Kaysville City

# MEETING NOTICE AND AGENDA

Notice is hereby given that the Kaysville City Council will hold a regular council meeting on **Thursday, June 4, 2026**, 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 – 6:00 PM

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

## PUBLIC HEARINGS

6:30 PM - Kaysville Redevelopment Agency Budget Hearing

6:35 PM - Kaysville Municipal Building Authority Budget Hearing

6:40 PM - Kaysville City Budget Hearing Fiscal Year 2027 – Proposed Compensation Increase for Executive Municipal Officers (Per UCA 10-3-818)

6:45 PM - Kaysville City Budget Hearing Fiscal Year 2027 – Enterprise Funds Interfund Services and Transfers

6:50 PM - Kaysville City Budget Hearing Fiscal Year 2027 – Amendments to FY 2026 Budgets and Consideration of FY 2027 Budgets

## CITY COUNCIL MEETING – 7:00 PM

*The agenda shall be as follows:*

1) OPENING
   a) Presented by Mayor Tami Tran

2) CALL TO THE PUBLIC (3 MINUTE LIMIT; MUST SIGN UP IN PERSON BEFORE THE MEETING BEGINS)

3) PRESENTATIONS AND AWARDS
   a) Presentation by the Budget Officer of Property Tax Impact Schedule
   b) Bountiful Davis Art Center Presentation – Sarina V. Ehrogttt, Executive Director

4) DECLARATION OF ANY CONFLICTS OF INTEREST

5) CONSENT ITEMS
   a) Reappointment of David Moore as a Planning Commissioner
   b) Reappointment of Megan Sevy as a Planning Commissioner
   c) Reappointment of Rachel Lott as an alternate Planning Commissioner
   d) A Resolution Expressing the City Council's Intent to Preserve Equestrian Uses

6) ACTION ITEMS
   a) An Ordinance Amending Various Sections of Title 17 of the Kaysville City Code to comply with Senate Bill 179 titled "Local Regulation of Business Entities Amendments"

7) WORK ITEMS

a) Discussion of Placing a General Obligation Bond for a Fire Station on the Ballot (Ongoing Discussion)

8) COUNCIL MEMBERS REPORTS

9) CITY MANAGER REPORT

10) RECESS OF CITY COUNCIL MEETING AND CONVENE A MEETING OF THE KAYSVILLE BUSINESS PARK ARCHITECTURAL REVIEW COMMITTEE

11) RECONVENE CITY COUNCIL MEETING

12) CLOSED SESSION

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

13) ADJOURNMENT

**KAYSVILLE BUSINESS PARK ARCHITECTURAL REVIEW COMMITTEE MEETING**

*The agenda shall be as follows:*

1) OPENING

2) CONSIDERATION OF AN ILLUMINATED WALL SIGN AT 858 WEST 350 NORTH FOR REDEMPTION CHURCH

3) 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 May 29, 2026.

Annemarie Plaizier

Annemarie Plaizier
City Recorder

# KAYSVILLE CITY
# PUBLIC HEARING NOTICE
# FY 2027 BUDGET HEARINGS

Notice is hereby given that the Kaysville City Fiscal Year 2027 Tentative Budgets have been adopted and are available for public inspection at Kaysville City Hall (23 East Center Street), Monday through Thursday from 8:30 a.m. to 5:00 p.m., Friday from 8:30 a.m. to 1:00 p.m., and on the City's website at www.kaysville.gov.

Kaysville City will hold Public Hearings on **Thursday, June 4, 2026, beginning at 6:30 p.m. at Kaysville City Hall** regarding amendments to the Fiscal Year 2026 Budgets and the Fiscal Year 2027 Budgets. All interested persons are invited to attend and make comments. Written comments may be submitted via email to publiccomment@kaysville.gov.

The public hearings will be held as follows:

### 6:30 p.m. Kaysville Redevelopment Agency Budget Hearing

Notice is hereby given that the Kaysville City Redevelopment Agency will hold a public hearing on June 4, 2026, at 6:30 p.m. The agenda shall be as follows:

1. Opening.
2. Consideration of the Kaysville City Redevelopment Agency Budget for Fiscal Year 2027.
3. Adjournment.

### 6:35 p.m. Kaysville Municipal Building Authority Budget Hearing

Notice is hereby given that the Kaysville City Municipal Building Authority will hold a public hearing on June 4, 2026, at 6:35 p.m. The agenda shall be as follows:

1. Opening.
2. Consideration of the Kaysville City Municipal Building Authority Budget for Fiscal Year 2027.
3. Adjournment.

### 6:40 p.m. Kaysville City Budget Hearing for Fiscal Year 2027 – Proposed Compensation Increase for Executive Municipal Officers (Per UCA 10-3-818)

Notice is hereby given that the Kaysville City Council will hold a public hearing on June 4, 2026, at 6:40 p.m. The agenda shall be as follows:

1. Opening.
2. Proposed Compensation Increase for the FY 2027 Budget.
3. Adjournment.

## 6:45 p.m. Kaysville City Budget Hearing for Fiscal Year 2027 – Enterprise Funds Interfund Services and Transfers

Notice is hereby given that the Kaysville City Council will hold a public hearing on June 4, 2026, at 6:45 p.m. The agenda shall be as follows:

1. Opening.
2. FY 2027 Enterprise Funds – Interfund Services and Transfers.
3. Adjournment.

## 6:50 p.m. Kaysville City Budget Hearing for Fiscal Year 2027

Notice is hereby given that the Kaysville City Council will hold a public hearing on June 4, 2026, at 6:50 p.m. The agenda shall be as follows:

1. Opening.
2. Presentation by the Budget Officer of the Property Tax Impact Schedule.
3. Amendments to the Kaysville City Fiscal Year 2026 Budgets.
4. Consideration of the Kaysville City Fiscal Year 2027 Budgets.
5. Adjournment.

Kaysville City is dedicated to a policy of non-discrimination in admission to, access to, or operation 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 public hearings to be held.

I hereby certify that I posted a copy of the foregoing Notice and Agendas at City Hall, on the Kaysville City website at www.kaysville.gov, and on the Utah Public Notice Website at www.utah.gov/pmn on May 27, 2026.

Annemarie Plaizier
City Recorder

Kaysville City

# FY 2027

# Tentative Budget

# RDA

# Kaysville City Revenue and Expenditure Summary
## Redevelopment Agency Fund - Tentative Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Tentative Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *TAXES* | $ 124,727 | $ 131,840 | $ - | $ 130,000 | $ 130,000 | $ - |
| *GRANT PROCEEDS* | | $ - | | $ - | $ - | $ - |
| *MISCELLANEOUS* | $ 38,492 | $ 36,241 | $ 16,236 | $ 2,000 | $ 2,000 | $ - |
| Total Revenues | $ 163,219 | $ 168,081 | $ 16,236 | $ 132,000 | $ 132,000 | $ - |

| Expenditures | Actual | Actual | YTD Actual | Budget | Tentative Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 7,393 | $ 15,000 | $ - | $ 70,000 | $ 70,000 | $ - |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *TRANSFERS AND FUND BALANCE* | $ - | $ - | $ - | $ 62,000 | $ 62,000 | $ - |
| Total Expenditures | $ 7,393 | $ 15,000 | $ - | $ 132,000 | $ 132,000 | $ - |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 155,826** | **$ 153,081** | **$ 16,236** | **$ -** | **$ -** | **$ -** |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## REDEVELOPMENT AGENCY SPECIAL REVENUE FUND

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 20-30-125 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | | |
| 20-31-100 | CURRENT YEAR PROPERTY TAXES | 124,727 | 131,840 | - | 130,000 | 130,000 | | |
| 20-38-100 | INTEREST EARNINGS | 38,492 | 36,241 | 16,236 | 2,000 | 2,000 | | |
| 20-38-600 | GRANT PROCEEDS | - | - | - | - | | | |
| 20-38-800 | SALE OF PROPERTY | - | - | - | - | - | | |
| 20-38-900 | RDA SUNDRY REVENUES | - | - | - | - | - | | |
| 20-39-990 | FUND BALANCE - REV | - | - | - | - | - | | |
| TOTAL REVENUE | | 163,219 | 168,081 | 16,236 | 132,000 | 132,000 | 132,000 | - |
| | | | | | | | | |
| GENERAL ADMINISTRATION | | | | | | | | |
| 20-40-100 | DISCOUNT ON SALE | - | - | - | - | - | | |
| 20-40-101 | CLOSING COSTS | - | - | - | - | - | | |
| 20-40-210 | BOOKS, SUB., AND MEMBERSHIPS | 500 | - | - | - | - | | |
| 20-40-310 | PROFESSIONAL & TECHNICAL | 6,893 | 14,500 | - | 20,000 | 20,000 | | |
| 20-40-470 | INTEREST EXPENSE | - | - | - | - | - | | |
| 20-40-480 | RDA EXPENSES | - | 500 | - | 50,000 | 50,000 | | |
| 20-40-990 | FUND BALANCE - EXP | - | - | - | 62,000 | 62,000 | | |
| TOTAL GENERAL ADMINISTRATION | | 7,393 | 15,000 | - | 132,000 | 132,000 | 132,000 | - |
| | | | | | | | | |
| | TOTAL RDA FUND REVENUES | 163,219 | 168,081 | 16,236 | 132,000 | 132,000 | 132,000 | - |
| | | - | - | - | - | | | |
| | TOTAL RDA FUND EXPENSES | 7,393 | 15,000 | - | 132,000 | 132,000 | 132,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 155,826 | 153,081 | 16,236 | - | - | - | - |

Kaysville City

# FY 2027

# Modified

# Tentative Budget
# MBA Fund

**Kaysville City Revenue and Expenditure Summary**
**Municipal Building Authority Fund - Modified Budget**
**Fiscal Year 2027**

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *MBA LEASE REVENUE* | $ 710,000 | $ 711,786 | $ - | $ 718,890 | $ - | $ (718,890) |
| *INTEREST EARNINGS* | $ 16,251 | $ 15,666 | $ 7,088 | $ - | $ - | $ - |
| *OTHER REVENUE* | $ 0 | $ 127 | $ - | $ - | $ 722,600 | $ 722,600 |
| Total Revenues | $ 726,251 | $ 727,579 | $ 7,088 | $ 718,890 | $ 722,600 | $ 3,710 |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 4,010 | $ 4,000 | $ 4,018 | $ 4,000 | $ 4,000 | $ - |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *POLICE STATION DEBT SERVICE* | $ 370,738 | $ 373,708 | $ 16,638 | $ 378,575 | $ 382,100 | $ 3,525 |
| *CITY HALL DEBT SERVICE* | $ 334,403 | $ 334,078 | $ 28,174 | $ 336,315 | $ 336,500 | $ 185 |
| Total Expenditures | $ 709,150 | $ 711,786 | $ 48,829 | $ 718,890 | $ 722,600 | $ 3,710 |
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 17,101** | **$ 15,793** | **$ (41,741)** | **$ -** | **$ -** | **$ -** |

**Budget Worksheet**
**Fiscal Year 2027**

# MUNICIPAL BUILDING AUTHORITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 25-30-125 | TRANSFER FROM CAPITAL PROJECTS | - | - | - | - | 352,694 | 352,694 | |
| 25-30-130 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | |
| 25-30-150 | GENERAL FUND LEASE PAYMENT | - | - | - | - | - | - | |
| 25-33-600 | STATE GRANTS | - | - | - | - | - | - | |
| 25-38-100 | INTEREST EARNINGS | 16,251 | 15,666 | 7,088 | - | - | - | |
| 25-39-500 | PROCEEDS FROM BONDS | - | - | - | - | - | - | |
| 25-39-540 | MBA LEASE REVENUE | 710,000 | 711,786 | - | 718,890 | 126,000 | - | |
| 25-39-990 | FUND BALANCE - REV | | | | | 243,906 | 369,906 | |
| 25-39-800 | MISCELLANEOUS | - | 127 | - | - | - | - | |
| TOTAL REVENUE | | 726,251 | 727,579 | 7,088 | 718,890 | 722,600 | 722,600 | - |
| | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| 25-54-310 | PROFESSIONAL & TECHNICAL | - | - | 18 | - | - | - | |
| 25-54-480 | SPECIAL SUPPLIES | 10 | - | - | - | - | - | |
| 25-54-750 | CONSTRUCTION CONTRACT | - | - | - | - | - | - | |
| 25-54-910 | TRUSTEE EXPENSE | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | |
| 25-54-920 | POLICE STATION DEBT SERVICE | 326,000 | 335,000 | - | 343,000 | 352,000 | 352,000 | |
| 25-54-921 | POLICE STATION DEBT INTEREST | 44,738 | 38,708 | 16,638 | 35,575 | 30,100 | 30,100 | |
| 25-54-940 | CITY HALL PROJECT DEBT SERVICE | 266,000 | 272,000 | - | 278,000 | 284,000 | 284,000 | |
| 25-54-941 | CITY HALL PROJECT INTEREST | 68,403 | 62,078 | 28,174 | 58,315 | 52,500 | 52,500 | |
| TOTAL EXPENDITURES | | 709,150 | 711,786 | 48,829 | 718,890 | 722,600 | 722,600 | - |
| | | | | | | | | |
| | TOTAL MBA REVENUES | 726,251 | 727,579 | 7,088 | 718,890 | 722,600 | 722,600 | - |
| | | - | - | - | - | | | |
| | TOTAL MBA EXPENSES | 709,150 | 711,786 | 48,829 | 718,890 | 722,600 | 722,600 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 17,101 | 15,793 | (41,741) | - | - | - | - |

**Kaysville City**
**FY 2027 Executive Municipal Officers – Elective and Statutory Compensation Increases**
**Utah Code Section 10-3-818**

The 2024 Utah Legislature enacted Utah Code Section 10-3-818 requiring a separate public hearing for any proposed compensation increase for elective and statutory officers.

===========================================================================

The Proposed FY 2027 budget provides compensation (salaries and benefits) funding increases for the fiscal year beginning July 1, 2026 and ending June 30, 2027 with the following provisions:

**Mayor and City Council**

| | |
|---|---|
| Market Adjustment | $2,850 |

**Executive Staff (Department Heads)**

| | |
|---|---|
| Eligible Market Adjustment | $58,500 |
| Eligible Merit Adjustment | $26,100 |

# Fiscal Year 2027 Budget Supplement

## Enterprise Fund Inter-Fund Services and Transfers

In accordance with Utah Code 10-6-135.5 (revised May 2017) requires a City that is proposing to transfer funds from an Enterprise Fund must provide notice of the transfer and hold a separate public hearing prior to the adoption of the Budget. Additionally, the Budget must include a cost accounting breakdown of how money in the Enterprise Fund is being used.

Reciprocal Transfers

The Kaysville City General Fund provides administrative and overhead services to the enterprise (business-type) funds. These services include utility billing, payment collection and customer service functions, management and legal services as well as costs for human resources, technology, fleet maintenance and other administrative services. The City calculates the estimated costs to provide these services to the enterprise funds; and each enterprise fund transfers their proportionate share of the costs to the General Fund. If these functions were not provided by the General Fund, the enterprise funds would need to hire additional employees and pay the direct personnel, materials and supplies, and equipment costs and/or hire consultants and pay their fees. City Management believes the amount transferred to the General Fund is less than the value of the services received and/or the amount which would be billed by a third party.

The proposed Fiscal Year 2027 Budget includes reciprocal transfers as follows:

| Fund | Administrative Services | Information Services | Fleet Services | Total | Percentage of Enterprise Fund |
|---|---|---|---|---|---|
| Electric Utility Enterprise Fund | $305,000 | $220,000 | $40,000 | $565,000 | 2.26% |
| Sanitation Utility Enterprise Fund | $152,000 | | $10,000 | $162,000 | 4.54% |
| Sewer Utility Enterprise Fund | $101,000 | | | $101,000 | 1.89% |
| Storm Water Utility Enterprise Fund | $101,000 | $100,000 | $33,000 | $234,000 | 11.32% |
| Water Utility Enterprise Fund | $254,000 | $150,000 | $25,000 | $429,000 | 7.47% |
| Pressurized Irrigation Enterprise Fund | $101,000 | | | $101,000 | 5.81% |
| Total General Fund | $1,014,000 | $470,000 | $108,000 | $1,592,000 | |

The Fiscal Year 2027 Budget includes the following Inter-fund Activity.

Non-Reciprocal Transfers

Kaysville City has funds that operate as business-type funds, providing water, electricity and other services to customers at rates established by the Kaysville City Council.

These estimated costs for unbilled services provided to the City are part of the operations of the utility enterprise funds and inclusive of the total operations of the City. This notice is for informational purposes only and this practice of unbilled utility services does not result in a proposed increase in utility rates.

The proposed Fiscal Year 2027 Budget includes non-reciprocal transfers as follows:

| Fund | Utility Services | Percentage of Enterprise Fund |
|---|---|---|
| Electric Utility Enterprise Fund | $225,000 | 0.90% |
| Sanitation Utility Enterprise Fund | $12,000 | 0.34% |
| Sewer Utility Enterprise Fund | $8,000 | 0.15% |
| Storm Water Utility Enterprise Fund | $25,000 | 1.21% |
| Water Utility Enterprise Fund | $40,000 | 0.70% |
| Total General Fund | $307,000 | |

**Kaysville City**
**Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule**
**May 7, 2026**

Kaysville City will consider an increase to its property tax rate from .001455 to .001664 (estimated) to generate an additional $802,910 in revenue. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax increase is adopted.

| | |
|---|---|
| Kaysville City's Current Property Tax Rate | 0.001455 |
| Kaysville City's Current Property Tax Revenue | $ 5,745,949 |
| Proposed Total Property Tax Revenue with Tax Change | $ 6,548,859 |
| **New Property Tax Revenue to Kaysville City** | **$ 802,910** |

| | |
|---|---|
| Estimated Increase in Property Tax Revenue | 13.97% |

| | Monthly | Annual |
|---|---|---|
| Estimated Increase to a Primary Residence of $690,000 | $ 6.62 | $ 79.43 |
| Estimated Increase to a Business Valued at $690,000 | $ 12.03 | $ 144.41 |

**Departments Affected by Tax Increase:**

The City did not receive a property tax increase in FY 2026. Accordingly, the proposed FY 2027 budget includes a targeted revenue increase to address prior-year funding needs and support ongoing operations.

| GENERAL GOVERNMENT | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| CITY COUNCIL | $187,000 | $200,000 | $13,000 |
| CITY MANAGER | $280,500 | $293,500 | $13,000 |
| ADMINISTRATIVE SERVICES | $1,195,000 | $1,201,000 | $6,000 |
| INFORMATION SYSTEMS | $1,272,275 | $1,410,000 | $137,725 |
| LEGAL SERVICES | $602,000 | $669,000 | $67,000 |
| GENERAL GOVERNMENT BUILDINGS | $319,174 | $338,000 | $18,826 |
| ELECTIONS | $0 | $0 | $0 |
| FLEET MAINTENANCE | $885,000 | $904,000 | $19,000 |
| **TOTAL GENERAL GOVERNMENT** | **$4,740,949** | **$5,015,500** | **$274,551** |

**Impact of Tax Increase –**IT will provide higher internet speeds to the city and bring the website ADA compliant. Other general government departments will see supply budgets increasing to keep up with inflation.

| PUBLIC SAFETY | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| POLICE DEPARTMENT | $8,491,000 | $8,775,000 | $284,000 |
| FIRE DEPARTMENT | $4,676,000 | $5,041,000 | $365,000 |
| **TOTAL PUBLIC SAFETY** | **$13,167,000** | **$13,816,000** | **$649,000** |

**Impact of Tax Increase –**The current part-time administrative assistant in the Fire Department will move to a full-time position. The fire department will also increase its equipment, training, and dispatch budgets to keep up with inflation.
The police department will add a part time records clerk, increase its dispatch, department supplies, and computer contract services budgets to keep up with inflation.

| COMMUNITY DEVELOPMENT | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PLANNING & ZONING | $607,000 | $642,000 | $35,000 |
| BUILDING INSPECTION | $723,000 | $736,000 | $13,000 |
| **TOTAL COMMUNITY DEVELOPMENT** | **$1,330,000** | **$1,378,000** | **$48,000** |

**Impact of Tax Increase –** Planning and Zoning will see an increase in supply budget increase to keep up with inflation.

| STREETS AND PUBLIC WORKS | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PUBLIC WORKS | $808,500 | $808,500 | $0 |
| **TOTAL STREETS AND PUBLIC WORKS** | **$808,500** | **$808,500** | **$0** |

**Impact of Tax Increase –** Public works budget is not affected by the tax increase directly and will still see a decrease with road-related expenditures moving to the Road Fund which has helped keep the tax increase low.

| PARKS, RECREATION, AND CULTURE | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PARKS | $1,540,400 | $1,660,000 | $119,600 |
| RECREATION | $1,252,000 | $1,289,000 | $37,000 |
| COMMUNITY EVENTS | $212,000 | $212,000 | $0 |
| CEMETERY | $523,000 | $549,000 | $26,000 |
| **TOTAL PARKS, RECREATION, AND CULTURE** | **$3,527,400** | **$3,710,000** | **$182,600** |

**Impact of Tax Increase –** Parks will complete capital projects with the tax increase and replacement of mowers and other equipment.

| TRANSFERS & NON DEPARTMENTAL | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| TRANSFERS & NON DEPARTMENTAL | $1,239,159 | $887,918 | -$351,241 |
| **TOTAL TRANSFER TO DEBT SERVICES** | **$1,239,159** | **$887,918** | **-$351,241** |

**Impact of Tax Increase –** The general fund will transfer money to Debt Services to pay for the Kaysville Field House collaboration with Davis County School District

| | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| **Total Budget Impact** | **$24,813,008** | **$25,615,918** | **$802,910** |

# FY 2027

# Modified

# Tentative Budget

# FY 2027 Budget

## Table of Contents

June 4, 2026

Kaysville Mayor and City Council,

We present Kaysville City's Modified Tentative Budget for Fiscal Year 2027 for your consideration. This consolidated budget is presented through a collaborative effort among the Kaysville City Mayor, Council, staff and under the guidance of the City's budget mission statement and objectives.

**Mission Statement**

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

**Budget Objectives**

A sense of community through balance, sustainability and accountability

Employees

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

Operations

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

Capital Investment and Infrastructure

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

**FY 27 Budget Considerations**

As we consider the budget objectives, the FY 27 Modified Tentative Budget as presented maintains the current level of service with some operational changes to meet the budget objectives and the needs of our citizens.

## Employees - Personnel and Human Resources

The FY 27 Modified Tentative Budget includes a Human Resource Schedule identifying position staffing by department. The FY 27 Tentative Budget movement of one part-time employee to full-time, elimination of one full-time and addition of a part-time:

- Fire Administrative Assistant – move this position from part-time to full-time to better assist the fire departments growing needs
- Eliminate one cash receipting clerk and add a Part-Time HR Specialist – the needs of the front office have shifted, and more help is required in HR/payroll than it is in customer service.

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

## Operations and Maintenance

The FY 27 Modified Tentative Budget includes an operating budget for each department. A summary of the operating costs is included as part of the Budget Summary.

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

## Capital and Infrastructure

The FY 27 Modified Tentative Budget includes a Capital Schedule detailing the on-going capital investment in City assets and infrastructure, as well as planned future projects for all departments. A major emphasis for FY27 will be the continued road and utility work on 200 North.

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

Exciting capital projects for FY 27 include West Davis Corridor trail enhancements, park improvements, beginning construction on a city skatepark, and a partnership with Davis School district for a gymnasium.

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

## Fiscal Impact

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

The Modified Tentative Budget includes a proposed property tax increase of approximately $6.62 per month for the average valued home in Kaysville. There are also increases in certain fees to cover the costs of utility services to maintain service levels and infrastructure. A summary of the proposed changes to fees is included as part of the budget.

The Modified Tentative Budget is a working document intended for continued review and will be available for public inspection and comment. A public hearing on the budget is scheduled for June 4, 2026. The final budget with modifications as needed will be adopted at a later date.

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

Jaysen Christensen
City Manager

Maryn Nelson
Director of Finance and Administration

Parker Godwin
Deputy Finance Director

## Kaysville City Revenue and Expenditure Summary
## General Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|---|
| **General Fund Revenues** | Actual 2024 | Actual 2025 | YTD Actual | Budget 2025 | Budget 2026 | Modified Budget | Budget Change from Prior Year |
| *TAXES* | $ 16,340,929 | $ 16,448,710 | $ 9,453,192 | $ 16,699,509 | $ 18,783,700 | $ 17,339,608 | $ (1,444,092) |
| *TRUTH IN TAXATION* | | | | | | $ 802,910 | $ 802,910 |
| *LICENSES/PERMITS* | $ 439,363 | $ 482,338 | $ 306,395 | $ 525,000 | $ 475,000 | $ 475,000 | $ - |
| *INTERGOVERNMENTAL* | $ 196,855 | $ 292,488 | $ 106,462 | $ 158,000 | $ 173,000 | $ 281,000 | $ 108,000 |
| *CHARGES FOR SERVICES* | $ 3,999,956 | $ 4,085,591 | $ 1,845,768 | $ 4,020,100 | $ 4,045,800 | $ 4,175,700 | $ 129,900 |
| *FINES AND FORFEITURES* | $ 161,015 | $ 178,925 | $ 68,731 | $ 155,000 | $ 185,000 | $ 185,000 | $ - |
| *COMMUNITY EVENTS* | $ 22,005 | $ 29,146 | $ 15,623 | $ 39,100 | $ 24,100 | $ 23,700 | $ (400) |
| *MISCELLANEOUS* | $ 1,044,044 | $ 966,357 | $ 115,775 | $ 879,000 | $ 1,049,000 | $ 1,330,000 | $ 281,000 |
| *TRANSFERS - RESERVES - CONTRIB* | $ 494,909 | $ 641,784 | $ - | $ 1,626,880 | $ 1,365,400 | $ 1,003,000 | $ (362,400) |
| General Fund Revenues | $ 22,699,076 | $ 23,125,339 | $ 11,911,946 | $ 24,102,589 | $ 26,101,000 | $ 25,615,918 | $ (485,082) |

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# Kaysville City Revenue and Expenditure Summary
## General Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|---|
| **Personnel Expenditures** | Actual 2024 | Actual 2025 | YTD Actual | | Budget 2026 | Modified Budget | Budget Change from Prior Year |
| *CITY COUNCIL* | $ 94,449 | $ 116,617 | $ 59,827 | $ 110,510 | $ 122,000 | $ 129,000 | $ 7,000 |
| *CITY MANAGER* | $ 238,461 | $ 261,184 | $ 141,216 | $ 250,873 | $ 270,000 | $ 277,000 | $ 7,000 |
| *ADMINISTRATIVE SERVICES* | $ 1,048,776 | $ 1,068,439 | $ 550,242 | $ 1,158,717 | $ 1,225,000 | $ 971,000 | $ (254,000) |
| *INFORMATION SYSTEMS* | $ 565,714 | $ 599,674 | $ 316,817 | $ 606,744 | $ 633,000 | $ 674,000 | $ 41,000 |
| *LEGAL SERVICES* | $ 319,569 | $ 369,505 | $ 242,165 | $ 383,844 | $ 542,000 | $ 607,000 | $ 65,000 |
| *GENERAL GOVERNMENT BUILDINGS* | $ 66,794 | $ 69,501 | $ 36,392 | $ 69,374 | $ 72,000 | $ 77,000 | $ 5,000 |
| *PLANNING & ZONING* | $ 509,302 | $ 422,314 | $ 225,139 | $ 507,288 | $ 530,000 | $ 565,000 | $ 35,000 |
| *POLICE DEPARTMENT* | $ 5,855,611 | $ 6,145,458 | $ 3,240,208 | $ 6,617,350 | $ 7,083,000 | $ 7,334,000 | $ 251,000 |
| *FIRE DEPARTMENT* | $ 3,206,216 | $ 3,435,838 | $ 1,733,379 | $ 3,457,835 | $ 3,819,000 | $ 4,011,000 | $ 192,000 |
| *BUILDING INSPECTION* | $ 559,189 | $ 587,725 | $ 292,941 | $ 622,020 | $ 653,000 | $ 645,000 | $ (8,000) |
| *FLEET MAINTENANCE* | $ 235,484 | $ 232,319 | $ 123,481 | $ 260,965 | $ 279,000 | $ 299,000 | $ 20,000 |
| *PUBLIC WORKS* | $ 636,685 | $ 700,416 | $ 375,786 | $ 878,236 | $ 923,000 | $ 797,000 | $ (126,000) |
| *PARKS* | $ 886,040 | $ 950,258 | $ 514,973 | $ 919,328 | $ 965,000 | $ 1,037,000 | $ 72,000 |
| *RECREATION* | $ 659,628 | $ 688,826 | $ 369,264 | $ 709,417 | $ 732,000 | $ 735,000 | $ 3,000 |
| *COMMUNITY EVENTS* | $ 53,548 | $ 55,252 | $ 28,996 | $ 73,388 | $ 77,000 | $ 61,000 | $ (16,000) |
| *CEMETERY* | $ 339,867 | $ 347,625 | $ 168,937 | $ 372,018 | $ 384,000 | $ 400,000 | $ 16,000 |
| General Fund Personnel Expenditures | $ 15,275,333 | $ 16,050,951 | $ 8,419,764 | $ 16,997,909 | $ 18,309,000 | $ 18,619,000 | $ 310,000 |

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## Kaysville City Revenue and Expenditure Summary
## General Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|---|
| **Operating Expenditures** | Actual 2024 | Actual 2025 | YTD Actual | | Budget 2026 | Modified Budget | Budget Change from Prior Year |
| *CITY COUNCIL* | $ 83,211 | $ 59,439 | $ 15,134 | $ 64,625 | $ 65,000 | $ 71,000 | $ 6,000 |
| *CITY MANAGER* | $ 13,922 | $ 7,749 | $ 9,751 | $ 18,625 | $ 21,000 | $ 16,500 | $ (4,500) |
| *ADMINISTRATIVE SERVICES* | $ 179,799 | $ 208,494 | $ 163,350 | $ 220,500 | $ 224,000 | $ 230,000 | $ 6,000 |
| *INFORMATION SYSTEMS* | $ 285,435 | $ 366,926 | $ 180,334 | $ 329,200 | $ 367,000 | $ 406,000 | $ 39,000 |
| *LEGAL SERVICES* | $ 46,014 | $ 47,760 | $ 25,048 | $ 46,500 | $ 60,000 | $ 62,000 | $ 2,000 |
| *GENERAL GOVERNMENT BUILDINGS* | $ 164,379 | $ 190,228 | $ 78,157 | $ 195,800 | $ 198,000 | $ 201,000 | $ 3,000 |
| *ELECTIONS* | $ 12,889 | $ - | $ 47,226 | $ - | $ 35,000 | $ - | $ (35,000) |
| *PLANNING & ZONING* | $ 55,436 | $ 31,308 | $ 56,171 | $ 70,100 | $ 91,000 | $ 77,000 | $ (14,000) |
| *POLICE DEPARTMENT* | $ 663,081 | $ 840,407 | $ 572,634 | $ 787,031 | $ 798,000 | $ 855,000 | $ 57,000 |
| *FIRE DEPARTMENT* | $ 708,371 | $ 1,009,296 | $ 382,236 | $ 748,000 | $ 813,000 | $ 1,030,000 | $ 217,000 |
| *BUILDING INSPECTION* | $ 42,838 | $ 49,832 | $ 27,930 | $ 90,500 | $ 91,000 | $ 91,000 | $ - |
| *FLEET MAINTENANCE* | $ 88,757 | $ 95,768 | $ 43,509 | $ 93,850 | $ 99,000 | $ 106,000 | $ 7,000 |
| *PUBLIC WORKS* | $ 439,871 | $ 384,085 | $ 150,042 | $ 399,700 | $ 467,000 | $ 11,500 | $ (455,500) |
| *PARKS* | $ 361,872 | $ 418,722 | $ 160,449 | $ 410,000 | $ 471,000 | $ 511,000 | $ 40,000 |
| *RECREATION* | $ 544,860 | $ 515,748 | $ 244,152 | $ 523,240 | $ 536,000 | $ 554,000 | $ 18,000 |
| *COMMUNITY EVENTS* | $ 160,246 | $ 111,101 | $ 86,038 | $ 2,400 | $ 142,000 | $ 151,000 | $ 9,000 |
| *CEMETERY* | $ 93,961 | $ 100,823 | $ 38,995 | $ 123,950 | $ 130,000 | $ 144,000 | $ 14,000 |
| *NON DEPARTMENTAL* | $ 710,000 | $ 711,786 | $ - | $ - | $ 719,000 | $ - | $ (719,000) |
| Operating Expenditures | $ 4,654,940 | $ 5,149,472 | $ 2,281,155 | $ 4,124,021 | $ 5,327,000 | $ 4,517,000 | $ (810,000) |

# Kaysville City Revenue and Expenditure Summary
## General Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|---|
| **Capital Expenditures** | Actual 2024 | Actual 2025 | YTD Actual | | Budget 2026 | Modified Budget | Budget Change from Prior Year |
| *CITY COUNCIL* | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *CITY MANAGER* | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *ADMINISTRATIVE SERVICES* | $ - | $ - | $ - | $ 6,000 | $ 6,000 | $ - | $ (6,000) |
| *INFORMATION SYSTEMS* | $ 67,799 | $ 27,275 | $ - | $ 112,000 | $ 112,000 | $ 330,000 | $ 218,000 |
| *LEGAL SERVICES* | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *GENERAL GOVERNMENT BUILDINGS* | $ 38,348 | $ 22,663 | $ 9,506 | $ 8,000 | $ 14,000 | $ 60,000 | $ 46,000 |
| *ELECTIONS* | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *PLANNING & ZONING* | $ - | $ - | $ - | $ 3,000 | $ - | $ - | $ - |
| *POLICE DEPARTMENT* | $ 308,605 | $ 338,315 | $ 292,992 | $ 376,500 | $ 293,000 | $ 586,000 | $ 293,000 |
| *FIRE DEPARTMENT* | $ 257,165 | $ 37,290 | $ - | $ 200,000 | $ 44,000 | $ - | $ (44,000) |
| *BUILDING INSPECTION* | $ - | $ - | $ - | $ 3,000 | $ - | $ - | $ - |
| *FLEET MAINTENANCE* | $ 560,879 | $ 470,455 | $ 166,699 | $ 447,400 | $ 564,000 | $ 499,000 | $ (65,000) |
| *PUBLIC WORKS* | $ 148,809 | $ - | $ - | $ - | $ - | $ - | $ - |
| *PARKS* | $ 55,209 | $ 578,242 | $ 81,303 | $ 446,000 | $ 246,000 | $ 112,000 | $ (134,000) |
| *RECREATION* | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *COMMUNITY EVENTS* | $ - | $ - | $ 44 | $ - | $ - | $ - | $ - |
| *CEMETERY* | $ 20,122 | $ - | $ 68,066 | $ - | $ 286,000 | $ 5,000 | $ (281,000) |
| General Fund Capital Expenditures | $ 1,456,936 | $ 1,474,240 | $ 618,610 | $ 1,601,900 | $ 1,565,000 | $ 1,592,000 | $ 27,000 |

## Kaysville City Revenue and Expenditure Summary
## General Fund - Modified Budget
## Fiscal Year 2027

| Combined Expenditures | 6/30/2024<br>Actual 2024 | 6/30/2025<br>Actual 2025 | 12/31/2025<br>YTD Actual | 6/30/2025<br>Budget 2025 | 6/30/2026<br>Budget 2026 | 6/30/2027<br>Modified Budget | $ Diff<br>Budget Change from Prior Year |
|---|---|---|---|---|---|---|---|
| *CITY COUNCIL* | $ 177,661 | $ 176,056 | $ 74,960 | $ 175,135 | $ 187,000 | $ 200,000 | $ 13,000 |
| *CITY MANAGER* | $ 252,383 | $ 268,933 | $ 150,967 | $ 269,498 | $ 291,000 | $ 293,500 | $ 2,500 |
| *ADMINISTRATIVE SERVICES* | $ 1,228,575 | $ 1,276,933 | $ 713,592 | $ 1,385,217 | $ 1,455,000 | $ 1,201,000 | $ (254,000) |
| *INFORMATION SYSTEMS* | $ 918,947 | $ 993,875 | $ 497,150 | $ 1,047,944 | $ 1,112,000 | $ 1,410,000 | $ 298,000 |
| *LEGAL SERVICES* | $ 365,583 | $ 417,265 | $ 267,213 | $ 430,344 | $ 602,000 | $ 669,000 | $ 67,000 |
| *GENERAL GOVERNMENT BUILDINGS* | $ 269,522 | $ 282,392 | $ 124,055 | $ 273,174 | $ 284,000 | $ 338,000 | $ 54,000 |
| *ELECTIONS* | $ 12,889 | $ - | $ 47,226 | $ - | $ 35,000 | $ - | $ (35,000) |
| *PLANNING & ZONING* | $ 564,738 | $ 453,622 | $ 281,311 | $ 580,388 | $ 621,000 | $ 642,000 | $ 21,000 |
| *POLICE DEPARTMENT* | $ 6,827,297 | $ 7,324,180 | $ 4,105,833 | $ 7,780,881 | $ 8,174,000 | $ 8,775,000 | $ 601,000 |
| *FIRE DEPARTMENT* | $ 4,171,751 | $ 4,482,424 | $ 2,115,615 | $ 4,405,835 | $ 4,676,000 | $ 5,041,000 | $ 365,000 |
| *BUILDING INSPECTION* | $ 602,027 | $ 637,557 | $ 320,871 | $ 715,520 | $ 744,000 | $ 736,000 | $ (8,000) |
| *FLEET MAINTENANCE* | $ 885,120 | $ 798,542 | $ 333,689 | $ 802,215 | $ 942,000 | $ 904,000 | $ (38,000) |
| *PUBLIC WORKS* | $ 1,225,365 | $ 1,084,501 | $ 525,828 | $ 1,277,936 | $ 1,390,000 | $ 808,500 | $ (581,500) |
| *PARKS* | $ 1,303,120 | $ 1,947,222 | $ 756,725 | $ 1,775,328 | $ 1,682,000 | $ 1,660,000 | $ (22,000) |
| *RECREATION* | $ 1,204,489 | $ 1,204,574 | $ 613,416 | $ 1,232,657 | $ 1,268,000 | $ 1,289,000 | $ 21,000 |
| *COMMUNITY EVENTS* | $ 213,794 | $ 166,353 | $ 115,078 | $ 215,388 | $ 219,000 | $ 212,000 | $ (7,000) |
| *CEMETERY* | $ 453,950 | $ 448,448 | $ 275,998 | $ 495,968 | $ 800,000 | $ 549,000 | $ (251,000) |
| *NON DEPARTMENTAL* | $ 710,000 | $ 711,786 | $ - | $ 717,000 | $ 719,000 | $ - | $ (719,000) |
| *TRANSFERS* | $ 754,259 | $ 614,735 | $ - | $ 522,159 | $ 900,000 | $ 887,918 | $ (12,082) |
| General Fund Combined Expenditures | $ 22,141,468 | $ 23,289,398 | $ 11,319,529 | $ 24,102,589 | $ 26,101,000 | $ 25,615,918 | $ (485,082) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **General Fund Revenues** | **$ 22,699,076** | **$ 23,125,339** | **$ 11,911,946** | **$ 24,102,589** | **$ 25,151,100** | **$ 25,115,918** | **$ (35,182)** |
| **Budgeted Use of Fund Balance** | | | | | **$ 949,900** | **$ 500,000** | **$ (449,900)** |
| **General Fund Expenditures** | **$ 22,141,468** | **$ 23,289,398** | **$ 11,319,529** | **$ 24,102,589** | **$ 26,101,000** | **$ 25,615,918** | **$ (485,082)** |
| **Revenues Over Expenditures** | **$ 557,607** | **$ (164,059)** | **$ 592,417** | **$ -** | **$ -** | **$ -** | **$ -** |

# Kaysville City Revenue and Expenditure Summary
## Redevelopment Agency Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *TAXES* | $ 124,727 | $ 131,840 | $ - | $ 130,000 | $ 130,000 | $ - |
| *GRANT PROCEEDS* | | $ - | | $ - | $ - | $ - |
| *MISCELLANEOUS* | $ 38,492 | $ 36,241 | $ 16,236 | $ 2,000 | $ 2,000 | $ - |
| Total Revenues | $ 163,219 | $ 168,081 | $ 16,236 | $ 132,000 | $ 132,000 | $ - |

| Expenditures | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 7,393 | $ 15,000 | $ - | $ 70,000 | $ 70,000 | $ - |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *TRANSFERS AND FUND BALANCE* | $ - | $ - | $ - | $ 62,000 | $ 62,000 | $ - |
| Total Expenditures | $ 7,393 | $ 15,000 | $ - | $ 132,000 | $ 132,000 | $ - |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 155,826** | **$ 153,081** | **$ 16,236** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expenditure Summary
## Road Special Revenue Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *INTERGOVERNMENTAL - CONNECTOR ROAD* | $ 3,275,796 | $ 1,031,149 | $ 1,592,637 | $ - | $ - | $ - |
| *ROAD UTILITY FEE* | $ 1,198,486 | $ 1,218,036 | $ 606,406 | $ 1,200,000 | $ 1,200,000 | $ - |
| *CLASS C ROAD* | $ 1,499,142 | $ 1,738,879 | $ 911,551 | $ 1,500,000 | $ 1,500,000 | $ - |
| *PROP ONE GRANT - DAVIS COUNTY* | $ - | $ - | | $ 3,000,000 | $ - | $ (3,000,000) |
| *LOCAL ACTIVE TRANSPORTATION* | $ 724,835 | $ 743,704 | $ 390,529 | $ 725,000 | $ 725,000 | $ - |
| *PAY BACK AGREEMENTS* | $ 87 | $ 9,564 | $ 7,055 | $ 40,000 | $ 40,000 | $ - |
| *INTEREST INCOME* | $ 355,800 | $ 243,934 | $ 73,085 | $ 200,000 | $ 200,000 | $ - |
| *SALE OF ASSET* | $ - | $ - | $ - | $ - | $ - | $ - |
| *IMPACT FEES* | $ 143,499 | $ 119,224 | $ 83,249 | $ 250,000 | $ - | $ (250,000) |
| *TRANSFER FROM FUND 58* | $ - | $ - | $ - | $ - | $ - | $ - |
| *FUND BALANCE* | $ - | $ - | $ - | $ 537,000 | $ 3,737,100 | $ 3,200,100 |
| Total Revenues | $ 7,197,646 | $ 5,104,490 | $ 3,664,512 | $ 7,452,000 | $ 7,402,100 | $ (49,900) |

| Expenditures | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ 22,070 | $ 24,229 | $ 21,329 | $ - | $ 25,000 | $ 25,000 |
| *OPERATING* | $ 1,014,812 | $ 697,111 | $ 193,009 | $ 856,000 | $ 1,249,100 | $ 393,100 |
| *CAPITAL* | $ 7,895,960 | $ 5,158,163 | $ 4,635,850 | $ 6,450,000 | $ 6,128,000 | $ (322,000) |
| *TRANSFERS AND FUND BALANCE* | $ 101,000 | $ 101,000 | $ 50,500 | $ 101,000 | | $ (101,000) |
| Total Expenditures | $ 9,033,842 | $ 5,980,503 | $ 4,900,689 | $ 7,407,000 | $ 7,402,100 | $ (4,900) |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ (1,836,196)** | **$ (876,013)** | **$ (1,236,176)** | **$ 45,000** | **$ -** | **$ (45,000)** |

# Kaysville City Revenue and Expenditure Summary
## RAMP Special Revenue Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *RAMP TAXES* | $ 554,949 | $ 575,055 | $ 317,547 | $ 540,000 | $ 568,000 | $ 28,000 |
| *INTERGOVERNMENTAL* | $ 387,000 | $ - | $ - | $ - | $ - | $ - |
| *INTEREST INCOME* | $ 22,112 | $ 27,575 | $ 11,828 | $ - | $ - | $ - |
| *FUND BALANCE* | $ - | $ - | $ - | $ 112,000 | $ - | $ (112,000) |
| Total Revenues | $ 964,061 | $ 602,630 | $ 329,375 | $ 652,000 | $ 568,000 | $ (84,000) |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 35,035 | $ 40,624 | $ 31,181 | $ 57,000 | $ 40,000 | $ (17,000) |
| *CAPITAL* | $ 593,139 | $ 426,879 | $ 152,619 | $ 595,000 | $ 528,000 | $ (67,000) |
| *TRANSFERS AND FUND BALANCE* | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Expenditures | $ 628,173 | $ 467,503 | $ 183,800 | $ 652,000 | $ 568,000 | $ (84,000) |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 335,887** | **$ 135,127** | **$ 145,576** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expenditure Summary
## Municipal Building Authority Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *MBA LEASE REVENUE* | $ 710,000 | $ 711,786 | $ - | $ 718,890 | $ - | $ (718,890) |
| *INTEREST EARNINGS* | $ 16,251 | $ 15,666 | $ 7,088 | $ - | $ - | $ - |
| *OTHER REVENUE* | $ 0 | $ 127 | $ - | $ - | $ 722,600 | $ 722,600 |
| Total Revenues | $ 726,251 | $ 727,579 | $ 7,088 | $ 718,890 | $ 722,600 | $ 3,710 |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 4,010 | $ 4,000 | $ 4,018 | $ 4,000 | $ 4,000 | $ - |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *POLICE STATION DEBT SERVICE* | $ 370,738 | $ 373,708 | $ 16,638 | $ 378,575 | $ 382,100 | $ 3,525 |
| *CITY HALL DEBT SERVICE* | $ 334,403 | $ 334,078 | $ 28,174 | $ 336,315 | $ 336,500 | $ 185 |
| Total Expenditures | $ 709,150 | $ 711,786 | $ 48,829 | $ 718,890 | $ 722,600 | $ 3,710 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 17,101** | **$ 15,793** | **$ (41,741)** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expenditure Summary
## Debt Service Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *TRANSFER FROM GENERAL FUND* | $ 259,350 | $ 106,029 | $ - | $ 484,000 | $ 384,918 | $ (99,082) |
| *TRANSFER FROM CAP PROJ-IMPACT* | $ 207,000 | $ 207,049 | $ - | $ - | $ - | $ - |
| *OTHER REVENUE* | $ 57 | $ 543 | $ 1,019 | $ - | $ 98,482 | $ 98,482 |
| Total Revenues | $ 466,407 | $ 313,621 | $ 1,019 | $ 484,000 | $ 483,400 | $ (600) |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 1,500 | $ - | $ - | $ - | $ 368,000 | $ 368,000 |
| *AERIAL LIFT FIRE TRUCK DEBT SERVICE* | $ 152,046 | $ 75,870 | $ - | $ - | $ - | $ - |
| *AMBULANCE DEBT SERVICE* | $ 83,700 | $ - | $ - | $ 85,800 | $ 85,200 | $ (600) |
| *PIONEER PARK DEBT SERVICE* | $ 206,385 | $ 207,049 | $ - | $ - | $ - | $ - |
| *WIDE AREA MOWER DEBT SERVICE* | $ 20,308 | $ 30,159 | $ 30,159 | $ 30,200 | $ 30,200 | $ - |
| Total Expenditures | $ 463,939 | $ 313,078 | $ 30,159 | $ 116,000 | $ 483,400 | $ 367,400 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 2,467** | **$ 543** | **$ (29,140)** | **$ 368,000** | **$ -** | **$ (368,000)** |

## Kaysville City Revenue and Expenditure Summary
## Capital Projects Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *GENERAL FUND TRANSFER* | $ - | $ - | $ - | $ - | $ - | $ - |
| *INTEREST INCOME* | $ 128,238 | $ 86,140 | $ 35,192 | $ - | $ 50,000 | $ 50,000 |
| *INTERGOVERNMENTAL* | $ - | $ - | $ - | $ 630,000 | $ 630,000 | $ - |
| *IMPACT FEES* | $ 270,925 | $ 337,673 | $ 226,647 | $ 125,000 | $ 425,000 | $ 300,000 |
| *FUND BALANCE* | $ - | $ - | $ - | $ - | $ 387,694 | $ 387,694 |
| Total Revenues | $ 399,163 | $ 423,813 | $ 261,839 | $ 755,000 | $ 1,492,694 | $ 737,694 |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ - | $ - | $ - | $ - | $ - | $ - |
| *CAPITAL - GENERAL GOVERNMENT* | $ 19,910 | $ 57,786 | $ - | $ - | $ - | $ - |
| *CAPITAL - PUBLIC WORKS* | $ 647,987 | $ - | $ - | $ - | $ - | $ - |
| *CAPITAL - FIRE* | $ 5,793 | $ - | $ - | $ - | $ 35,000 | $ 35,000 |
| *CAPITAL - PARKS* | $ 173,339 | $ 65,509 | $ - | $ 755,000 | $ 1,105,000 | $ 350,000 |
| *CAPITAL - RECREATION* | $ 26,259 | $ - | $ - | $ - | $ - | $ - |
| *TRANSFER TO MBA Fund* | $ 207,000 | $ 207,049 | $ - | $ - | $ 352,694 | $ 352,694 |
| Total Expenditures | $ 1,080,289 | $ 330,344 | $ - | $ 755,000 | $ 1,492,694 | $ 737,694 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ (681,126)** | **$ 93,469** | **$ 261,839** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expenditure Summary
## Cemetery Perpetual Care Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *PERPETUAL CARE FEES* | $ 112,600 | $ 68,649 | $ 32,700 | $ 70,000 | $ 65,000 | $ (5,000) |
| *INTEREST EARNINGS* | $ 93,017 | $ 77,705 | $ 27,351 | $ 50,000 | $ 50,000 | $ - |
| *FUND BALANCE - REV* | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | $ 205,617 | $ 146,354 | $ 60,051 | $ 120,000 | $ 115,000 | $ (5,000) |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING* | $ 11,850 | $ - | $ - | $ - | $ - | $ - |
| *CAPITAL* | $ 609 | $ 534,719 | $ 25,000 | $ 25,000 | $ 30,000 | $ 5,000 |
| *FUND BALANCE - EXP* | $ - | $ - | $ - | $ 95,000 | $ 85,000 | $ (10,000) |
| Total Expenditures | $ 12,459 | $ 534,719 | $ 25,000 | $ 120,000 | $ 115,000 | $ (5,000) |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 193,159** | **$ (388,365)** | **$ 35,051** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expenditure Summary
## Library Endowment Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *SALE PROCEEDS ENDOWMENT* | $ - | $ - | $ - | $ - | $ - | $ - |
| *INTEREST EARNINGS* | $ 22,859 | $ 20,978 | $ 7,981 | $ 20,000 | $ 20,000 | $ - |
| *UNRESTRICTED REVENUE* | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | $ 22,859 | $ 20,978 | $ 7,981 | $ 20,000 | $ 20,000 | $ - |

| **Expenditures** | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *OPERATING - DAVIS COUNTY LIBRARY* | $ - | $ - | $ - | $ 20,000 | $ 20,000 | $ - |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - | $ - |
| *FUND BALANCE - EXP* | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Expenditures | $ - | $ - | $ - | $ 20,000 | $ 20,000 | $ - |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENDITURES** | **$ 22,859** | **$ 20,978** | **$ 7,981** | **$ -** | **$ -** | **$ -** |

# Kaysville City Revenue and Expense Summary
## Water Utility Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *WATER SALES* | $ 3,548,892 | $ 3,660,214 | $ 2,189,339 | $ 4,206,000 | $ 5,048,000 | $ 842,000 |
| *CONNECTION FEES* | $ 19,929 | $ 26,244 | $ 15,055 | $ 20,000 | $ 20,000 | $ - |
| *OTHER REVENUES* | $ 686,563 | $ 867,638 | $ 34,861 | $ 40,000 | $ 40,000 | $ - |
| *MISCELLANEOUS* | $ 165,049 | $ 110,159 | $ 83,495 | $ 123,000 | $ 123,000 | $ - |
| *RETAINED EARNINGS - REV* | $ - | $ - | $ - | $ 2,268,000 | $ 514,000 | $ (1,754,000) |
| Total Revenues | $ 4,420,433 | $ 4,664,255 | $ 2,322,749 | $ 6,657,000 | $ 5,745,000 | $ (912,000) |

| Expenses | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ 1,220,072 | $ 1,341,975 | $ 813,822 | $ 1,522,000 | $ 1,650,000 | $ 128,000 |
| *OPERATING* | $ 2,221,544 | $ 2,574,997 | $ 1,172,786 | $ 1,680,000 | $ 1,846,000 | $ 166,000 |
| *CAPITAL* | $ - | $ 667 | $ 1,054,334 | $ 3,026,000 | $ 1,780,000 | $ (1,246,000) |
| *TRANSFERS AND RETAINED EARNINGS* | $ 629,422 | $ 733,064 | $ 214,500 | $ 429,000 | $ 469,000 | $ 40,000 |
| Total Expenses | $ 4,071,038 | $ 4,650,703 | $ 3,255,442 | $ 6,657,000 | $ 5,745,000 | $ (912,000) |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ 349,395** | **$ 13,552** | **$ (932,692)** | **$ -** | **$ -** | **$ -** |

# Kaysville City Revenue and Expense Summary
## Sewer Utility Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *TREATMENT CHARGES* | $ 3,189,305 | $ 4,419,189 | $ 2,411,334 | $ 4,745,000 | $ 5,315,000 | $ 570,000 |
| *OTHER REVENUES* | $ 7,898 | $ 7,898 | $ - | $ 5,000 | $ 5,000 | $ - |
| *MISCELLANEOUS* | $ 41,933 | $ 36,889 | $ 15,399 | $ 20,000 | $ 35,000 | $ 15,000 |
| Total Revenues | $ 3,239,136 | $ 4,463,976 | $ 2,426,733 | $ 4,770,000 | $ 5,355,000 | $ 585,000 |

| Expenses | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ 4,741 | $ 21,743 | $ 17,253 | $ 23,000 | $ 25,000 | $ 2,000 |
| *OPERATING* | $ 21,357 | $ 30,695 | $ 15,669 | $ 21,000 | $ 140,000 | $ 119,000 |
| *CAPITAL* | $ 108,898 | $ 108,898 | $ 50,500 | $ 101,000 | $ - | $ (101,000) |
| *PAYMENT TO SEWER DISTRICTS* | $ 3,095,873 | $ 4,267,050 | $ 1,989,588 | $ 4,625,000 | $ 5,190,000 | $ 565,000 |
| Total Expenses | $ 3,230,868 | $ 4,428,386 | $ 2,073,010 | $ 4,770,000 | $ 5,355,000 | $ 585,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ 8,268** | **$ 35,590** | **$ 353,723** | **$ -** | **$ -** | **$ -** |

# Kaysville City Revenue and Expense Summary
## Power Utility Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 12/31/2025 YTD Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *ELECTRICITY SALES* | $ 17,277,067 | $ 18,976,101 | $ 11,993,227 | $ 19,718,000 | $ 21,842,000 | $ 2,124,000 |
| *ENERGY SALES AND USE TAX* | $ 1,037,470 | $ 1,138,554 | $ 772,306 | $ 1,185,000 | $ 1,311,000 | $ 126,000 |
| *IMPACT FEES* | $ 280,432 | $ 323,504 | $ 292,035 | $ 1,500,000 | $ 140,000 | $ (1,360,000) |
| *EXTENSION FEES* | $ 307,806 | $ 164,351 | $ 290,360 | $ 500,000 | $ 500,000 | $ - |
| *OTHER REVENUES* | $ 525,406 | $ 526,463 | $ 62,673 | $ 240,000 | $ 240,000 | $ - |
| *MISCELLANEOUS* | $ 512,435 | $ 407,958 | $ 171,663 | $ - | $ - | $ - |
| *RETAINED EARNINGS - REV* | $ - | $ - | $ - | $ 1,318,000 | $ 956,000 | $ (362,000) |
| Total Revenues | $ 19,940,616 | $ 21,536,931 | $ 13,582,263 | $ 24,461,000 | $ 24,989,000 | $ 528,000 |

| Expenses | Actual | Actual | YTD Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|---|
| *PERSONNEL* | $ 2,023,540 | $ 2,199,918 | $ 1,331,966 | $ 2,692,000 | $ 2,931,000 | $ 239,000 |
| *OPERATING* | $ 15,514,420 | $ 16,888,982 | $ 7,491,687 | $ 16,817,000 | $ 16,956,000 | $ 139,000 |
| *CAPITAL* | $ - | $ 931 | $ 1,103,872 | $ 2,947,000 | $ 2,971,000 | $ 24,000 |
| *TRANSFER TO GEN FUND - EUT* | $ 1,037,470 | $ 1,130,804 | $ 772,306 | $ 1,185,000 | $ 1,311,000 | $ 126,000 |
| *TRANSFERS AND RETAINED EARNINGS* | $ 1,143,490 | $ 1,287,811 | $ 282,500 | $ 820,000 | $ 820,000 | $ - |
| Total Expenses | $ 19,718,920 | $ 21,508,446 | $ 10,982,332 | $ 24,461,000 | $ 24,989,000 | $ 528,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ 221,696** | **$ 28,485** | **$ 2,599,931** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expense Summary
## Pressure Irrigation Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|
| *SERVICE FEES - UTILITY* | $ 1,662,910 | $ 1,674,486 | $ 1,727,000 | $ 1,737,000 | $ 10,000 |
| *INTEREST EARNINGS* | $ 5,884 | $ 3,656 | $ - | $ - | $ - |
| Total Revenues | $ 1,668,794 | $ 1,678,142 | $ 1,727,000 | $ 1,737,000 | $ 10,000 |

| Expenses | Actual | Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|
| *PERSONNEL* | $ 3,924 | $ 12,392 | $ 23,000 | $ 25,000 | $ 2,000 |
| *OPERATING* | $ 10,491 | $ 11,210 | $ 8,000 | $ 11,000 | $ 3,000 |
| *CAPITAL* | $ - | $ - | $ - | $ - | $ - |
| *PAYMENTS TO DAVIS AND WEBER* | $ 1,586,319 | $ 1,597,139 | $ 1,595,000 | $ 1,600,000 | $ 5,000 |
| *ADMINISTRATIVE SERVICES* | $ 101,000 | $ 101,000 | $ 101,000 | $ 101,000 | $ - |
| Total Expenses | $ 1,701,734 | $ 1,721,741 | $ 1,727,000 | $ 1,737,000 | $ 10,000 |

| | | | | | |
|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ (32,940)** | **$ (43,599)** | **$ -** | **$ -** | **$ -** |

## Kaysville City Revenue and Expense Summary
## Sanitation Utility Fund - Modified Budget
## Fiscal Year 2027

| | 6/30/2024 | 6/30/2025 | 6/30/2026 | 6/30/2027 | $ Diff |
|---|---|---|---|---|---|
| **Revenues** | Actual | Actual | Budget | Modified Budget | Budget Change from Prior Year |
| *SANITATION FEES* | $ 1,797,446 | $ 2,005,961 | $ 2,200,000 | $ 2,398,000 | $ 198,000 |
| *RECYCLE FEES* | $ 794,124 | $ 817,917 | $ 840,000 | $ 891,000 | $ 51,000 |
| *OTHER REVENUES* | $ 8,267 | $ 8,267 | $ 12,000 | $ 12,000 | $ - |
| *MISCELLANEOUS REVENUE* | $ 73,448 | $ 69,818 | $ 45,000 | $ 61,000 | $ 16,000 |
| *RETAINED EARNINGS - REV* | $ - | $ - | $ - | $ 208,000 | $ 208,000 |
| Total Revenues | $ 2,673,285 | $ 2,901,963 | $ 3,097,000 | $ 3,570,000 | $ 473,000 |

| **Expenses** | Actual | Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|
| *PERSONNEL* | $ 30,987 | $ 33,974 | $ 45,000 | $ 18,000 | $ (27,000) |
| *OPERATING* | $ 2,257,504 | $ 2,227,661 | $ 2,561,000 | $ 2,796,000 | $ 235,000 |
| *CAPITAL* | $ - | $ - | $ - | $ 462,000 | $ 462,000 |
| *TRANSFERS AND RETAINED EARNINGS* | $ 249,231 | $ 293,264 | $ 491,000 | $ 294,000 | $ (197,000) |
| Total Expenses | $ 2,537,721 | $ 2,554,899 | $ 3,097,000 | $ 3,570,000 | $ 473,000 |

| | | | | | |
|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ 135,564** | **$ 347,064** | **$ -** | **$ -** | **$ -** |

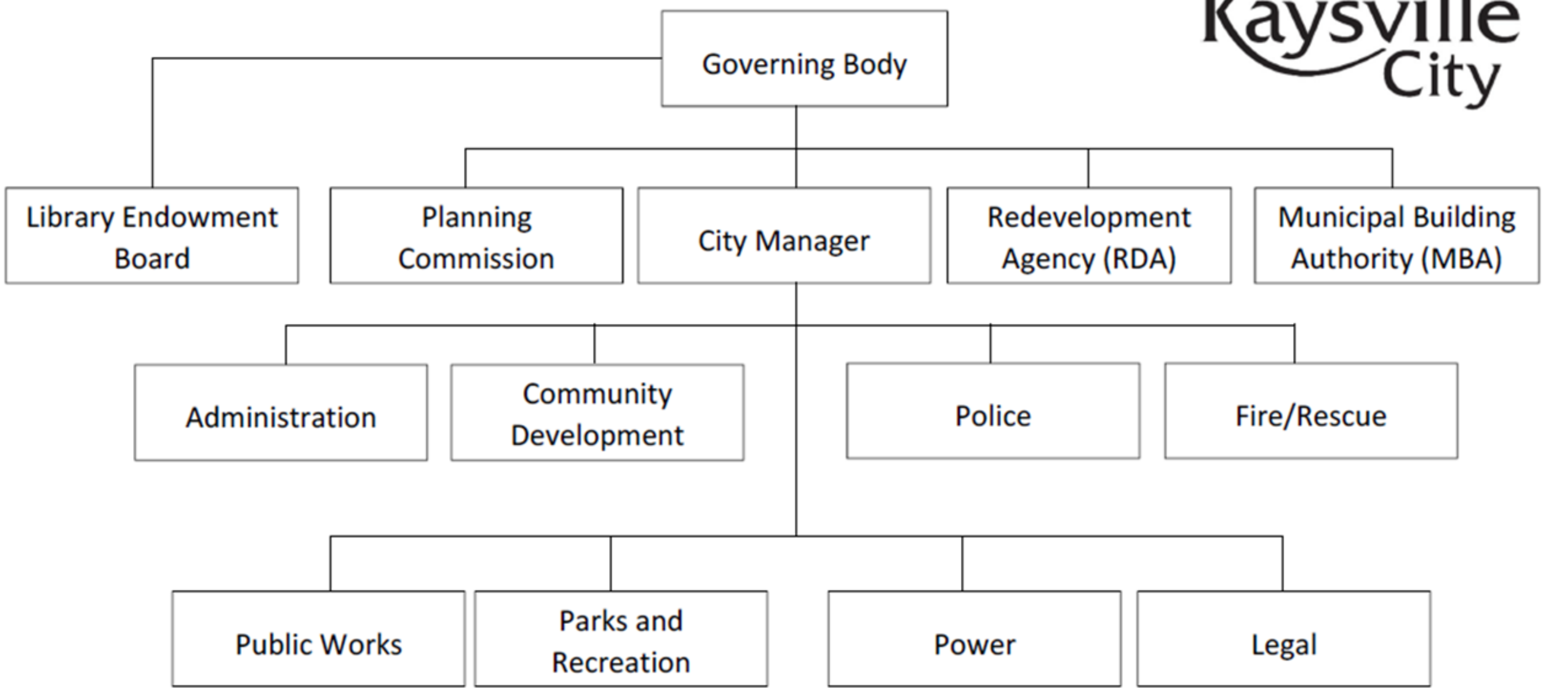
## Kaysville City Revenue and Expense Summary
## Storm Water Utility Fund - Modified Budget
## Fiscal Year 2027

| Revenues | 6/30/2024 Actual | 6/30/2025 Actual | 6/30/2026 Budget | 6/30/2027 Modified Budget | $ Diff Budget Change from Prior Year |
|---|---|---|---|---|---|
| *STORM WATER FEES* | $ 1,253,315 | $ 1,271,300 | $ 1,504,000 | $ 1,905,000 | $ 401,000 |
| *INTERGOVERNMENTAL - LID PROJECT* | | $ - | $ - | $ - | $ - |
| *OTHER REVENUES* | $ 380,877 | $ 747,566 | $ 25,000 | $ 25,000 | $ - |
| *MISCELLANEOUS* | $ 69,869 | $ 51,204 | $ 45,000 | $ 45,000 | $ - |
| *RETAINED EARNINGS - REV* | $ - | $ - | $ 252,000 | $ 92,555 | $ (159,445) |
| Total Revenues | $ 1,704,060 | $ 2,070,070 | $ 1,826,000 | $ 2,067,555 | $ 241,555 |

| Expenses | Actual | Actual | Budget | Modified Budget | Budget Change from Prior Year |
|---|---|---|---|---|---|
| *PERSONNEL* | $ 729,049 | $ 719,988 | $ 778,000 | $ 874,000 | $ 96,000 |
| *OPERATING* | $ 938,855 | $ 905,217 | $ 468,000 | $ 544,000 | $ 76,000 |
| *CAPITAL* | $ - | $ 667 | $ 321,000 | $ 390,555 | $ 69,555 |
| *TRANSFERS AND RETAINED EARNINGS* | $ 314,737 | $ 350,614 | $ 259,000 | $ 259,000 | $ - |
| Total Expenses | $ 1,982,642 | $ 1,976,486 | $ 1,826,000 | $ 2,067,555 | $ 241,555 |

| | | | | | |
|---|---|---|---|---|---|
| **TOTAL REVENUES OVER EXPENSES** | **$ (278,581)** | **$ 93,584** | **$ -** | **$ 0** | **$ 0** |

# Organization Table




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

## Current Positions and Staffing by Department

| Department | | | Comments |
|---|---|---|---|
| | | | |
| City Manager | 1 | FT | |
| | | | |
| **Administration** | | | |
| Finance/Administrative Services Director | 1 | FT | |
| City Recorder | 1 | FT | |
| Human Resource Manager | 1 | FT | |
| Utility Billing Clerk | 1 | FT | |
| Accounting Clerk | 1 | FT | |
| Cash Receipting Clerk | 1 | FT | |
| Human Recourses Specialist | 1 | FT | |
| Deputy Finance Director | 1 | FT | |
| Mechanic Shop Foreman | 1 | FT | |
| Mechanic | 1 | FT | |
| | | | |
| **Information Systems** | | | |
| Information Systems Manager | 1 | FT | |
| Metering System Anaylst | 1 | FT | |
| Computer Specialist | 1 | FT | |
| Electronic Document Management Coordinator | 1 | FT | |
| GIS Specialist | 1 | FT | |
| IT Tech II | 1 | PT | |
| | | | |
| **Legal** | | | |
| City Attorney | 1 | FT | |
| Paralegal | 1 | FT | |
| Assistant City Attorney | 1 | FT | |
| | | | |
| **Parks & Recreation, Buildings, Cemetery** | | | |
| Parks and Recreation Director | 1 | FT | |
| Parks Superintendent | 1 | FT | |
| Recreation Superintendent | 1 | FT | |
| Parks Foreman | 1 | FT | |
| Lead Worker | 2 | FT | |
| Crew Leader | 3 | FT | |
| Recreation Coordinator | 2 | FT | |
| PT Recreation Specialist | 1 | PT B | |
| Cemetery Sexton | 1 | FT | |
| Office Clerk II | | PT B | |
| Admin Office Assistant (convert PT to FT) | 3 | PT NB | |
| Temporary Rec Worker | Varies | Temp | |
| Seasonal Worker | Varies | Seasonal | |
| | | | |

## Current Positions and Staffing by Department

| Department | | | Comments |
|---|---|---|---|
| **Community Development** | | | |
| Community Development Director | 1 | FT | |
| Building Official | 1 | FT | |
| Building Inspector II | 1 | FT | |
| Building Inspector I | 1 | FT | |
| City Planner | 1 | FT | |
| Building Permit Technician Lead | 1 | FT | |
| Business License Specialist | 1 | FT | |
| Office Clerk II | 1 | FT | |
| | | | |
| **Public Works** | | | |
| Public Works Director | 1 | FT | |
| Public Works Foreman | 1 | FT | |
| City Engineer | 1 | FT | |
| Streets Manager | 1 | FT | |
| Drinking Water Manager | 1 | FT | |
| Storm Water Manager | 1 | FT | |
| Maintenance Worker IV | 3 | FT | |
| Maintenance Worker III | 8 | FT | |
| Maintenance Worker II | 1 | FT | |
| Public Works Inspector | 1 | FT | |
| Water Quality and Backflow Administrator | 1 | FT | |
| Water Technical Aide | 1 | FT | |
| Locator | | | |
| Administrative Assistant - Secretary | 1 | FT | |
| Laborer | Varies | Seasonal | |
| | | | |
| **Police** | | | |
| Police Chief | 1 | FT | |
| Assistant Police Chief | 1 | FT | |
| Lieutenant | 2 | FT | |
| Sergeant | 6 | FT | |
| Master Officer | 4 | FT | |
| Police Officer III | 13 | FT | |
| Police Officer III | 1 | PT NB | |
| Police Officer II | 7 | FT | |
| Victim Advocate | 1 | FT | |
| Support Services Supervisor | 1 | FT | |
| Evidence and Records Custodian | 1 | FT | |
| Records Clerk | 1 | PT NB | |
| Crossing Guard | 35 | PT NB | |
| Office Clerk | | | |
| | | | |

Kaysville City

## Current Positions and Staffing by Department

| Department | | | Comments |
|---|---|---|---|
| **Fire** | | | |
| Fire Chief | 1 | FT | |
| Fire Captain Paramedic | 1 | FT | |
| Fire Captain AEMT | 2 | FT | |
| Fire Engineer Paramedic | 2 | FT | |
| Fire Engineer AEMT | 1 | FT | |
| Firefighter Paramedic | 7 | FT | |
| Firefighter AEMT | 8 | FT | |
| Administrative Assistant - Secretary | 1 | FT | |
| PT Firefighter | Varies | PT NB | |
| Training Battalion Chief | | | |
| | | | |
| **Power** | | | |
| Power Director | 1 | FT | |
| Resource Service Manager | 1 | FT | |
| Line Operations Supervisor | 1 | FT | |
| Senior Line Supervisor | 3 | FT | |
| Substation Technician Supervisor | 1 | FT | |
| Journeyman Lineman | 3 | FT | |
| Meter Technician | 1 | FT | |
| Journeyman Substation Technician | | | |
| Apprentice Lineman | 3 | FT | |
| Locator | 1 | FT | |
| Administrative Assistant - Secretary | 1 | FT | |
| Laborer | Varies | Temp | |

| | |
|---|---|
| 137 | Full Time Positions |
| 1 | Part Time Positions - Benefited |
| 40 | Part Time Positions - Non Benefited |
| Varies | Seasonal/Temporary |

# KAYSVILLE CITY
# PROPOSED COMPENSATION PLAN  FY 2027

FY 27 PROPOSED COMPENSATION PLAN

2.50% Market Adjustment Included

| Council Approved Positions | Annual Compensation | | | Conversion to Hourly Rate | | |
|---|---|---|---|---|---|---|
| | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| **Administration Department** | | | | | | |
| City Manager | $151,923.20 | $178,526.40 | $205,108.80 | $73.04 | $85.83 | $98.61 |
| Finance/Administrative Services Director | $119,308.80 | $140,192.00 | $161,075.20 | $57.36 | $67.40 | $77.44 |
| Information Systems Director | $94,203.20 | $110,697.60 | $127,171.20 | $45.29 | $53.22 | $61.14 |
| Deputy Finance Director | $84,281.60 | $99,028.80 | $113,776.00 | $40.52 | $47.61 | $54.70 |
| Human Resource Manager | $70,241.60 | $82,534.40 | $94,827.20 | $33.77 | $39.68 | $45.59 |
| GIS Specialist | $71,448.00 | $83,948.80 | $96,449.60 | $34.35 | $40.36 | $46.37 |
| Computer Specialist | $71,448.00 | $83,948.80 | $96,449.60 | $34.35 | $40.36 | $46.37 |
| Electronic Document Management Coordinator | $71,448.00 | $83,948.80 | $96,449.60 | $34.35 | $40.36 | $46.37 |
| Mechanic Shop Foreman | $70,033.60 | $82,305.60 | $94,556.80 | $33.67 | $39.57 | $45.46 |
| City Recorder | $65,998.40 | $77,563.20 | $89,107.20 | $31.73 | $37.29 | $42.84 |
| Mechanic | $61,110.40 | $71,801.60 | $82,492.80 | $29.38 | $34.52 | $39.66 |
| Metering System Analyst | $59,508.80 | $69,929.60 | $80,350.40 | $28.61 | $33.62 | $38.63 |
| Accounting Clerk | $53,726.40 | $63,128.00 | $72,529.60 | $25.83 | $30.35 | $34.87 |
| Utility Billing Clerk | $51,376.00 | $60,382.40 | $69,368.00 | $24.70 | $29.03 | $33.35 |
| Cash Receipting Clerk | $51,376.00 | $60,382.40 | $69,368.00 | $24.70 | $29.03 | $33.35 |
| Office Clerk II | $45,052.80 | $52,936.00 | $60,819.20 | $21.66 | $25.45 | $29.24 |
| Office Clerk I | $40,331.20 | $47,382.40 | $54,433.60 | $19.39 | $22.78 | $26.17 |
| | | | | | | |
| | | | | | | |
| **Community Development  Department** | | | | | | |
| Community Development Director | $114,878.40 | $134,992.00 | $155,084.80 | $55.23 | $64.90 | $74.56 |
| Building Official | $87,984.00 | $103,396.80 | $118,788.80 | $42.30 | $49.71 | $57.11 |
| Building Inspector III | $66,788.80 | $78,478.40 | $90,168.00 | $32.11 | $37.73 | $43.35 |
| Building Inspector II | $64,417.60 | $75,691.20 | $86,964.80 | $30.97 | $36.39 | $41.81 |
| Senior Planner | $74,838.40 | $87,942.40 | $101,025.60 | $35.98 | $42.28 | $48.57 |
| Building Inspector I | $61,526.40 | $72,300.80 | $83,054.40 | $29.58 | $34.76 | $39.93 |
| City Planner | $57,907.20 | $68,057.60 | $78,187.20 | $27.84 | $32.72 | $37.59 |
| Code Enforcement Officer | $56,971.20 | $66,934.40 | $76,897.60 | $27.39 | $32.18 | $36.97 |
| Executive Assistant | $56,430.40 | $66,310.40 | $76,190.40 | $27.13 | $31.88 | $36.63 |
| Building Permit Technician Lead | $56,201.60 | $66,040.00 | $75,878.40 | $27.02 | $31.75 | $36.48 |
| Building Permit Technician | $49,150.40 | $57,761.60 | $66,352.00 | $23.63 | $27.77 | $31.90 |
| Business License Specialist | $49,940.80 | $58,676.80 | $67,412.80 | $24.01 | $28.21 | $32.41 |
| Office Clerk II | $45,052.80 | $52,936.00 | $60,819.20 | $21.66 | $25.45 | $29.24 |
| Office Clerk I | $40,331.20 | $47,382.40 | $54,433.60 | $19.39 | $22.78 | $26.17 |
| | | | | | | |
| | | | | | | |
| **Fire Department** | | | | | | |
| Fire Chief | $121,014.40 | $142,188.80 | $163,363.20 | $58.18 | $68.36 | $78.54 |

# KAYSVILLE CITY
# PROPOSED COMPENSATION PLAN FY 2027

| Council Approved Positions | | FY 27 PROPOSED COMPENSATION PLAN<br>2.50% Market Adjustment Included | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Annual Compensation | | | | Conversion to Hourly Rate | | |
| | | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum |
| Fire Captain Paramedic | | $93,300.48 | $109,636.80 | $125,944.00 | | $32.04 | $37.65 | $43.25 |
| Fire Captain AEMT | | $84,564.48 | $99,386.56 | $114,179.52 | | $29.04 | $34.13 | $39.21 |
| Fire Marshal/Inspector | | $69,771.52 | $82,001.92 | $94,203.20 | | $23.96 | $28.16 | $32.35 |
| Fire Engineer Paramedic | | $78,507.52 | $92,252.16 | $105,967.68 | | $26.96 | $31.68 | $36.39 |
| Fire Engineer AEMT | | $67,820.48 | $79,701.44 | $91,553.28 | | $23.29 | $27.37 | $31.44 |
| Firefighter Paramedic | | $67,412.80 | $79,206.40 | $91,000.00 | | $23.15 | $27.20 | $31.25 |
| Firefighter AEMT | | $60,045.44 | $70,557.76 | $81,070.08 | | $20.62 | $24.23 | $27.84 |
| Administrative Assistant - Secretary | | $51,376.00 | $60,382.40 | $69,368.00 | | $24.70 | $29.03 | $33.35 |
| Office Clerk II | | $45,052.80 | $52,936.00 | $60,819.20 | | $21.66 | $25.45 | $29.24 |
| Office Clerk I | | $40,331.20 | $47,382.40 | $54,433.60 | | $19.39 | $22.78 | $26.17 |
| | | | | | | | | |
| | | | | | | 2912 Hourly Rate | | |
| **Legal Department** | | | | | | | | |
| City Attorney | | $151,923.20 | $178,526.40 | $205,108.80 | | $73.04 | $85.83 | $98.61 |
| Paralegal | | $60,132.80 | $70,657.60 | $81,182.40 | | $28.91 | $33.97 | $39.03 |
| Assistant City Attorney | | $100,672.00 | $118,289.60 | $135,907.20 | | $48.40 | $56.87 | $65.34 |
| | | | | | | | | |
| **Parks and Recreation Department** | | | | | | | | |
| Parks and Recreation Director | | $107,244.80 | $126,006.40 | $144,768.00 | | $51.56 | $60.58 | $69.60 |
| Recreation Superintendent | | $84,448.00 | $99,236.80 | $114,004.80 | | $40.60 | $47.71 | $54.81 |
| Parks Superintendent | | $84,052.80 | $98,758.40 | $113,464.00 | | $40.41 | $47.48 | $54.55 |
| Cemetery Sexton | | $62,836.80 | $73,840.00 | $84,843.20 | | $30.21 | $35.50 | $40.79 |
| Parks Foreman | | $62,316.80 | $73,216.00 | $84,115.20 | | $29.96 | $35.20 | $40.44 |
| Lead Worker | | $59,280.00 | $69,659.20 | $80,038.40 | | $28.50 | $33.49 | $38.48 |
| Recreation Coordinator | | $57,283.20 | $67,308.80 | $77,334.40 | | $27.54 | $32.36 | $37.18 |
| Crew Leader | | $54,641.60 | $64,209.60 | $73,756.80 | | $26.27 | $30.87 | $35.46 |
| Marketing Coordinator | | $53,560.00 | $62,940.80 | $72,300.80 | | $25.75 | $30.26 | $34.76 |
| PT Recreation Specialist | | $39,343.20 | $46,238.40 | $53,118.00 | | $25.22 | $29.64 | $34.05 |
| Program Assistant | | $49,004.80 | $57,574.40 | $66,144.00 | | $23.56 | $27.68 | $31.80 |
| Office Clerk II | | $45,052.80 | $52,936.00 | $60,819.20 | | $21.66 | $25.45 | $29.24 |
| Office Clerk I | | $40,331.20 | $47,382.40 | $54,433.60 | | $19.39 | $22.78 | $26.17 |
| | | | | | | | | |
| | | 75% of Full-time | | | | | | |
| **Police Department** | | | | | | | | |
| Police Chief | | $139,713.60 | $164,174.40 | $188,614.40 | | $67.17 | $78.93 | $90.68 |
| Assistant Police Chief | | $112,923.20 | $132,683.20 | $152,443.20 | | $54.29 | $63.79 | $73.29 |
| Lieutenant | | $107,244.80 | $126,027.20 | $144,788.80 | | $51.56 | $60.59 | $69.61 |
| Sergeant | | $94,952.00 | $111,571.20 | $128,190.40 | | $45.65 | $53.64 | $61.63 |
| Master Officer | | $82,347.20 | $96,761.60 | $111,176.00 | | $39.59 | $46.52 | $53.45 |

# KAYSVILLE CITY
# PROPOSED COMPENSATION PLAN  FY 2027

FY 27 PROPOSED COMPENSATION PLAN

2.50% Market Adjustment Included

| Council Approved Positions | | Annual Compensation | | | | Conversion to Hourly Rate | | |
|---|---|---|---|---|---|---|---|---|
| | | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum |
| Police Officer III | | $75,628.80 | $88,857.60 | $102,086.40 | | $36.36 | $42.72 | $49.08 |
| Support Services Supervisor | | $66,414.40 | $78,041.60 | $89,668.80 | | $31.93 | $37.52 | $43.11 |
| Police Officer II | | $64,688.00 | $76,024.00 | $87,339.20 | | $31.10 | $36.55 | $41.99 |
| Victim Advocate | | $56,742.40 | $66,684.80 | $76,606.40 | | $27.28 | $32.06 | $36.83 |
| Evidence and Records Custodian | | $55,827.20 | $65,603.20 | $75,379.20 | | $26.84 | $31.54 | $36.24 |
| Police Officer | | $58,843.20 | | | | $28.29 | | |
| Administrative Assistant - Secretary | | $51,376.00 | $60,382.40 | $69,368.00 | | $24.70 | $29.03 | $33.35 |
| Office Clerk II | | $45,052.80 | $52,936.00 | $60,819.20 | | $21.66 | $25.45 | $29.24 |
| Office Clerk I | | $40,331.20 | $47,382.40 | $54,433.60 | | $19.39 | $22.78 | $26.17 |
| | | | | | | | | |
| | | | | | | | | |
| **Power Department** | | | | | | | | |
| Power Director | | $125,361.60 | $147,305.60 | $169,228.80 | | $60.27 | $70.82 | $81.36 |
| Resource Service Manager | | $109,657.60 | $128,856.00 | $148,033.60 | | $52.72 | $61.95 | $71.17 |
| Line Operations Supervisor | | $107,140.80 | $125,902.40 | $144,643.20 | | $51.51 | $60.53 | $69.54 |
| Senior Line Supervisor | | $95,472.00 | $112,174.40 | $128,876.80 | | $45.90 | $53.93 | $61.96 |
| Substation Technician Supervisor | | $94,744.00 | $111,321.60 | $127,899.20 | | $45.55 | $53.52 | $61.49 |
| Journeyman Substation Technician | | $84,510.40 | $99,299.20 | $114,088.00 | | $40.63 | $47.74 | $54.85 |
| Journeyman Lineman | | $97,905.60 | $105,872.00 | $113,838.40 | | $47.07 | $50.90 | $54.73 |
| Apprentice Meter Technician 2 | | $97,905.60 | $105,248.00 | $112,569.60 | | $47.07 | $50.60 | $54.12 |
| Apprentice Lineman - 4th Year | | $86,819.20 | $92,372.80 | $97,905.60 | | $41.74 | $44.41 | $47.07 |
| Apprentice Lineman - 3rd Year | | $82,576.00 | $84,697.60 | $86,819.20 | | $39.70 | $40.72 | $41.74 |
| Apprentice Lineman - 2nd Year | | $72,446.40 | $77,521.60 | $82,576.00 | | $34.83 | $37.27 | $39.70 |
| Apprentice Lineman - 1st Year | | | | $72,446.40 | | | | $34.83 |
| Locator | | $55,432.00 | $65,145.60 | $74,838.40 | | $26.65 | $31.32 | $35.98 |
| Groundworker | | $51,500.80 | $60,528.00 | $69,534.40 | | $24.76 | $29.10 | $33.43 |
| Administrative Assistant - Secretary | | $51,376.00 | $60,382.40 | $69,368.00 | | $24.70 | $29.03 | $33.35 |
| Office Clerk II | | $45,052.80 | $52,936.00 | $60,819.20 | | $21.66 | $25.45 | $29.24 |
| Office Clerk I | | $40,331.20 | $47,382.40 | $54,433.60 | | $19.39 | $22.78 | $26.17 |
| | | | | | | | | |
| | | Based on a % of Journeyman Lineman Position | | | | | | |
| **Public Works Department** | | | | | | | | |
| Public Works Director | | $121,617.60 | $142,916.80 | $164,195.20 | | $58.47 | $68.71 | $78.94 |
| Assistant Public Works Director | | $100,122.88 | $117,648.96 | $135,175.04 | | $48.14 | $56.56 | $66.62 |
| Public Works Foreman | | $93,308.80 | $109,636.80 | $125,964.80 | | $44.86 | $52.71 | $60.56 |
| City Engineer | | $106,225.60 | $124,820.80 | $143,416.00 | | $51.07 | $60.01 | $68.95 |
| Drinking Water Manager | | $74,027.20 | $86,985.60 | $99,923.20 | | $35.59 | $41.82 | $48.04 |
| Storm Water Manager | | $72,904.00 | $85,675.20 | $98,425.60 | | $35.05 | $41.19 | $47.32 |
| Streets Manager | | $72,654.40 | $85,363.20 | $98,072.00 | | $34.93 | $41.04 | $47.15 |

# KAYSVILLE CITY
# PROPOSED COMPENSATION PLAN FY 2027

FY 27 PROPOSED COMPENSATION PLAN

2.50% Market Adjustment Included

| Council Approved Positions | | Annual Compensation | | | | Conversion to Hourly Rate | | |
|---|---|---|---|---|---|---|---|---|
| | | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum |
| Public Works Inspector | | $65,582.40 | $77,064.00 | $88,545.60 | | $31.53 | $37.05 | $42.57 |
| Water Quality and Backflow Administrator | | $64,563.20 | $75,878.40 | $87,172.80 | | $31.04 | $36.48 | $41.91 |
| Maintenance Worker IV | | $64,376.00 | $75,649.60 | $86,902.40 | | $30.95 | $36.37 | $41.78 |
| Water Technical Aide | | $59,758.40 | $70,220.80 | $80,683.20 | | $28.73 | $33.76 | $38.79 |
| Maintenance Worker III | | $58,635.20 | $68,889.60 | $79,144.00 | | $28.19 | $33.12 | $38.05 |
| Compliance and Enforcement Administrator | | $56,971.20 | $66,934.40 | $76,897.60 | | $27.39 | $32.18 | $36.97 |
| Maintenance Worker II | | $54,641.60 | $64,209.60 | $73,756.80 | | $26.27 | $30.87 | $35.46 |
| Administrative Assistant - Secretary | | $51,376.00 | $60,382.40 | $69,368.00 | | $24.70 | $29.03 | $33.35 |
| Office Clerk II | | $45,052.80 | $52,936.00 | $60,819.20 | | $21.66 | $25.45 | $29.24 |
| Office Clerk I | | $40,331.20 | $47,382.40 | $54,433.60 | | $19.39 | $22.78 | $26.17 |

**OTHER COMPENSATION**

Mayor $24,585 annual
Council $13,133 annual

For URS purposes Tier 2 elected and appointed officials are considered part-time ineligible employees. However, Kaysville City has elected to make an 18% 401k contribution for all elected officials. The appointed officials below work as full-time employees and are an exception to this rule. They will be certified as full-time eligible employees.

- City Manager

Planning Commission and Power Commission $30.00 per meeting

**INCENTIVE PROGRAM**

Budget Annual Amount of $600 per number of Department Employees

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

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

Per Diem Allowance - IRS rates - Travel in Utah Breakfast $16 Lunch $19 Dinner $28
https://www.gsa.gov/travel/plan-book/per-diem-rates

Mileage Reimbursement: $0.725 per mile (IRS Rate)

On-Call Pay: $25.00 scheduled work days and $50.00 non-working days
Police On-call pay - $50 a day or $350 a week
New IT On-Call pay - $40 a day up to $200 a week
Public Works On Call Pay - $38 a day M-Th $66 a day F-Su or $350 a week
Power On Call Pay - $56 a day M-Th $96 a day F-Su or $512 a week

Fire Heavy Rescue Stipened - $1 an hour

*will be reviewed every year to make sure certificates are valid

# KAYSVILLE CITY
# PROPOSED COMPENSATION PLAN  FY 2027

FY 27 PROPOSED COMPENSATION PLAN

2.50% Market Adjustment Included

| Council Approved Positions | Annual Compensation | | | | Conversion to Hourly Rate | | |
|---|---|---|---|---|---|---|---|
| | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum |

*Fire Engineer/Captain Shift - Additional $2/hour
*When a firefighter is required to be the acting Engineer or Captain
Police FTO pay - $2.50 an hour

Gym Reimbursement of $20/month

Public Safety monthly cleaning allowance $15/month

Police Annual Uniform Allowance - $1,200 (Reimbursement Basis)
Fire (Full-Time) Annual Uniform Allowance - $800
Fire (Part-Time) Annual Uniform Allowance - $400

Vehicle Allowance

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

City Vehicle Fringe Benefit
Residence within Kaysville City - $28.80/Pay Period
Residence outside Kaysville City - $50.40/Pay Period

# Capital Listing

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---|---|---|---|---|
| Buildings | 1,174,000 | 21,867,000 | 1,119,500 | 1,093,500 |
| Capital Projects Fund | | 2,500,000 | | |
| Underground Oil Tank Replacement | | | | |
| New Power Only Facility (Alternative to new op center) | | | | |
| Operation Center Improvements | | | | |
| Library Building Renovation | | 2,500,000 | | |
| Ops Center Expansion | | | | |
| Debt Service Fund | 368,000 | 368,000 | 368,000 | 368,000 |
| KJH Gymnasium | 368,000 | 368,000 | 368,000 | 368,000 |
| General Fund - Fire | | 18,250,000 | | |
| New Fire Station Design | | 750,000 | | |
| Build New Fire Station | | 16,000,000 | | |
| Current Fire Station Improvements (Alternative to new station) | | 1,500,000 | | |
| General Fund - Gov. Buildings | 90,000 | 15,000 | 30,000 | |
| HVAC Replacements/Upgrades | 30,000 | 15,000 | 30,000 | |
| Fire Department Stucco in Generator Area | 60,000 | | | |
| General Fund - Parks | | | | |
| Restroom Doors and Locking Systems | | | | |
| General Fund - Police | | 15,000 | | |
| Interview Room Sound Dampeners | | | | |
| Garage/Shed | | | | |
| Range Shed | | | | |
| Bollards for police station | | | | |
| Ancillary building epoxy | | 15,000 | | |
| MBA Fund | 716,000 | 719,000 | 721,500 | 725,500 |
| Police Station | 379,000 | 382,000 | 384,500 | 388,500 |
| City Hall | 337,000 | 337,000 | 337,000 | 337,000 |
| Water Fund | | | | |
| Bulk Water Loading Station | | | | |
| Salt Shed Roll Up Doors | | | | |
| Chlorinator Buildings | | | | |
| Lower Pasture Pump House | | | | |
| **Grand Total** | **1,174,000** | **21,867,000** | **1,119,500** | **1,093,500** |

# Capital Listing

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|
| Equipment | 1,001,200 | 617,200 | 330,200 | 249,220 | 169,960 |
| General Fund - Administration | | | | | |
| Copy Machine (carry over from FY25) | | | | | |
| General Fund - Building Inspection | | | | | |
| Copy Machine | | | | | |
| General Fund - Cemetery | 5,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Rider Mower (8yr replacement cycle) | | 18,000 | 18,000 | 18,000 | 18,000 |
| Stand on Leaf Blower | | | | | |
| Cremation Garden stone removing equipment | 5,000 | | | | |
| General Fund - Fire | | | | 110,000 | 55,000 |
| Lucas Device (Full Arrest) | | | | | |
| Lifepak 15 - 10 year life | | | | 110,000 | 55,000 |
| General Fund - Fleet | | | | | |
| Polartech dual AC testing Machine | | | | | |
| General Fund - Gov. Buildings | 30,000 | 35,000 | | | |
| Floor Cleaning Equipment | | 10,000 | | | |
| Scissor lift | | 25,000 | | | |
| FD Stucco East Side | 30,000 | | | | |
| General Fund - Info Systems | 301,000 | 112,000 | 112,000 | 76,220 | 41,960 |
| Network Switch Replacement | 105,000 | 30,000 | 45,000 | 40,000 | 30,000 |
| UPS Battery Backup for Police | 10,000 | 22,000 | 14,960 | 11,220 | 11,960 |
| Server Replacement | 45,000 | | 60,000 | | |
| SAN Expansion Unit | | | | | |
| KVM | | | | | |
| Computer Replacement Program | | 60,000 | (7,960) | | |
| FireWall | | | | | |
| City Hall AV Renovation | 115,000 | | | | |
| Camera Replacement | | | | 25,000 | |
| Fuelmaster software upgrade | 26,000 | | | | |
| General Fund - Parks | 82,000 | 52,000 | 10,000 | | 10,000 |
| Snow Removal Equipment | | | | | |
| Utility Cart (replacement) | 16,000 | 16,000 | 10,000 | | 10,000 |
| Turf Tractor (replacement) | | | | | |
| Stand on Leaf Blower | | | | | |
| Mow Crew Trailer | | | | | |
| Turf renovation machine | | 19,000 | | | |
| Stump Grinder attachment | | | | | |
| Ventrac w/brush mower | 45,000 | | | | |
| Toro Stand on Sprayer | 21,000 | | | | |
| Toro Riding Mower | | 17,000 | | | |
| General Fund - Planning & Zoning | | | | | |
| Copy Machine | | | | | |
| General Fund - Police | 126,000 | 120,000 | 160,000 | 45,000 | 45,000 |
| In-car and body camera system (Liquor Funds) | 93,000 | 93,000 | 93,000 | | |
| Copy Machine | | | 7,000 | | |
| Standing/Lift Desks | | | | | |
| VR Training System | | | | | |
| Gym Equipment Replacement | | | 15,000 | | |
| Taser replacement | | 27,000 | 45,000 | 45,000 | 45,000 |
| Enclosed Trailer | | | | | |
| New Rifles and Suppressors | | | | | |
| Drone | 20,000 | | | | |
| Pole Camera | | | | | |
| Biometric fingerprint scanners | 13,000 | | | | |
| General Fund - Public Works | | | | | |
| Mini Excavator (Cost after trade-in value) | | | | | |
| Orange Sander | | | | | |
| Power Fund | | 250,000 | | | |
| Overhead wire tensioner and puller/ Equipment | | 250,000 | | | |
| Pump Trailer - Split with Water - carryover FY25 | | | | | |
| Water Fund | 21,000 | | | | |
| Two Data Collectors | | | | | |
| Sampling Stations | | | | | |
| Pump Trailer - Split with Power | | | | | |
| Hydraulic Tools and kit for hydrant repairs | 21,000 | | | | |
| Sanitation Fund | 406,000 | | | | |
| Sweeper | 406,000 | | | | |
| **Grand Total** | **1,001,200** | **617,200** | **330,200** | **249,220** | **169,960** |

# Capital Listing

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|
| Improvements | 2,304,758 | 6,612,258 | 1,818,758 | 1,113,062 | 1,463,062 |
| Capital Projects Fund | 1,140,000 | 4,150,000 | 300,000 | | |
| Trappers Field Design and Development | | 3,800,000 | | | |
| Operation Center Asphalt Re-surface | | 150,000 | 150,000 | | |
| Quail Crossing Park Enhancements | 125,000 | | | | |
| New Trash Receptacles & Benches In All Parks | 50,000 | | | | |
| Amphitheatre Feasibility | | | | | |
| City Hall Audio Improvements | | | | | |
| West Davis Corridor Trail Enhancements (UDOT Funding) | 630,000 | | | | |
| Ops Center Fuel Island Relocate | | | | | |
| Skate Park | 300,000 | 200,000 | 150,000 | | |
| Landon Group PR Services - Fire Station | 35,000 | | | | |
| Cemetery Perpetual Fund | 30,000 | | | | 500,000 |
| Replacement of Old sections irrigation system | | | | | |
| Reburbish Cemetery Fence | 30,000 | | | | |
| Future Cemetery Property | | | | | 500,000 |
| Debt Service Fund | | | | | |
| Pioneer Park | | | | | |
| General Fund - Cemetery | | 250,000 | 250,000 | | |
| Cremation Garden Phase 1-4 | | 250,000 | 250,000 | | |
| General Fund - Fire | | 240,000 | | | |
| Station Alerting System new fire station | | 200,000 | | | |
| Redo Bay floors | | 40,000 | | | |
| General Fund - Parks | | 758,000 | 795,000 | 650,000 | 500,000 |
| Wilderness Park Trail Improvements | | | 20,000 | | |
| Angel Street Soccer Complex Playgrounds | | | | | |
| Re-surface Pickleball/Tennis Courts | | | | | |
| Barnes Tower Concrete/Bleacher Upgrades | | 200,000 | 100,000 | | |
| Hess Farm Park Playgound | | 200,000 | | | |
| Heritage Park Playground | | 300,000 | 175,000 | | |
| Gailey Park Playground | | | | 150,000 | |
| Openshaw Property Development | | | 500,000 | 500,000 | 500,000 |
| Pioneer Park and Barnes Shingles | | 58,000 | | | |
| General Fund - Planning & Zoning | | 368,000 | | | |
| Comprensive Code Update | | 200,000 | | | |
| Business License and P&Z Fee Study | | 18,000 | | | |
| 5-Year General Plan Update | | 150,000 | | | |
| General Fund - Police | 201,000 | 22,500 | | | |
| Parking Lot Gate Replacements | 45,000 | 22,500 | | | |
| Electric Vehicle Charging Stalls | | | | | |
| EOC Rebuild | 156,000 | | | | |
| Power Fund | 455,817 | 205,817 | 205,817 | 185,628 | 185,628 |
| Ops Center Expansion | 205,817 | 205,817 | 205,817 | 185,628 | 185,628 |
| Concrete Fence around Burton Lane Substation with controlled gate | 250,000 | | | | |
| RAMP Fund | 160,000 | 350,000 | | | |
| Rail Trail Head Restroom and Parking | | | | | |
| Digital Sign Barnes Park | | | | | |
| Park Lighting Upgrades to LED | | | | | |
| Improvements TBD | | 300,000 | | | |
| Barnes Restroom update | | | | | |
| Skatepark Phase 1 | 160,000 | | | | |
| Ponds Park re-locate baseball field #2 | | 50,000 | | | |
| RDA Fund | | | | | |
| Downtown - Main Street Improvements | | | | | |
| Road Fund | 123,000 | 123,000 | 123,000 | 92,145 | 92,145 |
| Rail Trail Asphalt Re-surface | | | | | |
| Ops Center Expansion | 123,000 | 123,000 | 123,000 | 92,145 | 92,145 |
| Storm Water Fund | 89,555 | 89,555 | 89,555 | 69,336 | 69,336 |
| Ops Center Expansion | 89,555 | 89,555 | 89,555 | 69,336 | 69,336 |
| Water Fund | 50,000 | - | - | 80,756 | 80,756 |
| Ops Center Expansion | - | - | - | 80,756 | 80,756 |
| Flow Meters/MH Inj. Sites | 50,000 | | | | |
| Sanitation Fund | 55,386 | 55,386 | 55,386 | 35,197 | 35,197 |
| Ops Center Expansion | 55,386 | 55,386 | 55,386 | 35,197 | 35,197 |
| **Grand Total** | **2,304,758** | **6,612,258** | **1,818,758** | **1,113,062** | **1,463,062** |

# Capital Listing

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|
| Infrastructure | 8,830,000 | 9,344,657 | 11,263,587 | 10,216,104 | 5,977,818 |
| Power Fund | 1,565,000 | 1,898,000 | 1,554,549 | 3,080,000 | 500,000 |
| New Line Construction | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| System - Rebuild of King Clarion, Failed Pole Replacement | | | | | |
| System - Boring - Direct Bury Outdated Wire | 400,000 | 400,000 | | | |
| System - Boring Conduit Rebuild 2400 Volt System | | | | | |
| System - Battery Control House West Substation | 250,000 | | | | |
| System - Reconductor Old Overhead Wire | 250,000 | 250,000 | | | |
| System - Generation Facility | | | | | |
| System - Main Substation Switches | | 150,000 | | | |
| System - Transmission Loop 200 N | | | | 500,000 | |
| Impact Fee Facilities Plan - 200 N. to Old Mill to Flint Upsize Wire Capacity | 140,000 | | | | |
| Impact Fee Facilities Plan - 200 N. 600 W. Upsize Wire Capacity | | 22,000 | | | |
| Impact Fee Facilities Plan - 200 N. Flint to West Sub Upsize Wire Capacity | | 226,000 | | | |
| Impact Fee Facilities Plan - Angel St. Leola to Smith Upsize Wire Capacity | | 130,000 | | | |
| Impact Fee Facilities Plan - East Substation to Fire Station Upsize Wire Cap. | | | 271,549 | | |
| Impact Fee Facilities Plan - Fairfield Rd. to 400 East Upsize Wire Capacity | | 220,000 | | | |
| Impact Fee Facilities Plan - Fairfield Rd. Upsize Wire Capacity | | | | | |
| Impact Fee Facilities Plan - Order East Substation (West Bay) Transformer | | | | 950,000 | |
| Impact Fee Facilities Plan - Order West Substation Transformer | | | 500,000 | | |
| Impact Fee Facilities Plan - Sunset Dr. Burton to Western Upsize Wire Cap. | | | | | |
| Impact Fee Facilities Plan - Upgrade East Sub. (West Bay) Accommodate Tr. | | | | 500,000 | |
| Impact Fee Facilities Plan - Upgrade West Sub. To Accommodate Trans. | | | | 500,000 | |
| Long Range Plan Study - West Substation Upsize Wire Capacity | 25,000 | | | | |
| Long Range Plan Study - 900 E. to 500 E. Center Upsize Wire Capacity | | | 130,000 | | |
| Long Range Plan Study - Main 300 W. to Mutton Hollow Upsize Wire Cap. | | | 110,000 | | |
| Long Range Plan Study - Main Substation to Crestwood Upsize Wire Cap. | | | | 130,000 | |
| Long Range Plan Study - Mutton Hollow to Stonne Ln. Upsize Wire Cap. | | | 43,000 | | |
| Road Fund | 6,005,000 | 7,346,657 | 6,986,038 | 842,134 | 927,818 |
| 200 N - Widen and Repave | 5,700,000 | | | | |
| 200 N - Repave between Angel and WDC | | | | | |
| Widen Crestwood | | 6,000,000 | 5,500,000 | | |
| Old Mill Ln - Repave | | 1,346,657 | | | |
| Roueche Ln - Repave | | | | 842,134 | |
| Western Dr - Repave | | | | | 927,818 |
| Shadowbrook Ln - Repave (Side Streets Included) | | | 1,486,038 | | |
| Repave Kings Court Waterline Project | 305,000 | | | | |
| Storm Water Fund | 60,000 | 100,000 | 1,623,000 | | |
| Fox Pointe Detention - Modify Overflow Elevation | | 50,000 | | | |
| Webb Ln - Land Drain | | 50,000 | | | |
| 50 W/Main - Storm Drain Upgrade | | | 1,623,000 | | |
| (blank) | 60,000 | | | | |
| Asphalt Curbing | | | | | |
| Water Fund | 1,200,000 | | 1,100,000 | 6,293,970 | 4,550,000 |
| 200 N - Waterline (Upper End) | 680,000 | | | | |
| Crestwood - Waterline | | | | | 1,250,000 |
| Replace Transit Lines | | | 500,000 | | |
| Kings Court and Bishop - Waterline | 520,000 | | | | |
| 770 N - Waterline | | | | | |
| Flint Meadow - Waterline | | | | 893,970 | |
| Green Rd Water Tank | | | 600,000 | 3,500,000 | 1,100,000 |
| 200 N | | | | | 1,600,000 |
| Crestwood Rd (500 E to Hwy 89) | | | | 1,900,000 | 600,000 |
| **Grand Total** | **8,830,000** | **9,344,657** | **11,263,587** | **10,216,104** | **5,977,818** |

# Capital Listing

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|
| Vehicles | 1,954,200 | 3,302,200 | 150,200 | | |
| Fire Rescue Truck - Lease Purchase | | | | | |
| General Fund - Fire | | 2,500,000 | | | |
| Fire Truck | | 2,400,000 | | | |
| Deputy Chief Vehicle | | 100,000 | | | |
| General Fund - Fleet | 499,000 | 100,000 | 65,000 | | |
| Parks and Recreation | 110,000 | 70,000 | 65,000 | | |
| Public Works | 377,000 | | | | |
| Public Works - Dump Truck Bed | | | | | |
| Community Development | 3,000 | 30,000 | | | |
| Fleet Service Truck | 9,000 | | | | |
| Info Sys | | | | | |
| General Fund - Police | 259,000 | 267,000 | | | |
| Police Vehicles | 259,000 | 267,000 | | | |
| Power Fund | 700,000 | 350,000 | | | |
| Crew Trucks | 250,000 | | | | |
| Derrick Truck | 450,000 | | | | |
| Bucket Trucks | | 350,000 | | | |
| Storm Water Fund | 241,000 | | | | |
| Storm Water Fund | 241,000 | | | | |
| Water Fund | 170,000 | | | | |
| Water Fund | 170,000 | | | | |
| Replace excavator flat bed | | | | | |
| Side by side with plow | | | | | |
| **Grand Total** | **1,954,200** | **3,302,200** | **150,200** | | |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## REVENUE

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| TAXES | | | | | | | | |
| 10-31-100 | CURRENT YEAR PROPERTY TAXES | 5,577,517 | 5,675,321 | 4,088,870 | 7,451,200 | 5,745,949 | 5,745,949 | |
| 10-31-200 | PRIOR YEAR PROPERTY TAXES | 138,675 | 115,685 | - | 150,000 | 150,000 | 150,000 | |
| | TRUTH IN TAXATION | | | | | 1,226,151 | 802,910 | |
| 10-31-250 | REGISTERED VEHICLES | 349,350 | 337,538 | - | 370,000 | 370,000 | 370,000 | |
| 10-31-300 | SALES AND USE TAXES | 7,893,697 | 8,117,530 | 4,204,581 | 8,253,500 | 8,378,659 | 8,412,659 | |
| 10-31-310 | PMT IN LIEU PROP TAX POWER | 26,792 | 28,311 | - | 30,000 | 30,000 | 30,000 | |
| 10-31-400 | FRANCHISE & TELECOMMUNICATION | 496,066 | 487,158 | 252,866 | 520,000 | 520,000 | 520,000 | |
| 10-31-500 | ENERGY SALES AND USE TAX | 1,858,832 | 1,687,167 | 906,874 | 2,009,000 | 2,111,000 | 2,111,000 | |
| Total Taxes | | 16,340,929 | 16,448,710 | 9,453,192 | 18,783,700 | 18,531,759 | 18,142,518 | - |
| | | - | - | - | | | | |
| LICENSES | | | | | | | | |
| 10-32-100 | BUSINESS LICENSES | 79,161 | 77,390 | 59,450 | 75,000 | 75,000 | 75,000 | |
| 10-32-210 | BUILDING PERMITS | 318,102 | 388,248 | 246,945 | 400,000 | 400,000 | 400,000 | |
| 10-32-341 | BONDS-FORFEITURE | 42,100 | 16,700 | - | - | - | - | |
| Total Licenses | | 439,363 | 482,338 | 306,395 | 475,000 | 475,000 | 475,000 | - |
| | | - | - | - | | | | |
| INTERGOVERNMENTAL | | | | | | | | |
| 10-33-580 | STATE LIQUOR FUND ALLOTMENT | 26,279 | 31,108 | - | 28,000 | 28,000 | 28,000 | |
| 10-33-586 | VAWA GRANT - POLICE | 41,124 | 40,030 | 19,562 | 45,000 | 45,000 | 45,000 | |
| 10-33-587 | VAWA GRANT - LEGAL | - | - | - | - | - | - | |
| 10-33-588 | UVSP/CJVA GRANT - POLICE | - | 66,252 | 30,570 | 75,000 | 75,000 | 75,000 | |
| 10-33-596 | FEMA REIMBURSEMENT | - | - | - | - | - | - | |
| 10-33-600 | OTHER STATE AND LOCAL GRANTS | 32,066 | 16,078 | 6,612 | 25,000 | 25,000 | 25,000 | |
| 10-33-630 | HOMELAND SECURITY GRANT - FIRE | 33,261 | - | - | - | - | - | |
| 10-33-631 | FIRE PEER SUPPORT ALLOTMENT | - | 139,020 | - | - | - | - | |
| 10-33-635 | WILDLAND FIRE REV | - | - | 49,718 | - | 108,000 | 108,000 | |
| Total Intergovernmental | | 132,730 | 292,488 | 106,462 | 173,000 | 281,000 | 281,000 | - |
| | | 64,125 | - | - | | | | |

**Budget Worksheet**
**Fiscal Year 2027**
**REVENUE**

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | | | | | | | |
| 10-34-130 | ZONING ADMINISTRATION | 5,709 | 13,025 | 8,037 | 20,000 | 20,000 | 20,000 | |
| 10-34-135 | PLAN CHECK FEES | 103,025 | 111,131 | 76,233 | 145,000 | 145,000 | 145,000 | |
| 10-34-138 | BUILDING INSPECTION FINES | - | 130 | 130 | - | - | - | |
| 10-34-140 | CONSTRUCTION INSPECTION | 11,500 | 4,500 | 12,000 | 7,500 | 7,500 | 7,500 | |
| 10-34-150 | SALE OF MAPS AND PUBLICATIONS | - | - | - | - | - | - | |
| 10-34-200 | AMBULANCE FEES | 606,444 | 640,204 | 378,227 | 650,000 | 670,000 | 670,000 | |
| 10-34-210 | COMMUNITY CPR | - | - | 1,050 | - | 1,500 | 1,500 | |
| 10-34-220 | FIRE PROTECTION | 91,221 | 96,991 | - | 90,000 | 115,000 | 115,000 | |
| 10-34-230 | LAW ENFORCEMENT SERVICES | 451,799 | 439,563 | 49,857 | 450,000 | 450,000 | 450,000 | |
| 10-34-240 | FIRE INSPECTION FEES | - | - | 29,100 | - | 33,000 | 33,000 | |
| 10-34-235 | PARKING VIOLATIONS | 3,010 | 682 | - | 3,000 | 3,000 | 3,000 | |
| 10-34-300 | EV CHARGING STATIONS | - | - | - | - | 6,000 | 6,000 | |
| 10-34-315 | EXCAVATION PERMIT FEE | 8,960 | 20,985 | 21,971 | 5,000 | 5,000 | 5,000 | |
| 10-34-320 | SUBDIVISION SIGNS | 1,600 | 600 | - | 2,500 | 2,500 | 2,500 | |
| 10-34-500 | INFO SYSTEMS SERVICE CHARGE | 470,000 | 470,000 | 235,000 | 470,000 | 470,000 | 470,000 | |
| 10-34-525 | ADMINISTRATIVE SERVICE CHARGE | 1,115,000 | 1,115,000 | 557,500 | 1,115,000 | 1,115,000 | 1,115,000 | |
| 10-34-550 | FLEET MGMT SERVICE CHARGE | 108,000 | 108,000 | 54,000 | 108,000 | 108,000 | 108,000 | |
| 10-34-740 | RECREATION REVENUE | 671,989 | 668,811 | 238,252 | 650,600 | 675,000 | 675,000 | |
| 10-34-741 | RECREATION FACILITY RENTAL | 46,628 | 44,016 | 30,217 | 45,000 | 45,000 | 45,000 | |
| 10-34-742 | BOWERY RESERVATION | 16,645 | 25,573 | 7,293 | 18,000 | 25,000 | 25,000 | |
| 10-34-746 | RECREATION ALL STAR TOURNAMENT | 14,752 | 14,279 | 11,295 | 12,700 | 12,700 | 12,700 | |
| 10-34-750 | RECREATION CONCESSION | 8,542 | 30,673 | 16,028 | 20,000 | 28,000 | 28,000 | |
| 10-34-751 | RECREATION FIELD SIGNS | 11,170 | 6,605 | 2,670 | 6,000 | 6,000 | 6,000 | |
| 10-34-810 | CEMETERY LOT SALES | 75,450 | 71,500 | 19,475 | 65,000 | 70,000 | 70,000 | |
| 10-34-830 | BURIAL FEES | 175,150 | 202,400 | 95,500 | 160,000 | 160,000 | 160,000 | |
| 10-34-900 | MISCELLANEOUS CHARGES | 3,361 | 423 | 1,934 | 2,500 | 2,500 | 2,500 | |
| Total Charges for Services | | 3,999,956 | 4,085,091 | 1,845,768 | 4,045,800 | 4,175,700 | 4,175,700 | - |
| | | - | 500 | - | | | | |

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| FINES AND FORFEITURES | | | | | | | | |
| 10-35-110 | COURT FINES | 161,015 | 178,925 | 68,731 | 185,000 | 185,000 | 185,000 | |
| 10-35-120 | KAYSVILLE YOUTH COURT | - | - | - | - | - | - | |
| Total Fines & Forfeitures | | 161,015 | 178,925 | 68,731 | 185,000 | 185,000 | 185,000 | - |
| | | - | - | - | | | | |
| COMMUNITY EVENTS | | | | | | | | |
| 10-36-010 | JULY 4TH BREAKFAST | 8,668 | 5,779 | 2,349 | 7,500 | 7,000 | 7,000 | |
| 10-36-012 | JULY 4TH FESTIVAL | 900 | 7,986 | 1,115 | 1,000 | 1,200 | 1,200 | |
| 10-36-015 | JULY 4TH PARADE ENTRY FEES | 2,700 | 2,415 | - | 2,500 | 2,500 | 2,500 | |
| 10-36-020 | July 4 Donations (Star) | 333 | 273 | - | 500 | 400 | 400 | |
| 10-36-064 | COMMUNITY THEATRE | 2,480 | 2,812 | 7,481 | - | - | - | |
| 10-36-068 | DADDY/DAUGHTER DANCE | 6,445 | 5,295 | 115 | 8,000 | 8,000 | 8,000 | |
| 10-36-752 | JULY 24TH BOWMANS BREAKFAST | 114 | 3,040 | 3,563 | 2,600 | 2,600 | 2,600 | |
| 10-36-950 | DONATIONS- PARKS & REC | 350 | 1,253 | 1,000 | 2,000 | 2,000 | 2,000 | |
| Total Community Events | | 21,990 | 28,853 | 15,623 | 24,100 | 23,700 | 23,700 | - |
| | | 15 | 293 | - | | | | |

| | Budget Worksheet<br>Fiscal Year 2027<br>REVENUE | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| MISCELLANEOUS | | | | | | | | |
| 10-38-100 | INTEREST EARNINGS | 186,474 | 160,310 | 35,690 | 350,000 | 350,000 | 350,000 | |
| 10-38-120 | TRANSACTION SERVICE CHARGE | 12,294 | 6,467 | 2,679 | 15,000 | 15,000 | 15,000 | |
| 10-38-125 | MORETON NET INVESTMENT RETURNS | 624,298 | 640,696 | - | 520,000 | 520,000 | 520,000 | |
| 10-38-150 | INSURANCE DIVIDENDS & PREMIUMS | 7,168 | 23,138 | 15,761 | 20,000 | 20,000 | 20,000 | |
| 10-38-210 | RENT & LEASES | 30,223 | 27,249 | 13,134 | 24,000 | 24,000 | 24,000 | |
| 10-38-250 | NOTES ISSUED | - | - | - | - | - | - | |
| 10-38-400 | SALE OF FIXED ASSETS | 55,100 | - | 23,275 | 50,000 | 50,000 | 50,000 | |
| 10-38-500 | SALE OF MATERIAL AND SUPPLIES | 5,687 | 7,964 | 3,868 | - | - | - | |
| 10-38-525 | SALE OF ASSETS - PROPERTY | - | - | - | - | - | - | |
| 10-38-550 | SCRAP METAL SALES | 4,295 | 30,565 | 11,176 | - | - | - | |
| 10-38-600 | SURPLUS PROPERTY SALES - TNT | 44,244 | 53,930 | 6,992 | 50,000 | 50,000 | 50,000 | |
| 10-38-860 | DONATIONS - GENERAL FUND | - | 1,000 | 30 | - | - | 281,000 | |
| 10-38-900 | SUNDRY REVENUES | 74,259 | 15,038 | 3,169 | 20,000 | 20,000 | 20,000 | |
| 10-38-920 | FORFEITURE - DEVELOPMENT FEES | - | - | - | - | - | - | |
| 10-38-999 | CREDIT CARD - ZERO | - | - | - | - | - | - | |
| Total Miscellaneous | | 1,044,044 | 966,357 | 115,775 | 1,049,000 | 1,049,000 | 1,330,000 | - |
| | | - | - | - | | | | |
| TRANSFERS - RESERVES - CONTRIBUTIONS | | | | | | | | |
| 10-39-210 | TRANSFER CEMETERY PERPETUAL | - | - | - | - | - | - | |
| 10-39-880 | NONRECIP UTILITY TRANSFER IN | 494,909 | 508,705 | - | 415,500 | 503,000 | 503,000 | |
| 10-39-970 | FUND BALANCE - OPERATIONAL | - | - | - | - | - | - | |
| 10-39-991 | FUND BALANCE - CAPITAL | - | - | - | 949,900 | 500,000 | 500,000 | |
| Total Transfers- Reserves- Contributions | | 494,909 | 508,705 | - | 1,365,400 | 1,003,000 | 1,003,000 | - |
| | | - | 133,079 | - | | | | |
| | TOTAL REVENUE | 22,634,936 | 22,991,467 | 11,911,946 | 26,101,000 | 25,724,159 | 25,615,918 | - |

## Budget Worksheet
## Fiscal Year 2027
# CITY COUNCIL

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-41-110 | SALARIES - MAYOR AND COUNCIL | 75,056 | 93,676 | 47,624 | 95,000 | 100,000 | 100,000 | |
| 10-41-130 | EMPLOYEE BENEFITS | 19,393 | 22,941 | 12,203 | 27,000 | 29,000 | 29,000 | |
| TOTAL PERSONNEL | | 94,449 | 116,617 | 59,827 | 122,000 | 129,000 | 129,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-41-210 | BOOKS, SUB., MEMBERSHIPS | 4,362 | 400 | 4,309 | 400 | 4,400 | 4,400 | |
| 10-41-230 | TRAVEL | 8,902 | 3,561 | - | 12,000 | 9,600 | 9,600 | |
| 10-41-240 | OFFICE SUPPLIES AND EXPENSE | 2,527 | 1,594 | 124 | 600 | 5,000 | 5,000 | |
| 10-41-280 | TELEPHONE | 1,426 | 1,214 | 583 | 2,500 | 2,500 | 2,500 | |
| 10-41-310 | PROFESSIONAL & TECHNICAL | - | - | 63 | - | - | - | |
| 10-41-330 | EDUCATION AND TRAINING | 6,109 | 10,455 | 2,275 | 11,500 | 11,500 | 11,500 | |
| 10-41-470 | ASSOCIATIONS | 52,067 | 24,685 | - | 25,500 | 25,500 | 25,500 | |
| 10-41-480 | SPECIAL SUPPLIES | 4,603 | 13,969 | 3,551 | 8,500 | 8,500 | 8,500 | |
| 10-41-490 | CHAMBER | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 10-41-510 | INSURANCE | 2,216 | 2,561 | 2,988 | 3,000 | 3,000 | 3,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 83,211 | 59,439 | 14,892 | 65,000 | 71,000 | 71,000 | - |
| TOTAL CITY COUNCIL | | 177,661 | 176,056 | 74,719 | 187,000 | 200,000 | 200,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# CITY MANAGER

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-43-110 | SALARIES AND WAGES | 172,322 | 191,076 | 103,539 | 192,000 | 203,000 | 203,000 | |
| 10-43-130 | EMPLOYEE BENEFITS | 66,139 | 70,108 | 37,677 | 78,000 | 74,000 | 74,000 | |
| TOTAL PERSONNEL | | 238,461 | 261,184 | 141,216 | 270,000 | 277,000 | 277,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-43-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,104 | - | 1,332 | 1,400 | 1,400 | 1,400 | |
| 10-43-230 | TRAVEL | 2,558 | 481 | 440 | 5,500 | 5,500 | - | |
| 10-43-240 | OFFICE SUPPLIES AND EXPENSE | 423 | - | - | 250 | 250 | 250 | |
| 10-43-250 | EQUIP. SUPPLIES AND MNT. | - | 325 | - | 1,750 | 1,750 | 1,750 | |
| 10-43-280 | TELEPHONE | 1,511 | 1,542 | 1,342 | 1,600 | 2,600 | 2,600 | |
| 10-43-310 | PROFESSIONAL AND TECHNICAL | - | - | - | - | | | |
| 10-43-330 | EDUCATION AND TRAINING | 5,743 | 1,490 | 1,982 | 6,500 | 6,500 | 6,500 | |
| 10-43-480 | SPECIAL DEPARTMENT SUPPLIES | 367 | 1,350 | 1,424 | 1,000 | 1,000 | 1,000 | |
| 10-43-510 | INSURANCE AND SURETY BONDS | 2,216 | 2,561 | 2,988 | 3,000 | 3,000 | 3,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 13,922 | 7,749 | 9,509 | 21,000 | 22,000 | 16,500 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-43-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL CITY MANAGER | | 252,383 | 268,933 | 150,725 | 291,000 | 299,000 | 293,500 | - |

**Budget Worksheet**
**Fiscal Year 2027**
# ADMINISTRATIVE SERVICES

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-45-110 | SALARIES AND WAGES | 698,904 | 743,565 | 381,010 | 764,000 | 685,000 | 622,000 | |
| 10-45-120 | WAGES - PART TIME | 1,134 | - | - | 10,000 | 30,000 | 30,000 | |
| 10-45-130 | EMPLOYEE BENEFITS | 338,208 | 315,394 | 162,746 | 439,000 | 322,000 | 314,000 | |
| 10-45-145 | SAFETY INCENTIVE ALLOWANCE | 255 | 635 | - | 1,800 | 2,000 | | |
| 10-45-150 | EMPL APPRECIATION ALLOWANCE | 10,276 | 8,845 | 6,487 | 10,200 | 7,000 | 5,000 | |
| TOTAL PERSONNEL | | 1,048,776 | 1,068,439 | 550,242 | 1,225,000 | 1,046,000 | 971,000 | - |
| | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-45-210 | BOOKS, SUB. AND MEMBERSHIPS | 4,235 | 7,224 | 1,543 | 5,000 | 5,000 | 5,000 | |
| 10-45-220 | PUBLIC NOTICES | 513 | - | 138 | 2,000 | 2,000 | 2,000 | |
| 10-45-230 | TRAVEL | 6,478 | 2,600 | 2,017 | 5,000 | 5,000 | 5,000 | |
| 10-45-240 | OFFICE SUPPLIES AND EXPENSE | 57,187 | 61,025 | 34,519 | 50,000 | 50,000 | 50,000 | |
| 10-45-250 | EQUIPMENT SUPPLIES, EXPENSE | 35,766 | 32,012 | 16,949 | 48,000 | 48,000 | 48,000 | |
| 10-45-280 | TELEPHONE | 10,892 | 7,834 | 4,347 | 6,000 | 8,500 | 8,500 | |
| 10-45-310 | PROFESSIONAL TECHNICAL | 28,019 | 33,847 | 35,579 | 35,000 | 35,000 | 35,000 | |
| 10-45-330 | EDUCATION AND TRAINING | 4,053 | 4,292 | 1,768 | 12,000 | 12,000 | 12,000 | |
| 10-45-460 | CITY NEWS LETTER | (1,200) | - | - | - | - | - | |
| 10-45-480 | SPECIAL SUPPLIES | (10,470) | 13,557 | 14,808 | 12,000 | 12,000 | 12,000 | |
| 10-45-510 | INSURANCE / BONDS | 8,914 | 10,245 | 10,457 | 10,500 | 11,500 | 11,500 | |
| 10-45-520 | COLLECTION COSTS | - | - | - | - | - | - | |
| 10-45-620 | CIVIC CLERK MINUTES MANAGEMENT | 11,193 | 13,208 | 13,868 | 13,500 | 14,000 | 14,000 | |
| 10-45-650 | CASELLE SUPPORT & CLARITY UPGR | 24,217 | 22,650 | 26,512 | 25,000 | 27,000 | 27,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 179,799 | 208,494 | 162,505 | 224,000 | 230,000 | 230,000 | - |

**Budget Worksheet**
**Fiscal Year 2027**
# ADMINISTRATIVE

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-45-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | 6,000 | | | |
| 10-45-850 | CARES ACT - ADMIN | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | 6,000 | - | - | - |
| | TOTAL ADMINISTRATIVE SERVICES | 1,228,575 | 1,276,933 | 712,747 | 1,455,000 | 1,276,000 | 1,201,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# INFORMATION SYSTEMS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-47-110 | SALARIES AND WAGES | 366,119 | 381,377 | 195,590 | 395,000 | 436,000 | 438,000 | |
| 10-47-120 | WAGES - PART TIME | 15,590 | 18,328 | 13,650 | 26,000 | 31,000 | 31,000 | |
| 10-47-130 | EMPLOYEE BENEFITS | 184,005 | 199,969 | 106,834 | 212,000 | 201,000 | 202,000 | |
| 10-47-150 | EMPL APPRECIATION ALLOWANCE | - | - | 743 | - | 4,000 | 3,000 | |
| TOTAL PERSONNEL | | 565,714 | 599,674 | 316,074 | 633,000 | 672,000 | 674,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-47-210 | BOOKS, SUB., MEMBERSHIPS | - | - | - | 500 | 500 | 500 | |
| 10-47-230 | TRAVEL | 4,572 | 1,570 | 2,270 | 2,500 | 4,500 | 4,500 | |
| 10-47-240 | OFFICE SUPPLIES AND EXPENSE | 3,130 | 2,568 | 2,598 | 3,000 | 3,200 | 3,200 | |
| 10-47-250 | EQUIP. SUPPLIES AND MNT. | 5,696 | 6,383 | 3,134 | 4,000 | 6,000 | 6,000 | |
| 10-47-251 | COMPUTER EQUIPMENT | 84,912 | 118,066 | 762 | 66,500 | 67,000 | 67,000 | |
| 10-47-280 | TELEPHONE | 10,284 | 7,956 | 4,716 | 4,500 | 24,800 | 24,800 | |
| 10-47-310 | PROFESSIONAL & TECHNICAL | 26,876 | 17,775 | 4,163 | 12,000 | 12,000 | 12,000 | |
| 10-47-330 | EDUCATION AND TRAINING | 4,520 | 2,751 | 975 | 12,000 | 10,000 | 10,000 | |
| 10-47-480 | SPECIAL SUPPLIES | 1,429 | 1,290 | 207 | 13,500 | 13,500 | 13,500 | |
| 10-47-484 | CITY-WIDE SOFTWARE | | | | | 17,000 | 17,000 | |
| 10-47-485 | GIS SOFTWARE | 14,516 | 14,461 | 3,500 | 19,000 | 19,000 | 19,000 | |
| 10-47-486 | IS SOFTWARE | 80,309 | 139,503 | 120,343 | 169,000 | 166,000 | 166,000 | |
| 10-47-487 | HYLAND ONBASE | 40,405 | 37,478 | 25,993 | 40,000 | 40,000 | 40,000 | |
| 10-47-488 | WEBSITE UPDATE | - | 5,000 | - | 10,000 | 10,000 | 10,000 | |
| 10-47-510 | INSURANCE | 3,377 | 5,366 | 3,984 | 4,000 | 5,000 | 5,000 | |
| 10-47-650 | GIS AERIAL PHOTOGRAPHY | 5,408 | 6,759 | 7,368 | 6,500 | 7,500 | 7,500 | |
| TOTAL OPERATIONS & MAINTENANCE | | 285,435 | 366,926 | 180,012 | 367,000 | 406,000 | 406,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-47-740 | CAPITAL OUTLAY - EQUIPMENT | 67,799 | 27,275 | - | 112,000 | 345,000 | 330,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 67,799 | 27,275 | - | 112,000 | 345,000 | 330,000 | - |
| TOTAL INFORMATION SYSTEMS | | 918,947 | 993,875 | 496,085 | 1,112,000 | 1,423,000 | 1,410,000 | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# LEGAL

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-48-110 | LEGAL WAGES | 220,286 | 235,947 | 166,008 | 365,000 | 432,000 | 430,000 | |
| 10-48-120 | WAGES-PART TIME | - | 28,086 | - | - | - | - | |
| 10-48-130 | LEGAL BENEFITS | 98,928 | 104,627 | 75,356 | 175,000 | 176,000 | 175,000 | |
| 10-48-150 | EMPL APPRECIATION ALLOWANCE | 355 | 845 | 802 | 2,000 | 2,000 | 2,000 | |
| TOTAL PERSONNEL | | 319,569 | 369,505 | 242,165 | 542,000 | 610,000 | 607,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-48-210 | BOOKS, SUBS & MEMBERSHSIPS | 6,551 | 7,072 | 4,754 | 12,000 | 12,000 | 12,000 | |
| 10-48-230 | TRAVEL | 2,988 | 1,899 | 5 | 6,000 | 6,000 | 6,000 | |
| 10-48-240 | OFFICE AND SUPPLIES EXPENSE | 3,460 | 3,475 | 3,523 | 7,000 | 7,000 | 7,000 | |
| 10-48-250 | EQUIP. SUPPLIES AND MNT | - | 325 | - | 1,000 | 1,000 | 1,000 | |
| 10-48-270 | UTILITIES | - | - | - | - | - | - | |
| 10-48-280 | TELEPHONE | 1,578 | 1,178 | 823 | 4,000 | 4,000 | 4,000 | |
| 10-48-310 | PROFESSIONAL TECHNICAL | - | 49 | 192 | 2,000 | 2,000 | 2,000 | |
| 10-48-315 | OUTSIDE LEGAL SERVICES | 12,707 | 15,613 | 3,000 | 10,000 | 10,000 | 10,000 | |
| 10-48-320 | CLAIMS | - | - | - | - | | | |
| 10-48-330 | EDUCATION AND TRAINING | 8,674 | 4,194 | 3,723 | 5,000 | 5,000 | 5,000 | |
| 10-48-340 | PROSECUTION | 10,000 | 12,846 | 7,880 | 11,000 | 13,000 | 13,000 | |
| 10-48-480 | SPECIAL SUPPLIES | 57 | 133 | 32 | 1,000 | 1,000 | 1,000 | |
| 10-48-510 | INSURANCE | - | 976 | 1,036 | 1,000 | 1,000 | 1,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 46,014 | 47,760 | 24,967 | 60,000 | 62,000 | 62,000 | - |
| TOTAL LEGAL | | 365,583 | 417,265 | 267,133 | 602,000 | 672,000 | 669,000 | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# GOV BUILDINGS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-50-110 | SALARIES AND WAGES | 45,983 | 48,239 | 25,121 | 45,000 | 51,000 | 51,000 | |
| 10-50-120 | WAGES - PART TIME | - | - | - | - | - | - | |
| 10-50-130 | EMPLOYEE BENEFITS | 20,811 | 21,262 | 11,271 | 27,000 | 26,000 | 26,000 | |
| TOTAL PERSONNEL | | 66,794 | 69,501 | 36,392 | 72,000 | 77,000 | 77,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-50-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | - | - | - | - | |
| 10-50-240 | OFFICE AND SUPPLIES EXPENSE | - | 198 | 111 | 400 | 200 | 200 | |
| 10-50-250 | EQUIP. SUPPLIES AND MNT. | 1,397 | 4,589 | 935 | 4,000 | 4,000 | 4,000 | |
| 10-50-260 | BLDGS. & GROUND SUP. & MNT. | 27,596 | 26,369 | 11,654 | 30,000 | 30,000 | 30,000 | |
| 10-50-270 | UTILITIES | 8,434 | 5,195 | 1,894 | 9,000 | 9,000 | 9,000 | |
| 10-50-280 | TELEPHONE | - | - | 130 | - | | | |
| 10-50-310 | PROFESSIONAL & TECHNICAL SERVI | 34,344 | 50,103 | 18,191 | 38,000 | 40,000 | 40,000 | |
| 10-50-330 | EDUCATION AND TRAINING | - | - | - | 100 | | | |
| 10-50-480 | SPECIAL BUILDING SUPPLIES | 23,957 | 29,219 | 6,810 | 30,000 | 30,000 | 30,000 | |
| 10-50-510 | INSURANCE | 8,442 | 9,757 | 9,959 | 10,000 | 11,000 | 11,000 | |
| 10-50-560 | EQUIPMENT RENTAL | - | - | - | - | | | |
| 10-50-620 | MISCELLANEOUS SERVICES | 60,209 | 64,743 | 27,668 | 76,500 | 76,800 | 76,800 | |
| 10-50-660 | PROJECTS - UNEXPECTED | - | - | - | - | - | - | |
| TOTAL OPERATIONS & MAINTENANCE | | 164,379 | 190,173 | 77,352 | 198,000 | 201,000 | 201,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-50-720 | CAPITAL OUTLAY - BUILDINGS | 33,639 | - | - | 14,000 | 60,000 | 60,000 | |
| 10-50-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | 22,663 | 5,000 | - | | | |
| 10-50-740 | CAPITAL OUTLAY - EQUIPMENT | 4,709 | - | 4,506 | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 38,348 | 22,663 | 9,506 | 14,000 | 60,000 | 60,000 | - |
| TOTAL GOV BUILDINGS | | 269,522 | 282,337 | 123,250 | 284,000 | 338,000 | 338,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# ELECTIONS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-51-220 | ELECTION NOTICES | - | - | - | - | - | - | - |
| 10-51-480 | SPECIAL SUPPLIES | 12,889 | - | 47,226 | 35,000 | - | - | - |
| 10-51-620 | MISCELLANEOUS SERVICES JUDGES | - | - | - | - | - | - | - |
| TOTAL OPERATIONS & MAINTENANCE | | 12,889 | - | 47,226 | 35,000 | - | - | - |
| TOTAL ELECTIONS | | 12,889 | - | 47,226 | 35,000 | - | - | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## PLANNING & ZONING

| Account | Description | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-52-110 | SALARIES AND WAGES | 370,655 | 297,539 | 156,424 | 351,000 | 393,000 | 395,000 | |
| 10-52-120 | WAGES - PART TIME | - | - | - | - | - | - | |
| 10-52-130 | EMPLOYEE BENEFITS | 133,609 | 119,723 | 65,287 | 172,000 | 166,000 | 166,000 | |
| 10-52-145 | SAFETY INCENTIVE ALLOWANCE | 965 | 1,500 | 1,200 | 1,600 | 1,000 | | |
| 10-52-150 | EMPL APPRECIATION ALLOWANCE | 4,073 | 3,552 | 2,229 | 5,400 | 5,000 | 4,000 | |
| TOTAL PERSONNEL | | 509,302 | 422,314 | 225,139 | 530,000 | 565,000 | 565,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-52-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,645 | 864 | 1,254 | 7,500 | 7,500 | 3,500 | |
| 10-52-220 | PUBLIC NOTICES | - | - | - | - | - | - | |
| 10-52-230 | TRAVEL | 3,384 | 1,437 | 0 | 4,000 | 4,000 | 4,000 | |
| 10-52-235 | PLANNING COMM. TRAVEL/TRAINING | 5,020 | 3,465 | 1,350 | 8,000 | 8,000 | 8,000 | |
| 10-52-240 | OFFICE SUPPLIES AND EXPENSE | 2,908 | 4,100 | 2,998 | 4,500 | 4,500 | 4,500 | |
| 10-52-241 | SOFTWARE CONTRACTS | 8,100 | 8,121 | 8,506 | 8,100 | 8,100 | 8,100 | |
| 10-52-250 | EQUIP. SUPPLIES AND MNT. | 6,781 | 2,802 | 557 | 5,000 | 5,000 | 5,000 | |
| 10-52-280 | TELEPHONE | 3,671 | 3,221 | 2,137 | 6,000 | 6,000 | 6,000 | |
| 10-52-310 | PROFESSIONAL & TECHNICAL | 11,870 | 532 | 19,500 | 40,000 | 40,000 | 30,000 | |
| 10-52-320 | PLAT RECORDING FEES | 156 | 1,800 | 13,743 | - | - | - | |
| 10-52-330 | EDUCATION AND TRAINING | 7,620 | 1,465 | 1,835 | 3,000 | 3,000 | 3,000 | |
| 10-52-480 | SPECIAL SUPPLIES | 1,699 | 524 | 92 | 1,000 | 1,000 | 1,000 | |
| 10-52-510 | INSURANCE | 2,583 | 2,977 | 3,884 | 3,900 | 3,900 | 3,900 | |
| TOTAL OPERATIONS & MAINTENANCE | | 55,436 | 31,308 | 55,857 | 91,000 | 91,000 | 77,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-52-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL PLANNING & ZONING | | 564,738 | 453,622 | 280,997 | 621,000 | 656,000 | 642,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# POLICE

| Account | Description | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-54-110 | SALARIES AND WAGES | 3,556,609 | 3,747,509 | 1,999,308 | 4,020,000 | 4,207,000 | 4,236,000 | |
| 10-54-120 | SALARIES AND WAGES - TEMP. | 225,868 | 209,842 | 86,379 | 265,000 | 319,000 | 319,000 | |
| 10-54-130 | EMPLOYEE BENEFITS | 2,039,415 | 2,163,600 | 1,141,350 | 2,753,000 | 2,726,000 | 2,739,000 | |
| 10-54-140 | OTHER BENEFITS | 10,062 | 6,563 | 3,266 | 18,000 | 18,000 | 18,000 | |
| 10-54-145 | SAFETY INCENTIVE ALLOWANCE | - | - | - | 2,000 | 2,000 | | |
| 10-54-150 | EMPL APPRECIATION ALLOWANCE | 23,656 | 17,944 | 9,904 | 25,000 | 25,000 | 22,000 | |
| TOTAL PERSONNEL | | 5,855,611 | 6,145,458 | 3,240,208 | 7,083,000 | 7,297,000 | 7,334,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-54-210 | BOOKS, SUB., AND MEMBERSHIPS | 5,230 | 6,061 | 3,717 | 7,500 | 7,500 | 7,500 | |
| 10-54-220 | PUBLIC NOTICES | - | - | - | 500 | 500 | 500 | |
| 10-54-230 | TRAVEL | 33,593 | 31,117 | 26,299 | 35,000 | 35,000 | 35,000 | |
| 10-54-240 | OFFICE SUPPLIES AND EXPENSE | 13,541 | 12,619 | 6,158 | 19,500 | 12,500 | 10,500 | |
| 10-54-250 | EQUIP. SUPPLIES AND MNT. | 158,201 | 167,946 | 45,548 | 125,000 | 125,000 | 125,000 | |
| 10-54-260 | BLDGS. & GROUND SUP. & MNT. | 28,488 | 28,139 | 14,020 | 33,000 | 33,000 | 33,000 | |
| 10-54-270 | UTILITIES | 11,716 | 7,691 | 2,050 | 11,000 | 11,000 | 11,000 | |
| 10-54-280 | TELEPHONE | 46,390 | 41,804 | 21,350 | 38,000 | 42,000 | 42,000 | |
| 10-54-310 | PROFESSIONAL AND TECHNICAL | 20,693 | 34,156 | 15,031 | 40,000 | 40,000 | 30,000 | |
| 10-54-330 | EDUCATION AND TRAINING | 30,433 | 39,217 | 23,855 | 40,000 | 40,000 | 40,000 | |
| 10-54-440 | EXPENDITURES - LIQUOR FUNDS | - | 3,500 | 4,941 | - | - | - | |
| 10-54-450 | DISPATCH SERVER MAINTENANCE | - | (2,514) | - | - | 5,600 | 5,600 | |
| 10-54-452 | SCHOOL RESOURCE OFFICER | - | - | - | - | | | |
| 10-54-455 | DISPATCH SERVICES | 82,187 | 149,762 | 103,340 | 87,000 | 147,000 | 147,000 | |
| 10-54-460 | NEW UNIFORMS | 5,850 | 15,745 | 7,007 | 10,000 | 10,000 | 10,000 | |
| 10-54-465 | UNIFORMS REIMBURSEMENTS | 38,890 | 38,084 | 24,272 | 42,600 | 44,400 | 44,400 | |
| 10-54-470 | COMPUTER SUPPLIES AND EXP. | 6,107 | 21,265 | 2,696 | 22,000 | 17,000 | 17,000 | |
| 10-54-475 | COMPUTER CONTRACT SERVICES | 42,789 | 98,082 | 100,653 | 119,000 | 123,000 | 123,000 | |

| Kaysville City | Budget Worksheet Fiscal Year 2027 **POLICE** | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| 10-54-480 | SPECIAL DEPARTMENT SUPPLIES | 86,583 | 85,124 | 56,436 | 105,400 | 110,000 | 106,000 | |
| 10-54-481 | CROSSING GUARD EXPENSES | 1,336 | 2,502 | 1,832 | 2,500 | 2,500 | 2,500 | |
| 10-54-510 | INSURANCE | 51,053 | 60,107 | 60,114 | 60,000 | 65,000 | 65,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 663,081 | 840,407 | 567,804 | 798,000 | 871,000 | 855,000 | - |
| | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-54-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 10-54-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | 45,000 | |
| 10-54-740 | CAPITAL OUTLAY - EQUIPMENT | - | 97,954 | 165,618 | 151,000 | 262,000 | 282,000 | |
| 10-54-760 | CAPITAL OUTLAY - VEHICLES | 308,605 | 240,361 | 127,374 | 142,000 | 209,000 | 259,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 308,605 | 338,315 | 292,992 | 293,000 | 471,000 | 586,000 | - |
| | | | | | | | | |
| | TOTAL POLICE | 6,827,297 | 7,324,180 | 4,101,003 | 8,174,000 | 8,639,000 | 8,775,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# FIRE

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-57-110 | SALARIES AND WAGES | 2,016,129 | 2,157,907 | 1,025,835 | 2,244,000 | 2,368,000 | 2,382,000 | |
| 10-57-120 | SALARIES AND WAGES - PART TIME | 205,539 | 280,592 | 191,635 | 259,000 | 312,000 | 312,000 | |
| 10-57-130 | EMPLOYEE BENEFITS | 948,341 | 955,876 | 490,390 | 1,270,000 | 1,266,000 | 1,271,000 | |
| 10-57-135 | EMPLOYEE BENEFITS - PART TIME | 20,913 | 26,414 | 15,263 | 28,000 | 33,000 | 33,000 | |
| 10-57-145 | SAFETY INCENTIVE ALLOWANCE | 279 | 1,500 | - | 1,800 | 2,000 | | |
| 10-57-150 | EMPL APPRECIATION ALLOWANCE | 15,015 | 13,549 | 10,256 | 16,200 | 16,000 | 13,000 | |
| TOTAL PERSONNEL | | 3,206,216 | 3,435,838 | 1,733,379 | 3,819,000 | 3,997,000 | 4,011,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-57-210 | BOOKS, SUB., AND MEMBERSHIPS | 30,417 | 30,728 | 32,200 | 50,000 | 55,000 | 55,000 | |
| 10-57-220 | FIRE PREVENTION | 3,608 | 3,659 | 4,175 | 4,000 | 4,500 | 4,500 | |
| 10-57-230 | TRAVEL | - | - | - | - | - | - | |
| 10-57-240 | OFFICE SUPPLIES | 17,578 | 16,275 | 8,496 | 20,000 | 20,000 | 20,000 | |
| 10-57-250 | EQUIP. SUPPLIES AND MNT. | 144,470 | 325,448 | 74,687 | 180,000 | 180,000 | 180,000 | |
| 10-57-260 | BLDGS. & GROUND SUP. & MNT. | 38,756 | 34,085 | 4,728 | 50,000 | 50,000 | 50,000 | |
| 10-57-270 | UTILITIES | 12,000 | 7,380 | 2,234 | 10,000 | 10,000 | 10,000 | |
| 10-57-280 | TELEPHONE | 17,991 | 17,155 | 11,636 | 15,000 | 15,000 | 15,000 | |
| 10-57-310 | PROFESSIONAL & TECHNICAL | 20,871 | 23,236 | 19,836 | 23,000 | 25,000 | 25,000 | |
| 10-57-330 | EDUCATION AND TRAINING | 49,283 | 67,193 | 27,327 | 55,000 | 65,000 | 65,000 | |
| 10-57-335 | PHYSICAL EXAMS | 1,002 | 1,124 | 3,358 | 2,000 | 11,500 | 11,500 | |
| 10-57-350 | PERSONAL PROTECTIVE EQUIPMENT | 40,478 | 5,494 | 23,194 | 50,000 | 65,000 | 65,000 | |
| 10-57-430 | COMMUNITY CPR | - | - | - | - | | | |
| 10-57-440 | EXPENDITURES - PEER SUPPORT | - | 111,000 | - | - | 37,000 | 37,000 | |
| 10-57-445 | WILDLAND FIRE EXPENDITURES | - | - | - | - | 60,000 | 60,000 | |
| 10-57-450 | EMS SUPPLIES | 60,098 | 74,809 | 40,025 | 65,000 | 85,000 | 85,000 | |
| 10-57-455 | DISPATCH SERVICES | 60,880 | 101,826 | 69,941 | 58,000 | 98,000 | 98,000 | |
| 10-57-460 | COMMUNICATIONS | 17,203 | 28,402 | - | 10,000 | 10,000 | 10,000 | |
| 10-57-465 | UNIFORMS ALLOWANCE | 40,062 | 20,308 | 22,414 | 36,000 | 54,000 | 54,000 | |
| 10-57-480 | SPECIAL DEPARTMENT SUPPLIES | 59,376 | 50,700 | 6,816 | 65,000 | 65,000 | 65,000 | |

| | Budget Worksheet<br>Fiscal Year 2027<br>FIRE | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| 10-57-510 | INSURANCE | 25,327 | 29,271 | 29,878 | 30,000 | 30,000 | 30,000 | |
| 10-57-620 | PARAMEDIC SERVICES | 1,483 | 1,124 | - | 10,000 | 10,000 | 10,000 | |
| 10-57-621 | STATE AMBULANCE ASSESSMENT | 28,913 | 35,633 | - | 35,000 | 35,000 | 35,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 708,371 | 1,009,296 | 379,821 | 813,000 | 1,030,000 | 1,030,000 | - |
| | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-57-730 | CAPITAL OUTLAY - IMPROVEMENTS | 126,008 | - | - | - | | | |
| 10-57-740 | CAPITAL OUTLAY - EQUIPMENT | 32,244 | - | - | 44,000 | - | - | - |
| 10-57-760 | CAPITAL OUTLAY - VEHICLES | 98,913 | 37,290 | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 257,165 | 37,290 | - | 44,000 | - | - | - |
| | | | | | | | | |
| TOTAL FIRE | | 4,171,751 | 4,482,424 | 2,113,200 | 4,676,000 | 5,027,000 | 5,041,000 | - |

# Budget Worksheet
## Fiscal Year 2027
## BUILDING INSPECTION

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-58-110 | SALARIES AND WAGES | 375,800 | 396,912 | 195,758 | 414,000 | 423,000 | 427,000 | |
| 10-58-120 | WAGES PART TIME | - | - | - | - | - | - | |
| 10-58-130 | EMPLOYEE BENEFITS | 183,389 | 190,813 | 97,183 | 239,000 | 217,000 | 218,000 | |
| TOTAL PERSONNEL | | 559,189 | 587,725 | 292,941 | 653,000 | 640,000 | 645,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-58-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,190 | 2,432 | 2,104 | 5,000 | 5,000 | 5,000 | |
| 10-58-230 | TRAVEL | 998 | 1,971 | - | 4,000 | 4,000 | 4,000 | |
| 10-58-240 | OFFICE SUPPLIES AND EXPENSE | 1,489 | 2,343 | 1,642 | 3,500 | 3,500 | 3,500 | |
| 10-58-241 | SOFTWARE CONTRACTS | 5,500 | 5,500 | - | 5,500 | 5,500 | 5,500 | |
| 10-58-250 | EQUIP. SUPPLIES AND MNT. | 3,974 | 3,906 | 1,166 | 5,000 | 5,000 | 5,000 | |
| 10-58-280 | TELEPHONE | 6,351 | 5,840 | 2,638 | 5,500 | 5,500 | 5,500 | |
| 10-58-310 | PROFESSIONAL & TECHNICAL | 15,983 | 21,697 | 10,596 | 50,000 | 50,000 | 50,000 | |
| 10-58-330 | EDUCATION AND TRAINING | 2,288 | 2,903 | 1,593 | 5,000 | 5,000 | 5,000 | |
| 10-58-480 | SPECIAL DEPARTMENT SUPPLIES | 3,376 | 1,289 | 5,500 | 5,000 | 5,000 | 5,000 | |
| 10-58-510 | INSURANCE | 1,688 | 1,951 | 2,490 | 2,500 | 2,500 | 2,500 | |
| TOTAL OPERATIONS & MAINTENANCE | | 42,838 | 49,832 | 27,729 | 91,000 | 91,000 | 91,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-58-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL BUILDING INSPECTION | | 602,027 | 637,557 | 320,670 | 744,000 | 731,000 | 736,000 | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# FLEET

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-59-110 | SALARIES AND WAGES | 150,477 | 158,995 | 82,994 | 166,000 | 176,000 | 177,000 | |
| 10-59-120 | WAGES - PART TIME | 13,140 | - | - | 15,000 | 30,000 | 30,000 | |
| 10-59-130 | EMPLOYEE BENEFITS | 71,867 | 73,324 | 40,487 | 98,000 | 91,000 | 92,000 | |
| TOTAL PERSONNEL | | 235,484 | 232,319 | 123,481 | 279,000 | 297,000 | 299,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-59-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | - | 1,500 | 1,500 | 1,500 | |
| 10-59-230 | TRAVEL EXPENSE | 6 | - | - | 500 | 500 | 500 | |
| 10-59-240 | OFFICE SUPPLIES AND EXPENSE | 442 | 160 | - | 500 | 500 | 500 | |
| 10-59-241 | COMPUTER, DEVICES & SOFTWARE | 4,050 | 6,574 | 4,609 | 6,000 | 10,000 | 10,000 | |
| 10-59-250 | EQUIP. SUPPLIES AND MNT. | 36,989 | 41,585 | 14,635 | 38,000 | 38,000 | 38,000 | |
| 10-59-260 | BLDGS. & GROUND SUP. & MNT. | 450 | 820 | - | 500 | 500 | 500 | |
| 10-59-270 | UTILITIES | 1,537 | - | - | 2,500 | 2,500 | 2,500 | |
| 10-59-280 | TELEPHONE | 1,830 | 1,875 | 928 | 1,800 | 2,000 | 2,000 | |
| 10-59-310 | PROFESSIONAL SERVICES | 65 | - | 51 | 500 | 500 | 500 | |
| 10-59-330 | EDUCATION AND TRAINING | - | - | - | 800 | 800 | 800 | |
| 10-59-480 | SPECIAL SUPPLIES | 35,802 | 36,266 | 17,098 | 37,500 | 38,000 | 38,000 | |
| 10-59-510 | INSURANCE | 3,166 | 3,659 | 3,386 | 3,400 | 3,700 | 3,700 | |
| 10-59-560 | EQUIPMENT RENTAL | - | 42 | - | 1,000 | 2,500 | 2,500 | |
| 10-59-620 | MISCELLANEOUS SERVICES | 4,421 | 4,787 | 2,529 | 4,500 | 5,000 | 5,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 88,757 | 95,768 | 43,235 | 99,000 | 106,000 | 106,000 | - |

| Kaysville City | Budget Worksheet<br>Fiscal Year 2027<br>FLEET | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | 6/30/2027<br>FY 27<br>Modified Budget | 6/30/2027<br>FY 27<br>Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-59-740 | CAPITAL OUTLAY - EQUIPMENT | - | 4,444 | 15,220 | 15,000 | | | |
| 10-59-760 | CAPITAL OUTLAY - VEHICLES ADM | 62,518 | - | - | - | | 9,000 | |
| 10-59-761 | CAPITAL OUTLAY - VEHICLES P&R | 76,307 | 50,500 | - | 75,000 | 110,000 | 110,000 | |
| 10-59-762 | CAPITAL OUTLAY - VEHICLES PW | 422,054 | 370,557 | 151,480 | 444,000 | 353,000 | 377,000 | |
| 10-59-763 | CAPITAL OUTLAY - VEHICLES CD | - | 44,954 | - | 30,000 | | 3,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 560,879 | 470,455 | 166,699 | 564,000 | 463,000 | 499,000 | - |
| TOTAL FLEET | | 885,120 | 798,542 | 333,415 | 942,000 | 866,000 | 904,000 | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## PUBLIC WORKS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-66-110 | SALARIES AND WAGES | 459,063 | 504,161 | 266,451 | 599,000 | 590,000 | 541,000 | |
| 10-66-120 | WAGES - PART TIME | - | - | - | 4,000 | 4,000 | 4,000 | |
| 10-66-130 | EMPLOYEE BENEFITS | 177,622 | 196,255 | 109,335 | 320,000 | 277,000 | 252,000 | |
| TOTAL PERSONNEL | | 636,685 | 700,416 | 375,786 | 923,000 | 871,000 | 797,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-66-220 | PUBLIC NOTICES | - | - | - | 1,000 | 1,000 | 1,000 | |
| 10-66-230 | TRAVEL | 434 | 373 | 399 | 1,000 | 1,000 | 1,000 | |
| 10-66-240 | OFFICE SUPPLIES AND EXPENSE | 7,474 | 6,497 | 4,730 | 11,200 | | | |
| 10-66-241 | COMPUTER, DEVICES & SOFTWARE | 6,502 | 5,712 | 1,329 | 6,000 | | | |
| 10-66-250 | EQUIP. SUPPLIES AND MNT. | 160,040 | 155,243 | 44,344 | 135,000 | | | |
| 10-66-260 | BLDGS. & GROUND SUP. & MNT. | - | - | - | 5,000 | 5,000 | 5,000 | |
| 10-66-270 | UTILITIES | - | - | - | - | | | |
| 10-66-280 | TELEPHONE | 10,304 | 10,390 | 5,261 | 14,000 | | | |
| 10-66-310 | PROFESSIONAL & TECHNICAL | 2,091 | 1,622 | 696 | 2,500 | | | |
| 10-66-330 | EDUCATION AND TRAINING | 2,704 | 1,806 | 383 | 3,000 | 3,500 | 3,000 | |
| 10-66-480 | SPECIAL DEPARTMENT SUPPLIES | 9,087 | 7,068 | 1,337 | 30,000 | | | |
| 10-66-481 | STREET SIGNS - PUBLIC WORKS | 8,615 | 8,449 | 4,483 | 15,000 | | | |
| 10-66-482 | SALT - SNOWPLOWING | 164,115 | 102,885 | - | 125,000 | | | |
| 10-66-510 | INSURANCE | 25,985 | 31,766 | 31,201 | 31,300 | | | |
| 10-66-560 | EQUIPMENT RENTAL | 6,817 | 7,340 | 3,050 | 12,000 | 1,500 | 1,500 | |
| 10-66-651 | SIDEWALK MAINTENANCE | 35,703 | 45,356 | 50,309 | 75,000 | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 439,871 | 384,507 | 147,522 | 467,000 | 12,000 | 11,500 | - |

| Kaysville City<br>**Budget Worksheet**<br>**Fiscal Year 2027**<br>**PUBLIC WORKS** | | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | 6/30/2027<br>FY 27<br>Modified Budget | 6/30/2027<br>FY 27<br>Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-66-740 | CAPITAL OUTLAY - EQUIPMENT | 148,809 | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 148,809 | - | - | - | - | - | - |
| TOTAL PUBLIC WORKS | | 1,225,365 | 1,084,923 | 523,308 | 1,390,000 | 883,000 | 808,500 | - |

**Budget Worksheet**
**Fiscal Year 2027**
# PARKS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-70-110 | SALARIES AND WAGES | 422,139 | 442,785 | 231,911 | 455,000 | 494,000 | 499,000 | |
| 10-70-120 | WAGES - PART TIME | 220,630 | 252,260 | 138,116 | 220,000 | 257,000 | 257,000 | |
| 10-70-130 | EMPLOYEE BENEFITS | 237,777 | 249,675 | 141,864 | 284,000 | 274,000 | 277,000 | |
| 10-70-145 | SAFETY INCENTIVE ALLOWANCE | 116 | 80 | 410 | 1,400 | 1,400 | | |
| 10-70-150 | EMPL APPRECIATION ALLOWANCE | 5,378 | 5,458 | 2,672 | 4,600 | 4,600 | 4,000 | |
| TOTAL PERSONNEL | | 886,040 | 950,258 | 514,973 | 965,000 | 1,031,000 | 1,037,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-70-210 | BOOKS, SUB., AND MEMBERSHIPS | 490 | 985 | 145 | 1,200 | 1,200 | 1,200 | |
| 10-70-230 | TRAVEL | 6,073 | 3,908 | 1,747 | 4,500 | 4,500 | 4,500 | |
| 10-70-240 | OFFICE SUPPLIES AND EXPENSE | 2,394 | 2,376 | 1,634 | 3,800 | 3,800 | 3,800 | |
| 10-70-250 | EQUIP. SUPPLIES AND MNT. | 62,927 | 60,185 | 19,479 | 58,000 | 65,000 | 65,000 | |
| 10-70-260 | BLDGS. & GROUND SUP. & MNT. | 11,650 | 11,681 | 4,335 | 12,000 | 12,000 | 12,000 | |
| 10-70-270 | UTILITIES | 5,214 | 2,782 | 690 | 4,500 | 4,500 | 4,500 | |
| 10-70-280 | TELEPHONE | 9,512 | 8,513 | 4,413 | 7,500 | 9,000 | 9,000 | |
| 10-70-310 | PROFESSIONAL & TECHNICAL | 5,573 | 2,877 | 1,343 | 3,000 | 3,000 | 3,000 | |
| 10-70-330 | EDUCATION AND TRAINING | 4,640 | 4,957 | 653 | 5,000 | 5,000 | 5,000 | |
| 10-70-480 | SPECIAL DEPARTMENT SUPPLIES | 200,641 | 224,798 | 79,159 | 230,000 | 230,000 | 230,000 | |
| 10-70-485 | ASPHALT REPAIR & MAINTENANCE | - | 19,292 | - | 40,000 | 40,000 | 40,000 | |
| 10-70-486 | CONCRETE REPAIR & MAINTENANCE | 1,390 | - | - | 10,000 | 40,000 | 40,000 | |
| 10-70-487 | PARKS IT SECURITY SYTEMS | 6,221 | - | - | 6,000 | 6,000 | 6,000 | |
| 10-70-488 | WATER CONSERVATION PROJECTS | - | - | 1,116 | 20,000 | 20,000 | 20,000 | |
| 10-70-490 | ARBOR CARE | 10,715 | 30,152 | 264 | 15,000 | 15,000 | 15,000 | |
| 10-70-510 | INSURANCE | 8,466 | 15,554 | 11,951 | 12,000 | 12,000 | 12,000 | |
| 10-70-560 | EQUIPMENT RENTAL | 15,385 | 23,718 | 19,700 | 25,000 | 26,500 | 26,500 | |
| 10-70-620 | MISCELLANEOUS SERVICES | - | 985 | - | 1,500 | 1,500 | 1,500 | |
| 10-70-640 | HOLIDAY LIGHTING | 10,580 | 11,389 | 12,855 | 12,000 | 12,000 | 12,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 361,872 | 424,152 | 159,483 | 471,000 | 511,000 | 511,000 | - |

**Budget Worksheet**
**Fiscal Year 2027**
# PARKS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-70-720 | CAPITAL OUTLAY - BUILDINGS | 11,439 | - | 26,540 | 41,500 | | 30,000 | |
| 10-70-730 | CAPITAL OUTLAY - IMPROVEMENTS | 6,538 | 357,670 | 20,933 | 155,000 | | | |
| 10-70-740 | CAPITAL OUTLAY - EQUIPMENT | 48,671 | 220,572 | 33,830 | 49,500 | 61,000 | 82,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 66,648 | 578,242 | 81,303 | 246,000 | 61,000 | 112,000 | - |
| TOTAL PARKS | | 1,314,560 | 1,952,652 | 755,759 | 1,682,000 | 1,603,000 | 1,660,000 | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# RECREATION

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-74-110 | SALARIES AND WAGES | 300,005 | 304,140 | 155,233 | 332,000 | 347,000 | 347,000 | |
| 10-74-120 | WAGES - PART TIME | 173,655 | 195,673 | 107,145 | 182,000 | 186,000 | 186,000 | |
| 10-74-130 | EMPLOYEE BENEFITS | 180,977 | 184,753 | 102,724 | 213,000 | 197,000 | 197,000 | |
| 10-74-150 | EMPL APPRECIATION ALLOWANCE | 4,992 | 4,260 | 4,161 | 5,000 | 5,000 | 5,000 | |
| TOTAL PERSONNEL | | 659,628 | 688,826 | 369,264 | 732,000 | 735,000 | 735,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-74-210 | BOOKS, SUB., AND MEMBERSHIPS | 565 | 585 | 160 | 1,000 | 1,000 | 1,000 | |
| 10-74-230 | TRAVEL | 5,053 | 3,940 | 3,743 | 7,500 | 6,000 | 6,000 | |
| 10-74-240 | OFFICE SUPPLIES AND EXPENSE | 11,391 | 5,152 | 3,467 | 12,500 | 12,500 | 12,500 | |
| 10-74-250 | EQUIP. SUPPLIES AND MNT. | 1,502 | 1,807 | 419 | 1,500 | 1,500 | 1,500 | |
| 10-74-270 | UTILITIES | 4,158 | 2,564 | 679 | 4,500 | 4,500 | 4,500 | |
| 10-74-280 | TELEPHONE | 10,783 | 12,653 | 6,206 | 11,000 | 11,000 | 11,000 | |
| 10-74-310 | PROFESSIONAL & TECHNICAL | 18,144 | 12,061 | 2,987 | 13,000 | 19,500 | 19,500 | |
| 10-74-330 | EDUCATION AND TRAINING | 2,291 | 3,128 | 1,118 | 4,000 | 4,000 | 4,000 | |
| 10-74-480 | SPECIAL DEPARTMENT SUPPLIES | 275,051 | 287,219 | 115,741 | 270,000 | 280,000 | 280,000 | |
| 10-74-490 | CONCESSION SUPPLIES | 36,524 | 20,676 | 13,551 | 18,000 | 21,000 | 21,000 | |
| 10-74-510 | INSURANCE | 5,065 | 5,854 | 6,274 | 6,300 | 6,300 | 6,300 | |
| 10-74-560 | FACILITIES RENTAL | - | 4,200 | - | 4,000 | 4,000 | 4,000 | |
| 10-74-620 | MISCELLANEOUS SERVICES | 163,263 | 143,375 | 74,124 | 170,000 | 170,000 | 170,000 | |
| 10-74-650 | ALL STAR PROGRAM | 11,071 | 12,534 | 15,177 | 12,700 | 12,700 | 12,700 | |
| TOTAL OPERATIONS & MAINTENANCE | | 544,860 | 515,748 | 243,645 | 536,000 | 554,000 | 554,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-74-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 10-74-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| TOTAL RECREATION | | 1,204,489 | 1,204,574 | 612,909 | 1,268,000 | 1,289,000 | 1,289,000 | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# COMMUNITY EVENTS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-76-110 | SALARIES & WAGES | 36,611 | 38,078 | 19,840 | 48,000 | 40,000 | 40,000 | |
| 10-76-120 | WAGES - PART TIME | - | - | - | - | - | - | |
| 10-76-130 | EMPLOYEE BENEFITS | 17,069 | 17,174 | 9,156 | 29,000 | 20,000 | 21,000 | |
| TOTAL PERSONNEL | | 53,680 | 55,252 | 28,996 | 77,000 | 60,000 | 61,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-76-010 | JULY 4TH BREAKFAST | 7,429 | 12,250 | 6,564 | 12,000 | 12,000 | 12,000 | |
| 10-76-012 | JULY 4TH FESTIVAL | 15,624 | 14,769 | 14,241 | 18,000 | 22,000 | 22,000 | |
| 10-76-014 | JULY 4TH DEVOTIONAL | 337 | 86 | - | 300 | 300 | 300 | |
| 10-76-015 | JULY 4TH PARADE | 23,944 | 18,349 | 18,448 | 22,000 | 22,000 | 22,000 | |
| 10-76-020 | FIRE WORKS | 41,740 | 17,500 | 23,823 | 38,500 | 42,000 | 42,000 | |
| 10-76-028 | COMMUNITY EVENTS PROMOTIONS | 6,187 | 5,262 | - | 4,000 | 7,500 | 7,500 | |
| 10-76-029 | COMMUNITY BANNERS MAIN&200 N | - | - | - | 9,000 | 4,800 | 4,800 | |
| 10-76-030 | COMMUNITY REPRESENTATIVES | - | - | - | 300 | 300 | 300 | |
| 10-76-035 | JULY 24TH BREAKFAST | 390 | - | - | 300 | 300 | 300 | |
| 10-76-040 | EASTER EGG HUNT | 3,363 | 1,812 | 1,309 | 3,500 | 4,500 | 4,500 | |
| 10-76-050 | MOUNTAIN STAR | - | - | - | 300 | 300 | 300 | |
| 10-76-052 | KAYSVILLE YOUTH COURT | 965 | 304 | 519 | 1,000 | 1,000 | 1,000 | |
| 10-76-055 | YOUTH CITY COUNCIL | 2,448 | 1,223 | 2,818 | 1,800 | 2,500 | 2,500 | |
| 10-76-057 | CERT PROGRAM | 1,917 | 1,312 | (304) | 2,200 | 2,200 | 2,200 | |
| 10-76-058 | CHRISTMAS LIGHTS/PARADE | - | - | - | 1,000 | 1,000 | 1,000 | |
| 10-76-059 | ARBOR DAY PLANTING | 1,999 | 2,327 | - | 2,000 | 2,500 | 2,500 | |
| 10-76-061 | VETERANS DAY CELEBRATION | 2,415 | 2,695 | 1,980 | 2,500 | 2,500 | 2,500 | |
| 10-76-062 | VETERANS FLAG PLACEMENT | - | - | - | 200 | 200 | 200 | |
| 10-76-063 | MEMORIAL DAY PROGRAM | 1,444 | - | - | 1,600 | 1,600 | 1,600 | |
| 10-76-064 | COMMUNITY THEATRE | 40,035 | 22,291 | 14,690 | 7,000 | 7,000 | 7,000 | |
| 10-76-068 | DADDY / DAUGHTER DANCE | 4,969 | 5,030 | 407 | 7,200 | 7,200 | 7,200 | |

| Kaysville City | Budget Worksheet<br>Fiscal Year 2027<br>**COMMUNITY EVENTS** | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | 6/30/2027<br>FY 27<br>Modified Budget | 6/30/2027<br>FY 27<br>Final Budget |
|---|---|---|---|---|---|---|---|---|
| 10-76-069 | MOM / SON EVENT | 135 | 171 | - | 2,000 | 2,000 | 2,000 | |
| 10-76-074 | MOVIES IN THE PARK | 2,598 | 4,235 | 1,085 | 2,600 | 2,600 | 2,600 | |
| 10-76-215 | LICENSE FEES | 869 | 891 | 458 | 1,000 | 1,000 | 1,000 | |
| 10-76-250 | EQUIP. SUPPLIES AND MNT. | 1,440 | 594 | - | 1,500 | 1,500 | 1,500 | |
| 10-76-330 | EDUCATION AND TRAINING | - | - | - | 200 | 200 | 200 | |
| TOTAL OPERATIONS & MAINTENANCE | | 160,246 | 111,101 | 86,038 | 142,000 | 151,000 | 151,000 | - |
| | TOTAL COMMUNITY EVENTS | 213,926 | 166,353 | 115,034 | 219,000 | 211,000 | 212,000 | - |

| | Budget Worksheet Fiscal Year 2027 CEMETERY | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 10-77-110 | SALARIES AND WAGES | 181,675 | 177,145 | 88,779 | 186,000 | 196,000 | 199,000 | |
| 10-77-120 | WAGES - PART TIME | 70,461 | 74,371 | 27,401 | 80,000 | 90,000 | 90,000 | |
| 10-77-130 | EMPLOYEE BENEFITS | 86,240 | 94,831 | 52,170 | 116,000 | 108,000 | 109,000 | |
| 10-77-150 | EMPL APPRECIATION ALLOWANCE | 1,491 | 1,278 | 588 | 2,000 | 2,000 | 2,000 | |
| TOTAL PERSONNEL | | 339,867 | 347,625 | 168,937 | 384,000 | 396,000 | 400,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 10-77-210 | BOOKS, SUB., AND MEMBERSHIPS | - | 75 | - | 250 | 250 | 300 | |
| 10-77-220 | PUBLIC NOTICES | - | - | - | - | | | |
| 10-77-230 | TRAVEL | - | 20 | - | 700 | 4,000 | 4,000 | |
| 10-77-240 | OFFICE SUPPLIES AND EXPENSE | 1,956 | 2,267 | 1,969 | 5,000 | 5,000 | 5,000 | |
| 10-77-250 | EQUIP. SUPPLIES AND MNT. | 18,394 | 21,919 | 6,431 | 20,000 | 20,000 | 20,000 | |
| 10-77-260 | BUILDING, GROUNDS MAINTENANCE | 2,036 | 492 | 288 | 2,000 | 2,000 | 2,000 | |
| 10-77-270 | UTILITIES | 995 | 706 | 53 | 1,000 | 1,000 | 1,000 | |
| 10-77-280 | TELEPHONE | 2,264 | 2,249 | 1,046 | 2,300 | 2,300 | 2,300 | |
| 10-77-310 | PROFESSIONAL & TECHNICAL | 174 | 449 | 388 | 2,500 | 10,000 | 10,000 | |
| 10-77-330 | EDUCATION AND TRAINING | - | 346 | - | 500 | 500 | 500 | |
| 10-77-480 | SPECIAL DEPARTMENT SUPPLIES | 34,866 | 34,137 | 7,625 | 43,500 | 45,000 | 45,000 | |
| 10-77-485 | ASPHALT REPAIRS & MAINT | 2,328 | - | - | 8,000 | 9,250 | 11,000 | |
| 10-77-490 | ARBOR CARE | 11,380 | 7,785 | 1 | 15,000 | 15,000 | 15,000 | |
| 10-77-495 | BRICK COLUMN MAINT | - | 5,710 | 1,764 | 1,500 | 1,900 | 1,900 | |
| 10-77-500 | HEADSTONE REPAIRS | 2,202 | - | - | 3,500 | 3,500 | 3,500 | |
| 10-77-501 | CORNER MARKERS | - | 8,004 | - | 4,000 | 1,000 | 1,000 | |
| 10-77-510 | INSURANCE | 1,900 | 1,951 | 2,739 | 2,750 | 3,000 | 3,000 | |
| 10-77-560 | EQUIPMENT RENTAL | 15,427 | 14,713 | 16,150 | 15,500 | 16,300 | 16,500 | |
| 10-77-620 | MISCELLANEOUS SERVICES | 41 | - | 321 | 2,000 | 2,000 | 2,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 93,961 | 100,823 | 38,774 | 130,000 | 142,000 | 144,000 | - |

| Budget Worksheet Fiscal Year 2027 CEMETERY | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 10-77-730 | CAPITAL OUTLAY - IMPROVEMENTS | 15,122 | - | 32,625 | 250,000 | | | |
| 10-77-740 | CAPITAL OUTLAY - EQUIPMENT | 5,000 | - | 35,441 | 36,000 | 10,000 | 5,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 20,122 | - | 68,066 | 286,000 | 10,000 | 5,000 | - |
| TOTAL CEMETERY | | 453,950 | 448,448 | 275,777 | 800,000 | 548,000 | 549,000 | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## REDEVELOPMENT AGENCY SPECIAL REVENUE FUND

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 20-30-125 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | |
| 20-31-100 | CURRENT YEAR PROPERTY TAXES | 124,727 | 131,840 | - | 130,000 | 130,000 | 130,000 | |
| 20-38-100 | INTEREST EARNINGS | 38,492 | 36,241 | 16,236 | 2,000 | 2,000 | 2,000 | |
| 20-38-600 | GRANT PROCEEDS | - | - | - | - | | | |
| 20-38-800 | SALE OF PROPERTY | - | - | - | - | - | - | |
| 20-38-900 | RDA SUNDRY REVENUES | - | - | - | - | - | - | |
| 20-39-990 | FUND BALANCE - REV | - | - | - | - | - | - | |
| TOTAL REVENUE | | 163,219 | 168,081 | 16,236 | 132,000 | 132,000 | 132,000 | - |
| | | | | | | | | |
| GENERAL ADMINISTRATION | | | | | | | | |
| 20-40-100 | DISCOUNT ON SALE | - | - | - | - | - | - | |
| 20-40-101 | CLOSING COSTS | - | - | - | - | - | - | |
| 20-40-210 | BOOKS, SUB., AND MEMBERSHIPS | 500 | - | - | - | - | - | |
| 20-40-310 | PROFESSIONAL & TECHNICAL | 6,893 | 14,500 | - | 20,000 | 20,000 | 20,000 | |
| 20-40-470 | INTEREST EXPENSE | - | - | - | - | - | - | |
| 20-40-480 | RDA EXPENSES | - | 500 | - | 50,000 | 50,000 | 50,000 | |
| 20-40-990 | FUND BALANCE - EXP | - | - | - | 62,000 | 62,000 | 62,000 | |
| TOTAL GENERAL ADMINISTRATION | | 7,393 | 15,000 | - | 132,000 | 132,000 | 132,000 | - |
| | | | | | | | | |
| | TOTAL RDA FUND REVENUES | 163,219 | 168,081 | 16,236 | 132,000 | 132,000 | 132,000 | - |
| | | - | - | - | - | | | |
| | TOTAL RDA FUND EXPENSES | 7,393 | 15,000 | - | 132,000 | 132,000 | 132,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 155,826 | 153,081 | 16,236 | - | - | - | - |

**Budget Worksheet**
**Fiscal Year 2027**
# ROAD FUND
# SPECIAL REVENUE FUND

| Account | Description | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 22-30-058 | TRANSFER FROM FUND 58 (ROAD) | - | - | - | - | - | - | |
| 22-33-600 | INTERGOVERNMENTAL | 3,275,796 | 1,031,149 | 1,592,637 | - | - | - | |
| 22-37-100 | ROAD UTILITY FEE | 1,198,486 | 1,218,036 | 606,406 | 1,200,000 | 1,200,000 | 1,200,000 | |
| 22-37-135 | PROP ONE GRANT - DAVIS COUNTY | - | - | - | 3,000,000 | - | - | |
| 22-37-350 | PAY BACK AGREEMENTS - STREET | 87 | 9,564 | 7,055 | 40,000 | 40,000 | 40,000 | |
| 22-37-560 | CLASS C ROAD FUND ALLOTMENT | 1,524,215 | 1,738,879 | 911,551 | 1,500,000 | 1,500,000 | 1,500,000 | |
| 22-37-570 | LOCAL OPTION ACTIVE TRANS | 724,835 | 743,704 | 390,529 | 725,000 | 725,000 | 725,000 | |
| 22-37-700 | TRANSPORTATION IMPACT FEES | 143,499 | 119,224 | 83,249 | 250,000 | - | - | |
| TOTAL REVENUE | | 6,866,918 | 4,860,556 | 3,591,427 | 6,715,000 | 3,465,000 | 3,465,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 22-38-100 | INTEREST EARNINGS | 355,800 | 243,934 | 73,085 | 200,000 | 200,000 | 200,000 | |
| 22-38-400 | SALE OF ASSET | - | - | - | - | - | - | |
| 22-39-990 | FUND BALANCE - REV | - | - | - | 537,000 | 3,737,100 | 3,737,100 | |
| TOTAL MISCELLANEOUS REVENUE | | 355,800 | 243,934 | 73,085 | 737,000 | 3,937,100 | 3,937,100 | - |

| Budget Worksheet Fiscal Year 2027 ROAD FUND | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | | |
| 22-40-110 | SALARIES AND WAGES | 18,756 | 20,838 | 18,396 | - | 20,000 | 20,000 | |
| 22-40-130 | EMPLOYEE BENEFITS | 3,313 | 3,391 | 2,933 | - | 5,000 | 5,000 | |
| TOTAL PERSONNEL | | 22,070 | 24,229 | 21,329 | - | 25,000 | 25,000 | - |
| | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 22-40-220 | PUBLIC NOTICES | - | - | - | - | | | |
| 22-40-240 | OFFICE SUPPLIES AND EXPENSE | | | | | 12,000 | 12,000 | |
| 22-40-241 | COMPUTER DEVICES & SOFTWARE | | | | | 33,600 | 33,600 | |
| 22-40-250 | EQUIP. SUPPLIES AND MNT. | | | | | 135,000 | 135,000 | |
| 22-40-280 | TELEPHONE | | | | | 14,000 | 14,000 | |
| 22-40-310 | PROFESSIONAL & TECHNICAL | 110,271 | 76,661 | 26,072 | 180,000 | 366,000 | 366,000 | |
| 22-40-480 | SPECIAL DEPARTMENT SUPPLIES | | | | | 30,000 | 30,000 | |
| 22-40-481 | STREET SIGNS - PUBLIC WORKS | | | | | 15,000 | 15,000 | |
| 22-40-482 | SALT - SNOW PLOWING | | | | | 130,000 | 130,000 | |
| 22-40-510 | INSURANCE | | | | | 32,000 | 32,000 | |
| 22-40-540 | BAD DEBT / (RECOVERED) | 235 | 239 | - | - | | | |
| 22-40-560 | EQUIPMENT RENTAL | | | | | 12,500 | 12,500 | |
| 22-40-580 | BANK CHARGES | 7,682 | 7,932 | 3,944 | 6,000 | 8,000 | 8,000 | |
| 22-40-651 | SMALL ASPHALT AND SIDEWALK REPAIRS | 123,096 | 163,177 | 162,993 | 295,000 | 320,000 | 320,000 | |
| 22-40-653 | PREVENTATIVE ROAD MAINTENANCE | 737,642 | 449,102 | - | 420,000 | | | |
| 22-40-654 | CHIP SEAL CONTRACT | - | - | - | - | | | |
| 22-40-670 | MATERIAL PROCESSING | 35,887 | - | - | - | 40,000 | 40,000 | |
| 22-40-810 | ADMINISTRATIVE SERVICES | 101,000 | 101,000 | 50,500 | 101,000 | 101,000 | 101,000 | |
| 22-40-990 | FUND BALANCE - EXP | - | - | - | - | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 1,115,812 | 798,111 | 243,510 | 1,002,000 | 1,249,100 | 1,249,100 | - |
| | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 22-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | | |
| 22-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| 22-40-750 | CAPITAL OUTLAY - INFRASTR. | 8,576,546 | 5,158,163 | 4,635,850 | 6,450,000 | 6,005,000 | 6,005,000 | |
| | OPERATIONS CENTER PROJECT | | | | | 123,000 | 123,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 8,576,546 | 5,158,163 | 4,635,850 | 6,450,000 | 6,128,000 | 6,128,000 | - |

**Budget Worksheet**
**Fiscal Year 2027**
## ROAD FUND

| | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|
| TOTAL ROAD FUND REVENUES | 7,222,719 | 5,104,490 | 3,664,512 | 7,452,000 | 7,402,100 | 7,402,100 | - |
| | (25,073) | - | - | - | | | |
| TOTAL ROAD FUND EXPENDITURES | 9,714,428 | 5,980,503 | 4,900,689 | 7,452,000 | 7,402,100 | 7,402,100 | - |
| | (680,586) | - | - | - | | | |
| DIFFERENCE IN REVENUES AND EXPENSES | (2,491,709) | (876,013) | (1,236,176) | - | - | - | - |

## Budget Worksheet
## Fiscal Year 2027
## RAMP
## SPECIAL REVENUE FUND

| | | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 23-31-100 | RAMP TAXES | 554,949 | 575,055 | 317,547 | 540,000 | 568,000 | 568,000 | |
| 23-33-100 | INTERGOVERNMENTAL | 387,000 | - | - | - | - | - | |
| TOTAL REVENUE | | 941,949 | 575,055 | 317,547 | 540,000 | 568,000 | 568,000 | - |
| | | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 23-38-100 | INTEREST EARNINGS | 13,112 | 27,575 | 11,828 | - | - | - | |
| 23-38-200 | LIGHTING EQUIPMENT RENTAL | 9,000 | - | - | - | - | - | |
| 23-39-990 | FUND BALANCE - REV | - | - | - | 112,000 | | | |
| TOTAL MISCELLANEOUS REVENUE | | 22,112 | 27,575 | 11,828 | 112,000 | - | - | - |
| | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 23-40-240 | OFFICE SUPPLIES AND EXPENSE | - | - | - | - | - | - | |
| 23-40-250 | EQUIP. SUPPLIES AND MNT. | - | - | - | - | | | |
| 23-40-600 | SPONSORSHIP OF RAMP PROGRAMS | 35,035 | 40,624 | 31,181 | 57,000 | 40,000 | 40,000 | |
| 23-40-990 | FUND BALANCE - EXP | - | - | - | - | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 35,035 | 40,624 | 31,181 | 57,000 | 40,000 | 40,000 | - |
| | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 23-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | 368,000 | 368,000 | 368,000 | |
| 23-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | 593,139 | 426,879 | 152,619 | 227,000 | 160,000 | 160,000 | |
| 23-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 593,139 | 426,879 | 152,619 | 595,000 | 528,000 | 528,000 | - |
| | | | | | | | | |
| | TOTAL RAMP REVENUES | 964,061 | 602,630 | 329,375 | 652,000 | 568,000 | 568,000 | - |
| | | - | - | - | - | | | |
| | TOTAL RAMP EXPENSES | 628,173 | 467,503 | 183,800 | 652,000 | 568,000 | 568,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 335,887 | 135,127 | 145,576 | - | - | - | - |

Kaysville City

# Budget Worksheet
# Fiscal Year 2027
# MUNICIPAL BUILDING AUTHORITY

| | | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | | |
|---|---|---|---|---|---|---|---|---|
| | | FY 24 | FY 25 | FY 26 | FY 26 | FY 27 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 25-30-125 | TRANSFER FROM CAPITAL PROJECTS | - | - | - | - | 352,694 | 352,694 | |
| 25-30-130 | TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | |
| 25-30-150 | GENERAL FUND LEASE PAYMENT | - | - | - | - | - | - | |
| 25-33-600 | STATE GRANTS | - | - | - | - | - | - | |
| 25-38-100 | INTEREST EARNINGS | 16,251 | 15,666 | 7,088 | - | - | - | |
| 25-39-500 | PROCEEDS FROM BONDS | - | - | - | - | - | - | |
| 25-39-540 | MBA LEASE REVENUE | 710,000 | 711,786 | - | 718,890 | 126,000 | - | |
| 25-39-990 | FUND BALANCE - REV | | | | | 243,906 | 369,906 | |
| 25-39-800 | MISCELLANEOUS | - | 127 | - | - | - | - | |
| TOTAL REVENUE | | 726,251 | 727,579 | 7,088 | 718,890 | 722,600 | 722,600 | - |
| | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| 25-54-310 | PROFESSIONAL & TECHNICAL | - | - | 18 | - | - | - | |
| 25-54-480 | SPECIAL SUPPLIES | 10 | - | - | - | - | - | |
| 25-54-750 | CONSTRUCTION CONTRACT | - | - | - | - | - | - | |
| 25-54-910 | TRUSTEE EXPENSE | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | |
| 25-54-920 | POLICE STATION DEBT SERVICE | 326,000 | 335,000 | - | 343,000 | 352,000 | 352,000 | |
| 25-54-921 | POLICE STATION DEBT INTEREST | 44,738 | 38,708 | 16,638 | 35,575 | 30,100 | 30,100 | |
| 25-54-940 | CITY HALL PROJECT DEBT SERVICE | 266,000 | 272,000 | - | 278,000 | 284,000 | 284,000 | |
| 25-54-941 | CITY HALL PROJECT INTEREST | 68,403 | 62,078 | 28,174 | 58,315 | 52,500 | 52,500 | |
| TOTAL EXPENDITURES | | 709,150 | 711,786 | 48,829 | 718,890 | 722,600 | 722,600 | - |
| | | | | | | | | |
| | TOTAL MBA REVENUES | 726,251 | 727,579 | 7,088 | 718,890 | 722,600 | 722,600 | - |
| | | - | - | - | - | | | |
| | TOTAL MBA EXPENSES | 709,150 | 711,786 | 48,829 | 718,890 | 722,600 | 722,600 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 17,101 | 15,793 | (41,741) | - | - | - | - |

**Budget Worksheet**
**Fiscal Year 2027**
# DEBT SERVICE

| | | 6/30/2024 FY 24 | 6/30/2025 FY 25 | 12/31/2025 FY 26 | 6/30/2026 FY 26 | 6/30/2027 FY 27 | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 30-30-059 | TRANSFER FROM FUND 59 (AMBLNC) | - | - | - | - | - | - | |
| 30-30-100 | TRANSFER FROM GENERAL FUND | 259,350 | 106,029 | - | 484,000 | 434,159 | 384,918 | |
| 30-30-300 | TRANSFER FROM CAP PROJ FUND | - | - | - | - | - | - | |
| 30-38-100 | INTEREST EARNINGS | 57 | 543 | 1,019 | - | - | - | |
| 30-39-200 | TRANSFER FROM CAP PROJ-IMPACT | 207,000 | 207,049 | - | - | | | |
| 30-39-990 | FUND BALANCE - REV | | | | | 49,241 | 98,482 | |
| TOTAL REVENUE | | 466,407 | 313,621 | 1,019 | 484,000 | 483,400 | 483,400 | - |
| ADMINISTRATION DEPARTMENT | | | | | | | | |
| 30-81-100 | KAYSVILLE JH GYM - PRINCIPAL | | | | 368,000 | 368,000 | 368,000 | |
| 30-81-101 | KAYSVILLE JH GYM - INTEREST | | | | | | | |
| TOTAL ADMINISTRATION DEPARTMENT | | - | - | - | 368,000 | 368,000 | 368,000 | - |
| FIRE DEPARTMENT | | | | | | | | |
| 30-83-100 | AERIAL LIFT- FIRE TRUCK | 146,752 | 74,954 | - | - | - | - | |
| 30-83-101 | AERIAL LIFT- FIRE TRUCK INTERE | 5,295 | 916 | - | - | | | |
| 30-83-110 | AMBULANCE LEASE - PRINCIPAL | 82,342 | - | - | 85,800 | 68,000 | 68,000 | |
| 30-83-111 | AMBULANCE LEASE - INTEREST | 1,358 | - | - | - | 17,200 | 17,200 | |
| TOTAL FIRE DEPARTMENT | | 235,746 | 75,870 | - | 85,800 | 85,200 | 85,200 | - |
| PARKS DEPARTMENT | | | | | | | | |
| 30-85-050 | PIONEER PARK DEBT SERVICE | 198,000 | 204,000 | - | - | | | |
| 30-85-051 | PIONEER PARK SERVICE INTEREST | 8,385 | 3,049 | - | - | | | |
| 30-85-052 | TRUSTEE EXPENSES SALES TAX | 1,500 | - | - | - | | | |
| 30-85-101 | GANG MOWER PRINCIPAL | 19,558 | 29,430 | 26,159 | 23,600 | 26,200 | 26,200 | |
| 30-85-102 | GANG MOWER INTEREST | 750 | 729 | 4,000 | 6,600 | 4,000 | 4,000 | |
| TOTAL PARKS DEPARTMENT | | 228,193 | 237,208 | 30,159 | 30,200 | 30,200 | 30,200 | - |

| Budget Worksheet<br>Fiscal Year 2027<br>DEBT SERVICE | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|
| TOTAL DEBT SERVICE REVENUES | 466,407 | 313,621 | 1,019 | 484,000 | 483,400 | 483,400 | - |
| | - | - | - | - | | | |
| TOTAL DEBT SERVICE EXPENSES | 463,939 | 313,078 | 30,159 | 484,000 | 483,400 | 483,400 | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## CAPITAL PROJECTS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 45-30-110 | TRANSFER FROM GENERAL FUND | - | - | - | - | | | |
| 45-30-550 | INTEREST EARNINGS | 128,238 | 86,140 | 35,192 | - | 50,000 | 50,000 | |
| 45-30-600 | INTERGOVERNMENTAL | - | - | - | 630,000 | 630,000 | 630,000 | |
| TOTAL REVENUE | | 128,238 | 86,140 | 35,192 | 630,000 | 680,000 | 680,000 | |
| RESERVES & CONTRIBUTIONS | | | | | | | | |
| 45-39-750 | PUBLIC SAFETY IMPACT FEES | 26,061 | 27,515 | 20,132 | - | 352,694 | 352,694 | |
| 45-39-775 | FIRE IMPACT FEES | 38,783 | 32,398 | 25,985 | - | 35,000 | 35,000 | |
| 45-39-800 | PARKS IMPACT FEES | 206,080 | 277,760 | 180,530 | 125,000 | 425,000 | 425,000 | |
| 45-39-990 | FUND BALANCE - REV | - | - | - | - | | | |
| TOTAL RESERVES & CONTRIBUTIONS | | 270,925 | 337,673 | 226,647 | 125,000 | 812,694 | 812,694 | - |
| GENERAL GOVERNMENT | | | | | | | | |
| 45-40-720 | CAPITAL OUTLAY - BUILDINGS | 19,910 | 57,786 | - | - | | | |
| 45-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | | | |
| 45-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | | | |
| 45-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | | | |
| 45-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | | | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 19,910 | 57,786 | - | - | - | - | - |
| FIRE | | | | | | | | |
| 45-57-720 | CAPITAL OUTLAY - BUILDINGS | 5,793 | - | - | - | - | - | |
| 45-57-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | 35,000 | 35,000 | |
| 45-57-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | |
| 45-57-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | |
| 45-57-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 5,793 | - | - | - | 35,000 | 35,000 | - |

**Budget Worksheet**
**Fiscal Year 2027**
# CAPITAL PROJECTS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | |
| 45-66-720 | CAPITAL OUTLAY - BUILDINGS | 647,987 | - | - | - | - | - | - |
| 45-66-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-66-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-66-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-66-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 647,987 | - | - | - | - | - | - |
| PARKS | | | | | | | | |
| 45-70-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 45-70-730 | CAPITAL OUTLAY - IMPROVEMENTS | 173,339 | 65,509 | - | 755,000 | 1,055,000 | 1,055,000 | |
| 45-70-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | 50,000 | 50,000 | |
| 45-70-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | | | |
| 45-70-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 173,339 | 65,509 | - | 755,000 | 1,105,000 | 1,105,000 | - |
| RECREATION | | | | | | | | |
| 45-74-720 | CAPITAL OUTLAY - BUILDINGS | 26,259 | - | - | - | - | - | - |
| 45-74-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | - | - | - |
| 45-74-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 45-74-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| 45-74-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 26,259 | - | - | - | - | - | - |

# Budget Worksheet
# Fiscal Year 2027
# CAPITAL PROJECTS

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| OTHER EXPENDITURES | | | | | | | | |
| 45-90-715 | TRANSFER TO DEBT SERV FUND | 207,000 | 207,049 | - | - | - | - | |
| 45-90-716 | TRANSFER TO ROAD FUND | - | - | - | - | - | - | |
| 45-90-725 | TRANSFER TO MBA FUND | - | - | - | - | 352,694 | 352,694 | |
| 45-90-990 | FUND BALANCE - EXP | - | - | - | - | - | - | |
| TOTAL OTHER EXPENDITURES | | 207,000 | 207,049 | - | - | 352,694 | 352,694 | - |
| | | | | | | | | |
| | TOTAL CAPITAL PROJECTS REVENUES | 399,163 | 423,813 | 261,839 | 755,000 | 1,492,694 | 1,492,694 | - |
| | | - | - | - | - | | | |
| | TOTAL CAPITAL PROJECTS EXPENSES | 1,080,289 | 330,344 | - | 755,000 | 1,492,694 | 1,492,694 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | (681,126) | 93,469 | 261,839 | - | - | - | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## CEMETERY PERPETUAL CARE

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 74-34-900 | PERPETUAL CARE FEES | 112,600 | 68,649 | 32,700 | 70,000 | 65,000 | 65,000 | |
| TOTAL REVENUE | | 112,600 | 68,649 | 32,700 | 70,000 | 65,000 | 65,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 74-38-100 | INTEREST EARNINGS | 93,017 | 77,705 | 27,351 | 50,000 | 50,000 | 50,000 | |
| 74-39-990 | FUND BALANCE - REV | - | - | - | - | | | - |
| TOTAL MISCELLANEOUS REVENUE | | 93,017 | 77,705 | 27,351 | 50,000 | 50,000 | 50,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 74-40-310 | PROFESSIONAL & TECHNICAL | 11,850 | - | - | - | - | - | - |
| 74-40-990 | FUND BALANCE - EXP | - | - | - | 95,000 | 85,000 | 85,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 11,850 | - | - | 95,000 | 85,000 | 85,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 74-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | 609 | 534,719 | 25,000 | 25,000 | 30,000 | 30,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | 609 | 534,719 | 25,000 | 25,000 | 30,000 | 30,000 | - |
| | TOTAL CEMETERY PERPETUAL CARE REVENUES | 205,617 | 146,354 | 60,051 | 120,000 | 115,000 | 115,000 | - |
| | | - | - | - | - | | | |
| | TOTAL CEMETERY PERPETUAL CARE EXPENSES | 12,459 | 534,719 | 25,000 | 120,000 | 115,000 | 115,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 193,159 | (388,365) | 35,051 | - | - | - | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## LIBRARY ENDOWMENT

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 81-34-900 | SALE PROCEEDS ENDOWMENT | - | - | - | - | - | - | - |
| TOTAL REVENUE | | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 81-38-100 | INTEREST EARNINGS | 22,859 | 20,978 | 7,981 | 20,000 | 20,000 | 20,000 | |
| 81-38-130 | UNRESTRICTED REVENUE | - | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 22,859 | 20,978 | 7,981 | 20,000 | 20,000 | 20,000 | - |
| EXPENDITURES | | | | | | | | |
| 81-40-460 | ENDOWMENT FUND EXPENDITURES | - | - | - | 20,000 | 20,000 | 20,000 | |
| 81-40-990 | FUND BALANCE - EXP | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | - | - | - | 20,000 | 20,000 | 20,000 | - |
| | TOTAL LIBRARY ENDOWMENT REVENUES | 22,859 | 20,978 | 7,981 | 20,000 | 20,000 | 20,000 | - |
| | | - | - | - | - | | | |
| | TOTAL LIBRARY ENDOWMENT EXPENSES | - | - | - | 20,000 | 20,000 | 20,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 22,859 | 20,978 | 7,981 | - | - | - | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## WATER UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 4/30/2026 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 51-37-100 | WATER SALES | 3,548,892 | 3,660,214 | 3,523,759 | 4,206,000 | 5,048,000 | 5,048,000 | |
| 51-37-120 | NONRECIP UTILITY REVENUE | 90,816 | 104,378 | - | 40,000 | 40,000 | 40,000 | |
| 51-37-130 | CONNECTION FEES | 19,929 | 26,244 | 26,105 | 20,000 | 20,000 | 20,000 | |
| 51-37-150 | IMPACT FEES | 52,552 | 53,918 | 64,696 | - | - | - | |
| 51-37-550 | MISC WATER - REPAIR, DIVIDENDS | 8,181 | 11,784 | - | - | - | - | |
| 51-37-650 | DEVELOPER NONCASH CONTRIBUTION | 535,014 | 697,558 | - | - | - | - | |
| TOTAL REVENUE | | 4,255,384 | 4,554,096 | 3,614,559 | 4,266,000 | 5,108,000 | 5,108,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 51-38-100 | INTEREST EARNINGS | 124,107 | 100,450 | 73,974 | 120,000 | 120,000 | 120,000 | |
| 51-38-310 | WATER METER RENTALS | 24,193 | 9,709 | 1,286 | 3,000 | 3,000 | 3,000 | |
| 51-38-400 | SALE OF ASSET | 16,750 | - | 30,000 | - | | | |
| 51-38-700 | RETAINED EARNINGS - REV | - | - | - | 2,268,000 | 469,000 | 514,000 | |
| TOTAL MISCELLANEOUS REVENUE | | 165,049 | 110,159 | 105,261 | 2,391,000 | 592,000 | 637,000 | - |
| PERSONNEL | | | | | | | | |
| 51-40-110 | SALARIES AND WAGES | 901,539 | 1,003,597 | 916,644 | 968,000 | 1,068,000 | 1,101,000 | |
| 51-40-120 | WAGES - PART TIME | - | - | - | 8,000 | 8,000 | 8,000 | |
| 51-40-130 | EMPLOYEE BENEFITS | 308,400 | 326,987 | 438,090 | 531,000 | 514,000 | 529,000 | |
| 51-40-145 | SAFETY INCENTIVE ALLOWANCE | - | 220 | - | 2,000 | 2,000 | | |
| 51-40-150 | EMPL APPRECIATION ALLOWANCE | 10,133 | 11,171 | 6,797 | 13,000 | 14,000 | 12,000 | |
| TOTAL PERSONNEL | | 1,220,072 | 1,341,975 | 1,361,531 | 1,522,000 | 1,606,000 | 1,650,000 | - |

| Kaysville City | Budget Worksheet<br>Fiscal Year 2027<br>WATER UTILITY | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 4/30/2026<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | 6/30/2027<br>FY 27<br>Modified Budget | 6/30/2027<br>FY 27<br>Final Budget |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 51-40-210 | BOOKS, SUB., AND MEMBERSHIPS | 1,973 | 91 | 285 | 3,000 | 3,000 | 3,000 | |
| 51-40-220 | PUBLIC NOTICES | 5,958 | 12,038 | - | 6,200 | 6,500 | 6,500 | |
| 51-40-230 | TRAVEL | 8,757 | 5,742 | 7,071 | 6,500 | 7,000 | 7,000 | |
| 51-40-240 | OFFICE SUPPLIES AND EXPENSE | 14,136 | 12,352 | 18,637 | 17,500 | 17,500 | 17,500 | |
| 51-40-241 | COMPUTER, DEVICES & SOFTWARE | 10,476 | 39,784 | 3,852 | 8,500 | 9,000 | 9,000 | |
| 51-40-250 | EQUIP. SUPPLIES AND MNT. | 31,492 | 21,362 | 20,885 | 37,000 | 37,000 | 37,000 | |
| 51-40-260 | BLDGS. & GROUND SUP. & MNT. | 461 | - | 6,531 | 10,000 | 1,000 | 1,000 | |
| 51-40-270 | UTILITIES | 5,227 | 2,782 | 2,397 | 7,000 | 7,000 | 7,000 | |
| 51-40-280 | TELEPHONE | 15,257 | 15,550 | 13,264 | 14,800 | 15,000 | 15,000 | |
| 51-40-310 | PROFESSIONAL & TECHNICAL | 38,604 | 61,292 | 52,626 | 65,000 | 65,000 | 65,000 | |
| 51-40-330 | EDUCATION AND TRAINING | 7,928 | 6,335 | 5,980 | 9,000 | 13,500 | 13,500 | |
| 51-40-460 | WATER PURCHASES | 772,831 | 860,303 | 941,676 | 959,000 | 1,076,000 | 1,076,000 | |
| 51-40-480 | SPECIAL DEPARTMENT SUPPLIES | 83,424 | 223,017 | 91,062 | 140,000 | 140,000 | 140,000 | |
| 51-40-510 | INSURANCE | 37,128 | 54,225 | 49,797 | 50,000 | 52,500 | 53,500 | |
| 51-40-540 | BAD DEBT / (RECOVERED) | 646 | 899 | - | - | | | |
| 51-40-560 | EQUIPMENTAL RENTAL | 14,528 | 7,340 | 7,423 | 12,000 | 12,500 | 12,500 | |
| 51-40-580 | BANK CHARGES | 22,500 | 23,547 | 23,917 | 23,000 | 23,000 | 23,000 | |
| 51-40-610 | WATER METER SUPPLIES | 147,441 | 153,600 | 68,552 | 180,000 | 180,000 | 180,000 | |
| 51-40-622 | WATER QUALITY | 50,288 | 56,298 | 51,580 | 41,000 | 45,000 | 45,000 | |
| 51-40-645 | BLUE STAKE REQUESTS | 3,985 | 2,504 | 1,160 | 4,500 | 4,500 | 4,500 | |
| 51-40-650 | DEPRECIATION | 866,495 | 937,514 | - | - | | | |
| 51-40-656 | WATER TANKS MAINTENANCE | 30,201 | 68,010 | 820 | 70,000 | 70,000 | 70,000 | |
| 51-40-670 | MATERIAL PROCESSING | 35,887 | - | - | - | 40,000 | 40,000 | |
| 51-40-690 | TELEMETRY MAINTENANCE | 15,928 | 10,364 | 12,775 | 16,000 | 20,000 | 20,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 2,221,550 | 2,574,949 | 1,380,290 | 1,680,000 | 1,845,000 | 1,846,000 | - |

| | Budget Worksheet Fiscal Year 2027 WATER UTILITY | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 4/30/2026 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 51-40-710 | CAPITAL OUTLAY - LAND | - | - | - | 25,000 | | | |
| 51-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | 50,000 | 339,000 | 339,000 | |
| 51-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | 41,239 | 35,000 | 50,000 | 50,000 | |
| 51-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | 667 | 25,925 | - | 21,000 | 21,000 | |
| 51-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | 2,122,398 | 2,790,000 | 1,200,000 | 1,200,000 | |
| 51-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | 78,047 | 126,000 | 170,000 | 170,000 | |
| | OPERATIONS CENTER PROJECT | | | | | - | - | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 667 | 2,267,610 | 3,026,000 | 1,780,000 | 1,780,000 | - |
| OTHER | | | | | | | | |
| 51-40-810 | ADMINISTRATIVE SERVICES | 254,000 | 254,000 | 211,667 | 254,000 | 254,000 | 254,000 | |
| 51-40-820 | INFORMATION SYSTEMS SERVICES | 150,000 | 150,000 | 125,000 | 150,000 | 150,000 | 150,000 | |
| 51-40-830 | FLEET MGMT SERVICES | 25,000 | 25,000 | 20,833 | 25,000 | 25,000 | 25,000 | |
| 51-40-880 | NONRECIP UTILITY TRANSFER OUT | 90,816 | 104,378 | - | - | 40,000 | 40,000 | |
| 51-40-890 | PENSION EXPENSE | 109,606 | 199,686 | - | - | | | |
| TOTAL OTHER | | 629,422 | 733,064 | 357,500 | 429,000 | 469,000 | 469,000 | - |
| | TOTAL WATER UTILITY REVENUES | 4,420,433 | 4,664,255 | 3,719,820 | 6,657,000 | 5,700,000 | 5,745,000 | - |
| | | - | 1,941,422 | - | - | | | |
| | TOTAL WATER UTILITY EXPENSES | 4,071,043 | 4,650,655 | 5,366,932 | 6,657,000 | 5,700,000 | 5,745,000 | - |
| | | | | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 349,390 | 13,600 | (1,647,112) | - | - | - | - |

| | | 6/30/2024 | 6/30/2025 | 12/31/2025 | 6/30/2026 | 6/30/2027 | | |
|---|---|---|---|---|---|---|---|---|
| Kaysville City | **Budget Worksheet**<br>**Fiscal Year 2027**<br>**SEWER UTILITY** | FY 24 | FY 25 | FY 26 | FY 26 | FY 27 | | |
| | | Actual | Actual | YTD - Actual | Budget | Tentative Budget | Modified Budget | Final Budget |
| REVENUE | | | | | | | | |
| 52-37-120 | NONRECIP UTILITY REVENUE | 7,898 | 7,898 | - | 5,000 | 5,000 | 5,000 | |
| 52-37-350 | TREATMENT CHARGES | 3,189,305 | 4,419,189 | 2,411,334 | 4,745,000 | 5,315,000 | 5,315,000 | |
| TOTAL REVENUE | | 3,197,203 | 4,427,087 | 2,411,334 | 4,750,000 | 5,320,000 | 5,320,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 52-38-100 | INTEREST EARNINGS | 41,933 | 36,889 | 15,399 | 20,000 | 35,000 | 35,000 | |
| TOTAL MISCELLANEOUS REVENUE | | 41,933 | 36,889 | 15,399 | 20,000 | 35,000 | 35,000 | - |
| PERSONNEL | | | | | | | | |
| 52-40-110 | SALARIES AND WAGES | 3,930 | 18,745 | 14,781 | 15,000 | 20,000 | 20,000 | |
| 52-40-120 | WAGES - PART TIME | - | - | - | - | - | - | |
| 52-40-130 | EMPLOYEE BENEFITS | 811 | 2,998 | 2,471 | 8,000 | 5,000 | 5,000 | |
| TOTAL PERSONNEL | | 4,741 | 21,743 | 17,253 | 23,000 | 25,000 | 25,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 52-40-240 | OFFICE SUPPLIES AND EXPENSE | - | - | - | - | | | |
| 52-40-250 | EQUIP. SUPPLIES AND MNT. | - | - | - | 1,000 | 1,000 | 1,000 | |
| 52-40-480 | SPECIAL DEPARTMENT SUPPLIES | - | - | - | - | | | |
| 52-40-540 | BAD DEBT / (RECOVERED) | 767 | 1,244 | - | - | | | |
| 52-40-580 | BANK CHARGES | 19,901 | 28,762 | 15,669 | 20,000 | 30,000 | 30,000 | |
| 52-40-650 | DEPRECIATION | 688 | 689 | - | - | | | |
| 52-40-810 | ADMINISTRATIVE SERVICES | 101,000 | 101,000 | 50,500 | 101,000 | 101,000 | 101,000 | |
| 52-40-880 | NONRECIP UTILITY TRANSFER OUT | 7,898 | 7,898 | - | - | 8,000 | 8,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 130,255 | 139,593 | 66,169 | 122,000 | 140,000 | 140,000 | - |

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| **Budget Worksheet Fiscal Year 2027 SEWER UTILITY** | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 52-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | - | - | - |
| 52-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | - | - | - | - |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | - | - | - | - | - | - |
| OTHER | | | | | | | | |
| 52-40-910 | PAYMENT TO SEWER DISTRICTS | 3,095,873 | 4,267,050 | 1,989,588 | 4,625,000 | 5,190,000 | 5,190,000 | |
| TOTAL OTHER | | 3,095,873 | 4,267,050 | 1,989,588 | 4,625,000 | 5,190,000 | 5,190,000 | - |
| | TOTAL SEWER UTILITY REVENUES | 3,239,136 | 4,463,976 | 2,426,733 | 4,770,000 | 5,355,000 | 5,355,000 | - |
| | | - | - | - | - | | | |
| | TOTAL SEWER UTILITY EXPENSES | 3,230,868 | 4,428,386 | 2,073,010 | 4,770,000 | 5,355,000 | 5,355,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 8,268 | 35,590 | 353,723 | - | - | - | - |

| | Budget Worksheet Fiscal Year 2027 POWER UTILITY | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 4/30/2026 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 53-37-510 | ELECTRICITY SALES - TAXABLE | 14,822,030 | 16,384,765 | 15,583,442 | 16,893,000 | 18,875,000 | 18,875,000 | |
| 53-37-511 | ELECTRICITY SALES - EXEMPT | 2,455,036 | 2,591,336 | 2,307,358 | 2,825,000 | 2,967,000 | 2,967,000 | |
| 53-37-512 | ENERGY SALES AND USE TAX | 1,037,470 | 1,138,554 | 1,125,203 | 1,185,000 | 1,311,000 | 1,311,000 | |
| 53-37-550 | REPAIR FEES | (8,687) | 7,404 | 19,996 | - | | | |
| 53-37-580 | RENTAL POLE ATTACHMENTS | 118,592 | 110,600 | - | - | | | |
| 53-37-600 | IMPACT FEES | 280,432 | 323,504 | 375,866 | 1,500,000 | 140,000 | 140,000 | |
| 53-37-625 | GENERLINK GENERATOR ADAPTER | - | - | - | - | | | |
| 53-37-630 | REIMBURSEMENTS - UAMPS/ICPA | 32,432 | 29,097 | 1,822 | 15,000 | 15,000 | 15,000 | |
| 53-37-650 | RECONNECT CHARGES | 4,100 | 2,350 | 780 | - | - | - | |
| 53-37-651 | TEMPORARY CONNECTION FEES | 12,759 | 10,568 | 44,796 | - | - | - | |
| 53-37-660 | EXTENSION FEES | 307,806 | 164,351 | 420,472 | 500,000 | 500,000 | 500,000 | |
| 53-37-670 | NONRECIP UTILITY REVENUE | 366,210 | 366,444 | - | 225,000 | 225,000 | 225,000 | |
| TOTAL REVENUE | | 19,428,181 | 21,128,973 | 19,879,736 | 23,143,000 | 24,033,000 | 24,033,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 53-38-100 | INTEREST EARNINGS | 418,838 | 306,725 | 181,373 | - | | | |
| 53-38-200 | PENALTIES - DELINQUENT ACCTS. | 71,231 | 70,146 | 58,362 | - | | | |
| 53-38-400 | SALE OF ASSETS | 16,863 | 26,125 | 22,325 | - | | | |
| 53-38-700 | RETAINED EARNINGS - REV | - | - | - | 1,318,000 | 726,000 | 956,000 | |
| 53-38-800 | SALE OF PROPERTY | 4,675 | - | 6,105 | - | | | |
| 53-38-901 | MISCELLANEOUS | 828 | 4,962 | 8,815 | - | | | |
| 53-38-950 | FEMA | - | - | - | - | | | |
| TOTAL MISCELLANEOUS REVENUE | | 512,435 | 407,958 | 276,980 | 1,318,000 | 726,000 | 956,000 | - |
| PERSONNEL | | | | | | | | |
| 53-40-110 | SALARIES - MAINTENANCE | 1,518,254 | 1,596,890 | 1,392,014 | 1,319,000 | 1,571,000 | 1,557,000 | |
| 53-40-111 | WAGES PART TIME | - | - | - | 31,000 | 31,000 | 31,000 | |

Kaysville City

## Budget Worksheet
## Fiscal Year 2027
# POWER UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 4/30/2026 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| 53-40-120 | SALARIES - NEW CONSTRUCTION | 889 | 99,549 | 113,330 | 461,000 | 468,000 | 466,000 | |
| 53-40-130 | EMPLOYEE BENEFITS | 495,145 | 494,605 | 674,121 | 870,000 | 872,000 | 869,000 | |
| 53-40-145 | SAFETY INCENTIVE ALLOWANCE | - | - | - | 2,000 | 2,000 | | |
| 53-40-150 | EMPL APPRECIATION ALLOWANCE | 9,253 | 8,874 | 8,065 | 9,000 | 9,000 | 8,000 | |
| TOTAL PERSONNEL | | 2,023,540 | 2,199,918 | 2,187,530 | 2,692,000 | 2,953,000 | 2,931,000 | - |
| | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 53-40-190 | POWER BOARD EXPENSES | 330 | - | - | - | - | - | |
| 53-40-210 | BOOKS, SUB., AND MEMBERSHIPS | - | - | 334 | 1,000 | 1,000 | 1,000 | |
| 53-40-220 | PUBLIC NOTICES | - | - | - | 500 | 500 | 500 | |
| 53-40-230 | TRAVEL | 11,147 | 7,812 | 8,208 | 10,000 | 10,000 | 10,000 | |
| 53-40-240 | OFFICE SUPPLIES AND EXPENSE | 11,664 | 6,251 | 6,411 | 10,000 | 10,000 | 10,000 | |
| 53-40-250 | EQUIP. SUPPLIES AND MNT. | 53,623 | 36,024 | 42,450 | 50,000 | 70,000 | 70,000 | |
| 53-40-251 | EQUIPMENT - HAND TOOLS | 21,748 | 49,954 | 51,090 | 50,000 | 50,000 | 50,000 | |
| 53-40-260 | BLDGS. & GROUND SUP. & MNT. | 10,645 | - | - | 1,500 | 1,500 | 1,500 | |
| 53-40-270 | UTILITIES | 5,227 | 2,782 | 2,397 | 5,000 | 5,000 | 5,000 | |
| 53-40-280 | TELEPHONE | 23,203 | 20,168 | 18,253 | 20,000 | 20,000 | 20,000 | |
| 53-40-310 | PROFESSIONAL & TECHNICAL | 12,248 | 41,145 | 27,964 | 25,000 | 25,000 | 25,000 | |
| 53-40-311 | PROFESSIONAL ANSWERING SERVICE | 2,184 | - | - | - | - | - | |
| 53-40-330 | EDUCATION AND TRAINING | 34,990 | 33,244 | 31,543 | 30,000 | 35,000 | 35,000 | |
| 53-40-460 | POWER PURCHASES | 13,424,625 | 14,661,849 | 10,968,513 | 15,200,000 | 15,300,000 | 15,300,000 | |
| 53-40-480 | SPECIAL DEPARTMENT SUPPLIES | 27,097 | 42,515 | 27,429 | 40,000 | 40,000 | 40,000 | |
| 53-40-510 | INSURANCE | 53,677 | 58,970 | 60,335 | 60,000 | 65,000 | 67,000 | |
| 53-40-540 | BAD DEBT / (RECOVERED) | 11,548 | 3,165 | - | 13,000 | 13,000 | 13,000 | |
| 53-40-560 | EQUIPMENT RENTAL | - | - | 250 | 3,000 | 4,500 | 4,500 | |
| 53-40-570 | EQUIPMENT LEASE PAYMENT | 15,721 | 15,008 | 16,445 | 16,000 | 16,500 | 16,500 | |
| 53-40-580 | BANK CHARGES (CREDIT CARDS) | 117,946 | 133,141 | 129,581 | 120,000 | 120,000 | 120,000 | |
| 53-40-610 | SUBSTATION MAINTENANCE | 105,066 | 102,732 | 40,123 | 200,000 | 200,000 | 200,000 | |
| 53-40-625 | CONTRACT - TREE TRIMMING | 360,991 | 355,359 | 276,588 | 375,000 | 375,000 | 375,000 | |

Kaysville City

**Budget Worksheet**
**Fiscal Year 2027**
# POWER UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 4/30/2026 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| 53-40-630 | IMPROVEMENTS - MAINTENANCE | 99,429 | 277,033 | 258,963 | 500,000 | 500,000 | 500,000 | |
| 53-40-635 | MY METER PROJECT | - | 22,140 | 22,140 | 20,000 | 23,000 | 23,000 | |
| 53-40-645 | BLUE STAKE REQUESTS | 8,306 | 5,225 | 5,720 | 7,000 | 7,000 | 7,000 | |
| 53-40-650 | DEPRECIATION | 906,820 | 957,761 | - | - | | | |
| 53-40-655 | OUTAGE MANAGEMENT SOFTWARE | 196,186 | 56,704 | 60,622 | 60,000 | 62,000 | 62,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 15,514,420 | 16,888,982 | 12,055,356 | 16,817,000 | 16,954,000 | 16,956,000 | - |
| | | | | | | | | |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 53-40-730 | CAPITAL OUTLAY - IMPROVEMENTS | - | - | - | - | 250,000 | 250,000 | |
| 53-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | 20,000 | | | |
| 53-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | 1,679,959 | 2,477,000 | 1,565,000 | 1,815,000 | |
| 53-40-760 | CAPITAL OUTLAY - VEHICLES | - | 931 | 427,884 | 450,000 | 700,000 | 700,000 | |
| 53-40-724 | OPERATIONS CENTER PROJECT | - | - | - | - | 206,000 | 206,000 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 931 | 2,107,842 | 2,947,000 | 2,721,000 | 2,971,000 | - |
| | | | | | | | | |
| OTHER | | | | | | | | |
| 53-40-810 | ADMINISTRATIVE SERVICES | 305,000 | 305,000 | 254,167 | 305,000 | 305,000 | 305,000 | |
| 53-40-820 | INFORMATION SYSTEMS SERVICES | 220,000 | 220,000 | 183,333 | 220,000 | 220,000 | 220,000 | |
| 53-40-830 | FLEET MGMT SERVICES | 40,000 | 40,000 | 33,333 | 40,000 | 40,000 | 40,000 | |
| 53-40-880 | NONRECIP UTILITY TRANSFER OUT | 366,210 | 366,444 | - | 225,000 | 225,000 | 225,000 | |
| 53-40-890 | PENSION EXPENSE | 185,488 | 328,056 | - | - | - | - | |
| 53-40-920 | TRANSFER TO GEN FUND - EUT | 1,037,470 | 1,130,804 | 1,125,203 | 1,185,000 | 1,311,000 | 1,311,000 | |
| 53-40-930 | PAYMENT IN LIEU OF PROP TAX | 26,792 | 28,311 | - | 30,000 | 30,000 | 30,000 | |
| TOTAL OTHER | | 2,180,960 | 2,418,615 | 1,596,037 | 2,005,000 | 2,131,000 | 2,131,000 | - |
| | TOTAL POWER UTILITY REVENUES | 19,940,616 | 21,536,931 | 20,156,717 | 24,461,000 | 24,759,000 | 24,989,000 | - |
| | | - | - | - | - | | | |
| | TOTAL POWER UTILITY EXPENSES | 19,718,920 | 21,508,446 | 17,946,765 | 24,461,000 | 24,759,000 | 24,989,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPEN | 221,696 | 28,485 | 2,209,951 | - | - | - | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## PRESSURE IRRIGATION UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 54-37-100 | SERVICE FEES - UTILITY | 1,662,910 | 1,674,486 | 842,567 | 1,727,000 | 1,737,000 | 1,737,000 | |
| TOTAL REVENUE | | 1,662,910 | 1,674,486 | 842,567 | 1,727,000 | 1,737,000 | 1,737,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 54-38-100 | INTEREST EARNINGS | 5,884 | 3,656 | 964 | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | | 5,884 | 3,656 | 964 | - | - | - | - |
| PERSONNEL | | | | | | | | |
| 54-40-110 | SALARIES AND WAGES | 3,263 | 10,595 | 3,256 | 15,000 | 20,000 | 20,000 | |
| 54-40-120 | WAGES PART TIME | - | - | - | - | - | - | |
| 54-40-130 | EMPLOYEE BENEFITS | 661 | 1,797 | 575 | 8,000 | 5,000 | 5,000 | |
| TOTAL PERSONNEL | | 3,924 | 12,392 | 3,831 | 23,000 | 25,000 | 25,000 | - |
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 54-40-540 | BAD DEBT / (RECOVERED) | 236 | 311 | - | - | | | |
| 54-40-580 | BANK CHARGES | 10,255 | 10,899 | 5,475 | 8,000 | 11,000 | 11,000 | |
| 54-40-810 | ADMINISTRATIVE SERVICES | 101,000 | 101,000 | 50,500 | 101,000 | 101,000 | 101,000 | |
| 54-40-910 | PAYMENTS TO DAVIS AND WEBER | 1,586,319 | 1,597,139 | 670,340 | 1,595,000 | 1,600,000 | 1,600,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | 1,697,810 | 1,709,349 | 726,315 | 1,704,000 | 1,712,000 | 1,712,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| | TOTAL PRESSURE IRRIGATION UTILITY REVENUES | 1,668,794 | 1,678,142 | 843,531 | 1,727,000 | 1,737,000 | 1,737,000 | - |
| | | - | - | - | - | | | |
| | TOTAL PRESSURE IRRIGATION UTILITY EXPENSES | 1,701,734 | 1,721,741 | 730,146 | 1,727,000 | 1,737,000 | 1,737,000 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | (32,940) | (43,599) | 113,385 | - | - | - | - |

**Budget Worksheet**
**Fiscal Year 2027**
# SANITATION UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 55-37-120 | NONRECIP UTILITY REVENUE | 8,267 | 8,267 | - | 12,000 | 12,000 | 12,000 | |
| 55-37-700 | SANITATION FEES | 1,797,446 | 2,005,961 | 1,019,617 | 2,200,000 | 2,398,000 | 2,398,000 | |
| 55-37-710 | RECYCLE FEES | 794,124 | 817,917 | 428,755 | 840,000 | 891,000 | 891,000 | |
| TOTAL REVENUE | | 2,599,837 | 2,832,145 | 1,448,372 | 3,052,000 | 3,301,000 | 3,301,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 55-38-100 | INTEREST EARNINGS | 73,448 | 69,818 | 33,095 | 45,000 | 61,000 | 61,000 | |
| 55-38-700 | RETAINED EARNINGS - REV | - | - | - | - | 208,000 | 208,000 | |
| TOTAL MISCELLANEOUS REVENUE | | 73,448 | 69,818 | 33,095 | 45,000 | 269,000 | 269,000 | - |
| PERSONNEL | | | | | | | | |
| 55-40-110 | SALARIES AND WAGES | 8,978 | 10,459 | 7,010 | 29,000 | 12,000 | 12,000 | |
| 55-40-120 | WAGES - PART TIME | - | - | - | - | - | - | |
| 55-40-130 | EMPLOYEE BENEFITS | 22,010 | 23,515 | 14,479 | 16,000 | 6,000 | 6,000 | |
| TOTAL PERSONNEL | | 30,987 | 33,974 | 21,488 | 45,000 | 18,000 | 18,000 | - |

## Budget Worksheet
## Fiscal Year 2027
# SANITATION UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 55-40-241 | COMPUTER, DEVICES & SOFTWARE | 5,150 | 5,305 | - | 5,000 | 5,000 | 5,000 | |
| 55-40-250 | EQUIPMENT, SUPPLIES, MNT. | - | - | 12,000 | 6,000 | 6,000 | 6,000 | |
| 55-40-480 | SPECIAL DEPARTMENT SUPPLIES | - | - | - | 10,000 | 10,000 | 10,000 | |
| 55-40-510 | INSURANCE | 9,815 | 9,757 | 13,943 | 14,000 | 16,000 | 16,000 | |
| 55-40-540 | BAD DEBT / (RECOVERED) | 579 | 549 | - | - | | | |
| 55-40-580 | BANK CHARGES | 16,571 | 18,378 | 9,411 | 13,000 | 20,000 | 20,000 | |
| 55-40-610 | WASTE SERVICES | 37,641 | 39,458 | 11,756 | 40,000 | 42,000 | 42,000 | |
| 55-40-620 | COLLECTION CONTRACT | 551,104 | 617,611 | 272,390 | 642,000 | 668,000 | 668,000 | |
| 55-40-621 | RECYCLE COLLECTION | 232,956 | 233,578 | 103,061 | 282,000 | 291,000 | 291,000 | |
| 55-40-622 | GREEN WASTE COLLECTION | 232,433 | 243,114 | 107,223 | 256,000 | 264,000 | 264,000 | |
| 55-40-630 | DISPOSAL CHARGES | 1,103,698 | 984,964 | 383,050 | 1,293,000 | 1,474,000 | 1,474,000 | |
| 55-40-650 | DEPRECIATION | 67,555 | 74,947 | - | - | | | |
| 55-40-810 | ADMINISTRATIVE SERVICES | 152,000 | 152,000 | 76,000 | 152,000 | 152,000 | 152,000 | |
| 55-40-820 | TOTER RECYCLE CARTS | 78,964 | 122,997 | 41,282 | 120,000 | 120,000 | 120,000 | |
| 55-40-830 | FLEET MGMT SERVICES | 10,000 | 10,000 | 5,000 | 10,000 | 10,000 | 10,000 | |
| 55-40-880 | NONRECIP UTILITY TRANSFER OUT | 8,267 | 8,267 | - | 12,000 | 12,000 | 12,000 | |
| 55-40-990 | RETAINED EARNINGS - EXP | - | - | - | 197,000 | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 2,506,734 | 2,520,925 | 1,035,116 | 3,052,000 | 3,090,000 | 3,090,000 | - |
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 55-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | - | - | - | 406,000 | 406,000 | |
| | OPERATIONS CENTER PROJECT | | | | | 56,000 | 56,000 | |
| TOTAL OPERATIONS & MAINTENANCE | | - | - | - | - | 462,000 | 462,000 | - |
| | TOTAL SANITATION UTILITY REVENUES | 2,673,285 | 2,901,963 | 1,481,468 | 3,097,000 | 3,570,000 | 3,570,000 | - |
| | | - | - | - | - | | | |
| | TOTAL SANITATION UTILITY EXPENSES | 2,537,721 | 2,554,899 | 1,056,604 | 3,097,000 | 3,570,000 | 3,570,000 | - |
| | | - | - | | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | 135,564 | 347,064 | 424,864 | - | - | - | - |

# Budget Worksheet
## Fiscal Year 2027
## STORM WATER UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | |
| 56-37-100 | STORM WATER FEES | 1,253,315 | 1,271,300 | 764,379 | 1,504,000 | 1,905,000 | 1,905,000 | |
| 56-37-120 | NONRECIP UTILITY REVENUE | 21,718 | 21,718 | - | 25,000 | 25,000 | 25,000 | |
| 56-37-650 | DEVELOPER NONCASH CONTRIBUTION | 359,159 | 725,848 | - | - | - | - | |
| TOTAL REVENUE | | 1,634,192 | 2,018,866 | 764,379 | 1,529,000 | 1,930,000 | 1,930,000 | - |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 56-38-100 | INTEREST EARNINGS | 69,869 | 51,204 | 21,257 | 45,000 | 45,000 | 45,000 | |
| 56-38-700 | RETAINED EARNINGS - REV | - | - | - | 252,000 | 48,555 | 92,555 | |
| TOTAL MISCELLANEOUS REVENUE | | 69,869 | 51,204 | 21,257 | 297,000 | 93,555 | 137,555 | - |
| PERSONNEL | | | | | | | | |
| 56-40-110 | SALARIES AND WAGES | 518,266 | 529,184 | 268,312 | 493,000 | 551,000 | 581,000 | |
| 56-40-120 | WAGES - PART TIME | - | - | - | 8,000 | 8,000 | 8,000 | |
| 56-40-130 | EMPLOYEE BENEFITS | 210,783 | 190,804 | 143,905 | 277,000 | 271,000 | 285,000 | |
| TOTAL PERSONNEL | | 729,049 | 719,988 | 412,217 | 778,000 | 830,000 | 874,000 | - |

| | Budget Worksheet<br>Fiscal Year 2027<br>**STORM WATER UTILITY** | 6/30/2024<br>FY 24<br>Actual | 6/30/2025<br>FY 25<br>Actual | 12/31/2025<br>FY 26<br>YTD - Actual | 6/30/2026<br>FY 26<br>Budget | 6/30/2027<br>FY 27<br>Tentative Budget | Modified Budget | Final Budget |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | |
| 56-40-230 | TRAVEL | - | - | 162 | - | 2,000 | 2,000 | |
| 56-40-240 | OFFICE SUPPLIES AND EXPENSE | 12,119 | 11,870 | 7,406 | 10,000 | 12,000 | 12,000 | |
| 56-40-241 | COMPUTER, DEVICES & SOFTWARE | 9,677 | 9,312 | 1,329 | 9,500 | 9,500 | 9,500 | |
| 56-40-250 | EQUIP. SUPPLIES AND MNT. | 27,774 | 25,548 | 24,483 | 27,000 | 28,000 | 28,000 | |
| 56-40-260 | BLDGS. & GROUND SUP. & MNT. | - | - | - | 10,000 | 10,000 | 10,000 | |
| 56-40-270 | UTILITIES | - | - | - | 1,000 | 1,000 | 1,000 | |
| 56-40-280 | TELEPHONE | 5,092 | 4,427 | 2,471 | 8,000 | 8,000 | 8,000 | |
| 56-40-310 | PROFESSIONAL & TECHNICAL | 102,900 | 43,573 | 2,997 | 70,000 | 70,000 | 70,000 | |
| 56-40-320 | INSPECTION AND MAINTENANCE | 19,156 | 14,533 | 1,875 | 50,000 | 60,000 | 60,000 | |
| 56-40-330 | EDUCATION AND TRAINING | 2,395 | 2,479 | 1,240 | 6,000 | 6,000 | 6,000 | |
| 56-40-480 | SPECIAL SUPPLIES | 15,454 | 14,427 | 2,332 | 36,000 | 39,000 | 39,000 | |
| 56-40-495 | STORM WATER PERMIT | 1,750 | 5,060 | 6,455 | 8,000 | 8,000 | 8,000 | |
| 56-40-510 | INSURANCE | 29,548 | 37,077 | 39,837 | 40,000 | 40,000 | 40,000 | |
| 56-40-520 | EASEMENTS AND AGREEMENTS | - | - | - | 15,000 | 15,000 | 15,000 | |
| 56-40-540 | BAD DEBT / (RECOVERED) | (24) | (28) | - | - | | | |
| 56-40-560 | EQUIPMENT RENTAL | 6,817 | 7,340 | 7,340 | 12,000 | 12,500 | 12,500 | |
| 56-40-580 | BANK CHARGES | 8,031 | 8,274 | 4,968 | 6,900 | 9,000 | 9,000 | |
| 56-40-630 | CURB AND GUTTER MAINTENANCE | 27,432 | 64,970 | 20,251 | 155,000 | 170,000 | 170,000 | |
| 56-40-645 | BLUE STAKE REQUESTS | 3,025 | 2,323 | 841 | 3,600 | 4,000 | 4,000 | |
| 56-40-650 | DEPRECIATION | 631,823 | 654,032 | - | - | | | |
| 56-40-670 | MATERIAL PROCESSING | 35,887 | - | - | - | 40,000 | 40,000 | |
| 56-40-810 | ADMINISTRATIVE SERVICES | 101,000 | 101,000 | 50,500 | 101,000 | 101,000 | 101,000 | |
| 56-40-820 | INFORMATION SYSTEMS SERVICES | 100,000 | 100,000 | 50,000 | 100,000 | 100,000 | 100,000 | |
| 56-40-830 | FLEET MGMT SERVICES | 33,000 | 33,000 | 16,500 | 33,000 | 33,000 | 33,000 | |
| 56-40-880 | NONRECIP UTILITY TRANSFER OUT | 21,718 | 21,718 | - | 25,000 | 25,000 | 25,000 | |
| 56-40-890 | PENSION EXPENSE | 59,019 | 94,896 | - | - | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 1,253,592 | 1,255,831 | 240,987 | 727,000 | 803,000 | 803,000 | - |

Kaysville City

# Budget Worksheet
## Fiscal Year 2027
## STORM WATER UTILITY

| | | 6/30/2024 FY 24 Actual | 6/30/2025 FY 25 Actual | 12/31/2025 FY 26 YTD - Actual | 6/30/2026 FY 26 Budget | 6/30/2027 FY 27 Tentative Budget | 6/30/2027 FY 27 Modified Budget | 6/30/2027 FY 27 Final Budget |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EQUIPMENT & PROJECTS | | | | | | | | |
| 56-40-720 | CAPITAL OUTLAY - BUILDINGS | - | - | - | - | | | |
| 56-40-740 | CAPITAL OUTLAY - EQUIPMENT | - | 667 | 25,925 | - | | | |
| 56-40-750 | CAPITAL OUTLAY - INFRASTR. | - | - | - | 150,000 | 60,000 | 60,000 | |
| 56-40-760 | CAPITAL OUTLAY - VEHICLES | - | - | - | 171,000 | 241,000 | 241,000 | |
| | OPERATIONS CENTER PROJECT | | | | | 89,555 | 89,555 | |
| TOTAL CAPITAL EQUIPMENT & PROJECTS | | - | 667 | 25,925 | 321,000 | 390,555 | 390,555 | - |
| | | | | | | | | |
| | TOTAL STORM WATER UTILITY REVENUES | 1,704,060 | 2,070,070 | 785,636 | 1,826,000 | 2,023,555 | 2,067,555 | - |
| | | - | - | - | - | | | |
| | TOTAL STORM WATER UTILITY EXPENSES | 1,982,642 | 1,976,486 | 679,129 | 1,826,000 | 2,023,555 | 2,067,555 | - |
| | | - | - | - | - | | | |
| | DIFFERENCE IN REVENUES AND EXPENSES | (278,581) | 93,584 | 106,507 | - | 0 | 0 | - |

**Kaysville City**
**Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule**
**May 7, 2026**

Kaysville City will consider an increase to its property tax rate from .001455 to .001664 (estimated) to generate an additional $802,910 in revenue. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax increase is adopted.

| | |
|---|---|
| Kaysville City's Current Property Tax Rate | 0.001455 |
| Kaysville City's Current Property Tax Revenue | $ 5,745,949 |
| Proposed Total Property Tax Revenue with Tax Change | $ 6,548,859 |
| **New Property Tax Revenue to Kaysville City** | **$ 802,910** |

| | |
|---|---|
| Estimated Increase in Property Tax Revenue | 13.97% |

| | Monthly | Annual |
|---|---|---|
| Estimated Increase to a Primary Residence of $690,000 | $ 6.62 | $ 79.43 |
| Estimated Increase to a Business Valued at $690,000 | $ 12.03 | $ 144.41 |

**Departments Affected by Tax Increase:**

The City did not receive a property tax increase in FY 2026. Accordingly, the proposed FY 2027 budget includes a targeted revenue increase to address prior-year funding needs and support ongoing operations.

| GENERAL GOVERNMENT | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| CITY COUNCIL | $187,000 | $200,000 | $13,000 |
| CITY MANAGER | $280,500 | $293,500 | $13,000 |
| ADMINISTRATIVE SERVICES | $1,195,000 | $1,201,000 | $6,000 |
| INFORMATION SYSTEMS | $1,272,275 | $1,410,000 | $137,725 |
| LEGAL SERVICES | $602,000 | $669,000 | $67,000 |
| GENERAL GOVERNMENT BUILDINGS | $319,174 | $338,000 | $18,826 |
| ELECTIONS | $0 | $0 | $0 |
| FLEET MAINTENANCE | $885,000 | $904,000 | $19,000 |
| **TOTAL GENERAL GOVERNMENT** | **$4,740,949** | **$5,015,500** | **$274,551** |

**Impact of Tax Increase –**IT will provide higher internet speeds to the city and bring the website ADA compliant. Other general government departments will see supply budgets increasing to keep up with inflation.

| PUBLIC SAFETY | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| POLICE DEPARTMENT | $8,491,000 | $8,775,000 | $284,000 |
| FIRE DEPARTMENT | $4,676,000 | $5,041,000 | $365,000 |
| **TOTAL PUBLIC SAFETY** | **$13,167,000** | **$13,816,000** | **$649,000** |

**Impact of Tax Increase –**The current part-time administrative assistant in the Fire Department will move to a full-time position. The fire department will also increase its equipment, training, and dispatch budgets to keep up with inflation.
The police department will add a part time records clerk, increase its dispatch, department supplies, and computer contract services budgets to keep up with inflation.

| COMMUNITY DEVELOPMENT | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PLANNING & ZONING | $607,000 | $642,000 | $35,000 |
| BUILDING INSPECTION | $723,000 | $736,000 | $13,000 |
| **TOTAL COMMUNITY DEVELOPMENT** | **$1,330,000** | **$1,378,000** | **$48,000** |

**Impact of Tax Increase –** Planning and Zoning will see an increase in supply budget increase to keep up with inflation.

| STREETS AND PUBLIC WORKS | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PUBLIC WORKS | $808,500 | $808,500 | $0 |
| **TOTAL STREETS AND PUBLIC WORKS** | **$808,500** | **$808,500** | **$0** |

**Impact of Tax Increase –** Public works budget is not affected by the tax increase directly and will still see a decrease with road-related expenditures moving to the Road Fund which has helped keep the tax increase low.

| PARKS, RECREATION, AND CULTURE | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| PARKS | $1,540,400 | $1,660,000 | $119,600 |
| RECREATION | $1,252,000 | $1,289,000 | $37,000 |
| COMMUNITY EVENTS | $212,000 | $212,000 | $0 |
| CEMETERY | $523,000 | $549,000 | $26,000 |
| **TOTAL PARKS, RECREATION, AND CULTURE** | **$3,527,400** | **$3,710,000** | **$182,600** |

**Impact of Tax Increase –** Parks will complete capital projects with the tax increase and replacement of mowers and other equipment.

| TRANSFERS & NON DEPARTMENTAL | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| TRANSFERS & NON DEPARTMENTAL | $1,239,159 | $887,918 | -$351,241 |
| **TOTAL TRANSFER TO DEBT SERVICES** | **$1,239,159** | **$887,918** | **-$351,241** |

**Impact of Tax Increase –** The general fund will transfer money to Debt Services to pay for the Kaysville Field House collaboration with Davis County School District

| | BUDGET WITHOUT TAX INCREASE | PROPOSED BUDGET | BUDGET CHANGE |
|---|---|---|---|
| **Total Budget Impact** | **$24,813,008** | **$25,615,918** | **$802,910** |

# CITY COUNCIL STAFF REPORT

Kaysville City

**MEETING DATE:** June 4, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Melinda Greenwood, Community Development Director; Tami Tran, Mayor

**SUBJECT/AGENDA TITLE:** Reappointment of David Moore as a Planning Commissioner

**EXECUTIVE SUMMARY:**

Mr. David Moore has been serving on the Planning Commission since July 2025, with his current term expiring June 30, 2026. Mayor Tran has chosen to reappoint David Moore to serve another 3-year term, which will expire June 30, 2029.

The Planning Commission consists of seven members, all of whom must reside in the city boundaries for at least one year prior to their appointment. The term of office for each appointed member is three years, and there's 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.

City Council Options:

1. Approve the reappointment of David Moore as a Planning Commission Member.
2. Reject the reappointment.

Staff Recommendation:

Approval of the reappointment of David Moore as a Planning Commissioner.

Fiscal Impact:

N/A

ATTACHMENTS:

None

# CITY COUNCIL STAFF REPORT

Kaysville City

**MEETING DATE:** June 4, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Melinda Greenwood, Community Development Director; Tami Tran, Mayor

**SUBJECT/AGENDA TITLE:** Reappointment of Megan Sevy as a Planning Commissioner

**EXECUTIVE SUMMARY:**

Ms. Megan Sevy has been serving on the Planning Commission since December 2023, with her current term expiring June 30, 2026. Mayor Tran has chosen to reappoint Megan Sevy to serve another 3-year term, which will expire June 30, 2029.

The Planning Commission consists of seven members, all of whom must reside in the city boundaries for at least one year prior to their appointment. The term of office for each appointed member is three years, and there's 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.

City Council Options:

1. Approve the reappointment of Megan Sevy as a Planning Commission Member.
2. Reject the reappointment.

Staff Recommendation:

Approval of the reappointment of Megan Sevy as a Planning Commissioner Member.

Fiscal Impact:

N/A

ATTACHMENTS:

None

# CITY COUNCIL STAFF REPORT

**MEETING DATE:** June 4, 2026

**TYPE OF ITEM:** Consent Items

**PRESENTED BY:** Melinda Greenwood, Community Development Director; Tami Tran, Mayor

**SUBJECT/AGENDA TITLE:** Reappointment of Rachel Lott as an Alternate Planning Commissioner

**EXECUTIVE SUMMARY:**

Ms. Rachel Lott has been serving on the Planning Commission since July 2022, with her current term expiring June 30, 2026. Mayor Tran has chosen to reappoint Rachel Lott to serve another 3-year term, which will expire June 30, 2029.

The Planning Commission consists of seven members, all of whom must reside in the city boundaries for at least one year prior to their appointment. The term of office for each appointed member is three years, and there's 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.

City Council Options:

1. Approve the reappointment of Rachel Lott as an Alternate Planning Commission Member.
2. Reject the reappointment.

Staff Recommendation:

Approval of the reappointment of Rachel Lott as a Planning Commissioner Alternate.

Fiscal Impact:

N/A

ATTACHMENTS:

None

**RESOLUTION __-__-__**

**A RESOLUTION EXPRESSING THE CITY COUNCIL'S INTENT AND SUPPORT FOR THE CONTINUED PRESERVATION OF AGRICULTURAL PROPERTY CONTAINING EQUESTRIAN AMENITIES HISTORICALLY ESTABLISHED FOR THE BENEFIT AND ENJOYMENT OF AREA RESIDENTS**

**WHEREAS**, the City Council of the Kaysville City ("City") recognizes the historical, cultural, agricultural, scenic, and community value of existing agricultural and equestrian uses within the City; and

**WHEREAS,** certain agricultural and open-space properties within the City contain equestrian amenities and facilities created for the benefit, use, and enjoyment of area residents; and

**WHEREAS**, such equestrian-oriented agricultural properties have historically contributed to the unique character, heritage, and quality of life within those communities; and

**WHEREAS**, residents have chosen to live in or near agricultural zones in part because of the availability of agricultural and equestrian amenities and the lifestyle associated with those uses; and

**WHEREAS**, the City Council desires to express its support for the continued preservation and maintenance of agricultural and equestrian uses and amenities within the community for future generations;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF KAYSVILE, UTAH:**

1. The City Council acknowledges the historical and community value of agricultural and equestrian amenities.

2. The City Council expresses its intent and desire that agricultural and open-space properties created for the benefit, use, and enjoyment of area residents be preserved and maintained to the greatest extent reasonably possible.

3. This Resolution is intended as a statement of intent and policy preference only and shall not be construed as creating a binding land use designation, zoning entitlement, contractual obligation, or property restriction.

**PASSED AND ADOPTED by the City Council of Kaysville, Utah, this _____ day of ________________, 20___.**

_

ATTEST:

________________________________________
Tamara Tran, Mayor

________________________________________
Annemarie Plaizier, City Recorder

APPROVED AS TO FORM:

________________________________________
Nicholas C. Mills, City Attorney

# CITY COUNCIL STAFF REPORT

**MEETING DATE:** June 4, 2026

**TYPE OF ITEM:** Work Item

**PRESENTED BY:** Melinda Greenwood, Community Development Director

**SUBJECT/AGENDA TITLE:** An Ordinance Amending Various Sections of Title 17 of the Kaysville City Code to comply with Senate Bill 179 titled "Local Regulation of Business Entities Amendments"

**EXECUTIVE SUMMARY:**
This item was presented as a work item during the May 21, 2026, City Council meeting. After discussing the item, the City Council made a motion to put this item on the action agenda.

As a refresher the following modifications were proposed to the draft ordinance.

A. The proposed amendment from *17-3-1 Zoning Administrator* which would have designated the Community Development Director or designee as the Zoning Administrator has been removed.
B. Added a provision to the *17-39-1 Process* which would create a committee to review the proposed business use. The committee would consist of a member of the City Council, a City Attorney and the Community Development Director.
C. Clarified in *17-39-3 Appeals* that the decision of the City Council would be a final administrative decision and any appeals to that decision would follow applicable state law, which would include an appeal to the district court.

City Council Options:

1. Approve amending and enacting various chapters of Title 17 regarding prohibited uses and enacting 17-39 - Ambiguous Use Classification to comply with Utah State Code 10-20-507 Classification of new and unlisted business uses.
2. Deny the proposed ordinance.

Recommended Option:
Staff recommends the Council approve the proposed text amendment.

Fiscal Impact:
N/A

Attachments:

1. Proposed Ordinance: New & Unlisted Business Ordinance CC 05212026
2. PC New and Unlisted Business Uses Staff Report 02.26.26
3. Planning Commission Minutes Excerpt from February 26, 2026
4. State Code 10-20-507 Classification of new and unlisted business uses

**ORDINANCE 26-__-__**

**AN ORDINANCE ADOPTING NEW SECTIONS INTO EACH CHAPTER OF TITLE 17 THAT DISCUSS PERMITTED OR CONDITIONAL USES; ADOPTING A NEW CHAPTER 39 INTO TITLE 17 TO PROVIDE A PROCESS FOR REVIEWING AND APPROVING NEW OR UNLISTED BUSINESS USES; PROVIDING FOR REPEALER; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS,** Utah Code Section 10-20-507 requires each municipality to incorporate into its land use ordinances a clear process for reviewing and approving new or unlisted business uses, which must be referenced in each ordinance that contains a list of approved or prohibited business uses; and

**WHEREAS,** Kaysville City desires to comply with state law by adopting a uniform, transparent, and predictable process for handling classification requests and applications for new or unlisted business uses, thereby promoting fair administration of land use regulations and supporting appropriate economic development;

**WHEREAS**, on (date), the Kaysville City Planning Commission held a public hearing and voted X-X to recommend approval/denial to the City Council; and

**WHEREAS**, the City Council feels that it is in the best interest of the City to provide a process for reviewing and approving new or unlisted business uses.

**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 17, Chapter 8, Section 7 shall be enacted to read as follows:

**17-8-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the A-5 zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION III**: **Enactment.** Title 17, Chapter 9, Section 7 shall be enacted to read as follows:

**17-9-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the A-1 zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION IV**: **Enactment.** Title 17, Chapter 10, Section 7 shall be enacted to read as follows:

**17-10-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-A zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION V: Enactment.** Title 17, Chapter 11, Section 10 shall be enacted to read as follows:

**17-11-10 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-T zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION VI: Enactment.** Title 17, Chapter 12, Section 7 shall be enacted to read as follows:

**17-12-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-1 zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION VII: Enactment.** Title 17, Chapter 13, Section 7 shall be enacted to read as follows:

**17-13-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-D zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION VIII: Enactment.** Title 17, Chapter 14, Section 7 shall be enacted to read as follows:

**17-14-7 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-2 zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION IX: Enactment.** Title 17, Chapter 15, Section 8 shall be enacted to read as follows:

**17-15-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-4 zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION X: Enactment.** Title 17, Chapter 16, Section 8 shall be enacted to read as follows:

**17-16-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the R-M zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION XI: Enactment.** Title 17, Chapter 17, Section 8 shall be enacted to read as follows:

**17-17-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the HC zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION XII: Enactment.** Title 17, Chapter 18, Section 8 shall be enacted to read as follows:

**17-18-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the PB zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION XIII: Amendment.** Title 17, Chapter 19, Section 8 shall be amended to read as follows:

**17-19-8 - Prohibited Uses.**

1. Uses which are singularly focused on vehicles are expressly prohibited on properties with frontage along 200 North between I-15 and 100 East and Main Street between the City's northern border and 100 South. Such uses include but are not limited to auto repair shops, tire shops, auto detailing services, towing services, auto tinting services, auto rentals, lube and oil service stations, spray and tunnel car washes, windshield repair centers, drive-through establishments which do not include indoor retail or dining spaces for customers and other uses which create a heavy emphasis on vehicle space.
2. Storage services are not permitted on properties with frontage along 200 North between I-15 and 100 East and Main Street between the City's northern border and 100 South.
3. Any other use that is not a permitted use or a use allowed by conditional use permit is prohibited unless:

a. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or

b. approved as a new or unlisted business under Chapter 39.

**SECTION XIV: Amendment.** Title 17, Chapter 20, Section 8 shall be amended to read as follows:

**17-20-8- Prohibited Uses**.

1. Uses which are singularly focused on vehicles are expressly prohibited on properties with frontage along 200 North between I-15 and 100 East and Main Street between the City's northern border and 100 South. Such uses include but are not limited to auto repair shops, tire shops, auto detailing services, towing services, auto tinting services, auto rentals, lube and oil service stations, spray and tunnel car washes, windshield repair centers, drive-through establishments which do not include indoor retail or dining spaces for customers and other uses which create a heavy emphasis on vehicle space.

2. Storage services are not permitted on properties with frontage along 200 North between I-15 and 100 East and Main Street between the City's northern border and 100 South.

3. Any other use that is not a permitted use or a use allowed by conditional use permit is prohibited unless:

   a. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or

   b. approved as a new or unlisted business under Chapter 39.

**SECTION XV: Enactment.** Title 17, Chapter 21, Section 8 shall be enacted to read as follows:

**17-21-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the LI zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or

2. approved as a new or unlisted business under Chapter 39.

**SECTION XVI: Enactment.** Title 17, Chapter 22, Section 8 shall be enacted to read as follows:

**17-22-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable in the PU zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or

2. approved as a new or unlisted business under Chapter 39.

**SECTION XVII: Enactment.** Title 17, Chapter 26, Section 11 shall be enacted to read as follows:

**17-26-11 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable as home occupations. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION XVIII: Enactment.** Title 17, Chapter 27, Section 8 shall be enacted to read as follows:

**17-27-8 - Prohibited Uses.**

The permitted uses or uses allowed by conditional use permit in this chapter shall constitute the entirety of uses allowable the MU zone. All other uses are prohibited unless:

1. determined to be substantially similar to an existing permitted or conditional use in accordance with Chapter 39; or
2. approved as a new or unlisted business under Chapter 39.

**SECTION XIX: Enactment.** Title 17, Chapter 39 shall be enacted to read as follows:

**Chapter 39 – Ambiguous Use Classification**

**17-39-1: Process.**

If ambiguity arises concerning the appropriate classification of a particular use within the meaning and intent of this title, the following process applies:

1. An applicant may submit a classification request to a committee consisting of the Community Development Director, a City Attorney, and a member of the City Council to determine if a proposed business use aligns with an existing permitted or conditional use in this title. The application shall include the use description, operational details for the business, site plans, and any other information requested by the committee.

2. The committee shall determine if the proposed use is substantially similar to an existing permitted or conditional use based on the following criteria:

   a. type of goods and services provided;
   b. number of customers;
   c. number of employees;
   c. amount and type of on-site storage; and
   d. noise, odor, dust, or vibration generated.

3. If the committee determines the proposed use is substantially similar to an existing use, the applicant may proceed under the regulations applicable to that use.

4. If the committee determines the proposed use is a new or unlisted business use not substantially similar to an existing use, the applicant may submit the application to the City Council for review.

**17-39-2: City Council Review.**

If an application is sent to the City Council for review:

1. The City Council shall review the application at a public meeting within 60 days of submission, provided the applicant responds to requests for additional information within ten business days and attends required meetings.

2. The City Council shall approve or deny the new or unlisted business use based on:
   a. consistency with the Kaysville City General Plan,
   b. public health, safety, and welfare, and
   c. zoning compatibility.

3. If approved, the City Council shall designate one or more appropriate zones for the use and direct staff to amend this title to incorporate the use as a permitted or conditional use in those zones.

**4.** If denied, the City Council shall provide written reasons for the denial, and staff shall amend this title to add the use to a list of prohibited uses.

**17-39-3: Appeals.**

The City Council's decision under this section constitutes a final administrative decision of the City that may be appealed to district court in accordance with applicable state law.

**Section XXI: 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 XXII: 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___.**

_________________________________________

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Tamara Tran, Mayor

ATTEST:

_________________________________________

Annemarie Plaizier, City Recorder

# PLANNING COMMISSION STAFF REPORT

**To:** Kaysville City Planning Commission
**From:** Anne McNamara. Senior Planner
**Date:** February 11, 2026

**Agenda Item #4:** Public Hearing to amend and enact various chapters of Title 17 regarding prohibited uses and enacting 17-39 - Ambiguous Use Classification to comply with Utah State Code 10-20-507 Classification of new and unlisted business uses

| | |
|---|---|
| **Meeting Date** | February 26, 2026 |
| **Application Type** | Ordinance Text Amendment |
| **Applicant** | Kaysville City |
| **Chapter \| Title \| Section** | 17-3-1 Zoning Administrator<br>17-8-7 Prohibited Uses<br>17-9-7 Prohibited Uses<br>17-10-7 Prohibited Uses<br>17-11-10 Prohibited Uses<br>17-12-7 Prohibited Uses<br>17-13-7 Prohibited Uses<br>17-14-7 Prohibited Uses<br>17-15-8 Prohibited Uses<br>17-16-8 Prohibited Uses<br>17-17-8 Prohibited Uses<br>17-18-8 Prohibited Uses<br>17-19-8 Prohibited Uses<br>17-20-8 Prohibited Uses<br>17-21-8 Prohibited Uses<br>17-22-8 Prohibited Uses<br>17-26- Prohibited Uses<br>17-27-8 Prohibited Uses<br>17-39 Ambiguous Use Classification |

## 1. BACKGROUND

In November of 2025, the Utah State Legislature adopted 10-20-507, Senate Bill 179 titled "Local Regulation of Business Entities Amendments" which added new language and code requirements that detail how business uses that are not already addressed in a municipalities existing code should be classified, processed and reviewed. Therefore, to enable the City to fully comply with the requirements now adopted by the state, a new Chapter in Title 17 of the Kaysville City Code is proposed to facilitate the new classification process, as well as updated language in the relevant zoning designation chapters where this new classification process would apply. The language in Chapter 39 as proposed outlines the process for review of these unclassified or new business uses, with the applicant now required to submit a request for classification to the Zoning Administrator (the Community Development Director serves in this capacity), who is then responsible for determining the similarity of the proposed use. If the applicant disagrees with determination of the Zoning Administrator, they can then submit an application for the matter to be reviewed by City Council, who determines the appropriate zones if the use is found to be suitable, or they may issue a denial if the use is  found the use is not compatible with the zoning designation. Any uses denied by the City Council will subsequently be added as prohibited uses in the pertinent code chapters.

Consequentially, each of the relevant zoning district chapters, will with the adoption of this text amendment, include language stating that any use found to be "substantially similar to an existing permitted or conditional use" per the standards in Chapter 39 is now referenced directly in the prohibited uses section of each zoning district chapter.

## 2. Public Noticing and Public Comment

A public hearing notice for this item was posted on February 13, 2026. To date, no comments have been received.

## 3. General Plan

The general plan does not speak in favor of or against the proposed amendments on the classification of business uses and is therefore considered neutral on this matter.

## 4. Recommendation

Staff recommends the Planning Commission send a recommendation of approval to the City Council for enacting the proposed chapter and the proposed text amendments as provided in the attached draft ordinance.

## 5. Attachments

1. Draft redline ordinance changes.
2. State Code Requirements

Kaysville City Planning Commission Meeting Minutes
February 26, 2026

## MINUTES EXCERPT

The Planning Commission meeting was held on Thursday, February 26, 2026 at 7:00 p.m. in the Kaysville City Hall located at 23 East Center Street.

Planning Commission Members in Attendance: Chair Mike Packer, Commissioners Wilf Sommerkorn, Erin Young, Paul Toller, Megan Sevy, Jeramy Burkinshaw, David Moore and Eries Cornelius

Staff in Attendance: Melinda Greenwood, Katie Ellis, Mindi Edstrom and Anne McNamara

### 1- PUBLIC HEARING TO AMEND AND ENACT VARIOUS CHAPTERS OF TITLE 17 REGARDING PROHIBITED USES AND ENACTING 17-39 - AMBIGUOUS USE CLASSIFICATION TO COMPLY WITH UTAH STATE CODE 10-20-507 CLASSIFICATION OF NEW AND UNLISTED BUSINESS USES

Anne McNamara presented a proposed text amendment to the Kaysville City Zoning Ordinance in response to changes in state law adopted during the November 2025 Utah State Legislative Session. Staff explained that Senate Bill 179, codified in Utah Code Section 10-9a-507, requires municipalities to establish a formal process for reviewing and classifying business uses that are not specifically identified within existing zoning regulations.

Staff stated that the proposed amendment would create a new chapter outlining the procedure for reviewing unclassified or new business uses. Under the proposed process, an applicant would submit a request to the Community Development Department for classification of the proposed business use. The Community Development Director, or the Director's designee, reviews the request and determine whether the proposed use is substantially similar to existing permitted or conditional use within the zoning code. If the use is determined to be substantially similar, it would be allowed in the applicable zoning district consistent with the comparable use.

Ms. McNamara explained that if an applicant disagrees with the administrative determination, the applicant may appeal the decision to the City Council for review. Any uses ultimately denied by the City Council through that process would subsequently be added to the list of prohibited uses within the zoning code.

To implement the new process, the proposed amendment also updates language within each zoning district chapter. The revisions clarify that uses found to be substantially similar to an existing permitted or conditional use are allowed through the classification process and add cross-references within the prohibited uses sections directing applicants to the new classification procedure when a use is unclear or not specifically listed. Ms. McNamara also proposed updating the "Zoning Administrator" language in the code to clarify that the role is fulfilled by the Community Development Director or the Director's designee.

Ms. McNamara reported that a public hearing notice for the proposed amendment was posted on February 13, 2026, and no public comments were received. She further noted that the City's General Plan does not specifically address this type of procedural amendment and therefore the proposal is considered neutral with respect to the General Plan. Staff recommended that the Planning Commission forward a recommendation for approval to the City Council.

Commissioner Sommerkorn asked for clarification regarding the appeal process referenced in the proposed ordinance. He noted that the language indicated appeals could be made in accordance with Section 17-4-5 of the City Code and asked whether the proposed amendment introduced any changes to the existing appeal procedures.

City Attorney, Katie Ellis explained that Section 20 of the proposed enactment outlines the process for appealing to the City Council and indicated that the appeal process referenced in the ordinance aligns with the City's existing appeal procedures.

Commissioner Sommerkorn noted that current state code allows for appeals directly to the City Council but that the Legislature is considering amendments during the current legislative session that could modify that process. He referenced House Bill 477 and suggested staff review the relevant sections to ensure consistency once legislative updates are finalized.

Ms. Greenwood acknowledged that the City may need to update its appeal and variance procedures in the future to align with pending state legislative changes. Ms. Ellis added that once the legislative session concludes and statutory changes are finalized, staff would incorporate any required updates into the City's code revisions.

Commissioner Sommerkorn stated that, based on his review, the proposed ordinance appears consistent with current requirements but recommended staff verify alignment with upcoming legislative changes.

Chair Packer opened the meeting to the public for the public hearing. No comments were received and the public hearing was closed.

Commissioner Toller commented on the purpose of the amendment, stating that the state mandate appears intended to ensure municipalities do not summarily deny business applications simply because a use is new or not clearly defined in existing zoning regulations. He noted that new business models and uses arise over time, and the amendment provides a structured process for evaluating those uses rather than dismissing them due to ambiguity.

Commissioner Toller made a motion to approve the proposed text amendment. Commissioner Sommerkorn seconded the motion, and the vote was unanimous in favor of the motion (7-0).

Commissioner Packer: Yay
Commissioner Young: Yay
Commissioner Sommerkorn: Yay

Commissioner Moore: Yay
Commissioner Toller: Yay
Commissioner Sevy: Yay
Commissioner Burkinshaw: Yay

***Effective 11/6/2025***

**10-20-507 Classification of new and unlisted business uses.**

(1) As used in this section:

(a) "Classification request" means a request to determine whether a proposed business use aligns with an existing land use specified in a municipality's land use ordinances.

(b) "New or unlisted business use" means a business activity that does not align with an existing land use specified in a municipality's land use ordinances.

(2)

(a) Each municipality shall incorporate into the municipality's land use ordinances a process for reviewing and approving a new or unlisted business use and designating an appropriate zone or zones for an approved use.

(b) The process described in Subsection (2)(a) shall:

(i) detail how an applicant may submit a classification request;

(ii) establish a procedure for the municipality to review a classification request, including:

(A) providing a land use authority with criteria to determine whether a proposed use aligns with an existing use; and

(B) allowing an applicant to proceed under the regulations of an existing use if a land use authority determines a proposed use aligns with that existing use;

(iii) provide that if a use is determined to be a new or unlisted business use:

(A) the applicant shall submit an application for approval of the new or unlisted business use to the legislative body for review;

(B) the legislative body shall consider and determine whether to approve or deny the new or unlisted business use; and

(C) the legislative body shall approve or deny the new or unlisted business use, within a time frame the legislative body establishes by ordinance, if the applicant responds to requests for additional information within a time frame established by the municipality and appears at required hearings;

(iv) provide that if the legislative body approves a proposed new or unlisted business use, the legislative body shall designate an appropriate zone or zones for the approved use; and

(v) provide that if the legislative body denies a proposed new or unlisted business use, or if an applicant disagrees with the land use authority's classification of the proposed use, the legislative body shall:

(A) notify the applicant in writing of each reason for the classification or denial; and

(B) offer the applicant an opportunity to challenge the classification or denial through an administrative appeal process established by the municipality.

(3) Each municipality shall amend each land use ordinance that contains a list of approved or prohibited business uses to include a reference to the process for petitioning to approve a new or unlisted business use, as described in Subsection (2).

Renumbered and Amended by Chapter 15, 2025 Special Session 1

# KAYSVILLE BUSINESS PARK

# ARCHITECTURAL REVIEW COMMITTEE STAFF REPORT

**ARC MEETING DATE:** June 4, 2026

**TYPE OF ITEM:** Action

**PRESENTED BY:** Melinda Greenwood, Community Development Director

**SUBJECT/AGENDA TITLE:** Consideration of an Illuminated Wall Sign at 858 West 350 North for Redemption Church

## EXECUTIVE SUMARY:

The Architectural Review Committee is responsible for approving all signs in the Kaysville Business Park. Redemption Church has submitted a building permit to install a wall sign on the western building facade on their property. Per KCC 17-33-9, wall signs are allowed to have a square footage total that is 25% of the wall area of the building. The applicant is proposing a 55.6 square foot sign which would be less than the allotted 327.7 square feet permitted by the code for a building fascia totaling 1,311 square feet.

The sign will also have an illuminated cabinet, which is allowed per code.

The signs will be mounted to the side of the building and proposed sign details are:

1. Redemption Church: 55.6 $ft^2$ (12’7” x 4’5”)

Staff has reviewed the sign plans and finds it in compliant with KCC 17-33 Sign Regulations and the Kaysville Business Park Development Guide.

**Committee Options:**

1. Approve the sign for 858 West 350 North.
2. Deny the application for the sign.

**Recommended Option:** Option 1, approval of the sign for 858 West 350 North.

**Fiscal impact:** None.

**Attachments:**

1. Sign Plans 858 West 350 North

redemption
CHURCH