



Budget Work Session #1

Fiscal Year 2027

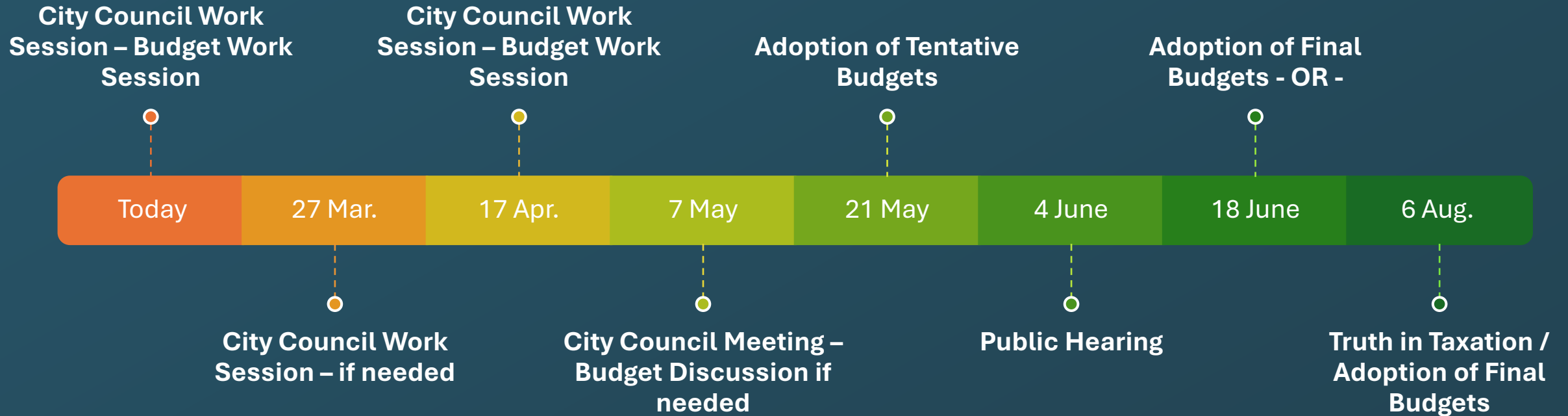


Mission Statement

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



Budget Schedule Fiscal Year 2027



Budget Objectives



A sense of Community through Balance, Sustainability, and Accountability.

Operations

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

Employees

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

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.



Today's Schedule

Personnel Overview

Special Revenue / Governmental Budget Highlights

Revenues & Overall Budget

Operating Budget Overview

Capital Overview



Personnel Overview

Staffing Requests

- HR Schedule shown includes all position requests for FY27 with wages and benefits

Department	Position	Cost
Administration		
Human Resources Specialist	1	\$ 94,000
Utility Billing Supervisor	-1	\$ (101,000)
Cash Receipting Clerk	-1	\$ (94,000)
Parks & Recreation, Buildings, Cemetery		
Lead Worker	1	\$ 111,000
Crew Leader	1	\$ 104,000
Office Clerk II	1	\$ 90,000
Admin Office Assistant (convert PT to FT)	-2	\$ (44,000)
Police		
Sergeant	1	\$ 186,000
Administrative Assistant	1	\$ 104,000
Police Officer II	2	\$ 224,000
Office Clerk	2	\$ 188,000
Fire		
Deputy Chief/Fire Marshal	1	\$ 184,000
Administrative Assistant - Secretary (PT to FT)	1	\$ 25,000
Firefighter AEMT (lowers OT)	3	\$ 337,340
PT Firefighter (replaced by FT)		\$ (242,324)
Training Battalion Chief	1	\$ 165,000
Power		
Apprentice Substation Technician	1	\$ 130,000
	14	1,569,017



Staffing Recommendations FY27



Total Net Position Requests: \$108,000

Fire Department

Add Deputy Fire Chief

\$184,000

Increase Administrative
Assistant hours from 30 to 40
(already receiving benefits)

\$25,000

Net \$209,000

Administration

Eliminate Utility Billing Supervisor

(\$101,000)

Eliminate One Cash Receipting
Clerk

(\$94,000)

Add Human Resources Specialist

\$94,000

Net (\$101,000)

Personnel Overview



Total General Fund Wages & Benefits Increase: \$864K

Refined Projections

**Budgeted Insurance Costs
Closer to Actual**

Market Study

**Benchmarked with Davis
County Cities**

**Still utilizing within 5% of
Average**

Average Adjustment = 2.65%

Health Insurance for City Council Members

\$141K Employer Cost

***Assumes Family Plan**

Assumptions

3% Step

2.5% COLA

**9.5% Health Insurance
Increase**

Retirement

**URS Employer Contribution
Down an Average of 0.5%
Across All Funds**

***This does not affect the employee
benefit amount, just employer cost**

Retention Plan

Still Continuing Research



Special Rev/Gov Budget

Summary by Fund

Special Rev / Gov Budget Highlights (1/2)



RAMP Fund

*RAMP Committee hasn't met yet to review applications for projects

RAMP Taxes: **\$568K**

Field House: \$368K

Skate Park: \$150K

Scholarships: \$50k

Cemetery Perpetual Care

Refurbish Cemetery Fence: \$30K

Road Utility Fund

200N Project: \$5.7M

PW GF Operation Expenses Shifted to Roads: \$352K

Foregoing Preventative Road Maintenance Lack of Bandwidth: (\$420K)

\$16k for TUF Study

Special Rev / Gov Budget Highlights (2/2)



RDA Fund

RDA Expenses: \$70K (CRA?)

Fund Balance: \$1,260,464

MBA Fund

Public Safety Impact Fees: \$353K

Use of Fund Balance: \$244K

Transfer from General Fund: \$126K

Police Station 2031: \$382K

City Hall 2034: \$337K

Debt Service

Use of Fund Balance: \$49K

Transfer from General Fund: \$434K

Kaysville Field House: \$368K

Ambulance: \$85K

Mower: \$30K

Capital Projects Fund

Grand Total: \$2,323,694



**Operations Center Expansion,
Asphalt Repair, & Fuel Island**

15% - General Fund Portion

\$966,000

***Use of Fund Balance**

OR

Fuel Island Only

15% - General Fund Portion

\$60,000

***Use of Fund Balance**

**West Davis Corridor Trail
Enhancement**

Intergovernmental Roll-Over from
FY26

\$630,000

Improvements

\$125,000 – Quail Crossing *

\$200,000 – Skate Park *

\$50,000 – Trash Receptacles

***Use of Park Impact Fees**



Revenues & Overall Budget

General Fund

General Fund Revenues



Total Budget Gap	
Prior Year Unfunded TNT	(\$1,795,251)
Additional FY 27 Deficit	(\$1,747,830)
Total	(\$3,543,081)

Gap Reduction	
MBA Fund Balance	\$242,895
Debt Service Fund Balance	\$49,241
Public Safety Impact Fees	\$352,694
General Fund Balance	\$1,003,000
Total	\$1,647,830

Proposed TNT
\$1,895,251 – 33.95%

Revenue Overview

Revenues from FY 26 to FY 27 are relatively flat, Sales Tax Trend Increase of 2%

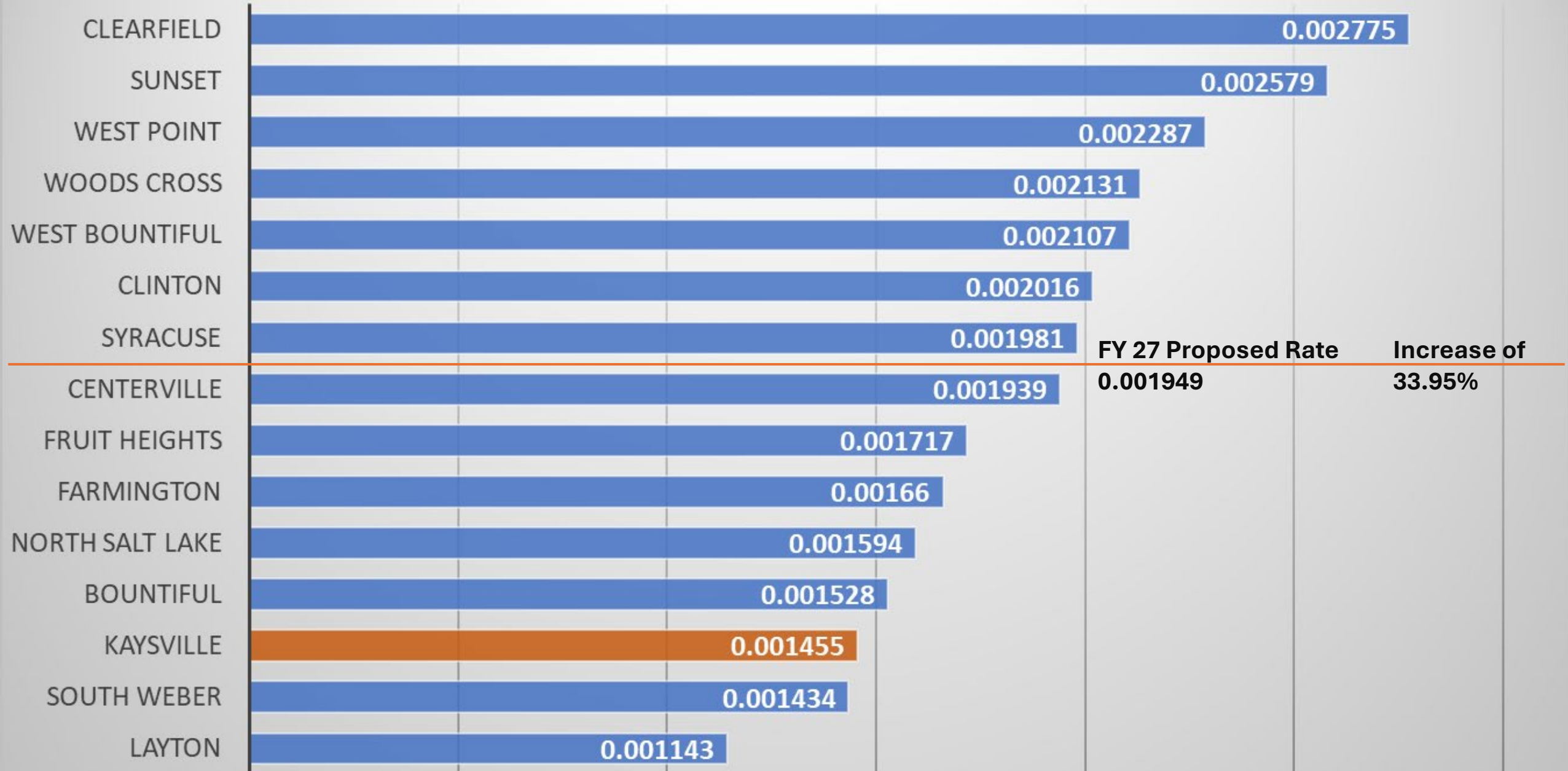
More Fund Balance Budgeted than FY 26 - \$53,100

Wildland Fire is new revenue and will net approx. \$48K

Fire Inspection fees now collected in business license process: \$33K

2025 PROPERTY TAX RATES COMPARISON

DISTRICTS INCLUDED



Items Being Funded by Fund Balance



Grand Total: \$1,003,000

Government Buildings	
Fire Department Stucco Generator Area	\$30,000
HVAC Replacement/Upgrades	\$30,000
Total	\$60,000

Fire	
Cameras/Install on Front and South Bay of Fire Station	\$12,000
Total	\$12,000

Information Systems	
Council Chambers A/V renovation/replacement	\$115,000
Fuel Master Software Upgrade	\$26,000
UPS Battery Backup for Police Station	\$10,000
Total	\$151,000

Parks	
Barnes Tower concrete/bleacher upgrade	\$200,000
Barnes Park Pavillion/Restroom Shingles & Rock Replacement	\$58,000
Water Conservation at Fire Station	\$30,000
Total	\$288,000

Police	
3 Patrol and 1 Detective Vehicle	\$259,000
Emergency Operations Center	\$156,000
Mobile Biometric Scanners	\$13,000
Range Shed	\$10,000
Total	\$438,000

Fleet	
Mechanic Vehicle	\$54,000
Total	\$54,000



Operations Overview

Summary by Department

Deferred Operations Items



**Grand Total:
\$114,000**

Parks

City Hall Block Holiday Lighting: \$18K

Information Systems

**Hyland OnBase Artificial
Intelligence Upgrade: \$84K**

**Support for Door and Camera
System: \$12K**

Major Changes & Requests in Operating Budget



Total Budget Change from Prior Year: (\$502,000)

Parks

Increased Catch-Up on Sidewalks	\$30,000
Water Conservation - Fire Station Park Strip	\$30,000
Total	\$60,000

Cemetery

Update Existing Cemetery Software (Citrix is phasing out)	\$7,500
Total	\$7,500

Information Systems

ADA Website Compliance	\$17,000
10GB Internet for Body Cam Download	\$7,200
Total	\$24,200

Administration

PR Services for City Manager	\$10,000
Total	\$10,000

Efficiencies

Line Items Shifted from PW to Roads: (\$353K)

Equipment, Supplies, and Maintenance: \$135K

Salt – Snowplowing: \$125K

Sidewalk Maintenance: \$75K

Street Signs: \$15K

Professional & Technical: \$15K

Non-Election Year: (\$35K)

Non-Departmental: (\$592K)

Transfers from GF to MBA/Debt Service



Capital Overview

Summary by Department

Deferred Capital Items



Grand Total: \$6,473,100

Government Buildings

Scissor Lift: \$25K

Fire

Refinish Bay Floors: \$40K

**Current Fire Station
Improvements: \$1.5M**

Comm Dev

**Comprehensive Code
Update: \$200K**

**5-Year General Plan
Update: \$150K**

BL & P&Z Study: \$18K

Parks

Toro Riding Mower: \$17K

Toro Stand-On Sprayer: \$21K

Capital Projects

Trappers: \$3.8M

950 N: \$550K

Police

**Parking Lot Gate
Replacement:
\$22.5K**

Drone: \$19.6K

Fleet

**Alignment/Tire Balance
System: \$20K**

Information Systems

Arctic Wolf: \$90K



Major Capital Requests in Budget

Total Budget Change from Prior Year: **\$418,000**

Parks	
Barnes Tower Concrete Bleacher Upgrade	\$200,000
Barnes Park Pavillion/Restroom Shingles and Rock Replacement	\$58,000
Ventrac w/brush mower for weed lots	\$45,000
Utility Cart	\$16,000
Total	\$319,000

Fire	
Deputy Fire Chief Vehicle	\$100,000
Cameras/Install on Front and South Bay of Fire Station	\$12,000
Total	\$112,000

Police	
Emergency Operations Center Rebuild	\$156,000
Mobile Biometric Scanners	\$13,000
Range Shed	\$10,000
Total	\$179,000

Government Buildings	
HVAC Replacements (3)	\$30,000
Fire Department Stucco Generator Area	\$30,000
Total	\$60,000

Cemetery	
Cremation Garden Stone Removal Equipment	\$10,000
Total	\$10,000

Information Systems	
Council Chambers A/V Renovation/Replacement	\$115,000
Police Department Switches	\$45,000
Camera Replacement	\$20,000
UPS Battery Backup for Police Station	\$10,000
Fuel Master Software Upgrade	\$26,000
Total	\$216,000

Fleet	
Mechanic Vehicle	\$54,000
Total	\$54,000



Final Questions?



Mission Statement

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

That's a Wrap!



Thank You

for participating in Budget
Work Session #1