors, barriers and locks installed by or under the control of the code official shall not be unlocked.

SECTION A104 IGNITION SOURCE CONTROL

A104.1 General. Ignition sources shall be in accordance with Section A104.

A104.2 Objective. Regulations in this section are intended to provide the minimum requirements to prevent the occurrence of wildfires.

A104.3 Clearance from ignition sources. Clearance between ignition sources and grass, brush or other combustible materials shall be maintained a minimum of 30 feet (9144 mm).

A104.4 Smoking. When required by the code official, signs shall be posted stating NO SMOKING. No person shall smoke within 15 feet (4572 mm) of combustible materials or nonfire-resistant vegetation.

Exception: Places of habitation or in the boundaries of established smoking areas or campsites as designated by the code official.

A104.5 Equipment and devices generating heat, sparks or open flames. Equipment and devices generating heat, sparks or open flames capable of igniting nearby combustibles shall not be used in urban-wildland interface areas without a permit from the code official.

Exception: Use of approved equipment in habitated premises or designated campsites that are a minimum of 30 feet (9144 mm) from grass-, grain-, brush- or forest-covered areas.

A104.6 Fireworks. Fireworks shall not be used or possessed in urban-wildland interface areas.

Exception: Fireworks allowed by the code official under permit in accordance with the *International Fire Code* when not prohibited by applicable local or state laws, ordinances and regulations.

The code official is authorized to seize, take, remove or cause to be removed fireworks in violation of this section.

A104.7 Outdoor fires.

A104.7.1 General. No person shall build, ignite or maintain any outdoor fire of any kind for any purpose in or on any urban-wildland interface area, except by the authority of a written permit from the code official.

Exception: Outdoor fires within inhabited premises or designated campsites where such fires are in a permanent barbecue, portable barbecue, outdoor fireplace, incinerator or grill and are a minimum of 30 feet (9144 mm) from any combustible material or nonfire-resistant vegetation.

A104.7.2 Permits. Permits shall incorporate such terms and conditions that will reasonably safeguard public safety and property. Outdoor fires shall not be built, ignited or maintained in or on hazardous fire areas under the following conditions:

1. When high winds are blowing,
2. When a person 17 years old or over is not present at all times to watch and tend such fire, or
3. When a public announcement is made that open burning is prohibited.

A104.7.3 Restrictions. No person shall use a permanent barbecue, portable barbecue, outdoor fireplace or grill for the disposal of rubbish, trash or combustible waste material.

A104.8 Incinerators, outdoor fireplaces, permanent barbecues and grills. Incinerators, outdoor fireplaces, permanent barbecues and grills shall not be built, installed or maintained in urban-wildland interface areas without approval of the code official.

Incinerators, outdoor fireplaces, permanent barbecues and grills shall be maintained in good repair and in a safe condition at all times. Openings in such appliances shall be provided with an approved spark arrestor, screen or door.

Exception: When approved by the code official, unprotected openings in barbecues and grills necessary for proper functioning.

A104.9 Reckless behavior. The code official is authorized to stop any actions of a person or persons if the official determines that the action is reckless and could result in an ignition of fire or spread of fire.

A104.10 Planting vegetation under or adjacent to energized electrical lines. No vegetation shall be planted under or adjacent to energized power lines that, at maturity, shall grow within 10 feet (3048 mm) of the energized conductors.

**SECTION A105
CONTROL OF STORAGE**

A105.1 General. In addition to the requirements of the *International Fire Code*, storage and use of the materials shall be in accordance with Section A105.

A105.2 Hazardous materials. Hazardous materials in excess of 10 gallons (37.8 L) of liquid, 200 cubic feet (5.66 m³) of gas, or 10 pounds (4.54 kg) of solids require a permit and shall comply with nationally recognized standards for storage and use.

A105.3 Explosives. Explosives shall not be possessed, kept, stored, sold, offered for sale, given away, used, discharged, transported or disposed of within urban-wildland interface areas, except by permit from the code official.

A105.4 Combustible materials.

A105.4.1 General. Outside storage of combustible materials such as, but not limited to, wood, rubber tires, building materials or paper products shall comply with the other applicable sections of this code and this section.

A105.4.2 Individual piles. Individual piles shall not exceed 5,000 square feet (465 m²) of contiguous area. Piles shall not exceed 50,000 cubic feet (1416 m³) in volume or 10 feet (3048 mm) in height.

A105.4.3 Separation. A clear space of at least 40 feet (12192 mm) shall be provided between piles. The clear space shall not contain combustible material or nonfire-resistant vegetation.

**SECTION A106
DUMPING**

A106.1 Waste material. Waste material shall not be placed, deposited or dumped in urban-wildland interface areas, or in, on or along trails, roadways or highways or against structures in urban-wildland interface areas.

Exception: Approved public and approved private dumping areas.

A106.2 Ashes and coals. Ashes and coals shall not be placed, deposited or dumped in or on urban-wildland interface areas.

Exceptions:

1. In the hearth of an established fire pit, camp stove or fireplace.
2. In a noncombustible container with a tightfitting lid, which is kept or maintained in a safe location not less than 10 feet (3048 mm) from nonfire-resistant vegetation or structures.
3. Where such ashes or coals are buried and covered with 1 foot (305 mm) of mineral earth not less than 25 feet (7620 mm) from nonfire-resistant vegetation or structures.

**SECTION A107
PROTECTION OF PUMPS AND
WATER STORAGE FACILITIES**

A107.1 General. The reliability of the water supply shall be in accordance with Section A107.

A107.2 Objective. The intent of this section is to increase the reliability of water storage and pumping facilities and to protect such systems against loss from intrusion by fire.

A107.3 Fuel modification area. Water storage and pumping facilities shall be provided with a defensible space of not less than 30 feet (9144 mm) clear of nonfire-resistant vegetation or growth around and adjacent to such facilities.

Persons owning, controlling, operating or maintaining water storage and pumping systems requiring this defensible

space are responsible for clearing and removing nonfire-resistant vegetation and maintaining the defensible space on the property owned, leased or controlled by said person.

A107.4 Trees. Portions of trees that extend to within 30 feet (9144 mm) of combustible portions of water storage and pumping facilities shall be removed.

A107.5 Protection of electrical power supplies. When electrical pumps are used to provide the required water supply, such pumps shall be connected to a standby power source to automatically maintain electrical power in the event of power loss. The standby power source shall be capable of providing power for a minimum of two hours in accordance with the ICC *Electrical Code*.

Exception: A standby power source is not required where the primary power service to pumps are underground as approved by the code official.

SECTION A108 LAND USE LIMITATIONS

A108.1 General. Temporary fairs, carnivals, public exhibitions and similar uses must comply with all other provisions of this code in addition to enhanced ingress and egress requirements.

A108.2 Objective. The increased public use of land or structures in urban-wildland interface areas also increases the potential threat to life safety. The provisions of this section are intended to reduce that threat.

A108.3 Permits. Temporary fairs, carnivals, public exhibitions or similar uses shall not be allowed in a designated urban-wildland interface area, except by permit from the code official.

Permits shall incorporate such terms and conditions that will reasonably safeguard public safety and property.

A108.4 Access roadways. In addition to the requirements in Section 403, access roadways shall be a minimum of 24 feet (7315 mm) wide and posted NO PARKING. Two access roadways shall be provided to serve the permitted use area.

When required by the code official to facilitate emergency operations, approved emergency vehicle operating areas shall be provided.

APPENDIX B

VEGETATION MANAGEMENT PLAN

Vegetation management plans shall be submitted to the code official for review and approval as part of the plans required for a permit. Vegetation management plans shall describe all actions that will be taken to prevent a fire from being carried toward or away from the building. A vegetation management plan shall include at least the following information:

1. A copy of the site plan.
2. Methods and timetables for controlling, changing or modifying areas on the property. Elements of the plan shall in-

clude removal of slash, snags, vegetation that may grow into overhead electrical lines, other ground fuels, ladder fuels and dead trees, and the thinning of live trees.

3. A plan for maintaining the proposed fuel-reduction measures.

To be considered a fuel modification for purposes of this code, continuous maintenance of the clearance is required.

UTAH FIRE RESISTIVE SPECIES

*Adapted from "Utah Forest Facts: Firewise Plants for Utah Landscapes"
Utah State University Extension, 2002*

Grasses

Agropyron cristatum (Crested Wheatgrass)
Agropyron smithii (Western Wheatgrass)
Buchloe dactyloides (Buffalograss)
Dactylis glomerata (Orchardgrass)
Festuca cinerea and other species (Blue Fescue)
Lolium species (Rye Grass)
Poa pratensis (Kentucky Bluegrass)
Poa secunda (Sandberg Bluegrass)

Herbaceous Perennials

Achillea clavennae (Silvery Yarrow)
Achillea filipendulina (Fernleaf Yarrow)
Achillea - other species & hybrids (Yarrow)*
Aquilegia - species & hybrids (Columbine)
Armeria maritima (Sea Pink, Sea Thrift)
Artemisia stelleriana (Beach Wormwood, Dusty Miller)
Artemisia - other species & hybrids (Various names)*
Bergenia - species & hybrids (Bergenia)
Centranthus ruber (Red Valerian, Jupiter's Beard)
Cerastium tomentosum (Snow-in-summer)
Coreopsis auriculata var. *Nana* (Dwarf Mouse Ear Coreopsis)
Coreopsis – other perennial species (Coreopsis)
Delosperma nubigenum (Hardy Ice Plant)
Dianthus plumarius & others (Pinks)
Erigeron hybrids (Fleabane)*
Gaillardia X grandiflora (Blanket Flower)
Geranium cinereum (Hardy Geranium)
Geranium sanguineum (Bloody Cranesbill, Bloodred Geranium)

Geranium species (Geranium)

Hemerocallis species (Daylily)
Heuchera sanguinea (Coral Bells, Alum Root)
Iberis sempervirens (Evergreen Candytuft)
Iris species & hybrids (Iris)
Kniphofia species & hybrids (Red-hot Poker)
Lavandula species (Lavender)
Leucanthemum X superbum (Shasta Daisy)
Limonium latifolium (Sea-lavender, Statice)
Linum species (Flax)
Liriope spicata (Lily-turf)
Lupinus species & hybrids (Lupine)*
Medicago sativus (Alfalfa)
Oenothera species (Primrose)
Papaver species (Poppy)
Penstemon species & hybrids (Penstemon)
Perovskia atriplicifolia (Russian Sage, Azure Sage)
Potentilla nepalensis (Nepal Cinquefoil)
Potentilla tridentata (Wineleaf Cinquefoil)
Potentilla verna (*tabernaemontani*) (Spring Cinquefoil; Creeping Potentilla)
Potentilla – other non-shrubby species & hybrids (Cinquefoil, Potentilla)*
Salvia species & hybrids (Salvia, Sage)*
Sedum species (Stonecrop, Sedum)
Sempervivum tectorum (Hen and Chicks)
Stachys byzantina (Lamb's Ear)
Yucca filamentosa (Yucca)

continued

Shrubs and Woody Vines

Atriplex species (Saltbush)
Ceanothus americanus (New Jersey Tea)
Ceanothus ovatus & others (Ceanothus)
Cistus species (Rock-rose)
Cotoneaster dammeri (Bearberry Cotoneaster)
Cotoneaster horizontalis (Rockspray or Rock Cotoneaster)
Cotoneaster – other compact species (Cotoneaster)
Hedera helix (English Ivy)
Lonicera species & hybrids (Honeysuckle)
Mahonia repens (Creeping Oregon Grape)
Parthenocissus quinquefolia (Virginia Creeper)
Prunus besseyi (Sand Cherry)
Purshia tridentata (Bitterbrush, Antelope Bitterbrush)
Pyracantha species (Firethorn, Pyracantha)
Rhamnus species (Buckthorn)
Rhus trilobata (Skunkbush Sumac)
Rhus – other species (Sumac)
Ribes species (Currant, Gooseberry)
Rosa rugosa & other hedge roses (Rugosa Rose)
Shepherdia canadensis (Russet Buffaloberry)
Syringa vulgaris (Lilac)
Vinca major (Large Periwinkle)
Vinca minor (Dwarf Periwinkle, Common Periwinkle)

Trees

Acer species (Maple)
Betula species (Birch)
Cercis canadensis (Eastern Redbud)
Populus tremuloides (Quaking Aspen)
Populus – other species (Poplar, Cottonwood)
Salix species (Willow)

** Plants or groups of plants marked with an asterisk (*) can become weedy in certain circumstances, and may even be noxious weeds with legal restrictions against their planting and cultivation. Check with your local Extension office or State Department of Agriculture for information on noxious weeds in your area.*

Note: Some of the listed plants may not be considered “water-wise” or drought-tolerant for arid climates.

APPENDIX C

FIRE HAZARD SEVERITY FORM

This appendix is to be used to determine the fire hazard severity.

A. Subdivision Design

1. Ingress/Egress

Two or more primary roads

Points

1

One road

10

One-lane road in, one-lane road out

15

2. Width of Primary Road

20 feet or more

1

Less than 20 feet

5

3. Accessibility

Road grade 5% or less

1

Road grade 5-10%

5

Road grade greater than 10%

10

4. Secondary Road Terminus

Loop roads, cul-de-sacs with an outside turning radius of 45 feet or greater

1

Cul-de-sac turnaround

5

Dead-end roads 200 feet or less in length

8

Dead-end roads greater than 200 feet in length

10

5. Street Signs

Present but unapproved

3

Not present

5

B. Vegetation (IUWIC Definitions)

1. Fuel Types

Surface

Lawn/noncombustible

1

Grass/short brush

5

Scattered dead/down woody material

10

Abundant dead/down woody material

15

Overstory

Deciduous trees (except tall brush)

3

Mixed deciduous trees and tall brush

10

Clumped/scattered conifers and/or tall brush

15

Contiguous conifer and/or tall brush

20

2. Defensible Space

70% or more of lots completed

1

30% to 70% of lots completed

10

Less than 30% of lots completed

20

C. Topography

Located on flat, base of hill, or setback at crest of hill

1

On slope with 0-20% grade

5

On slope with 21-30% grade

10

On slope with 31% grade or greater

15

At crest of hill with unmitigated vegetation below

20

D. Roofing Material

Class A Fire Rated

1

Class B Fire Rated

5

Class C Fire Rated

10

Nonrated

20

E. Fire Protection—Water Source

500 GPM hydrant within 1,000 feet

1

Hydrant farther than 1,000 feet or draft site

5

Water source 20 min. or less, round trip

10

Water source farther than 20 min., and 45 min. or less, round trip

15

Water source farther than 45 min., round trip

20

F. Siding and Decking

Noncombustible siding/deck

1

Combustible siding/no deck

5

Noncombustible siding/combustible deck

10

Combustible siding and deck

15

G. Utilities (gas and/or electric)

All underground utilities

1

One underground, one aboveground

3

All aboveground

5

Total for Subdivision

Moderate Hazard

50-75

High Hazard

76-100

Extreme Hazard

101+

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Wildland Urban Interface Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Casey Snider

Senate Sponsor: Michael K. McKell

LONG TITLE

General Description:

This bill addresses efforts to oversee wildfire risks associated with wildland urban interface property.

Highlighted Provisions:

This bill:

- defines terms;
- requires counties to take certain actions related to wildland urban interface property, including assessing a fee;
- directs the fee to be retained by a county and deposited into the Wildland-urban Interface Prevention, Preparedness, and Mitigation Fund;
- addresses insuring wildland urban interface property;
- imposes notice requirements related to insuring wildland urban interface property;
- requires counties and municipalities to adopt the wildland urban interface building code standards;
- permits the Division of Forestry, Fire, and State Lands (division) to choose not to cover parts of local governments under certain circumstances;
- directs the division to establish a program for wildland urban interface coordinators to evaluate, using a triage scale, high risk wildland urban interface property;
- addresses actions related to evaluating the high risk wildland urban interface property;
- provides for a database to be accessed by certain insurers related to evaluating high risk wildland urban interface property;
- authorizes rulemaking;
- addresses liability; and
- makes technical changes.

28 **Money Appropriated in this Bill:**

29 None

30 **Other Special Clauses:**

31 This bill provides a special effective date.

32 **Utah Code Sections Affected:**33 **AMENDS:**34 **15A-5-203**, as last amended by Laws of Utah 2024, Chapters 21, 38135 **63G-7-201**, as last amended by Laws of Utah 2023, Chapters 34, 105, 259, 329, 452, and
36 45637 **65A-8-203**, as last amended by Laws of Utah 2024, Chapter 7738 **65A-8-215**, as last amended by Laws of Utah 2024, Chapter 7739 **ENACTS:**40 **17-16-22**, Utah Code Annotated 195341 **31A-22-1310**, Utah Code Annotated 195342 **65A-8-401**, Utah Code Annotated 195343 **65A-8-402**, Utah Code Annotated 195344 **65A-8-403**, Utah Code Annotated 195346 *Be it enacted by the Legislature of the state of Utah:*47 Section 1. Section **15A-5-203** is amended to read:48 **15A-5-203 . Amendments and additions to IFC related to fire safety, building,
49 and site requirements.**

50 (1) For IFC, Chapter 5, Fire Service Features:

51 (a) In IFC, Chapter 5, a new Section 501.5, Access grade and fire flow, is added as
52 follows: "An authority having jurisdiction over a structure built in accordance with
53 the requirements of the International Residential Code as adopted in the State
54 Construction Code, may require an automatic fire sprinkler system for the structure
55 only by ordinance and only if any of the following conditions exist:

56 (i) the structure:

57 (A) is located in an urban-wildland interface area as provided in the Utah
58 Wildland Urban Interface Code adopted as a construction code under the State
59 Construction Code; and60 (B) does not meet the requirements described in Utah Code, Subsection 65A-8-203
61 (4)[(a)] (f) and Utah Administrative Code, R652-122-1300, Minimum

Standards for County Wildland Fire Ordinance;

- (ii) the structure is in an area where a public water distribution system with fire hydrants does not exist as required in Utah Administrative Code, R309-550-5, Water Main Design;
- (iii) the only fire apparatus access road has a grade greater than 10% for more than 500 continual feet;
- (iv) the total floor area of all floor levels within the exterior walls of the dwelling unit exceeds 10,000 square feet; or
- (v) the total floor area of all floor levels within the exterior walls of the dwelling unit is double the average of the total floor area of all floor levels of unsprinkled homes in the subdivision that are no larger than 10,000 square feet.
- (vi) Exception: A single family dwelling does not require a fire sprinkler system if the dwelling:
 - (A) is located outside the wildland urban interface;
 - (B) is built in a one-lot subdivision; and
 - (C) has 50 feet of defensible space on all sides that limits the propensity of fire spreading from the dwelling to another property."

(b) In IFC, Chapter 5, Section 506.1, Where Required, is deleted and rewritten as follows: "Where access to or within a structure or an area is restricted because of secured openings or where immediate access is necessary for life-saving or fire-fighting purposes, the fire code official, after consultation with the building owner, may require a key box to be installed in an approved location. The key box shall contain keys to gain necessary access as required by the fire code official. For each fire jurisdiction that has at least one building with a required key box, the fire jurisdiction shall adopt an ordinance, resolution, or other operating rule or policy that creates a process to ensure that each key to each key box is properly accounted for and secure."

(c) In IFC, Chapter 5, a new Section 507.1.1, Isolated one- and two-family dwellings, is added as follows: "Fire flow may be reduced for an isolated one- and two-family dwelling when the authority having jurisdiction over the dwelling determines that the development of a full fire-flow requirement is impractical."

(d) In IFC, Chapter 5, a new Section 507.1.2, Pre-existing subdivision lots, is added as follows:

"507.1.2 Pre-existing subdivision lots

The requirements for a pre-existing subdivision lot shall not exceed the requirements

96 described in Section 501.5."

97 (e) In IFC, Chapter 5, Section 507.5.1, here required, a new exception is added: "3. One
98 interior and one detached accessory dwelling unit on a single residential lot."

99 (f) IFC, Chapter 5, Section 510.1, Emergency responder communication coverage in
100 new buildings, is amended by adding: "When required by the fire code official,
101 unless the new building is a public school as that term is defined in Section
102 53G-9-205.1 or a private school, then the fire code official shall require," at the
103 beginning of the first paragraph.

104 (2) For IFC, Chapter 6, Building Services and Systems:

105 (a) IFC, Chapter 6, Section 604.6.1, Elevator key location, is deleted and rewritten as
106 follows: "Firefighter service keys shall be kept in a "Supra-Stor-a-key" elevator key
107 box or similar box with corresponding key system that is adjacent to the elevator for
108 immediate use by the fire department. The key box shall contain one key for each
109 elevator, one key for lobby control, and any other keys necessary for emergency
110 service. The elevator key box shall be accessed using a 6049 numbered key."

111 (b) IFC, Chapter 6, Section 606.1, General, is amended as follows: On line three, after
112 the word "Code", add the words "and NFPA 96".

113 (c) IFC, Chapter 6, Section 607.2, a new exception 5 is added as follows: "5. A Type 1
114 hood is not required for a cooking appliance in a microenterprise home kitchen, as
115 that term is defined in Utah Code, Section 26B-7-401, for which the operator obtains
116 a permit in accordance with Section 26B-7-416."

117 (3) IFC, Chapter 7, Fire and Smoke Protection Features, Section 702.5, is deleted.

118 Section 2. Section **17-16-22** is enacted to read:

119 **17-16-22 . Wildland urban interface evaluation and fees.**

120 (1) As used in this section:

121 (a) "County officer" means the same as that term is defined in Section 17-16-21.

122 (b) "High risk wildland urban interface property" means the same as that term is defined
123 in Section 65A-8-401.

124 (c) "Wildland urban interface" means the same as that term is defined in Section
125 65A-8-401.

126 (d) "Wildland urban interface coordinator" means the same as that term is defined in
127 Section 65A-8-401.

128 (2) If evaluation of high risk wildland urban interface property is assigned to a county under
129 Section 65A-8-402:

130 (a) the county shall enter into a cooperative agreement with the Division of Forestry,
131 Fire, and State Lands, in accordance with Subsection 65A-8-203(2)(a), which
132 agreement shall address compliance with this Subsection (2) for evaluation and
133 classification of high risk wildland urban interface property; and
134 (b) a county officer shall require that a wildland urban interface coordinator representing
135 the county annually evaluate high risk wildland urban interface property within the
136 county in accordance with Section 65A-8-402.

137 (3) Beginning January 1, 2026, a county officer shall:

138 (a) annually assess a fee:
139 (i) against the property owner of high risk wildland urban interface property within
140 the incorporated and unincorporated portions of the county; and
141 (ii) in the amount set by the Division of Forestry, Fire, and State Lands under Section
142 65A-8-402; and
143 (b)(i) after retaining a portion of the fee under Subsection (3)(b)(ii), transmit the fee
144 assessed under Subsection (3)(a) to the Division of Forestry, Fire, and State Lands
145 for deposit into the Wildland-urban Interface Prevention, Preparedness, and
146 Mitigation Fund created in Section 65A-8-215; and
147 (ii) retain that portion of the fee assessed under Subsection (3)(a) necessary to pay
148 costs incurred by the county in implementing this section, which the county may
149 include in the county's annual accounting of wildfire prevention, preparedness,
150 mitigation actions, and associated costs for purposes of Subsection
151 65A-8-203(4)(c).

152 (4) A county may hold a political subdivision lien on high risk wildland urban interface
153 property for a fee that is past due by following the procedures in Sections 17B-1-902
154 and 17B-1-902.1, as if the county is a special district.

155 Section 3. Section **31A-22-1310** is enacted to read:

156 **31A-22-1310 . Insuring wildland urban interface property.**

157 (1) As used in this section:

158 (a) "High risk wildland urban interface property" means the same as that term is defined
159 in Section 65A-8-401.
160 (b) "Wildland urban interface" means the same as that term is defined in Section
161 65A-8-401.
162 (c) "Wildland urban interface property and casualty insurer" means an insurer that issues
163 property or casualty insurance for wildland urban interface property.

164 (2)(a) For purposes of determining whether property is high risk wildland urban
165 interface property, a wildland urban interface property and casualty insurer may only
166 use the boundary provided in the wildfire risk assessment mapping tool maintained
167 by the Division of Forestry, Fire, and State Lands in accordance with Subsection
168 65A-8-203(8) to determine whether the property is high risk wildland urban interface
169 property.

170 (b) A wildland urban interface property and casualty insurer may use additional fire
171 hazard data, beyond the wildfire risk assessment mapping tool described in
172 Subsection (2)(a), in connection with setting a rate for, or the underwriting of, high
173 risk wildland urban interface property if the wildland urban interface property and
174 casualty insurer's use of additional fire hazard data is in compliance with:
175 (i) the boundary determination made in Subsection (2)(a); and
176 (ii) this title and department rules made in accordance with Title 63G, Chapter 3,
177 Utah Administrative Rulemaking Act.

178 (c) If a property is determined not to be high risk wildland urban interface in accordance
179 with Subsection (2)(a), this Subsection (2) does not apply to the use of fire hazard
180 data in connection with rate setting or underwriting of the property.

181 (d) This Subsection (2) does not restrict the use of data or underwriting tools in
182 determining risks that are unrelated to fire risk.

183 (3)(a) If an owner of property located within the wildland urban interface files a
184 complaint with the department asserting that a wildland urban interface property and
185 casualty insurer has violated, or is violating, this section, the department may
186 investigate the wildland urban interface property and casualty insurer to determine
187 whether a violation has occurred or is occurring.

188 (b) If after an investigation under this Subsection (3) the department finds that a
189 wildland urban interface property and casualty insurer has violated or is violating this
190 section, the department may:
191 (i) issue prohibitory, mandatory, and other orders as necessary to secure compliance
192 with this section; and
193 (ii) impose penalties against the wildland urban interface property and casualty
194 insurer in accordance with Section 31A-2-308.

195 (4) In addition to complying with relevant requirements of Section 31A-21-303, if due to
196 risks of wildfire a wildland urban interface property and casualty insurer:
197 (a) cancels or nonrenews property and casualty insurance covering wildland urban

198 interface property, the wildland urban interface property and casualty insurer shall
199 include in the notice of cancellation or nonrenewal the facts on which the wildland
200 urban interface property and casualty insurer's decision is based with reasonable
201 precision; and

202 (b) increases the premium by more than 20% of the previous term's premium for
203 property and casualty insurance covering wildland urban interface property, after
204 receipt of a request for the information by the insured the wildland urban interface
205 property and casualty insurer shall provide the insured the facts on which the
206 wildland urban interface property and casualty insurer's decision is based with
207 reasonable precision.

208 (5) Subsections (1) through (4) apply on and after January 1, 2026.

209 (6) This section does not:

210 (a) create a cause of action for an act or failure to act under this section against:
211 (i) the state;
212 (ii) the department;
213 (iii) the Division of Forestry, Fire, and State Lands;
214 (iv) an officer, consultant, or employee of the department or Division of Forestry,
215 Fire, and State Lands;
216 (v) a wildland urban interface coordinator, as defined in Section 65A-8-401; or
217 (vi) a county;
218 (b) waive governmental immunity in accordance with Subsection 63G-7-201(5); or
219 (c) create a cause of action against a wildland urban interface property and casualty
220 insurer for use in accordance with Subsection (2)(a) of the boundary provided in the
221 wildfire risk assessment mapping tool maintained by the Division of Forestry, Fire,
222 and State Lands in accordance with Subsection 65A-8-203(8).

223 Section 4. Section **63G-7-201** is amended to read:

224 **63G-7-201 . Immunity of governmental entities and employees from suit.**

225 (1) Except as otherwise provided in this chapter, each governmental entity and each
226 employee of a governmental entity are immune from suit for any injury that results from
227 the exercise of a governmental function.
228 (2) Notwithstanding the waiver of immunity provisions of Section 63G-7-301, a
229 governmental entity, its officers, and its employees are immune from suit:
230 (a) as provided in Section 78B-4-517; and
231 (b) for any injury or damage resulting from the implementation of or the failure to

232 implement measures to:

233 (i) control the causes of epidemic and communicable diseases and other conditions
234 significantly affecting the public health or necessary to protect the public health as
235 set out in Title 26A, Chapter 1, Local Health Departments;

236 (ii) investigate and control suspected bioterrorism and disease as set out in Sections
237 26B-7-316 through 26B-7-324;

238 (iii) respond to a national, state, or local emergency, a public health emergency as
239 defined in Section 26B-7-301, or a declaration by the President of the United
240 States or other federal official requesting public health related activities, including
241 the use, provision, operation, and management of:

242 (A) an emergency shelter;

243 (B) housing;

244 (C) a staging place; or

245 (D) a medical facility; and

246 (iv) adopt methods or measures, in accordance with Section 26B-1-202, for health
247 care providers, public health entities, and health care insurers to coordinate among
248 themselves to verify the identity of the individuals they serve.

249 (3)(a) A governmental entity, its officers, and its employees are immune from suit, and
250 immunity is not waived, for any injury if the injury arises out of or in connection
251 with, or results from:

252 (i) a latent dangerous or latent defective condition of:

253 (A) any highway, road, street, alley, crosswalk, sidewalk, culvert, tunnel, bridge,
254 or viaduct; or

255 (B) another structure located on any of the items listed in this Subsection (3)(a)(i);
256 or

257 (ii) a latent dangerous or latent defective condition of any public building, structure,
258 dam, reservoir, or other public improvement.

259 (b)(i) As used in this Subsection (3)(b):

260 (A) "Contaminated land" means the same as that term is defined in Section
261 11-58-102.

262 (B) "Contamination" means the condition of land that results from the placement,
263 disposal, or release of hazardous matter on, in, or under the land, including any
264 seeping or escaping of the hazardous matter from the land.

265 (C) "Damage" means any property damage, personal injury, or other injury or any

266 loss of any kind, however denominated.

267 (D) "Environmentally compliant" means, as applicable, obtaining a certificate of
268 completion from the Department of Environmental Quality under Section
269 19-8-111 following participation in a voluntary cleanup under Title 19, Chapter
270 8, Voluntary Cleanup Program, obtaining an administrative letter from the
271 Department of Environmental Quality for a discrete phase of a voluntary
272 cleanup that is conducted under a remedial action plan as defined in Section
273 11-58-605, or complying with the terms of an environmental covenant, as
274 defined in Section 57-25-102, signed by an agency, as defined in Section
275 57-25-102, and duly recorded in the office of the recorder of the county in
276 which the contaminated land is located.

277 (E) "Government owner" means a governmental entity, including an independent
278 entity, as defined in Section 63E-1-102, that acquires an ownership interest in
279 land that was contaminated land before the governmental entity or independent
280 entity acquired an ownership interest in the land.

281 (F) "Hazardous matter" means hazardous materials, as defined in Section 19-6-302,
282 hazardous substances, as defined in Section 19-6-302, or landfill material, as
283 defined in Section 11-58-102.

284 (G) "Remediation" means the same as that term is defined in Section 11-58-102.

285 (ii)(A) A government owner and the government owner's officers and employees
286 are immune from suit, and immunity is not waived, for any claim for damage
287 that arises out of or in connection with, or results from, contamination of
288 contaminated land.

289 (B) A government owner's ownership of contaminated land may not be the basis
290 of a claim against the government owner for damage that arises out of or in
291 connection with, or results from, contamination of contaminated land.

292 (iii) Subsection (3)(b)(ii) does not limit or affect:

293 (A) the liability of a person that placed, disposed of, or released hazardous matter
294 on, in, or under the land; or
295 (B) a worker compensation claim of an employee of an entity that conducts work
296 on or related to contaminated land.

297 (iv) Immunity under Subsection (3)(b)(ii)(A) is not affected by a government owner's
298 remediation of contaminated land if the government owner is environmentally
299 compliant.

300 (4) A governmental entity, its officers, and its employees are immune from suit, and
301 immunity is not waived, for any injury proximately caused by a negligent act or
302 omission of an employee committed within the scope of employment, if the injury arises
303 out of or in connection with, or results from:

304 (a) the exercise or performance, or the failure to exercise or perform, a discretionary
305 function, whether or not the discretion is abused;

306 (b) except as provided in Subsections 63G-7-301(2)(j), (3), and (4), assault, battery,
307 false imprisonment, false arrest, malicious prosecution, intentional trespass, abuse of
308 process, libel, slander, deceit, interference with contract rights, infliction of mental
309 anguish, or violation of civil rights;

310 (c) the issuance, denial, suspension, or revocation of, or the failure or refusal to issue,
311 deny, suspend, or revoke, any permit, license, certificate, approval, order, or similar
312 authorization;

313 (d) a failure to make an inspection or making an inadequate or negligent inspection;

314 (e) the institution or prosecution of any judicial or administrative proceeding, even if
315 malicious or without probable cause;

316 (f) a misrepresentation by an employee whether or not the misrepresentation is negligent
317 or intentional;

318 (g) a riot, unlawful assembly, public demonstration, mob violence, or civil disturbance;

319 (h) the collection or assessment of taxes;

320 (i) an activity of the Utah National Guard;

321 (j) the incarceration of a person in a state prison, county or city jail, or other place of
322 legal confinement;

323 (k) a natural condition on publicly owned or controlled land;

324 (l) a condition existing in connection with an abandoned mine or mining operation;

325 (m) an activity authorized by the School and Institutional Trust Lands Administration or
326 the Division of Forestry, Fire, and State Lands;

327 (n) the operation or existence of a trail that is along a water facility, as defined in Section
328 73-1-8, stream, or river, regardless of ownership or operation of the water facility,
329 stream, or river, if:

330 (i) the trail is designated under a general plan adopted by a municipality under
331 Section 10-9a-401 or by a county under Section 17-27a-401;

332 (ii) the trail right-of-way or the right-of-way where the trail is located is open to
333 public use as evidenced by a written agreement between:

334 (A) the owner or operator of the trail right-of-way or of the right-of-way where the
335 trail is located; and

336 (B) the municipality or county where the trail is located; and

337 (iii) the written agreement:

338 (A) contains a plan for operation and maintenance of the trail; and

339 (B) provides that an owner or operator of the trail right-of-way or of the
340 right-of-way where the trail is located has, at a minimum, the same level of
341 immunity from suit as the governmental entity in connection with or resulting
342 from the use of the trail;

343 (o) research or implementation of cloud management or seeding for the clearing of fog;

344 (p) the management of flood waters, earthquakes, or natural disasters;

345 (q) the construction, repair, or operation of flood or storm systems;

346 (r) the operation of an emergency vehicle, while being driven in accordance with the
347 requirements of Section 41-6a-212;

348 (s) the activity of:

349 (i) providing emergency medical assistance;

350 (ii) fighting fire;

351 (iii) regulating, mitigating, or handling hazardous materials or hazardous wastes;

352 (iv) an emergency evacuation;

353 (v) transporting or removing an injured person to a place where emergency medical
354 assistance can be rendered or where the person can be transported by a licensed
355 ambulance service; or

356 (vi) intervening during a dam emergency;

357 (t) the exercise or performance, or the failure to exercise or perform, any function
358 pursuant to Title 73, Chapter 10, Board of Water Resources - Division of Water
359 Resources;

360 (u) an unauthorized access to government records, data, or electronic information
361 systems by any person or entity;

362 (v) an activity of wildlife, as defined in Section 23A-1-101, that arises during the use of
363 a public or private road;

364 (w) a communication between employees of one or more law enforcement agencies
365 related to the employment, disciplinary history, character, professional competence,
366 or physical or mental health of a peace officer, or a former, current, or prospective
367 employee of a law enforcement agency, including any communication made in

368 accordance with Section 53-14-103; or
369 (x) providing or failing to provide information under Section 53-27-102 or Subsection
370 41-1a-213(6), (7), or (8), 53-3-207(4), or 53-3-805(5).

371 (5) The following are immune from suit, and immunity is not waived for an action or
372 failure to act within the scope of duties or employment, if the injury arises out of, in
373 connection with, or results from the implementation of Section 17-16-22 to the extent it
374 addresses evaluating and classifying high risk wildland urban interface property, Section
375 31A-22-1310, or Title 65A, Chapter 8, Part 4, Wildland Urban Interface Property:
376 (a) the Division of Forestry, Fire, and State Lands;
377 (b) an officer, employee, or consultant of the Division of Forestry, Fire, and State Lands;
378 (c) a county;
379 (d) a wildland urban interface coordinator, as defined in Section 65A-8-401;
380 (e) the Insurance Department; or
381 (f) an officer, employee, or consultant of the Insurance Department.

382 Section 5. Section **65A-8-203** is amended to read:

383 **65A-8-203 . Cooperative fire protection agreements with eligible entities.**

384 (1) As used in this section:
385 (a) "Eligible entity" means:
386 (i) a county, a municipality, or a special service district, special district, or service
387 area with:
388 (A) wildland fire suppression responsibility as described in Section 11-7-1; and
389 (B) wildland fire suppression cost responsibility and taxing authority for a specific
390 geographic jurisdiction; or
391 (ii) upon approval by the director, a political subdivision established by a county,
392 municipality, special service district, special district, or service area that is
393 responsible for:
394 (A) providing wildland fire suppression services; and
395 (B) paying for the cost of wildland fire suppression services.
396 (b) "Fire service provider" means a public or private entity that fulfills the duties of
397 Subsection 11-7-1(1).
398 (2)(a) The governing body of any eligible entity may enter into a cooperative agreement
399 with the division to receive financial and wildfire management cooperation and
400 assistance from the division, as described in this part.
401 (b) A cooperative agreement shall last for a term of no more than five years and be

renewable if the eligible entity continues to meet the requirements of this chapter.

(3)(a) The state shall assume an eligible entity's cost of suppressing catastrophic wildfire as defined in the cooperative agreement if the eligible entity has entered into, and is in full compliance with, a cooperative agreement with the division, as described in this section.

(b) A county or municipality that is not covered by a cooperative agreement with the division, as described in this section, shall be responsible for wildland fire costs within the county or municipality's jurisdiction, as described in Section 65A-8-203.2.

(4) To enter into a cooperative agreement with the division, the eligible entity shall:

[(a) if the eligible entity is a county, adopt and enforce on unincorporated land a wildland fire ordinance based upon minimum standards established by the division or Uniform Building Code Commission;]

[(b)] (a) require that the fire department or equivalent fire service provider under contract with, or delegated by, the eligible entity on unincorporated land meet minimum standards for wildland fire training, certification, and suppression equipment based upon nationally accepted standards as specified by the division;

[(c)] (b) invest in prevention, preparedness, and mitigation efforts, as agreed to with the division, that will reduce the eligible entity's risk of catastrophic wildfire;

[(d)] (c)(i) file with the division an annual accounting of wildfire prevention, preparedness, mitigation actions, and associated costs;

(ii) meet the eligible entity's participation commitment by making direct payments to the division; or

(iii) do a combination of Subsections [(4)(d)(i) and (ii)] (4)(c)(i) and (ii);

[(e)] (d) return the financial statement described in Subsection (6), signed by the chief executive of the eligible entity, to the division on or before the date set by the division;[and]

[(f)] (e) if the eligible entity is a county, have a designated fire warden as described in Section 65A-8-209.1[-] ;

(f) subject to Subsection (9), adopt and enforce the wildland urban interface building standards, as defined in Section 65A-8-401, if the eligible entity is a:

(i) county for purposes of an unincorporated area within the county; or

(ii) municipality for an incorporated area within a county; and

(g) if the eligible entity is a county, comply with Section 17-16-22.

(5)(a) The state forester may execute a cooperative agreement with the eligible entity.

436 (b) The division shall make rules, in accordance with Title 63G, Chapter 3, Utah
437 Administrative Rulemaking Act, governing the:
438 (i) cooperative agreements described in this section;
439 (ii) manner in which an eligible entity shall provide proof of compliance with
440 Subsection (4);
441 (iii) manner by which the division may revoke a cooperative agreement if an eligible
442 entity ceases to meet the requirements described in this section;
443 (iv) accounting system for determining suppression costs;
444 (v) manner in which the division shall determine the eligible entity's participation
445 commitment; and
446 (vi) manner in which an eligible entity may appeal a division determination.

447 (6)(a) The division shall send a financial statement to each eligible entity participating in
448 a cooperative agreement that details the eligible entity's participation commitment for
449 the coming fiscal year, including the prevention, preparedness, and mitigation actions
450 agreed to under Subsection (4)[(e)] (b).
451 (b) Each eligible entity participating in a cooperative agreement shall:
452 (i) have the chief executive of the eligible entity sign the financial statement, or the
453 legislative body of the eligible entity approve the financial statement by
454 resolution, confirming the eligible entity's participation for the upcoming year; and
455 (ii) return the financial statement to the division, on or before a date set by the
456 division.
457 (c) A financial statement shall be effective for one calendar year, beginning on the date
458 set by the division, as described in Subsection (6)(b).

459 (7)(a) An eligible entity may revoke a cooperative agreement before the end of the
460 cooperative agreement's term by:
461 (i) informing the division, in writing, of the eligible entity's intention to revoke the
462 cooperative agreement; or
463 (ii) failing to sign and return its annual financial statement, as described in
464 Subsection (6)(b), unless the director grants an extension.
465 (b) An eligible entity may not revoke a cooperative agreement before the end of the term
466 of a signed annual financial statement, as described in Subsection (6)(c).
467 (8)(a) The division shall develop and maintain a wildfire risk assessment mapping tool
468 that is online and publicly accessible.
469 (b)[(i)] The division shall analyze [adding an additional high-risk category] and

470 establish by rule, made in accordance with Title 63G, Chapter 3, Utah
471 Administrative Rulemaking Act, boundaries for high risk wildland urban interface
472 property and what constitutes wildland urban interface property that is not high
473 risk within the wildfire risk assessment mapping tool described in Subsection
474 (8)(a):

475 [(A)] (i) using a scientific assessment; and

476 [(B)] (ii) that is focused on the risk to dwellings within the wildland[-] urban interface
477 area.

478 [((ii) The division shall report the results of the division's analysis under this
479 Subsection (8)(b) to the Natural Resources, Agriculture, and Environment Interim
480 Committee by no later than the 2024 November interim meeting of that committee.]

481 (c) With regard to the categories used within the wildfire risk assessment mapping tool
482 described in Subsection (8)(a), the division may adjust the assessment for
483 participation commitments if the adjustment is based on the Consumer Price Index
484 for All Urban Consumers as published by the Bureau of Labor Statistics of the
485 United States Department of Labor, in accordance with a formula established by the
486 division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative
487 Rulemaking Act.

488 (9)(a) If the state under Section 15A-2-103 adopts an edition of the Utah Wildland
489 Urban Interface Code, issued by the International Code Council, with the alternatives
490 or amendments approved by the division, as a wildland urban interface building
491 standard that may be adopted by a local compliance agency:

492 (i) for purposes of an unincorporated area within a county, the county shall adopt and
493 enforce the wildland urban interface building standard described in this
494 Subsection (9)(a); and

495 (ii) for purposes of an incorporated area within a county, the relevant municipality
496 shall adopt and enforce the wildland urban interface building standard described
497 in this Subsection (9)(a).

498 (b) If a county or municipality fails to comply with Subsections (4)(f) and (9)(a), the
499 division may choose to not pay costs of the county or municipality under a
500 cooperative agreement executed under this section.

501 (c)(i) If the state adopts a different wildland urban interface building standard than
502 was previously adopted under Section 15A-2-103, a county or municipality has
503 two years from the date the state adopts the different wildland urban interface

504 building standard to adopt the appropriate wildland urban interface building
505 standard.

506 (ii) If a county or municipality fails to adopt the appropriate wildland urban interface
507 building standard within the time period described in Subsection (9)(c)(i), the
508 division may choose to not pay costs of the county or municipality under a
509 cooperative agreement executed under this section beginning two years from the
510 day on which the state adopts the different wildland urban interface building
511 standard and until such time as the county or municipality adopts the appropriate
512 wildland urban interface building standard.

513 Section 6. Section **65A-8-215** is amended to read:

514 **65A-8-215 . Wildland-urban interface fire prevention, preparedness, and**
515 **mitigation.**

516 (1) As used in this section:

517 (a) "Prevention, preparedness, and mitigation fund" means the Wildland-urban Interface
518 Prevention, Preparedness, and Mitigation Fund created in this section.
519 (b) "Suppression fund" means the Wildland Fire Suppression Fund created in Section
520 65A-8-204.
521 (c) "Wildland-urban interface" means the zone where structures and other human
522 development meets, or intermingles with, undeveloped wildland.

523 (2)(a) There is created an expendable special revenue fund known as the
524 "Wildland-urban Interface Prevention, Preparedness, and Mitigation Fund."

525 (b) The prevention, preparedness, and mitigation fund shall consist of:
526 (i) interest and earnings from the investment of money from the prevention,
527 preparedness, and mitigation fund;
528 (ii) money received as direct payment from cooperative wildfire system participation
529 commitments;
530 (iii) money appropriated by the Legislature;[and]
531 (iv) money transferred to the prevention, preparedness, and mitigation fund under
532 Section 63J-1-314[.] ; and
533 (v) fees deposited into the prevention, preparedness, and mitigation fund under
534 Section 17-16-22.

535 (c) The division shall administer the prevention, preparedness, and mitigation fund to:
536 (i) pay costs of prevention and preparedness efforts on wildland-urban interface
537 within the state, as defined by the division by rule made in accordance with Title

63G, Chapter 3, Utah Administrative Rulemaking Act, including costs of an eligible entity that has entered into a cooperative agreement, as described in Section 65A-8-203;

- (ii) issue fire department assistance grants, which in the aggregate may not exceed 10% of the money in the prevention, preparedness, and mitigation fund each fiscal year; and
- (iii) in cases of catastrophic need as determined by the state forester, pay costs that could be paid from the suppression fund under Section 65A-8-204

(d) Disbursements from the prevention, preparedness, and mitigation fund may only be made upon written order of the state forester or the state forester's authorized representative.

(3)(a) The division may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, establish criteria for community wildfire preparedness plans addressing wildland-urban interface. The criteria shall require action that is:

- (i) qualitative and quantitative; and
- (ii) leads to reduced wildfire risk.

(b) An eligible entity, as defined in Section 65A-8-203, shall agree to implement prevention, preparedness, and mitigation actions identified in a community wildfire preparedness plan addressing wildland-urban interface that is approved by the division.

Section 7. Section **65A-8-401** is enacted to read:

Part 4. Wildland Urban Interface Property

65A-8-401 . Definitions.

As used in this section:

(1) "High risk wildland urban interface property" means property located within the boundary of high risk wildland urban interface as designated by the wildfire risk assessment tool in Subsection 65A-8-203(8)(a) and defined by rule made in accordance with Subsection 65A-8-402(5)(a).

(2) "Triage scale" means a scale with three classifications adopted by the division to evaluate and classify property located within the wildland urban interface as to what actions are needed to prepare the property for fire.

(3) "Wildland urban interface" means the same as that term is defined in Section 65A-8a-102.

572 (4) "Wildland urban interface building standards" means the edition of the Utah Wildland
573 Urban Interface Code adopted under Section 15A-2-103.
574 (5) "Wildland urban interface coordinator" means a representative of the division or a
575 county who evaluates and classifies wildland urban interface property in accordance
576 with Section 65A-8-402.
577 (6) "Wildland urban interface property and casualty insurer" means the same as that term is
578 defined in Section 31A-22-1310.

579 Section 8. Section **65A-8-402** is enacted to read:

580 **65A-8-402 . Evaluation of wildland urban interface property -- Fee amounts --**

581 **Rulemaking.**

582 (1)(a) The division shall establish a program under which a wildland urban interface
583 coordinator evaluates and classifies high risk wildland urban interface property using
584 a triage scale.
585 (b) The wildland urban interface coordinator shall be:
586 (i) a representative of the division; or
587 (ii) if the evaluation and classification is assigned to a county, a representative of the
588 county.
589 (c) At the beginning of each calendar year, the division shall determine whether to
590 assign evaluation and classification under this section of high risk wildland urban
591 interface property to a county.
592 (2) After completing the evaluation and classification under this section, the wildland urban
593 interface coordinator shall inform a property owner of property described in Subsection
594 (1)(a) of:
595 (a) the classification assigned to the property described in Subsection (1)(a) under the
596 triage scale;
597 (b) the fee the property owner shall pay under Section 17-16-22; and
598 (c) resources from the division or county that the property owner may access to bring the
599 property described in Subsection (1)(a) to the first or second classification by
600 applying wildland urban interface building standards.
601 (3) As part of the program established under this section, the division:
602 (a) may provide resources to a property owner described in Subsection (2)(b) to
603 facilitate the property owner bringing the property described in Subsection (1)(a) to
604 the first or second classification under the triage scale; and
605 (b) beginning on January 1, 2028, shall develop and maintain a database that may be

606 accessed by a wildland urban interface property and casualty insurer to learn the
607 classification under the triage scale for any portion of high risk wildland urban
608 interface property to be covered by the wildland urban interface property and casualty
609 insurer.

610 (4)(a) The division shall annually set a fee amount that is based on the square footage of
611 a structure within the high risk wildland urban interface to pay for the costs
612 associated with the implementation of this part to be assessed and collected by a
613 county in accordance with Section 17-16-22.

614 (b) The division may tier the fee amount to account for what level on the triage scale a
615 property is assigned by a wildland urban interface coordinator.

616 (5) The division may make rules, in accordance with Title 63G, Chapter 3, Utah
617 Administrative Rulemaking Act, to:

- 618 (a) define high risk wildland urban interface property and wildland urban interface
619 property that is not high risk as provided in Subsection 65A-8-203(8)(b);
- 620 (b) establish the criteria used to evaluate and classify property located within high risk
621 wildland urban interface property;
- 622 (c) create a process by which the division and counties communicate classifications
623 assigned to property described in Subsection (1)(a);
- 624 (d) create a process for communicating to a property owner the information described in
625 Subsection (2);
- 626 (e) establish how the division may provide resources under Subsection (3);
- 627 (f) create a process for a wildland urban interface property and casualty insurer to learn
628 the classification described in Subsection (3)(b); and
- 629 (g) establish how the fee amount described in Subsection (4) is set.

630 Section 9. Section **65A-8-403** is enacted to read:

631 **65A-8-403 . Liability.**

632 This part does not create a cause of action against the state, the division, an officer,
633 employee, or consultant of the division, a county, or a wildland urban interface coordinator for
634 an act or failure to act under this part and does not waive governmental immunity in
635 accordance with Subsection 63G-7-201(5).

636 Section 10. **Effective Date.**

637 This bill takes effect on January 1, 2026.

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Action Item

PRESENTED BY: Josh Belnap, Public Works Director

SUBJECT/AGENDA TITLE: A Resolution Adopting the 2025 Kaysville City Water Conservation Plan

EXECUTIVE SUMMARY:

In accordance with the State's [Water Conservation Plan Act](#), the City is required to update and adopt a water conservation plan every 5 years. The Public Works Director has drafted this new draft from scratch to provide more in-depth data and context to Kaysville's water usage.

The City is unique from most other communities in that (with very few exceptions) it does not directly provide irrigation water to its residents and businesses. As anywhere between 65% and 80% of overall water usage along the Wasatch Front is outdoor irrigation, the City has a conservation plan that is also unique. The regional goals for our area are an overall reduction in total usage of over 20%, and trying to achieve a usage of 200 gallons per person per day per year (GPCD). Since water conservation is largely focused on being more efficient and responsible with outdoor usage, our goals are significantly different from cities who provide and oversee both drinking and irrigation water.

The plan details the City's current conservation efforts, and goals of an overall usage reduction of nearly 10% and a GPCD goal of 61.

City Council Options:

- 1) Approve, 2) Table

Staff Recommendation:

Approve

Fiscal Impact:

N/A

ATTACHMENTS:

1. Resolution
2. 2025 Kaysville Water Conservation Plan

**KAYSVILLE CITY
RESOLUTION 25-12-XX**

**A RESOLUTION ADOPTING THE 2025 KAYSVILLE CITY WATER
CONSERVATION PLAN**

WHEREAS, Utah State statute (Utah Code 73-10-32) requires that Public Water Systems maintain a Water Conservation Plan; and

WHEREAS, State statute requires that this plan be updated every 5 years; and

WHEREAS, Kaysville City staff have compiled the necessary data and information into a draft to meet the State requirements;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Kaysville City, in the State of Utah, as follows:

1. The attached Kaysville City Water Conservation Plan is hereby approved and adopted.

PASSED AND ADOPTED by the City Council of Kaysville, Utah this **18th day of December, 2025.**

Tamara Tran, Mayor

ATTEST:

Annemarie Plaizier, City Recorder



Water Conservation Plan

2025

Prepared by:
Josh Belnap, PE
Public Works Director

1. Purpose

The Kaysville City 2025 Water Conservation Plan has been prepared to comply with the most current version of the Utah Water Conservation Plan Act, which requires water retailers to file a water conservation plan with the Utah Board of Water Resources, and update that plan every five years. This update outlines Kaysville City's current water conservation efforts and presents its current conservation goals.

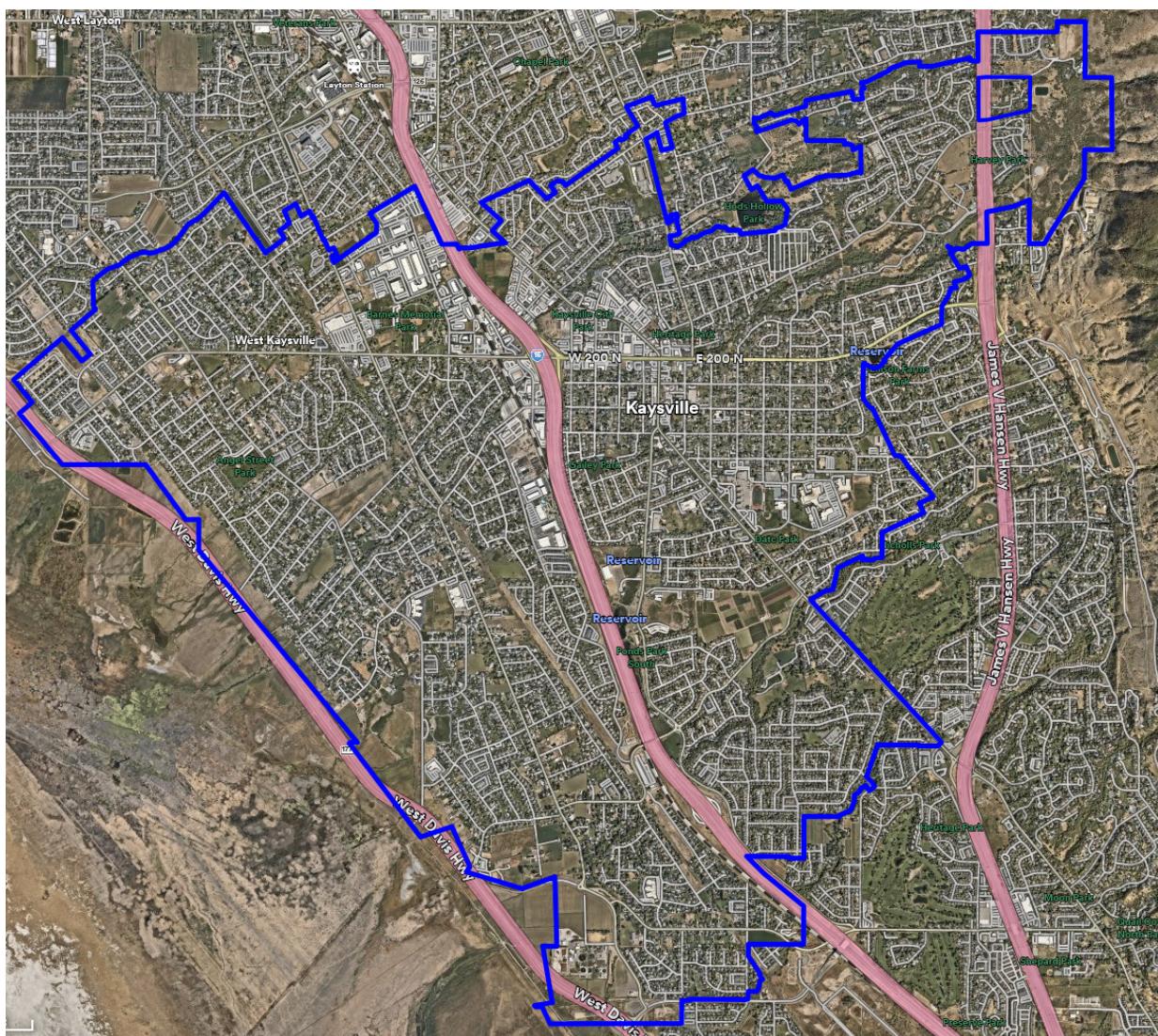
As the State of Utah continues to experience significant growth, Kaysville City is increasingly aware of the need to maintain its water supply and level-of-service for current residents, while helping identify the service capacity for future growth. Kaysville City's staff and City Council are committed to decreasing the City's per capita water use, as detailed in this Water Conservation Plan.

2. System Profile

2.1 City Info

Kaysville City (The City), located within Davis County, was first settled in 1850, and first incorporated in 1868. The City covers an area of approximately 11 square miles and is situated at the foot of the Wasatch Mountain Range, adjacent to Farmington City (to the South), Fruit Heights City (to the East) and Layton City (to the North). Figure 2-1 shows the current City boundary in red (north is up).

Figure 2-1
Kaysville City Water Service Boundary



2.2 Current Source, Connections and Usage

Kaysville City is a retail culinary water provider for 9,409 overall connections and 32,860 residents. The City's culinary water system is "consecutive", as 100% of the culinary water it distributes is purchased from the Weber Basin Water Conservancy District (WBWCD). Kaysville is somewhat unique in that approximately 94% of properties in Kaysville are served by both culinary water (delivered by Kaysville City) and secondary irrigation (delivered by one of three independent irrigation companies). The City is frequently referred to as a "bedroom community" as roughly 96% of properties are residential, as detailed in Table 2-1.

Table 2-1
Culinary Water Connection Types (2024)

Connection Type	# of Connections	% of Total Connections	Usage by Connection Type (Ac-ft)
Residential	8,988	95.4%	1,873
Commercial	277	3%	255
Institutional	143	1.5%	129
Industrial	1	0.01%	3
Unmetered	0		0
Total volume of usage in 2024: 2,258 Ac-ft			
Total volume delivered by WBWCD in 2024: 2,485 Ac-ft			

Table 2-2
GPCD by Connection Type (2024)

Connection Type	GPCD
Residential	50.88
Commercial	6.91
Institutional	3.50
Industrial	0.07
Total	61.35

Kaysville's connections are served by meters on an AMI network, meaning data is collected in real time and automatically transmitted to City servers. The meters have an estimated lifespan of 20 years, and the City's staff can monitor the usage data almost daily to identify potential anomalies or meter issues. Meter issues are repaired as they are identified, and all new construction is required to receive an AMI enabled meter from the City prior to obtaining a certificate of occupancy.

Kaysville City has 2 separate culinary contracts with WBWCD. The primary contract is for 2,500 Acre-Feet per year, and the additional contract amount is for another 286 Acre-Feet, totaling 2,786 Acre-Feet per year. To provide additional cushion on these two amounts, the City utilizes a portion of its water rights to exchange surface water with Weber Basin. This exchange results in a one-to-one credit on the City's end of year billing, meaning that for every gallon of surface water diverted to Weber Basin, WBWCD then credits the City's bill by one gallon. This volume varies each year, but the 5-year average is 433 Acre-Feet per year. Assuming an average of 400 Acre-Feet per year, this translates to a potential source capacity of 3,186 Acre-Feet per year.

2.3 Projected Future Usage

Future City usage is estimated by utilizing current usage data and population projections. A standard residential housing unit is the basic unit used for calculating demand on the system, and each residential connection is considered 1 Equivalent Residential Connection (ERC), while all other connection types are some percentage of an ERC (high water users like restaurants would typically count for more than 1 ERC). Based on the most recent 2024 usage data the City submitted to the State, the Division of Water Rights (DWRI) estimates that the total number of ERC's for Kaysville is 10,838.94. Using this value with the City's 5-year average volume purchased from WBWCD, the current level of service (LOS) for Kaysville City is calculated as:

$$\frac{2,436.15 \text{ Acre - Feet}}{\text{Year}} \div 10,838.94 \text{ ERC's} = \text{LOS of } \frac{0.225 \text{ Acre - Feet}}{\text{ERC}}$$

Carrying this analysis forward, the DWRI estimated the 2024 population of Kaysville to be 32,860, which helps provide an assumed population per ERC of:

$$\frac{32,860 \text{ People}}{10,838.94 \text{ ERC's}} = \frac{3.03 \text{ People}}{\text{ERC}}$$

The City population in 2060 is estimated to be 44,313, which is then divided by the population per ERC to then estimate the number of ERC's in the year 2060:

$$\frac{44,313}{3.03} = 14,616.74 \text{ ERC's}$$

The above calculated values are finally used to establish the 2060 estimated source need for Kaysville City (in order to maintain LOS):

$$\frac{0.225 \text{ Acre - Feet}}{\text{ERC}} \times 14,616.74 \text{ ERC's} = 3,289 \text{ Acre - Feet}$$

It is estimated that by 2060, the City will need an estimated source capacity of 3,289 Acre-Feet, which equates to a future deficit of 503 Acre-Feet, when compared to the 2 Weber Basin Contracts (this deficit does not account for the Weber Basin Exchange volume).

It should be noted that the calculations above are based on volumes purchased from WBWCD, and are not based on the usage of the City's customers. To provide context to the difference between volume purchased from WBWCD and volume used by customers at metered connections, we will use the data from 2024. In 2024, the City purchased 2,486 Acre-Feet from WBWCD. In that same year, the City sold 2,259 Acre-Feet to its customers. That means there was 227 Acre-Feet of water that we purchased from Weber Basin that wasn't sold to customers, which is discussed in section 4 ("Water Loss") of this report.

2.4 Water Rights

While the City does not currently have any alternative water source (aside from WBWCD) to supply its drinking water system, the City does have some water rights of varying status, and as the WBWCD exchange volume varies based on precipitation, temperatures etc, the City is currently looking at acquiring additional underground water rights for use with future wells. Table 2-3 summarizes the City's existing rights (these are separate from the WBWCD Contract volumes).

Table 2-3
Water Rights (2024)

Water Right #	Flow (cfs)	Estimated Quantity (Ac-Ft)
31-501	0.402	291.048
31-704	0.16	115.84
31-2217	3.17	1,142
31-760	0.0246	17.81
31-1037	0.0265	19.19
31-1733	0.0401	29.032
31-1735	0.054	39.1

2.5 Irrigation

As mentioned in section 2.2, irrigation water for the vast majority of Kaysville City is served by one of 3 independent pressure irrigation companies – 1) Davis and Weber Counties Canal Company, 2) Hights Creek Irrigation, and 3) Benchland Irrigation. In addition to the pressure providers, there are also a handful of properties in Kaysville that still use ditch water for irrigation (mostly agricultural uses) and are served by the Kaysville Irrigation Company (not affiliated with the City). Any locations not served by one of the aforementioned irrigation companies are instead served by Kaysville City drinking water for irrigation, utilizing backflow protections. At current time, the City has about 320 commercial connections using culinary to irrigate small landscaped areas at these businesses, and approximately 130 residential connections utilizing culinary for irrigating their yards.

The City does have shares in some of the irrigation companies mentioned above, as detailed in Table 2-4. These shares are tied to a use at specific properties.

Table 2-4
Irrigation Water Shares (2023)

Company	# of shares	Equivalent Quantity (Ac-Ft)
Kaysville Irrigation Co	808	2,424
Davis and Weber	261	1,566
Hights Creek	156	156

3. Billing

As adopted by Kaysville City Council, the City uses a tiered rate structure, as seen in Table 3-1.

Table 3-1
2025 Culinary Water Rates

Connection Size (in)	Base Connection Charge (per month)
¾ to 1	\$28.18
1 ½	\$36.23
2	\$43.13
3	\$60.95
4	\$74.18
6	\$115.58
Use of Culinary for irrigation will increase base charge by 10%	

Usage Rates in Addition to Base Charge (per 1,000 gallons)	
Residential	
0-3,000 gallons	\$0.58
3,001 – 6,000 gallons	\$0.85
6,001 – 9,000 gallons	\$1.27
9,001 – 12,000 gallons	\$2.91
12,001 – 15,000 gallons	\$3.63
15,001 – 18,000 gallons	\$4.39
18,001 gallons and up	\$5.52
Commercial	
0-3,000 gallons	\$0.58
3,001 – 6,000 gallons	\$0.85
6,001 – 9,000 gallons	\$1.27
9,001 gallons and up	\$2.91

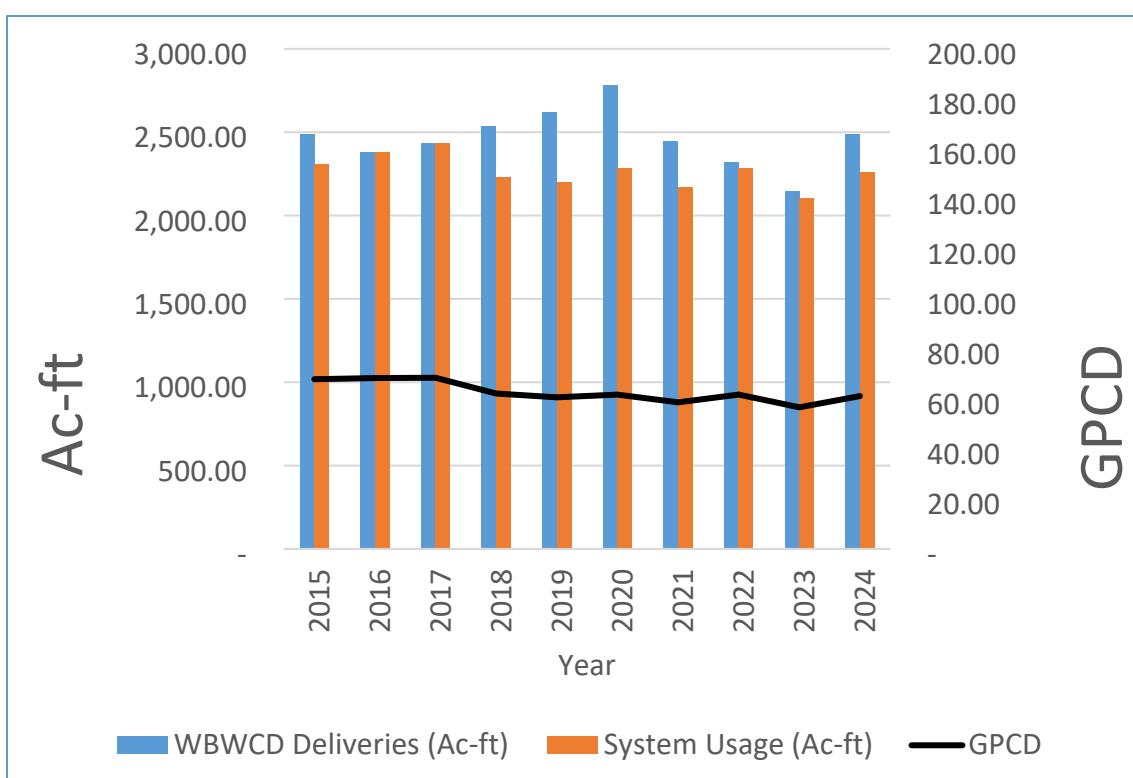
4. System Water Loss

Kaysville has a combined 8.5 million gallons worth of storage capacity in its 6 underground tanks. By accounting for this storage, and estimating the volume of water in the systems piping between the tanks and the individual meters (an estimated additional 2.3 million gallons), we can utilize our WBWCD vs usage data to estimate our system water loss. In 2023 and 2024 there was a combined 67 million gallons of water not accounted for by retail sales, and by factoring out the volume of water occupying the storage tanks and piping system, these losses are attributed to water circulation efforts (water flushed from hydrants to maintain sufficient water quality) and to water leaks. The majority of the losses each year are from flushing, and the usage numbers from 2024 especially support that. Of the 67 million gallons lost between 2023 and 2024, 63.3 million occurred during 2024 alone. The summer of 2024 presented significant water quality issues in the deliveries the City received from Weber Basin, requiring City crews to spend significantly more time than normal flushing hydrants to try and increase circulation and maintain water quality, and it is estimated that in that year over 59 million gallons of the 63.3 million gallons lost were due to flushing.

Due to the tiered rates, and as rates are different for the type of connection, it is impossible to ascertain the exact financial impact of the losses. However, as the vast majority of water use is indoor and residential in nature, if we assume \$0.58 per 1,000 gallons, the 2024 flushing from the Weber Basin water quality issues cost the City approximately \$36,000 in lost revenue.

Figure 4-1 details the annual WBWCD delivery volumes as compared with the City's usage volumes from 2015 to current. This figure also details the GPCD during that same timeframe.

Figure 4-1
Annual System Usage vs WBWCD Purchases



5. Water Conservation

5.1 Current Efforts

A summary of the City's current conservation efforts, and a summary of each, is listed below:

- Existing Code: The following ordinances have been effective in Kaysville City since before the 2019 Water Conservation Plan:
 - **9-4-6** and **9-6-4**: Prohibits the waste of culinary and secondary water both through unrepairs leaks or wastefully flowing appliances and faucets.
 - **Efficacy:** Low impact normally, especially as enforcement of this is difficult. However, it has supported enforcement efforts in isolated instances when irrigation equipment is damaged and wasting water. This has allowed the City to, in very few instances, compel owners to make repairs that would have otherwise remained unrepairs.
 - **9-4-10** and **9-6-9**: Establishes the authority of the City Council to specially regulate or restrict culinary and secondary water use during declared water shortages.
 - **Efficacy:** Low impact normally, except for times of special circumstance or need.
 - **9-6-1**: Requires all residential properties to utilize pressure irrigation instead of flood irrigation to maximize irrigation efficiency.
 - **Efficacy:** Significant impact as no flood irrigation is utilized for landscaping, and the finite volumes of the City's WBWCD culinary contract water are not exhausted on landscaping.
- Code changes: Since the 2019 Water Conservation Plan the City has amended and enacted the following:
 - **9-4-17**: Except for agricultural zones, in line with WBWCD recommendations, irrigation is prohibited between the hours of 10 am and 6 pm.
 - **Efficacy:** Moderate impact. This amendment has provided an opportunity to publish online and mail out to all residents this requirement as well as other resources from the State and WBWCD. See Figure 5-1 for the most recent conservation/outreach flier mailed to all properties in Kaysville and also kept at the information desks at City Facilities.

Figure 5-1
Water Flier

Water Info, Restrictions & Backflow Regulations

SOME WATERING MAY BE DONE BETWEEN 10 AM AND 6 PM, BUT ONLY IF DONE BY HAND AND SUPERVISED AT ALL TIMES.



- Early shutoff of secondary irrigation/agricultural water in mid-September. Culinary water **CAN NOT** be connected to an irrigation system to substitute for the loss of secondary irrigation water.
- Never leave a running hose unattended.
- Wait to water until the temperatures are in the upper 70s for several consecutive days.
- Hose Bib Vacuum Breakers are required anytime a hose is connected to a faucet on your home to help prevent contamination of the City water system.
- All irrigation should adhere to the applicable watering restrictions, including limitations on landscaping.

Utah Code Kaysville Code Conservation Tips

No outside use of culinary or secondary water shall be allowed between the hours of 10:00 AM and 6:00PM

WHERE PRESSURE IRRIGATION IS AVAILABLE, NO CONNECTION OF AN IRRIGATION SYSTEM TO A CULINARY WATER SERVICE SHALL BE ALLOWED.



- **9-4-19:** Authority also provided to the Public Works Director to enact additional restrictions as necessary in times of drought or when special conservation is needed.
 - **Efficacy:** Little impact to regular usage, but significant impact in situations like WBWCD shutting down their feeds for repairs.
- **17-5-1:** Adoption of water efficient landscaping standards. The chapters within this title explicitly declare support of conservation efforts from the State as well as WBWCD. These standards allow residents to utilize landscaping materials and plants that utilize less water, but that were not previously allowed in some instances, and in addition to conservation impacts, this title made residents eligible to access rebates through WBWCD.
 - **Efficacy:** Since its adoption, the practices allowed and the rebates available have been directly responsible for over 200 properties removing parkstrip turf, and nearly 2 dozen properties retrofitting previous landscaping with xeriscaping.
- Practices identified in the City's 2019 Water Conservation Plan:
 - **Encourage conservation through tiered rates.** Especially for the relatively few users (400 out of 9,400) of culinary water for irrigation to conserve water and utilize water efficient landscaping.
 - **Efficacy:** Moderate impact. A combination of tiered rates discouraging overwatering and advertising educational resources from the State and WBWCD seem to have visible impacts on watering practices and landscaping in these properties.
 - **Community education and outreach.** As previously mentioned, the City mailed out the flier in Figure 5-1 in June 2022 and then held a public open house in August of 2022.

Representatives from WBWCD and the USU Botanical Center attended and with City staff were able to visit with and educate attendees on rebates, new landscape standards, and other best practices. This flier is still distributed at City facilities, and the City also includes conservation info and resources in its annual Consumer Confidence Report that is mailed to all residents. In addition, the City has an FAQ page regarding rebates and landscaping on the City website, found here: <https://www.kaysville.gov/faq.aspx?qid=171>.

- **Efficacy:** Moderate to High impact. The City feels that the various educational efforts have been the source of much of the public knowledge about conservation efforts and opportunities, as well as the cause for most of the “flip your strip” projects undertaken thus far.
- **Resident portal.** In 2023, the City purchased a license to the web-based portal “MyMeter.” This portal provides a resident with the ability to view and track their water usage, and to help to avoid unnecessary costs, and avoid potential damages from otherwise unknown leaks.
 - **Efficacy:** Low impact currently. The portal is still relatively new, and the take rate is currently just at 3.5% of existing users. The City is trying to push this out to residents and will continue to do so.
- **Resident notification.** In Summer of 2025 City staff began reaching out to residents east of Highway 89 that reside in the only neighborhoods in Kaysville that utilize culinary water for irrigation. Staff had started to analyze the usage in these neighborhoods from meter data, and used that data to compare summer usage with winter usage (winter usage would not include irrigation volumes). Staff then put together individual letters to each resident informing them of their patterns of usage, how those volumes could likely be reduced and detailing the potential financial savings associated with conservation, as well as detailing to them how to sign up for the City’s MyMeter portal.
 - **Efficacy:** Unknown, but potential high impact.
- **Support irrigation companies in the pursuit of metering projects.** The City has submitted letters of support on 3 different occasions for irrigation companies pursuing funding for secondary metering. In addition, the City also directly applied for COVID relief funds (ARPA) from the State on behalf of one irrigation company that did not meet the application requirements.
 - **Efficacy:** Low impact currently, but likely to eventually result in high impact. Meters are still being installed by the various companies, but impacts are anticipated as these entities eventually transition to billing according to the usage of each property.
- **Kaysville City upgrading all culinary connections to AMI capable meters.** In 2019, the City started replacing all existing meters with new AMI meters that could more accurately track usage, and do so in real time. This took 2 years, and cost roughly \$2.5 million.
 - **Efficacy:** Moderate to high impact. Previously all meter data was generated by visually observing the reading on all +9,000 connections, and writing down the reading. The AMI meters have increased the accuracy of the meter data, and has

also made the data available to residents. In 2022, the City invested \$100,000 in a resident portal that would allow residents to monitor their usage.

- **City parks irrigated with Culinary water.** Since the 2019 Water Conservation Plan, 4 City Parks have been converted from secondary irrigation to utilizing culinary for irrigation (protected by a backflow assembly). The intent is to obviously still irrigate the parks, but the irrigation would help increase circulation in the western extents of the system, thus decreasing the amount of water “lost” to hydrant flushing. These parks are on metered connections.
 - **Efficacy:** Very high impact. As seen in figure 4-1, the percentage of water “lost” (the difference between purchased and system usage) and the overall water purchased from WBWCD began to decline from the time the first parks were converted in 2020. As mentioned previously, there was a spike in 2024, which is mostly attributed to water quality problems in the WBWCD feed, but overall, this appears to have a significant impact.
- **Leak detection.** In 2021, the City purchased an acoustic leak detection kit. This kit is periodically deployed to look for potential issues proactively. Leaks, regardless of method of detection, are always repaired immediately.
 - **Efficacy:** High impact. Identifying and repairing leaks immediately saves water, and limits the risk of damages.
- **Infrastructure upgrades.** In the last 5 years, the City has expended over \$6 million on other system upgrades to assist with water quality efforts. These include a new 1 million gallon storage tank, 2 new pumphouses, 4 permanent structures for analyzing and boosting system chlorine residuals, installing above ground sampling stations at 40 locations throughout the City, automating all tank control valves to maximize tank turnover, and installing mixing devices in all storage tanks to avoid stratification. Similar to culinary irrigation in parks, increased water quality can help decrease the amount of water lost to flushing. In addition, the City has undertaken 4 large replacement projects since the 2019 Water Conservation Plan on system segments prone to frequent leaks.
 - **Efficacy:** Moderate to high impact. Impacts would be similar to the culinary irrigation in parks, but the City needs to increase the frequency of replacement projects on aging pipes. Areas that were not problematic at the time of the 2019 WCP are now experiencing several leaks per year, and some of the gains made are offset by these additional leaks.
- **Water rates.** In 2024, the City purchased a license to the online platform “Waterworth” to help evaluate system needs, operating costs, inflation etc. In 2022, the City Council instituted a 5% increase to help encourage conservation during the drought period, and most recently instituted an additional 15% increase to rates. As part of the recent rate increase, the City has also applied a 10% increase to the monthly base charge for all connections that utilize culinary for irrigation.
 - **Efficacy:** Low impact. As so little of our water is used for irrigation, we don’t typically see rates impacting usage, as volumes are relatively low compared to some providers with higher volumes of culinary being used for irrigation. As the

recent changes are so new, it is unknown what impact the 10% increase on culinary irrigation users is.

- **Conservation funding for projects on City-owned properties.** In 2025, the Kaysville City Parks Department received approval from the City Council to adopt an ongoing annual budget dedicated to decreasing irrigation usage and increasing irrigation efficiency for City-owned properties.
 - **Efficacy:** Moderate impact. The initial budget number is \$20,000 per year to support projects like removing unnecessary turf and more efficient irrigation systems. The first project undertaken has already resulted in a 60% reduction in usage at City Hall. Impacts from individual properties may be relatively small, but when viewed in comparison to the overall number of City-owned properties, the impact is more substantial.

5.2 Goals and Future/Ongoing Efforts

As previously stated, the City does not directly provide secondary irrigation for 95% of connections, so the GPCD figure for the City is already far lower than the Weber River Regional goal of 200 GPCD - for 2024, the Kaysville GPCD was **61.35**. As the City attempts to understand how this compares to others who provide for both culinary and irrigation needs, the City frequently uses a very conservative ratio to explain the relationship of culinary volumes as compared to irrigation volumes, and that ratio is 65% of water use is irrigation and 35% is culinary/indoor use, however actuals may be closer to 80% irrigation and 20% indoor use. With the vast majority of the City's supply being for indoor use, applying the 35% to the regional goals would equate to an overall reduction goal of 7%, and a GPCD goal of 70 GPCD.

Using this as a guide, and seeking further improvement, the City coordinated with WBWCD to establish a Kaysville specific reduction goal of 10%, and a GPCD goal of 60.

To support this goal, the City will undertake the following:

- **More frequent and stringent evaluation of tiered rates.** With the acquisition of the Waterworth platform, going forward the City will evaluate rates on an annual basis. Specifically, rates will be evaluated to determine the effect of rates on conservation and usage.
- **Replace aging infrastructure.** The vast majority of water lost to leaks is caused by aging infrastructure. The City is currently working on a strategic master plan that will, among other things, help with long range planning and budgeting to aggressively pursue water line replacement projects. Each leak can produce between 10,000 and 100,000 gallons of lost water, and in 2024, the City responded to over 250 emergency leaks. It is estimated that these leaks are responsible for about 10,000,000 gallons a year.
- **Education and outreach.** The City will continue posting, providing and mailing information to residents/businesses multiple times per year. The City will continue 1) mailing out conservation resources once a year to residents, 2) providing other written information to the public at City facilities and to developers, and 3) post conservation info and resources online and on social media at least once a year.

- **Targeted outreach.** The City will monitor meter usage City-wide and look for signs of overwatering or leaks on private property. The City will reach out individually to these connections and help identify inefficiencies or needed repairs.
- **Turf replacement.** The City will continue encouraging property owners to install water efficient landscaping in existing landscaped areas. The City has adopted ordinances to allow more water efficient landscaping options and make various rebates available for such removals. The City will also continue to evaluate and pursue conservation opportunities on City owned projects.
- **Landscaping Agreements.** Any new developments that will utilize culinary for irrigation will require agreements recorded with the property(ies) to restrict landscaping to water efficient options.
- **Additional culinary for irrigation at City properties.** The City will identify in its master plan what additional City properties can be converted to culinary irrigation to improve circulation/water quality, thus reducing the volume of hydrant flushing necessary each summer. It is estimated that, historically, flushing has been responsible for as much as 40 million gallons of annual water loss.

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Action Item

PRESENTED BY: Melinda Greenwood, Community Development Director

SUBJECT/AGENDA TITLE: A Resolution Amending the 2022 General Plan to Include Chapter 6: Kaysville Water Use and Preservation as Required by Utah Code §10-20-404, "General Plan Preparation"

EXECUTIVE SUMMARY:

In previous work sessions, City Staff and GSBS Consultants presented to the City Council and Planning Commission background information regarding [Senate Bill 110](#), which was passed by the State Legislature during its 2022 session. The bill, which later became law, requires cities and counties to adopt into their general plans a chapter that considers how existing and future land uses are impacted by water consumption and to incorporate long-range planning elements that address impacts of water in land use decisions.

At the December 11, 2025, Kaysville City Planning Commission meeting, the Planning Commission voted 4-0 to recommend the City Council approve the proposed amendment of the 2022 General Plan to include Chapter 6: Kaysville Water Use and Preservation. The Planning Commission held a public hearing during that meeting and two comments were received. Mr. Val Starkey emphasized the importance of responsible water use and urged the City to do more regarding water conservation, and suggested the creation of a committee to address water conservation with citizens. Mrs. Jill Drege also spoke and asked several questions, which staff addressed after the public hearing was closed. No other comments were received from the public. Draft minutes of the meeting are not available, but you can watch the meeting [via this link](#).

Staff has received confirmation from the Utah Division of Water Resources that the proposed plan is compliant with relevant state statute.

In October 2024, the Community Development Director applied for and was subsequently awarded a grant to assist with costs associated with the statutory requirement. In March of this year, the City entered into a grant agreement with the State of Utah Department of Natural Resources Division of Drinking Water, allowing the City to receive reimbursements in an amount of up to \$15,000. To be eligible to receive the reimbursements, the grant agreement requires the City to adopt the amendment to the 2022 General Plan prior to the end of the year.

Staff is recommending the City Council approve the proposed amendment to the 2022 General Plan to include Chapter 6: Kaysville Water Use and Preservation and to include the appendix data.

City Council Options:

1. Approve the proposed amendment to the 2022 General Plan to include Chapter 6: Kaysville Water Use and Preservation and appendix data.
2. Deny approval of the proposed amendment to the 2022 General Plan.

Staff Recommendation:

Based on the positive recommendation of approval from the Planning Commission, staff recommends the City Council approve the proposed amendment to the 2022 General Plan to include Chapter 6: Kaysville Water Use and Preservation.

Fiscal Impact:

\$15,000 reimbursement of expenses if adopted by December 31, 2025.

ATTACHMENTS:

1. Kaysville Water Element General Plan Draft PC Reccommendation 12112025
2. Appendix A - Kaysville Secondary Water Providers 2024 Annual Reports
3. Resolution Amending 2022 GP for Water Use and Preservation
4. PC Water General Plan Public Hearing 12112025
5. C10-20-S404_General Plan Preparation

DRAFT Chapter 6: Kaysville Water Use and Preservation General Plan Amendment

Kaysville, Utah

December 11, 2025

INTRODUCTION AND PURPOSE

This Water Use and Preservation Element is a component of the Kaysville City General Plan and aligns future land use decisions with the City's available and planned water supplies. Any discussion of current or future water use in Kaysville must begin with an understanding of the community's unique water service context. Approximately 80% of all water used in Kaysville is secondary irrigation water, while only 20% is used indoors. Of the secondary irrigation supply, 94% is delivered by three independent irrigation companies. Kaysville City does not own or maintain the infrastructure of these companies, nor does it control their water usage. Accordingly, any reference in this document to the City's water system or water use refers exclusively to the culinary, or "drinking water," system that the City operates.

This element evaluates the community's current and projected culinary and secondary irrigation demands, identifies potential supply gaps, and outlines the City's efforts to reduce per-capita use and water system losses. It draws on Kaysville's 2025 Water Conservation Plan, prepared to meet Utah Water Conservation Plan Act requirements, and the City's water demand and source capacity analysis completed by Sunrise Engineering.

LEGISLATION AND PLANNING CONTEXT

In 2022, the Utah Legislature adopted SB 110, which requires most municipalities to prepare a water use and preservation element as part of their general plan by December 31, 2025.

This chapter addresses:

- The effect of Kaysville's existing and planned development patterns on water demand and infrastructure;
- Potential methods to reduce water demand and per-capita consumption for future development;
- Potential methods to reduce water demand and per-capita consumption for existing development; and

– Opportunities for the City to modify its own operations and conduct community outreach and education to conserve water.

Documents considered for this chapter are listed below.

WBWCD Water Conservation Plan Update (2023)

Provides a regional framework and supporting data that Kaysville can align with when developing its own conservation strategies. The City can promote WBWCD incentives and trainings, and reference WBWCD model landscape ordinances and resources to strengthen local programs.

Kaysville City General Plan (2022)

Establishes broad policy direction for water conservation, which this Water Element expands with more detailed strategies and implementation measures.

Kaysville Water Conservation Plan 2025

Provides current data on culinary water usage, rates, and system conditions, and outlines targeted strategies for system improvements and conservation efforts that directly inform this Water Element.

Kaysville City Plant List (2018)

Identifies approved tree species and highlights opportunities to evaluate and potentially incorporate more sustainable, water-efficient tree options.

Kaysville Parkway and Street Tree Guide

Offers guidance on parkway tree planting and maintenance, including diagrams that may inform graphics or reference materials in the Water Element.

KAYSVILLE WATER SYSTEM OVERVIEW

Kaysville encompasses approximately 11 square miles and had an estimated population of 32,860 in 2024.

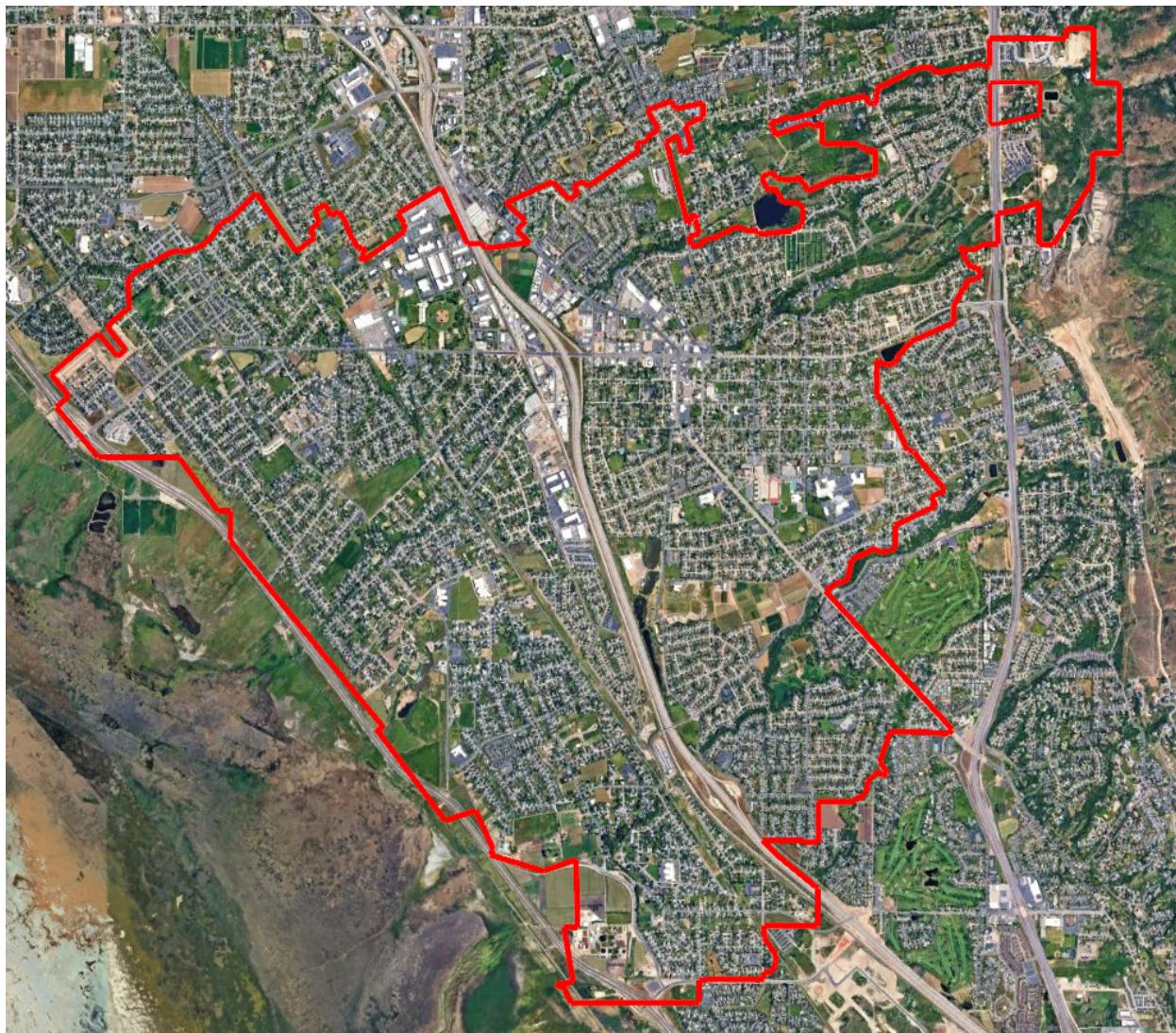


Figure 1 – Kaysville City Water Service Boundary

Approximately 94% of properties in Kaysville are served by both culinary water and a separate independent secondary irrigation provider. This single factor results in the City's per-capita use for the water it controls being relatively low compared to most other communities that either rely on culinary water for both indoor and outdoor use, or have culinary and irrigation systems that are controlled by the city.

Kaysville City's Culinary System and Usage

The City's culinary system is comprised of 9,409 metered connections and is considered a "consecutive system" as the City receives its culinary water exclusively from the Weber Basin Water Conservancy District (WBWCD).

Over 95% of the City's metered connections are residential properties, with relatively few commercial (retail and businesses), institutional (schools, government buildings, churches) or industrial connections. See table below for culinary water connection types.

Connection Type	# of Connections	% of Total Connections	Usage by Connection Type (Ac-ft)
Residential	8,988	95.4%	1,873
Commercial	277	3%	255
Institutional	143	1.5%	129
Industrial	1	0.01%	3
Unmetered	0		0
Total volume of usage in 2024: 2,258 Ac-ft			
Total volume delivered by WBWCD in 2024: 2,485 Ac-ft			

Table 1 – Culinary Water Connection Types (2024), Kaysville Water Conservation Plan 2025

The City has 2,786 acre-feet of contracted water available from Weber Basin. There are three categories of contracts or agreements with WBWCD regarding water deliveries and usage, as detailed below:

1. **Primary contract.** This is the City's original contract with WBWCD for 2,500 acre-feet per year, based on a contract between the City, WBWCD and the U.S. Government dated July 19, 1968 and an addendum dated October 30, 1981.
2. **Additional contract.** This is a contract amount the City acquired later on for an additional 286 Acre-Feet per year (if annual usage were to exceed the primary contract amount). This contract was dated October 16, 2005, with an additional agreement of the parameters for its usage that was ratified in 2020.
3. **Exchange water.** The City and WBWCD have an agreement that for every gallon of the City's stream water rights that are diverted to Weber Basin's untreated water system, WBWCD will then credit the City one gallon from their year-end usage. This equates to an average additional 400 acre-feet per year available from Weber Basin, meaning an actual availability of approximately 3,186 acre-feet per year between the three categories.

Table 2 below summarizes the last five years of deliveries from WBWCD, broken out by month.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual in Acre Feet
2024	177	182.02	204.88	159.89	202.63	215.27	286.43	199.4	291.83	208.04	181.06	177.26	2,485.71
2023	149.43	134.98	146.78	144.93	210.39	186.49	225.96	212.69	177.65	195.04	167.51	193.28	2,145.13
2022	188.03	183.6	203.05	183.53	222.89	197.5	193.17	219.34	179.1	226.84	172.97	151.15	2,321.17
2021	205.32	178.45	210.44	212.96	206.78	251.14	219.2	202.51	209.57	187.7	187.64	173.72	2,445.43
2020	206.54	193.59	190.67	202.21	243.24	259.08	279.81	294.84	246.32	242.16	230.94	193.93	2,783.33

Table 2 – Weber Basin Water Conservancy District Deliveries

As indicated in the table above, Kaysville City's existing water demands are nearing the City's source capacity. This highlights a need to increase the City's water source capacity to meet the demands for future development and growth.

Future Culinary Usage and Existing Losses

While the City has sufficient capacity for existing usage, to evaluate future demands, it is necessary to understand the current level of service and the impacts of future growth. With drinking water, a standard residential housing unit is the basic unit used for evaluating system demand. Each residential connection is considered one "Equivalent Residential Connection" (ERC), while all other connection types are some percentage of an ERC (high water users like restaurants would typically count for more than one ERC). Based on a five-year average of WBWCD deliveries (2,436 AF/yr) and an estimated 10,838.94 ERCs in 2024, Kaysville's current level of service (LOS) is approximately 0.225 acre-feet of water per ERC per year. This equates to an estimated 61.35 gallons of culinary water used per person per day (otherwise known as "gallons per capita day" or GPCD).

Using this information, it is projected that by 2060, the City will have approximately 14,617 ERCs (as detailed in the 2025 Water Conservation Plan). Table 3 below summarizes the City's current and projected demands.

	Existing (2024)	2040	2060
ERCs	10,839	12,372	14,617
Source Demand (ac-ft/yr)	2,486	2,780	3,285
Source Capacity (ac-ft/yr)	2,786	2,786	2,786
Source Surplus/Deficiency (ac-ft/yr)	350	6	(500)

Table 3 – Kaysville City's Current and Projected Water Demands

When compared solely to the primary and additional WBWCD contracts, the above table indicates a 2060 deficit of 500 acre-feet per year will exist. If the WBWCD exchange is factored in, that lowers the deficit to 100 acre-feet, and as mentioned above, the City is currently pursuing securing water rights for a future well project that would meet this demand. It should be noted, however, that the exchange volumes are dependent upon weather and precipitation in the future, so the City will seek to exceed the 100 acre-feet deficit number.

As stated above, the five-year average of water delivered to Kaysville City by WBWCD is 2,486 acre-feet (not counting 400 acre-feet average of stream water exchanged). However, the 5-year average of water used by culinary system customers is 2,218 acre-feet. This means an average of 268 acre-feet of water is otherwise lost or

unmetered each year, or an annual water loss of nearly 11% takes place. While this figure is not inconsequential, newer and high efficiency water systems typically experience an annual water loss of between 7 and 10%, while older and more inefficient systems are typically between 15 and 25%. Kaysville is an older system but has had significant upgrades and modifications made within the last ten years that may help explain the lower rate of loss.

There are two primary sources of “lost” water:

1. **Leaks.** Any time a leak occurs, the water exiting the piping is obviously lost. However, in order to shut down the system to make a repair, the area is isolated by closing valves, thus emptying the water from that section of piping. These amounts are relatively small per leak; however Kaysville experiences a high number of leaks per year (250 in 2024) and that volume certainly adds up.
2. **Flushing.** Flushing water from hydrants is a standard practice for culinary systems to help better circulate water and/or remove water from the system that has become too warm or that has a chlorine level that is too low for comfort. The amount of water being flushed each year to protect water quality is slowly decreasing with every system upgrade and every aged pipe replaced; however, depending on temperatures, the amount of system circulation and WBWCD delivery issues, losses due to flushing can range between 3 and 60 million gallons per year.

As aging pipes are replaced with greater frequency, and other system upgrades are implemented, losses should continue to decrease which will result in significant water savings each year.

Additional Culinary Water Rights

In addition to the City's contracts and agreements with WBWCD, the City has several water rights of varying volume and status. While the City owns these rights and is also pursuing opportunities for additional rights, it should be noted again that the City does not currently utilize any of these rights for use in the culinary system. Some of these existing rights will require approval from the State on the exact volumes available, and well sites will have to be identified, drilled, tested, and constructed before being able to be relied upon by the City. These efforts are currently underway, but the date for when these rights would be available within the system is yet to be determined.

With future well sites, it is anticipated that Kaysville will have sufficient capacity to meet the 2060 culinary system demands.

Secondary Irrigation Providers

As previously noted, secondary irrigation in Kaysville is almost entirely provided by three independent companies – Davis and Weber Canal Company (54% of Kaysville by area), Haight's Creek Irrigation (35% of Kaysville by area), and Benchland Irrigation (11% of Kaysville by area). While the City does not own, maintain, or control these

systems or their water supply, the City has a vested interest in their viability and ability to serve current and future community demands. The City requires all residential properties to be served by secondary irrigation. However, there are approximately 450 properties in Kaysville that have been authorized by the City to use culinary water for irrigation, largely because their elevation on the east side of U.S. 89 has made it not feasible for the irrigation companies to provide service.

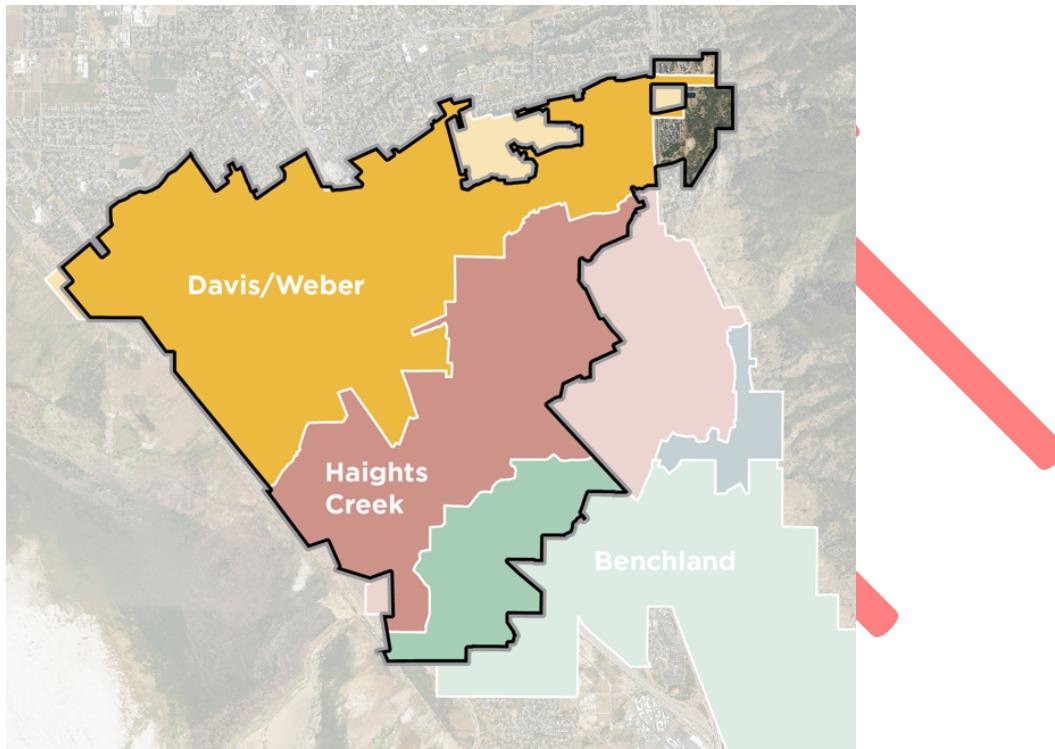


Figure 2 – Kaysville City Secondary Water Provider Areas.

The three irrigation companies purchase the majority of their water supply from Weber Basin. However, each of the companies also has additional sources from streams and springs that supplement their supply. The companies have required meters on their connections for all new construction since at least 2015; however, prior to the State legislature requiring that all secondary connections be metered by 2030, none of the pre-existing connections had any meters installed. Each of the irrigation companies is currently working toward meeting the state's 2030 mandate, but as of yet, their systems are not fully metered.

The Utah State Department of Water Resources provides summary level data for each of the secondary water providers. These reports are included in Appendix A. The information includes each company's entire service area and is therefore not specific to properties located solely within Kaysville City boundaries.

The table below is a summary of the data for the secondary water providers by land use. This information does not include a measure of actual utilization by type of connections for all use types.

Land Use	Connections	% Total Connections	Metered Connections	% Total Metered Connections	Metered Annual Use (Af-ft)	% Total Annual Use
Residential	15,725	97%	8,526	99%	4,350	99%
Commercial	158	1%	68	1%	1	0%
Industrial	2	0%	0	0%	0	0%
Institutional	166	1%	19	0%	21	0%
Agricultural	89	1%	2	0%	18	0%
Total	16,140	100%	8,615	100%	4,391	100%

Based on the data available from Utah Division of Water Resources (DWR), however, know that the majority of connections are residential for the irrigation of lawns and gardens. According to the data provided by DWR, 89% of the total 7,167 acres served by the three companies, including Kaysville and surrounding areas, are planted in lawn and garden and 11% are agricultural.

Additionally, we can observe that the average annual use per metered connection, 0.51 Af-ft, is 39% of the average annual use of all connections, 1.31 Af-ft. Although this would appear to imply that simply metering will reduce utilization, there are several issues with the data that need to be resolved prior to drawing conclusions. These include confirmation that the meters that have been installed are currently read on a consistent basis and the other is a more complete understanding of the size and properties that are currently metered.

Outdoor water use has a significant impact on overall regional water availability. As the secondary water providers serving Kaysville install meters, develop fee structures, and initiate regular meter reading, additional data will be available to inform land use policies to preserve and protect this critical water source.

Future Land Use Impacts on Culinary Demand

Since the City's culinary system is almost entirely used for indoor purposes, there is relatively little change between summer and winter demands. However, the peak system demand does occur in summer months, so using the usage data for August of 2024, usage patterns were compared with the associated zoning for each connection. Using georeferenced data, the usage data was then aggregated into Table 4 below, which indicates the anticipated water usage and ERC's per acre per kGAL (1,000 gallons) depending on the land use zoning designations.

Land Use	Water Use (kGAL)/Acre	ERCs/Acre
Light Agricultural	2	0.3

Heavy Agricultural	1	0.1
Central Commercial	45	6.1
General Commercial	33	3.8
Health Care	36	5.1
Light Industrial	8	1.1
Professional Business	13	1.8
Public Use	4	0.5
Single Family (>=10,000 SF)	11	1.5
Single Family (>=14,000 SF)	9	1.6
Single Family (>=20,000 SF)	11	1.5
Single Family (>=6,000 SF)	45	2.5
Single Family (>=8,000 SF)	17	2.5
Single Family (>=12,000 SF)	9	1.3
One or Two Family Residential	21	5.3
One or Four Family Residential	46	5.3
Agricultural Residential	11	1.5
Diverse Residential	17	2.5
Multiple Family Residential	26	2.3
Old Kaysville Townsite Residential	13	2.1
Average:	19	2.4

Table 4 – Kaysville City's Anticipated Water Usage and ERC per Land Use Type

To create the land use water demand estimates in Table 4, Sunrise Engineering used August 2024 water meter data, since this month represents peak seasonal use. Each water meter was mapped to its corresponding zoning district, allowing average water use per acre to be calculated for each land use type. Because different land uses consume water differently, non-residential connections were converted into an equivalent number of residential units (ERCs) by dividing their monthly water use by the average monthly residential use. One ERC—the standard planning unit—represents the water used by a typical single-family home, which is about 7,100 gallons during August (or roughly 6,200 gallons per month on an annual average). Using these standardized values creates a consistent way to compare water demand across land use categories and supports long-range planning for future growth.

To standardize non-residential water connections, commercial, industrial, and institutional connections were converted into ERCs. This was done by dividing each non-residential connection's water use by the average water usage of a residential connection. After determining ERC values for each land use type, the ERCs created by each acre of development type were then calculated.

It should be noted that this data is a projection and meant as a general planning tool, and that actual demand and capacity evaluations should still be conducted for future developments using the specific design parameters of the proposed development.

SECONDARY WATER AND DATA GAPS

This element largely focused on culinary water usage and future demand, but as was pointed out, 80% of water used in Kaysville is outside irrigation water from the three secondary companies. While Kaysville City does not directly operate or control the secondary irrigation systems, it did work with the companies to obtain what little data they did have – namely, the historic annual secondary water deliveries for each provider and the number of connections within Kaysville (where possible). Where counts could not be directly separated (e.g., Hights Creek connections serving both Kaysville and Fruit Heights), the relative service area was used to estimate Kaysville's share.

Because many secondary connections are still not yet metered, and because the companies have not yet started to collect data from the meters that exist, there is no way to accurately depict current usage patterns, and therefore no way to accurately depict future demand and the associated limitations. The City will continue to work with and support the secondary water companies in their efforts to install meters and collect their data, and the City's desire is to include that data in a future general plan update. In the meantime, it is important for the City to continue to closely coordinate with the secondary companies on future development needs and impacts and use those efforts to inform future Planning Commission and City Council deliberations. In addition to better forecasting, it is also anticipated that the combined efforts of the City and secondary water companies, conducting outreach and education, plus the transition to volumetric pricing, will result in significant conservation impacts.

CONSERVATION, EFFICIENCY, AND EXISTING EFFORTS

As Kaysville plans for long-term water reliability, the following goals, policies, and recommendations translate the City's water demand analysis into actionable strategies. These items outline how land use decisions, development patterns, conservation practices, operational improvements, and coordination with regional partners can collectively support a more efficient and resilient water system. Together, they provide a framework for guiding future development, reducing system losses, and strengthening both culinary and secondary water management in alignment with the City's broader planning and conservation goals.

The list below summarizes the key components of the City's 2025 Water Conservation Plan that directly relate to this chapter.

Regulatory / Code tools	Kaysville ordinances prohibiting waste and empowering drought restrictions (9-4-6, 9-6-4, 9-4-10, 9-6-9).
Pricing & billing	Water-efficient landscaping standards and park strip turf removal eligibility (17-5-1).
Infrastructure & operations	Tiered rates; recent 5% + 15% increases; 10% surcharge on connections using culinary for irrigation.
Education & outreach	AMI meter conversion; MyMeter resident portal; leak detection kit; storage and pump upgrades; chlorine mixing and sampling stations; line replacement; converting parks to culinary for circulation.
Partnerships with secondary providers	Citywide mailers, open houses with WBWCD and USU, FAQ and rebate information online, targeted outreach to East-side culinary-irrigation neighborhoods.

GOALS, POLICIES, AND RECOMMENDATIONS

Effect of Development Patterns on Water Demand & Infrastructure

Goal: Align future land use with sustainable water demand

- Use ERC-based water demand estimates for major plan amendments and rezonings, especially for large greenfield and higher-intensity infill projects.
- Incorporate water demand and LOS checks into staff reports for significant development proposals (e.g., annexations, large subdivisions).
- Encourage compact residential and mixed-use patterns where appropriate to reduce per-capita outdoor irrigation demand, consistent with state guidance on integrating land and water planning.
- Create a table based on land use types that estimates water needs for remaining developable land to be included in the next General Plan update specific to the water use and preservation element.

Methods to Reduce Demand for Future Development

Goal: Further Kaysville's efforts in the 2025 Water Conservation Plan

- Maintain and refine water-efficient landscaping standards for new commercial, industrial, institutional, residential, multifamily, and mixed-use development.
- Require new developments using culinary irrigation to sign landscaping agreements limiting turf percentages and requiring water-wise plant palettes.
- Coordinate with secondary water providers and Weber Basin to ensure that new service areas are designed with metering and efficient irrigation in mind.
- Ensure that new developments approved after 2025 do not increase Kaysville's citywide culinary GPCD above 60 GPCD, consistent with the City's 10% reduction goal and GPCD target in the 2025 Water Conservation Plan.
- Consider implementation of stricter water-wise landscaping regulations, such as limiting turf in front and rear yards.

Methods to Reduce Demand for Existing Development

Goal: Further Kaysville's efforts in the 2025 Water Conservation Plan

- Continue to encourage and expand turf-removal and landscaping retrofit assistance (rebates via WBWCD, city pilot projects, etc.).
- Increase participation in MyMeter from 3.5% of users to a 20% by 2030.
- Expand targeted outreach letters to high-use accounts (residential and commercial).
- Implement a strategic water line replacement program focused on leak-prone segments, with annual replacement mileage targets.
- Maintain or reduce citywide culinary GPCD at or below 60 GPCD by 2030.
- Reduce annual non-revenue water (purchased but not sold) by 2030, excluding unusual years with documented water-quality flushing needs.
- Support irrigation companies' metering programs so 100% of secondary connections in Kaysville are metered by 2030, consistent with state requirements.
- Consider implementing landscaping guidelines for the Kaysville Business Park that would encourage turf replacement with waterwise landscaping.

Opportunities to Modify City Operations to Reduce Waste

Goal: Further Kaysville's efforts in the 2025 Water Conservation Plan

- Expand conversion of City-owned parks and facilities to culinary irrigation, where it improves system circulation and reduces hydrant flushing.
- Continue leak detection sweeps using the acoustic kit, with an annual coverage target (e.g., X miles per year).
- Use Waterworth and AMI data annually to fine-tune rate structures to support conservation while maintaining financial stability.
- Invest the new annual \$20,000 Parks conservation fund in high-ROI projects (turf removal, efficient irrigation retrofits) and track water savings.

Together, these strategies provide a path for gradually closing the City's current 500 AF water supply deficit.

Continued demand reductions—achieved through lowering per-capita use and minimizing system losses—will play a central role in decreasing overall consumption. Additional allocations or exchange opportunities with WBWCD can further strengthen supply reliability. Finally, the potential development of existing water rights for future wells offers a long-term option to expand local water resources. Implemented over time, these measures position the City to meet future needs while supporting a more resilient and sustainable water system.

IMPLEMENTATION, COORDINATION, AND MONITORING

Kaysville city will commit to consultation with:

- Weber Basin (culinary provider)
- Secondary irrigation companies (Davis & Weber Canal, Hights Creek, Benchland, Kaysville Irrigation Co.)
- Utah Division of Water Resources and Division of Drinking Water, as recommended in the State's city water-element checklist.

This Water Use & Preservation Element will be updated at least every five years in concert with Kaysville's Water Conservation Plan and as new secondary metering data becomes available after 2030. Each update will reassess water supply, demand, and progress toward conservation goals and will incorporate consultation with Weber Basin Water Conservancy District, Kaysville's secondary irrigation providers, and relevant state agencies.

Utah Secondary Water Use Form

Data Year: 2024

System Name: Davis & Weber CCC (Kaysville/Layton)
(Secondary Water System ID: 11742)

Supervisor: Rick Smith

Address: 138 West 1300 North
Sunset, UT, 84015

County: Davis

Operational Days: April 15 to October 15, (2024)

I. Summary Information

Contact Person: Rick Smith

Email Address: ricks@davisweber.org

Contact Number: (801) 774-6373

II. Water Service Area Boundary

Does your Water Service Area Boundary need to be updated? **No**

If YES, or you are not sure, and would like to see your Service Area Boundary Map,

PLEASE CONTACT BRANDON MELLOR at (801) 927-7433 or bmellor@utah.gov.

III. Water Use Breakdown

<u>Percentages:</u>	<u>Number of Active Connections:</u>
Residential: 97.27 %	5,381
Commercial: 1.88 %	104
Industrial: 0.00 %	0
Institutional: 0.78 %	43
Agriculture: 0.07 %	4
Total (Not to exceed 100%): 100.00 %	5,532
(Acres) Agriculture Irrigation: 6.00	Lawn & Garden: 1,167.00

Metering Information:

Does your system have any customer meters? [X]Yes []No

If YES, in accordance with 73-10-34, you are required to report your total number of connections and the amount of water delivered to your metered customers.

Units of Measurement: Acre Feet (Values below shown in Acre Feet)

<u>Metered Annual Quantity:</u>	<u>Metered Active Connections:</u>
Residential: 448.81	4,663
Commercial: 1.28	68
Industrial: 0.00	0
Institutional: 21.20	19
Agriculture: 18.44	2
Totals: 489.73	4,752

IV. Comments

V. Source Inventory

Source Name: Church Street Reservoir

USE TYPE: [Irrigation]
LOCATION: [S 1144 ft W 1332 ft from NE cor Sec 16 T4N R1W SL]
WATER RIGHT(s): [35-8044, 35-8048, 35-8058, 35-8068, 35-8389, 35-8400]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Master Meter]
ANNUAL USE: [3,108.10]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	74.50	315.60	608.00	649.50	602.80	564.20	293.50	0.00	0.00

Source Name: Holmes Creek Diversion

USE TYPE: [Irrigation]
LOCATION: [S 1786 ft W 327 ft from N4 cor Sec 25 T4N R1W SL]
WATER RIGHT(s): []
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Estimated]
ANNUAL USE: [1,189.10]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	58.00	183.00	300.60	279.80	180.30	128.80	58.60	0.00	0.00

Source Name: Kaysville Irrigation Reservoir

USE TYPE: [Irrigation]
LOCATION: [N 1028 ft W 315 ft from SE cor Sec 27 T4N R1W SL]
WATER RIGHT(s): [31-4795]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Master Meter]
ANNUAL USE: [603.40]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	0.00	0.00	87.75	279.29	154.56	72.13	9.67	0.00	0.00

VI. Purchase Inventory

Purchase Name: Purchased from Weber Basin WCD (Irr)

USE TYPE: [Irrigation]
LOCATION: [Sec T R]
WATER RIGHT(s): []
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Master Meter]
ANNUAL USE: [1,492.90]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	0.00	0.00	43.80	439.30	481.60	396.10	132.10	0.00	0.00

VII. Wholesale Source Inventory

VIII. Return Location Inventory

Utah Secondary Water Use Form

Data Year: 2024

System Name: Hights Creek Irrigation
(Secondary Water System ID: 11802)

Supervisor: Rodney Hill

Address: 820 East 200 North
Kaysville, UT, 84037

County: Davis

Operational Days: April 19 to October 13, (2024)

I. Summary Information

Contact Person: Daniel Robinson

Email Address: rodneyg3@comcast.net

Contact Number: (801) 546-4242

II. Water Service Area Boundary

Does your Water Service Area Boundary need to be updated? **No**

If YES, or you are not sure, and would like to see your Service Area Boundary Map,

PLEASE CONTACT BRANDON MELLOR at (801) 927-7433 or bmellor@utah.gov.

III. Water Use Breakdown

<u>Percentages:</u>	<u>Number of Active Connections:</u>
Residential: <u>70.00 %</u>	<u>4,319</u>
Commercial: <u>2.00 %</u>	<u>6</u>
Industrial: <u>0.00 %</u>	<u>0</u>
Institutional: <u>15.00 %</u>	<u>50</u>
Agriculture: <u>13.00 %</u>	<u>51</u>
Total (Not to exceed 100%): <u>100.00 %</u>	<u>4,426</u>
(Acres) Agriculture Irrigation: <u>604.00</u>	Lawn & Garden: <u>2,697.00</u>

Metering Information:

Does your system have any customer meters? []Yes [X]No

If YES, in accordance with 73-10-34, you are required to report your total number of connections and the amount of water delivered to your metered customers.

Units of Measurement: (Values below shown in)

<u>Metered Annual Quantity:</u>	<u>Metered Active Connections:</u>
Residential: <u>0.00</u>	<u>0</u>
Commercial: <u>0.00</u>	<u>0</u>
Industrial: <u>0.00</u>	<u>0</u>
Institutional: <u>0.00</u>	<u>0</u>
Agriculture: <u>0.00</u>	<u>0</u>
Totals: <u>0.00</u>	<u>0</u>

IV. Comments

Meters are actively being installed but at this time usage is not being metered

V. Source Inventory

Source Name: Hights Creek

USE TYPE: [Irrigation]
LOCATION: [S 45 ft E 1682 ft from N4 cor Sec 01 T3N R1W SL]
WATER RIGHT(s): [31-4632]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Weir]
ANNUAL USE: [1,325.00]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	450.00	350.00	250.00	125.00	100.00	50.00	0.00	0.00	0.00

VI. Purchase Inventory

Purchase Name: Purchased from Weber Basin WCD (Irr)

USE TYPE: [Irrigation]
LOCATION: [Sec T R]
WATER RIGHT(s): []
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Master Meter]
ANNUAL USE: [3,200.00]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	50.00	450.00	500.00	700.00	750.00	600.00	150.00	0.00	0.00

VII. Wholesale Source Inventory

VIII. Return Location Inventory

Utah Secondary Water Use Form

Data Year: 2024

System Name: Benchland Water District
(Secondary Water System ID: 11798)

Supervisor: Scott Parsell

Address: 485 East Shepard Lane
Kaysville, UT, 84037

County: Davis

Operational Days: April 15 to October 15, (2024)

I. Summary Information

Contact Person: Scott Parsell

Email Address: sparsell@benchlandwater.com

Contact Number: (801) 451-2105

II. Water Service Area Boundary

Does your Water Service Area Boundary need to be updated? **No**

If YES, or you are not sure, and would like to see your Service Area Boundary Map,

PLEASE CONTACT BRANDON MELLOR at (801) 927-7433 or bmellor@utah.gov.

III. Water Use Breakdown

<u>Percentages:</u>	<u>Number of Active Connections:</u>
Residential: 97.46 %	6,025
Commercial: 0.78 %	48
Industrial: 0.03 %	2
Institutional: 1.18 %	73
Agriculture: 0.55 %	34
Total (Not to exceed 100%): 100.00 %	6,182
(Acres) Agriculture Irrigation: 212.43	Lawn & Garden: 2,480.60

Metering Information:

Does your system have any customer meters? [X]Yes []No

If YES, in accordance with 73-10-34, you are required to report your total number of connections and the amount of water delivered to your metered customers.

Units of Measurement: Gallons (Values below shown in Gallons)

<u>Metered Annual Quantity:</u>	<u>Metered Active Connections:</u>
Residential: 1,271,081,520.	3,863
Commercial: 0.00	0
Industrial: 0.00	0
Institutional: 0.00	0
Agriculture: 0.00	0
Totals: 1,271,081,520.	3,863

IV. Comments

V. Source Inventory

Source Name: Davis Creek

USE TYPE: [Irrigation]
LOCATION: [N 330 ft E 203 ft from W4 cor Sec 29 T3N R1E SL]
WATER RIGHT(s): [31-450, 31-451, 31-452, 31-453, 31-454, 31-456, 31-2807,]
[31-2808, 31-2809, 31-2810, 31-2811, 31-2812, 31-2813,]
[31-2814, 31-2816, 31-2817, 31-2818, 31-2819, 31-2820,]
[31-4917, 31-5200, 35-9016]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Other]
ANNUAL USE: [759.95]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	16.23	55.37	157.41	172.15	178.48	162.12	18.19	0.00	0.00

Source Name: Farmington Creek

USE TYPE: [Irrigation]
LOCATION: [S 515 ft E 1000 ft from N4 cor Sec 18 T3N R1E SL]
WATER RIGHT(s): [31-450, 31-451, 31-452, 31-453, 31-456, 31-2807, 31-2808,]
[31-2809, 31-2810, 31-2811, 31-2812, 31-2813, 31-2814,]
[31-2816, 31-2817, 31-2818, 31-2819, 31-2820, 31-4917,]
[31-5200, 35-9016, 41-454]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Other]
ANNUAL USE: [5,448.00]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	118.00	330.00	1,100.00	1,230.00	1,270.00	1,100.00	300.00	0.00	0.00

Source Name: Shepard Creek

USE TYPE: [Irrigation]
LOCATION: [S 650 ft W 90 ft from NE cor Sec 12 T3N R1W SL]
WATER RIGHT(s): [31-450, 31-451, 31-452, 31-453, 31-454, 31-456, 31-2807,]
[31-2808, 31-2809, 31-2810, 31-2811, 31-2812, 31-2813,]
[31-2814, 31-2814, 31-2816, 31-2817, 31-2818, 31-2819,]
[31-2820, 31-4917, 31-5200, 35-9016]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Other]
ANNUAL USE: [1,522.18]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	36.74	105.67	315.24	366.27	347.23	318.69	32.34	0.00	0.00

Source Name: Steed Creek

USE TYPE: [Irrigation]
LOCATION: [N 457 ft E 535 ft from SW cor Sec 20 T3N R1E SL]
WATER RIGHT(s): [31-450, 31-451, 31-452, 31-453, 31-454, 31-456, 31-2807,]
[31-2808, 31-2809, 31-2810, 31-2811, 31-2812, 31-2813,]
[31-2814, 31-2816, 31-2817, 31-2818, 31-2819, 31-2820,]
[31-4917, 31-5200, 35-9016]
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Other]
ANNUAL USE: [190.00]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	0.00	0.00	0.00	84.00	46.00	40.00	20.00	0.00	0.00

VI. Purchase Inventory

Purchase Name: Purchased from Weber Basin WCD (Irr)

USE TYPE: [Irrigation]
LOCATION: [Sec T R]
WATER RIGHT(s): []
UNITS OF MEASUREMENT: [Acre Feet]
METHOD OF MEASUREMENT: [Individual Meter]
ANNUAL USE: [2,315.50]
SOURCE STATUS: [Active]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
0.00	0.00	0.00	0.00	0.00	88.80	595.80	745.40	559.80	325.70	0.00	0.00

VII. Wholesale Source Inventory

VIII. Return Location Inventory

RESOLUTION NO. 25-XX-XX

**A RESOLUTION OF THE KAYSVILLE CITY COUNCIL AMENDING THE 2022 GENERAL PLAN BY
ADOPTING CHAPTER 6: KAYSVILLE WATER USE AND PRESERVATION
AS REQUIRED BY UTAH STATE CODE 10-20-404(2)(d).**

WHEREAS: The Municipal Land Use, Development, and Management Act (Utah Code 10-20-404) (the "Act") requires each specified municipality in the State of Utah to include a Water Use and Preservation Element in its General Plan; and

WHEREAS: On August 18, 2022, the City Council adopted the 2022 General Plan; and

WHEREAS: In 2025, the City initiated a review and analysis of relevant data and information related to the Water Use and Preservation Element and drafted a proposal that meets all requirements specified in the Act; and

WHEREAS: In compliance with Utah Open and Public Meetings Act, Kaysville City posted a notice of a public hearing for amending the 2022 General Plan at the Planning Commission meeting scheduled for December 11, 2025; and

WHEREAS: On December 11, 2025, the Kaysville City Planning Commission discussed the proposed amendment to the 2022 General Plan and conducted a public hearing; and

WHEREAS: The Kaysville City Planning Commission, after carefully reviewing the staff report, proposed amendments, and testimony from the public, voted 4-0 to send a recommendation of approval of the proposed 2022 General Plan amendments to the City Council; and

WHEREAS: At their December 18, 2025, City Council meeting, the Kaysville City Council received and carefully reviewed the final recommendation from the Planning Commission regarding amending the 2022 General Plan to include the proposed Chapter 6: Kaysville Water Use and Preservation element to; and

WHEREAS: The Kaysville City Council finds the proposed amendment to the 2022 Kaysville City General Plan contains all elements required by the Act; and

WHEREAS: The Kaysville City Council finds the proposed amendment to the 2022 General Plan is in the best interest of the health, safety, and welfare of the residents of Kaysville City;

NOW, THEREFORE: THE KAYSVILLE CITY COUNCIL RESOLVES AS FOLLOWS:

1. The amendment to the City's 2022 General Plan to include Chapter 6: Kaysville Water Use and Preservation and relevant appendices, as attached, are adopted.
2. The amended copy of the 2022 General Plan is hereby ordered to be filed with, and retained by, the City Recorder.

3. This resolution shall become effective fifteen (15) days after passage and posting.

KAYSVILLE CITY MAYOR:



Tamara Tran, Mayor

ATTEST:

Annemarie Plaizier, City Recorder

APPROVED AS TO FORM:

Nic Mills, City Attorney



PLANNING COMMISSION STAFF REPORT

To: Kaysville City Planning Commission

From: Melinda Greenwood, Community Development Director

Date: December 5, 2025

Agenda Item #3: Public hearing on amending the 2022 General Plan to include water use and preservation required by Utah State code 10-20-404 General Plan Preparation

Meeting Date	December 11, 2025
Application Type	General Plan Amendment
Applicant	Kaysville City

1. BACKGROUND:

GSBS has been retained to assist the City with amending the 2022 General Plan to comply with State legislation which requires Utah municipalities to include a water use and preservation section in their General Plans, as outlined in Utah State Code 10-20-404(2)(d). This section of state code is attached to this report with relevant sections highlighted.

At the joint Planning Commission and City Council meeting on November 13, 2025, GSBS presented background information and requirements. This presentation served as a primer for the public hearing on the proposed chapter, which is scheduled for the December 11, 2025, Planning Commission meeting.

The attached draft General Plan chapter is based on the 2025 Water Conservation Plan (attached for reference), prepared by Public Works Director Josh Belnap. State law requires water service providers to have a conservation plan specific to system operations. While closely related, the Conservation Plan and the General Plan chapter serve distinct purposes and function independently.

The proposed Water Use and Preservation chapter includes detailed information on the City's culinary water system and categorizes estimated water usage by land use type. This resource will serve as a valuable tool for staff when evaluating the impact of proposed developments on water availability.

Kaysville City does not provide secondary or irrigation water. Approximately eighty percent of the total water used in Kaysville is for outdoor consumption, the secondary service providers have not yet completely metered their systems. Consequently, actual usage data for outdoor consumption is unavailable, which has made addressing outdoor water use challenging to address. Since state

statute requires all secondary water providers to be metered by 2030, the earliest the City could obtain comprehensive data would be in 2031. In the absence of this data, the chapter addresses outdoor use by focusing on goals and objectives the City can implement until data is accessible.

GSBS, the Public Works Director, and city staff will all be present at next Thursday's meeting to present the draft plan, engage in discussion, and answer any questions the Planning Commission may have.

2. RECOMMENDATION

Staff recommends the Planning Commission forward a favorable recommendation of approval to the City Council.

Effective 11/6/2025

10-20-404 General plan preparation.

(1)

- (a) The planning commission shall provide notice, as provided in Section 10-20-203, of the planning commission's intent to make a recommendation to the municipal legislative body for a general plan or a comprehensive general plan amendment when the planning commission initiates the process of preparing the planning commission's recommendation.
- (b) The planning commission shall make and recommend to the legislative body a proposed general plan for the area within the municipality.
- (c) The plan may include areas outside the boundaries of the municipality if, in the planning commission's judgment, those areas are related to the planning of the municipality's territory.
- (d) Except as otherwise provided by law or with respect to a municipality's power of eminent domain, when the plan of a municipality involves territory outside the boundaries of the municipality, the municipality may not take action affecting that territory without the concurrence of the county or other municipalities affected.

(2)

- (a) At a minimum, the proposed general plan, with the accompanying maps, charts, and descriptive and explanatory matter, shall include the planning commission's recommendations for the following plan elements:
 - (i) a land use element that:
 - (A) designates the long-term goals and the proposed extent, general distribution, and location of land for housing for residents of various income levels, business, industry, agriculture, recreation, education, public buildings and grounds, open space, and other categories of public and private uses of land as appropriate;
 - (B) includes a statement of the projections for and standards of population density and building intensity recommended for the various land use categories covered by the plan;
 - (C) except for a city of the fifth class or a town, is coordinated to integrate the land use element with the water use and preservation element; and
 - (D) except for a city of the fifth class or a town, accounts for the effect of land use categories and land uses on water demand;
 - (ii) a transportation and traffic circulation element that:
 - (A) provides the general location and extent of existing and proposed freeways, arterial and collector streets, public transit, active transportation facilities, and other modes of transportation that the planning commission considers appropriate;
 - (B) for a municipality that has access to a major transit investment corridor, addresses the municipality's plan for residential and commercial development around major transit investment corridors to maintain and improve the connections between housing, employment, education, recreation, and commerce;
 - (C) for a municipality that does not have access to a major transit investment corridor, addresses the municipality's plan for residential and commercial development in areas that will maintain and improve the connections between housing, transportation, employment, education, recreation, and commerce; and
 - (D) correlates with the population projections, the employment projections, and the proposed land use element of the general plan;
 - (iii) a moderate income housing element that meets the requirements of Section 10-21-201; and
 - (iv) except for a city of the fifth class or a town, a water use and preservation element that addresses:

- (A) the effect of permitted development or patterns of development on water demand and water infrastructure;
- (B) methods of reducing water demand and per capita consumption for future development;
- (C) methods of reducing water demand and per capita consumption for existing development; and
- (D) opportunities for the municipality to modify the municipality's operations to eliminate practices or conditions that waste water.

(b) In drafting the land use element, the planning commission shall:

- (i) identify and consider each agriculture protection area within the municipality;
- (ii) avoid proposing a use of land within an agriculture protection area that is inconsistent with or detrimental to the use of the land for agriculture; and
- (iii) consider and coordinate with any station area plans adopted by the municipality if required under Section 10-21-203.

(c) In drafting the transportation and traffic circulation element, the planning commission shall:

- (i)
 - (A) consider and coordinate with the regional transportation plan developed by the municipality's region's metropolitan planning organization, if the municipality is within the boundaries of a metropolitan planning organization; or
 - (B) consider and coordinate with the long-range transportation plan developed by the Department of Transportation, if the municipality is not within the boundaries of a metropolitan planning organization; and
- (ii) consider and coordinate with any station area plans adopted by the municipality if required under Section 10-21-203.

(d) In drafting the water use and preservation element, the planning commission:

- (i) shall consider:
 - (A) applicable regional water conservation goals recommended by the Division of Water Resources; and
 - (B) if Section 73-10-32 requires the municipality to adopt a water conservation plan in accordance with Section 73-10-32, the municipality's water conservation plan;
- (ii) shall include a recommendation for:
 - (A) water conservation policies to be determined by the municipality; and
 - (B) landscaping options within a public street for current and future development that do not require the use of lawn or turf in a parkstrip;
- (iii) shall review the municipality's land use ordinances and include a recommendation for changes to an ordinance that promotes the inefficient use of water;
- (iv) shall consider principles of sustainable landscaping, including the:
 - (A) reduction or limitation of the use of lawn or turf;
 - (B) promotion of site-specific landscape design that decreases stormwater runoff or runoff of water used for irrigation;
 - (C) preservation and use of healthy trees that have a reasonable water requirement or are resistant to dry soil conditions;
 - (D) elimination or regulation of ponds, pools, and other features that promote unnecessary water evaporation;
 - (E) reduction of yard waste; and
 - (F) use of an irrigation system, including drip irrigation, best adapted to provide the optimal amount of water to the plants being irrigated;

- (v) shall consult with the public water system or systems serving the municipality with drinking water regarding how implementation of the land use element and water use and preservation element may affect:
 - (A) water supply planning, including drinking water source and storage capacity consistent with Section 19-4-114; and
 - (B) water distribution planning, including master plans, infrastructure asset management programs and plans, infrastructure replacement plans, and impact fee facilities plans;
- (vi) shall consult with the Division of Water Resources for information and technical resources regarding regional water conservation goals, including how implementation of the land use element and the water use and preservation element may affect the Great Salt Lake;
- (vii) may include recommendations for additional water demand reduction strategies, including:
 - (A) creating a water budget associated with a particular type of development;
 - (B) adopting new or modified lot size, configuration, and landscaping standards that will reduce water demand for new single family development;
 - (C) providing one or more water reduction incentives for existing development such as modification of existing landscapes and irrigation systems and installation of water fixtures or systems that minimize water demand;
 - (D) discouraging incentives for economic development activities that do not adequately account for water use or do not include strategies for reducing water demand; and
 - (E) adopting water concurrency standards requiring that adequate water supplies and facilities are or will be in place for new development; and
- (viii) for a town, may include, and for another municipality, shall include, a recommendation for low water use landscaping standards for a new:
 - (A) commercial, industrial, or institutional development;
 - (B) common interest community, as defined in Section 57-25-102; or
 - (C) multifamily housing project.

(3) The proposed general plan may include:

- (a) an environmental element that addresses:
 - (i) the protection, conservation, development, and use of natural resources, including the quality of:
 - (A) air;
 - (B) forests;
 - (C) soils;
 - (D) rivers;
 - (E) groundwater and other waters;
 - (F) harbors;
 - (G) fisheries;
 - (H) wildlife;
 - (I) minerals; and
 - (J) other natural resources; and
 - (ii)
 - (A) the reclamation of land, flood control, prevention and control of the pollution of streams and other waters;
 - (B) the regulation of the use of land on hillsides, stream channels and other environmentally sensitive areas;
 - (C) the prevention, control, and correction of the erosion of soils;
 - (D) the preservation and enhancement of watersheds and wetlands; and
 - (E) the mapping of known geologic hazards;

- (b) a public services and facilities element showing general plans for sewage, water, waste disposal, drainage, public utilities, rights-of-way, easements, and facilities for them, police and fire protection, and other public services;
- (c) a rehabilitation, redevelopment, and conservation element consisting of plans and programs for:
 - (i) historic preservation;
 - (ii) the diminution or elimination of a development impediment as defined in Section 17C-1-102; and
 - (iii) redevelopment of land, including housing sites, business and industrial sites, and public building sites;
- (d) an economic element composed of appropriate studies and forecasts, as well as an economic development plan, which may include review of existing and projected municipal revenue and expenditures, revenue sources, identification of basic and secondary industry, primary and secondary market areas, employment, and retail sales activity;
- (e) recommendations for implementing all or any portion of the general plan, including the adoption of land and water use ordinances, capital improvement plans, community development and promotion, and any other appropriate action;
- (f) provisions addressing any of the matters listed in Subsection 10-20-401(2) or Section 10-20-403; and
- (g) any other element the municipality considers appropriate.

Renumbered and Amended by Chapter 15, 2025 Special Session 1

CITY COUNCIL STAFF REPORT



MEETING DATE: December 18, 2025

TYPE OF ITEM: Work Items

PRESENTED BY: Nic Mills, City Attorney

SUBJECT/AGENDA TITLE: Discussion on Amending the Kaysville City Rules of Procedure and Order

EXECUTIVE SUMMARY:

In order to maintain decorum and orderly conduct of public meetings, staff is proposing amendments to the Kaysville City Rules of Procedure and Order regarding resident's right to be heard, distribution of materials, and signage in council meetings.

City Council Options:

1) Approve the Resolution amending the Kaysville City Rules of Procedure and Order; 2) Approve the Resolution with any modifications that the Council deems appropriate; 3) Decline to adopt the Resolution and remand to staff with further direction.

Staff Recommendation:

Move the item to an action item so that it can be approved at the next meeting.

Fiscal Impact:

Not Applicable

ATTACHMENTS:

1. Proposed Resolution
2. Proposed Kaysville City Rules of Procedure and Order with "redline" amendments

RESOLUTION

AMENDING THE KAYSVILLE CITY RULES OF PROCEDURE AND ORDER REGARDING RESIDENTS' RIGHT TO BE HEARD, DISTRIBUTION OF MATERIALS, AND SIGNAGE IN CITY COUNCIL MEETINGS

WHEREAS, the City Council desires to amend its Rules of Procedure; and

WHEREAS, the amendments are reflected on the accompanying document which is attached hereto and incorporated herein by this reference; and

WHEREAS, these amendments will help maintain decorum and ensure the orderly conduct of public meetings.

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

1. The Kaysville City Rules of Procedure are amended as outlined in the attached document.

PASSED AND ADOPTED by the City Council of Kaysville, Utah, this _____ day of _____, 2025.

Tamara Tran, Mayor

ATTEST:

Annemarie Plaizier, City Recorder

KAYSVILLE CITY RULES OF PROCEDURE and ORDER

Recognizing that the City Council, as a legislative body, needs a systematic way of conducting its business, these rules of procedure are to provide for the orderly conduct of City business by the City Council, with the objective of providing for full, open, and comprehensive debate of issues brought before the City Council for action in a forum open to the public, and which encourages citizens' awareness of City Council activities.

These procedures do not increase or diminish the existing powers or authority of the Mayor or City Council members, as set forth in state law or local ordinance.

CITY COUNCIL MEETING AGENDA

All meetings of the City Council will have a notice and agenda that complies with the Utah Open Meetings Act.

An Item may be placed on the agenda only by the Mayor, or at the request of any two council members.

An Item will be added to all Kaysville City Council Agendas requesting that any conflicts of interest with any items on the same agenda be declared.

Agenda Items must be submitted to the City Recorder at least 7 days before the date of the meeting. Any item that is submitted to the City Recorder after 7 days before the meeting will be put on the next following meeting agenda. The Recorder should notify the Mayor of the added agenda item.

If the agenda contains a Council Member Reports Item on the agenda these reports shall be limited to updates on City projects and events that the council member is directly involved in or assigned to. The time limit for each Council Member Report shall be three minutes per Council Member.

ROLE OF THE MAYOR AS COUNCIL CHAIR AND OTHER COUNCIL MEMBERS:

- The Mayor shall preside at meetings of the City Council.
- Participate in discussion of all matters.
- Shall vote as a member thereof only in case of a tie or where otherwise specifically authorized to do so by state law, and shall have no power to veto.

In addition, the Mayor, as the Chair, has the primary responsibility for ensuring that the Council's rules of procedure are followed and:

- For maintaining the dignity of Council meetings.
- Calls the meeting to order and confines the discussion to the agenda.

AMENDED 12/10/2025

- Recognizes Council members for motions and statements and may allow audience and staff participation at appropriate times.
- Requires knowledge of the City's adopted rules of parliamentary procedure and how to apply it.
- Ensures that the Utah Open and Public Meetings Act is complied with.
- Knows how to courteously discourage Council members who talk too much or too often.
- Knows how to courteously ensure those who have the floor are not interrupted and to rule out of order those not following meeting procedures.
- Recognizes the Council member offering the motion, restates the motion, presents it to the Council for consideration, calls for the vote, announces the vote, and then announces the next order of business.

CODE OF CONDUCT FOR CITY COUNCIL AND MAYOR INCLUDES:

- Remarks should apply to the question under debate.
- Shall avoid references to personalities, and refrain from questioning motives of other members or staff personnel.
- Demonstrate courtesy and shall not disrupt proceedings.
- Shall not use their positions to secure privileges or personal gains and shall avoid situations which could cause anyone to believe that they may have brought bias or partiality to a question before the City Council.
- All Conflicts of Interest should be declared before deliberations on a particular item begin. If the conflict is such that a council member will not be voting on an item, they shall excuse themselves from the discussion before deliberations begin.
- Shall be dedicated to the principles of representative democracy by recognizing that the chief function of local government is to serve the best interests of the public at large while respecting individual rights.
- Shall be dedicated to the effective use of the City's available resources.
- Shall refrain from any activity that would hinder their ability to be objective and impartial.
- City business shall be discussed in open, well-publicized meetings, except in rare situations in which Executive Sessions are authorized.

ETHICS

The mayor and council members shall comply with the Utah Municipal Officers and Employees Ethics Act as found in Utah Code 10-3-1301 et seq.

PARLIAMENTARY RULES:

The following may be referred to as the City's Rules of Order and shall be the parliamentary rules for conducting the business of the City Council. The City Manager will serve as the Parliamentarian, and will recommend rulings, upon request by the chair of the meeting, to all points of order raised during the proceedings. Each Rule is followed by a required Procedure and Purpose to explain the Rule and guide the Mayor and council members in its intended application.

RULE NO. 1: The meeting is governed by the agenda and the agenda constitutes the City Council's agreed-upon roadmap for the meeting.

PROCEDURE. Each agenda item will be handled by the Mayor in the following basic format:

First, the Mayor should clearly announce the agenda item number and should clearly state what the agenda item subject is.

Second, following that agenda format, the Mayor should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the Mayor, a member of the City Council, a staff person, or an invited person charged with providing input on the agenda item.

Third, the Mayor should ask members of the City Council if they have any technical questions of clarification. At this point, members of the City Council may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the Mayor should invite public comments if at a formal public hearing and should open the public hearing for public input. If numerous members of the public indicate a desire to speak to the subject, the Mayor may limit the time of each public speakers. At the conclusion of the public comments, the Mayor should announce that the public hearing is closed.

Fifth, the council may begin discussing the item if necessary. If there is no desired discussion, the Mayor should call for a motion on the item.

Sixth, the Mayor should invite a motion. The Mayor should announce the name of the member of the City Council who makes the motion.

Seventh, the Mayor should determine if any member of the City Council wishes to second the motion. The Mayor should announce the name of the member of the City Council who seconds the motion. If there is no second then the item will be deemed concluded without decision.

Eighth, if the motion is made and seconded, the Mayor should make sure everyone understands the motion. This is done in one of three ways: (1) The Mayor can ask the maker of the motion to repeat it. (2) The Mayor can repeat the motion. (3) The Mayor can ask the City Recorder to repeat the motion.

Ninth, the Mayor should invite further discussion of the motion by the City Council. If there is no desired discussion, or after the discussion has ended, the Mayor should announce that the City Council will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Tenth, the Mayor asks for a vote of the council members. All votes on ordinances, resolutions, and any action which would create a liability against the City and in any other case at the request of any member of the City Council shall be by a "yes" or a "no" vote and shall be recorded in the minutes. Every resolution or ordinance shall be in writing before the vote is taken.

Eleventh, the Mayor should announce the result of the vote and should announce what action (if any) the City Council has taken.

PURPOSE OF THE RULE: The purpose of this rule is to govern how the Mayor chairs the meeting. ~~This is meant to be the rule to guide the Mayor in his or her conduct as a chair.~~ All meetings must comply with the Utah Open and Public Meetings Act which requires that a notice and an agenda for a public meeting be prepared in advance of the meeting and that no final action be taken on any item that is not on the agenda. In addition the Act requires that the minutes of the meeting contain certain minimum information including the name of any member of the council speaking on an issue, the substance of what the member says, an accurate description of any action taken by the council and the voting record of each individual member of the council.

RULE NO 2: Any matter that requires a City Council decision shall be brought before the Council by motion.

PROCEDURE. The procedure for any motion shall be as follows: First, the Mayor should recognize the member of the City Council. Second, the member of the City Council makes a motion by preceding the member's desired approach with the words: "I move". So, a typical motion might be: "I move that we give the City Attorney a raise in pay."

The Mayor usually initiates the motion by either (1) Inviting the members of the City Council to make a motion. "A motion at this time would be in order." (2) Suggesting a motion to the members of the City Council. "A motion would be in order that we give the City Attorney a raise in pay." (3) Reading a motion suggested by the City Staff and asking if any member would like to make that motion. The Mayor then asks if any member of the City Council wishes to second the motion. If there is no second then the item will be deemed concluded without discussion or decision.

PURPOSE OF THE RULE. The purpose of this rule is to limit items under discussion to those and only those that the council members want to discuss; give clarity as to what is being decided; and to make sure everyone, including the person taking the minutes actually knows and can remember what the ultimate outcome of any discussion and debate is.

RULE NO 3: One matter at a time and one speaker at a time.

PROCEDURE: Only one matter will be discussed at a time. The matter may involve several motions.

There will only be one speaker at a time. Anyone who wishes to speak must raise their hand first after the current speaker finishes. The Mayor will call upon the person by name. Once a member has been recognized, he has been granted “the floor” and may begin speaking. The speaker may not be interrupted except as allowed by these rules.

If a councilmember wishes to ask a question during their time and retain the floor to speak after the question has been answered they may indicate so before posing the question by saying something similar to “I have additional comments and wish to retain the floor after this question has been answered.”

PURPOSE OF THE RULE. The purpose is to focus on only one subject matter at a time and to allow council members the ability to express their points of consideration without losing their train of thought and to completely finish without fear of interruption.

RULE NO 4: The Mayor may use General Consent (also known as Unanimous Consent) with all motions except those motions where the votes are used for purposes of the meeting minutes and require a roll call of the council.

PROCEDURE: When the Mayor feels the council is all in agreement, the Mayor asks if there are any objections to the motion to amend, withdraw, or any motions in Rule No. 7. The Mayor pauses and if there are no objections states that the motion is approved. If there is any objection then the motion is put to a regular vote. A council member may object simply because he or she feels it is important to have a formal vote.

Example: The Mayor states, “If there is no objection, we will recess for 10 minutes, [pause to see if any member objects]. There being no objection, we will recess for 10 minutes.

If a member objects by stating, “I object” the matter is then put to a vote.

The Mayor states, “An objection being made, the question is shall we recess for 10 minutes? As many as are in favor, say Aye. Those opposed, say No. The Ayes have it and we will recess for 10 minutes.”

PURPOSE OF THE RULE. General consent is helpful in expediting general routine business or when the Mayor senses the council is in agreement. General consent allows flexibility of the rules while protecting the right of the majority to decide and the minority to be heard.

RULE NO 5: There are only three basic forms of motions allowed: Initial Motions, Motions to Amend, and Substitute Motions.

PROCEDURE: The initial motion. The initial motion is the one that puts forward an item for the City Council's consideration. An initial motion might be: "I move that we give adopt ordinance number 10-1 as presented."

The motion to amend. If a member wants to change the initial motion that is before the City Council, they would move to amend it. A motion to amend might be: "I move that we amend the motion to adopt ordinance number 10-1 with changes in paragraph 1 as follows...." A motion to amend takes the initial motion which is before the City Council and seeks to change it in some way. The motion to amend must be germane to the initial motion. The motion to amend must not be the same as a negative vote on the initial motion.

The substitute motion. If a member wants to completely do away with the initial motion that is before the City Council, and put a new motion before the City Council, they would move a substitute motion. A substitute motion might be: "I that we refer ordinance number 10-1 to the planning commission for its recommendation."

PURPOSE OF THE RULE. "Motions to amend" and "substitute motions" are often confused. But they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the Mayor. So that if a member makes what that member calls a "motion to amend", but the Mayor determines that it is really a "substitute motion", then the Mayor's designation governs.

RULE NO 6. There can be up to three motions on the floor at the same time and no more than three. The Mayor can reject a fourth motion until the Mayor has dealt with the three that are on the floor and has resolved them.

PROCEDURE: When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed first on the last motion that is made. So, for example, assume the first motion is a basic "motion to adopt ordinance 10-1." During the discussion of this motion, a member might make a second motion to "amend the main motion to adopt ordinance 10-1 with changes in paragraph 1 as follows...." And perhaps, during that discussion, a member makes yet a third motion as a "substitute motion that we refer the matter to the planning commission." The proper procedure would be as follows:

First, the Mayor would deal with the third (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion passed, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the City Council of the third motion (the substitute motion). No vote would be taken on the first or second motions. On the

other hand, if the substitute motion (the third motion) failed then the Mayor would proceed to consideration of the second (now, the last) motion on the floor, the motion to amend.

Second, if the substitute motion failed, the Mayor would now deal with the second (now, the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment. If the motion to amend passed, the Mayor would now move to consider the main motion (the first motion) as amended. If the motion to amend failed, the Mayor would now move to consider the main motion (the first motion) in its original format, not amended.

Third, the Mayor would now deal with the first motion that was placed on the floor. The original motion would either be in its original format, or, if amended, would be in its amended format.

PURPOSE OF THE RULE: Too many motions on the same subject can cause confusion as to what the end result is and in the official record. Limiting the number of motions to no more than three at a time, allows for enough debate and parliamentary maneuvering to satisfy those who want to be clever while allowing the slow to still keep up.

RULE NO 7: The discussion or debate can continue as long as members of the City Council wish to discuss an item, subject to the Mayor determining it is time to move on and take action by using General Consent to limit debate or by a proper motion by a council member to limit the debate. The following motions are not debatable—a motion to adjourn; a motion to recess; a motion to fix a time to adjourn; a motion to table; and a motion to limit debate.

PROCEDURE. There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the City Council to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the Mayor must immediately call for a vote of the City Council without debate on the motion):

A motion to adjourn. This motion, if passed, requires the City Council to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

A motion to recess. This motion, if passed, requires the City Council to immediately take a recess. The length should be set in the motion which may be a few minutes or an hour. It requires a simple majority vote.

A motion to fix the time to adjourn. This motion, if passed, requires the City Council to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.

A motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold". The motion can contain a specific time in which the item can come back to the City Council: "I move we table this item until our regular meeting in October." Or the motion can contain no specific

time for the return of the item, in which case the matter will not be placed back on an agenda for a future city council meeting except at the order of the Mayor or the request of any two council members. A motion to table an item requires a simple majority vote.

A motion to limit debate. The most common form of this motion is to say: "I move the previous question" or "I move the question" or "I call the question." When a member of the City Council makes such a motion, the member is really saying: "I've had enough debate. Let's get on with the vote". When such a motion is made, the Mayor should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a simple majority vote of the City Council.

PURPOSE OF THE RULE. Debate and discussion are important until they are not. When a matter is chewed on enough, it should be swallowed. This rule allows the Mayor by General Consent or the majority of the council to end the debate, after a reasonable time. It also keeps those in a minority position on an issue from filibustering until they get their way.

RULE NO 8: Three yes votes are required to pass any item before the council with limited exceptions. The exceptions include a motion to go into close session (executive session) which requires a 2/3 vote of the members present and when the mayor is entitled to vote where specifically allowed by state law on matters that add to or diminish the mayors powers. The Mayor is also entitled to vote when there is a tie vote of the council.

PROCEDURE. If the mayor and all five members of the council are present, a vote of 3-2 passes the motion. A vote of 2-2 with one abstention means the motion fails. If one member is absent and the vote is 2-2, the mayor is entitled to vote.

PURPOSE OF THE RULE. Utah statutes set out both the number of the quorum and the minimum vote required on any issue. This rule is meant to clarify that when the entire council is present and voting then it is not a tie when one member abstains. If however the member is absent from the meeting for any reason and the vote is 2-2 then it may be a tie and the mayor may vote as allowed by state statute.

RULE NO 9: A motion to reconsider any item requires a majority vote to pass, but there are special rules that apply only to the motion to reconsider. First, is timing. A motion to reconsider must be made at the meeting where the item was first voted upon or at the very next meeting of the City Council if the item is properly on the agenda. In addition, a motion to reconsider cannot be made at a special meeting of the Council unless the number of members of the council present at the special meeting equals or exceeds the number present at the meeting when the action was approved. Second, a motion to reconsider can only be made by a member who voted in the majority on the original motion.

PROCEDURE. If such a member has a change of heart, he or she can make the motion to reconsider (any other member of the City Council may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order.

PURPOSE OF THE RULE. The purpose of this rule is finality. If a member of the minority could make a motion to reconsider, then the item could be brought back to the City Council again and again. That would defeat the purpose of finality. If the motion to reconsider passes, then the original matter is back before the City Council, and a new initial motion is then in order. The matter can be discussed and debated as if it were on the floor for the first time. A new matter brought before the council that has the affect of repealing or amending a previously decided matter is not considered a motion to reconsider. It is a new matter and should be treated as such.

RULE NO 10: The Mayor and council members shall adhere to the code of conduct.

PROCEDURE. The Mayor, as chair of the meeting, is primarily responsible to see that debate and discussion of an agenda item focuses on the agenda item and the policy in question, not the personalities of the members of the City Council. There are, however, exceptions that are intended to assist the Mayor in keeping order to the meeting. A council member speaker may be interrupted by a council member only for the following reasons and in the form set forth below:

Privilege. The proper interruption would be: "point of privilege." The Mayor would then ask the interrupter to "state your point." Appropriate points of privilege relate to anything that would interfere with the normal comfort or safety of the meeting or when the reputation of the council or any individual is at stake. For example, the room may be too hot or too cold, a blowing fan might interfere with a person's ability to hear, or the speaker may be misrepresenting an individual's remarks.

Order. The proper interruption would be: "point of order." Again, the Mayor would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the Mayor moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the Mayor makes a ruling that a member of the City Council disagrees with, that member may appeal the ruling of the Mayor. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the Mayor is deemed reversed. An example could be that the shuts off discussion before the council is ready.

Call for orders of the day. This is simply another way of saying, "Let's return to the agenda." If a member believes that the City Council has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the Mayor discovers that the agenda has not been followed, the Mayor simply reminds the City Council to return to the agenda item properly before them. If the Mayor fails to do so, the Mayor's determination may be appealed.

Withdraw a motion. To withdraw a motion, the maker of the motion on the floor states, "I request that my motion be withdrawn." The motion to withdraw a motion requires a simple majority vote.

PURPOSE OF THE RULE. Debate and discussion should be focused, but free and open. In the interest of time, the Mayor may, however, limit the time allotted to speakers, including members of the City Council. A council member may continue speaking on a majority vote of the Council. The rules of order are meant to create an atmosphere where the members of the City Council and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the Mayor and the members of the City Council to maintain common courtesy and decorum. Only one person at a time will have the floor and every speaker must be recognized by the Mayor before proceeding to speak.

RESIDENTS' RIGHT TO BE HEARD:

It is the Council's goal that residents of the City resolve their complaints for service or regarding employees' performance at the staff level. However, it is recognized that residents may from time to time believe it is necessary to speak to City Council on matters of concern. Accordingly, the City Council expects any person presenting to the city council to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all persons attending.

- No member of the public shall be heard until recognized by the Mayor.
- Public comments will only be heard during the Public Comment portion of the meeting unless the issue is a Public Hearing or a member of the public is asked to speak on a matter by the mayor.
- An individual signed up to comment may not allocate ~~his/her position or~~ time to another individual.
- Speakers must state their name for the record.
- Any resident requesting to speak shall limit ~~him or herself~~their comments to matters of fact regarding the issue of concern.
- Comments should be limited to three (3) minutes. Unless prohibited by law, the Mayor may adjust time limitations as deemed appropriate to efficiently manage city business. The Mayor may extend time limits, reduce time limits, set cumulative time limits, discourage repetitive comments, or issue other limitations deemed appropriate, unless prior approval by the Mayor.
- ~~If a representative is elected to speak for a group, the Mayor may approve an increased time allotment.~~
- Personal attacks made publicly toward any person or city employee are discouraged are not allowed. Speakers are encouraged to bring their complaints regarding employee performance through the supervisory chain of command in accordance with the City's Personnel Policies.
- ~~Any member of the public interrupting City Council proceedings, approaching the dais without permission, otherwise creating a disturbance, or failing to abide by these rules of procedure in addressing City Council, shall be deemed to have disrupted a public meeting and may be expelled from the meeting upon a two thirds vote of the City Council.~~
- Council meetings should be a place where anyone can comfortably observe or participate

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in city government. It is important to maintain an environment where everyone feels safe and free to express their opinions, views, and concerns. Therefore, clapping, cheering, shouting, boozing, or other outward expressions of support or disagreement are not permitted during meetings. Such outward expressions may have a chilling effect on others who may have or want to express differing opinions. An exception to these limitations will be made when the chair invites clapping in recognition of an individual or organization.

- Public comments may be made without interruption, subject to time constraints and civility standards. These standards are not intended to regulate the content of any message, but rather to deter behavior that may be disruptive or impede the orderly conduct of meetings.
- Only one person is permitted to speak at a time and each speaker must be recognized by the Mayor before proceeding to speak. Comments made by a presenter should be directed to the council. Anyone engaging in discussions beyond the topic before the council may be directed to stop by the Mayor.
- Any person who violates the decorum, order, or procedure of any meeting after a reasonable warning or admonishment may be considered disorderly and expelled pursuant to Utah Code Section 10-3-608.

DISTRIBUTION OF MATERIALS PROHIBITED IN COUNCIL CHAMBERS:

To maintain decorum and ensure the orderly conduct of public meetings, no member of the public may distribute fliers, pamphlets, handouts, signs, signup sheets, petitions, or other written or printed materials within the Council Chambers before, during, or after City Council meeting.

Residents wishing to distribute materials, circulate petitions, or gather contact information may do so in the lobby or outside the City building, provided such activity does not obstruct access to entrances or exits or otherwise disrupt city business.

SIGNAGE

Signs are allowed in council chambers. However, signs, placards, banners, hats, costumes, or any other items that obstruct the view of other audience members are not permitted. Signs, placards, banners, props, or similar items shall not be larger than 18 inches in width or height, be illuminated, or be attached to any pole, rod, or other device.

A sign holder should remain seated and not stand in the aisles. Signs must be held or displayed by a seated individual below shoulder height unless the individual is seated on the last row and may not be affixed to walls, doors, or items of décor. These restrictions do not apply to exhibits, displays, and visual aids used in connection with official presentations on agenda items.