



Statement of Intent (1/2)

Kaysville City will consider an increase to its property tax rate from .001455 to .001923 (estimated) to generate an additional \$1,795,251 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	\$ 7,541,200
New Property Tax Revenue to Kaysville City	\$ 1,795,251

Estimated Increase in Property Tax Revenue	31.24%
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	Monthly	Annual
Estimated Increase to a Primary Residence of \$690,000	\$ 14.80	\$ 177.59
Estimated Increase to a Business Valued at \$690,000	\$ 26.91	\$ 322.89

Statement of Intent (2/2)

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.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
GENERAL GOVERNMENT			
CITY COUNCIL	\$187,000	\$329,000	\$142,000
CITY MANAGER	\$291,000	\$309,000	\$18,000
ADMINISTRATIVE SERVICES	\$1,455,000	\$1,283,000	-\$172,000
INFORMATION SYSTEMS	\$1,112,000	\$1,444,000	\$332,000
LEGAL SERVICES	\$602,000	\$767,746	\$165,746
GENERAL GOVERNMENT BUILDINGS	\$284,000	\$338,000	\$54,000
ELECTIONS	\$35,000	\$0	-\$35,000
FLEET MAINTENANCE	\$942,000	\$969,000	\$27,000
TOTAL GENERAL GOVERNMENT	\$4,908,000	\$5,439,746	\$531,746

Impact of Tax Increase – Mayor and Council will have the option to have health insurance coverage. IT will provide higher internet speeds to the city and bring the website ADA compliant. The city manager budget will increase to allow PR services for the city to improve communication with citizens. Other general government departments will see supply budgets increasing to keep up with inflation.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
PUBLIC SAFETY			
POLICE DEPARTMENT	\$8,174,000	\$8,884,746	\$710,746
FIRE DEPARTMENT	\$4,676,000	\$5,312,000	\$636,000
TOTAL PUBLIC SAFETY	\$12,850,000	\$14,196,746	\$1,346,746

Impact of Tax Increase –The Fire Department will hire a Deputy Fire Chief and purchase related equipment/vehicle. The current part-time administrative assistant 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 increase its dispatch, department supplies, and computer contract services budgets to keep up with inflation.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
COMMUNITY DEVELOPMENT			
PLANNING & ZONING	\$621,000	\$659,000	\$38,000
BUILDING INSPECTION	\$744,000	\$734,000	-\$10,000
TOTAL COMMUNITY DEVELOPMENT	\$1,365,000	\$1,393,000	\$28,000

Impact of Tax Increase – Planning and Zoning will see an increase in budget for capital equipment to replace an old copy machine as well as supply budget increase to keep up with inflation.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
STREETS AND PUBLIC WORKS			
PUBLIC WORKS	\$1,390,000	\$990,000	-\$400,000
TOTAL STREETS AND PUBLIC WORKS	\$1,390,000	\$990,000	-\$400,000

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.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
PARKS, RECREATION, AND CULTURE			
PARKS	\$1,682,000	\$1,891,000	\$209,000
RECREATION	\$1,268,000	\$1,289,000	\$21,000
COMMUNITY EVENTS	\$219,000	\$211,000	-\$8,000
CEMETERY	\$800,000	\$548,000	-\$252,000
TOTAL PARKS, RECREATION, AND CULTURE	\$3,969,000	\$3,939,000	-\$30,000

Impact of Tax Increase – Parks will complete capital projects with the tax increase, including the building of a skatepark and replacement of mowers and other equipment.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TRANSFER TO DEBT SERVICES			
TRANSFERS	\$115,400	\$434,159	\$318,759
TOTAL TRANSFER TO DEBT SERVICES	\$115,400	\$434,159	\$318,759

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	\$28,566,400	\$30,361,651	\$1,795,251



Budget Work Session #3

Fiscal Year 2027

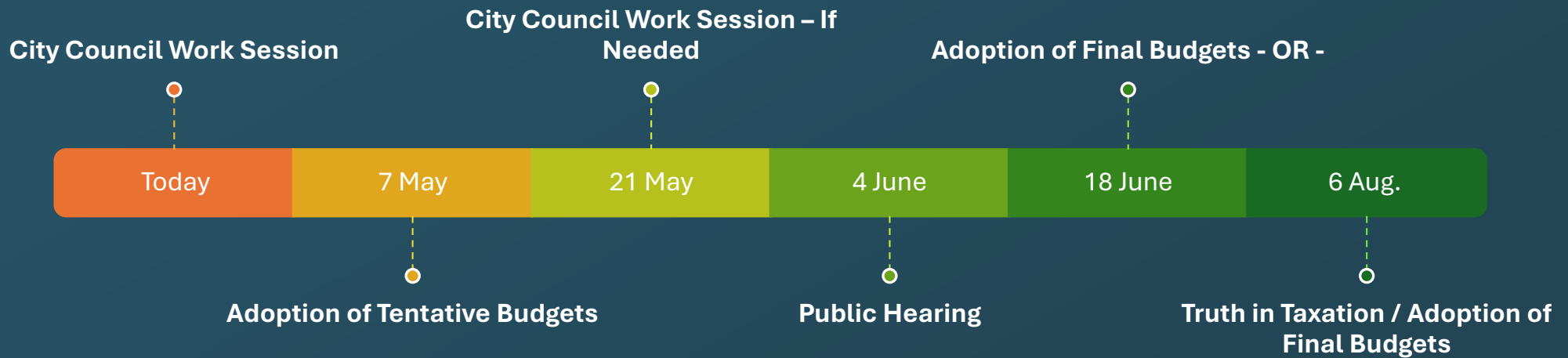


Mission Statement

“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

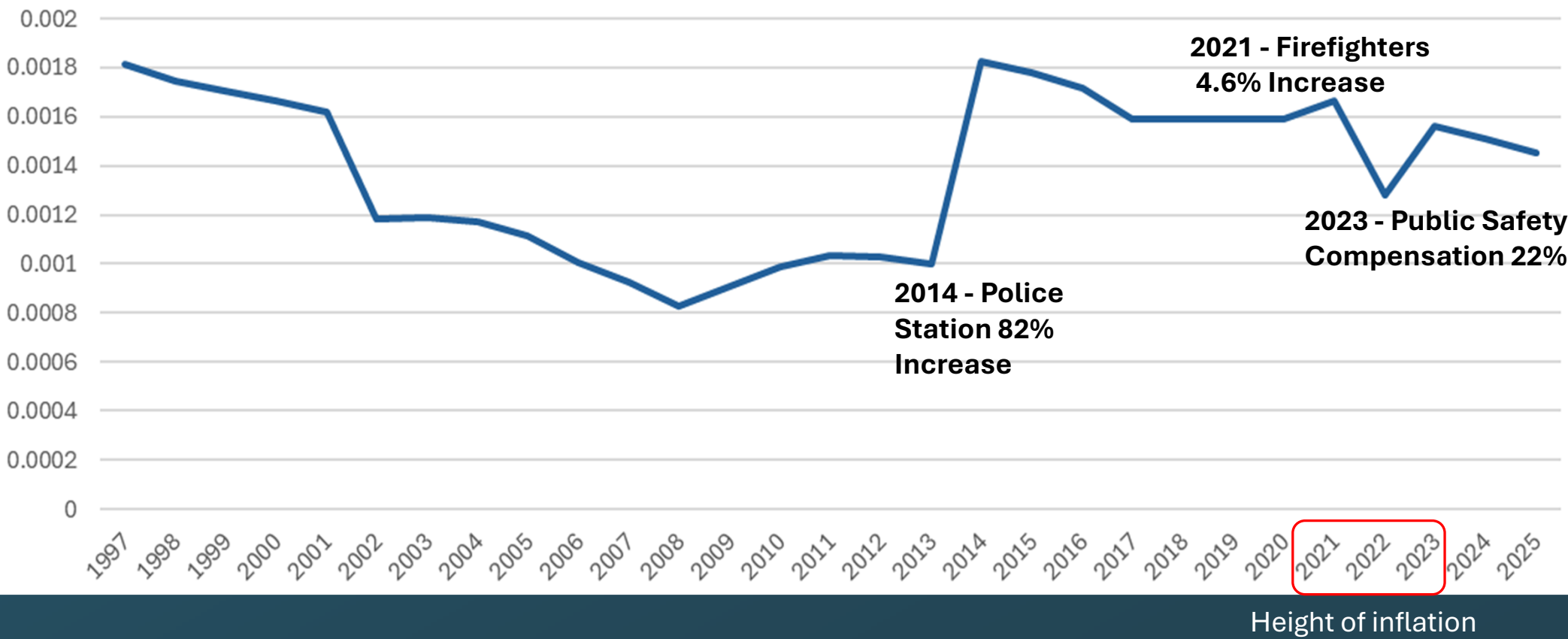
Improve and maintain capital investment and City infrastructure providing the highest level of service delivery and staying ahead of the maintenance curve.

Today's Goals

- History of Kaysville Property Tax
- Future Projections
- FY 27 TinT Proposal

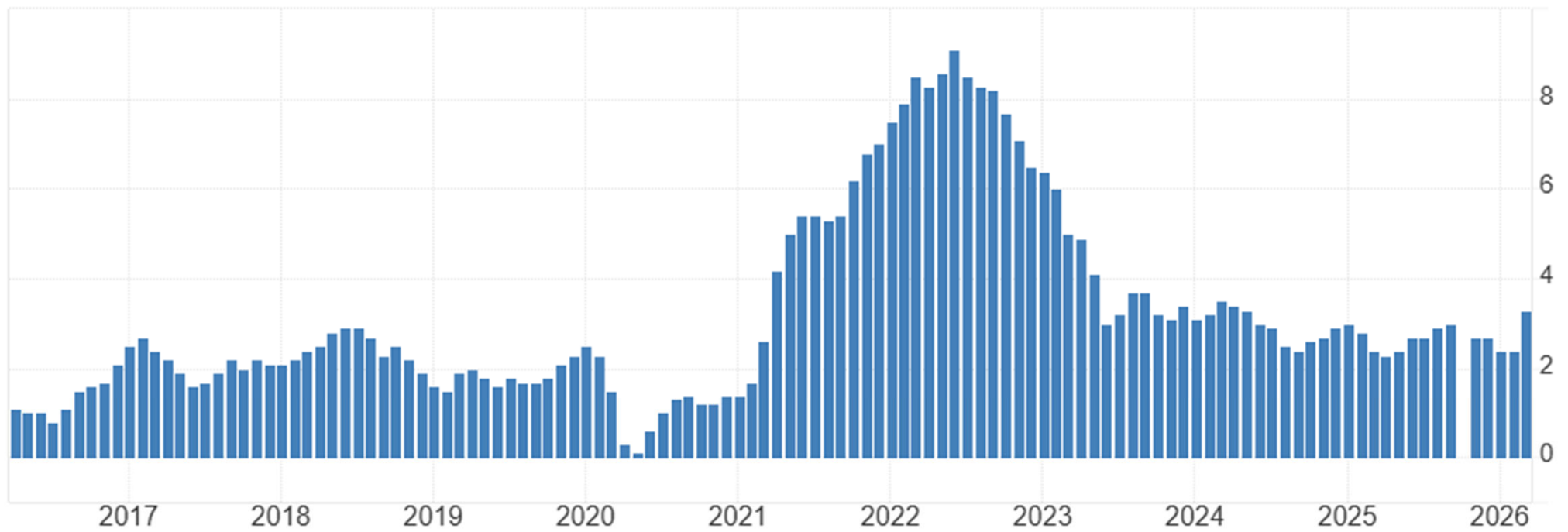


Kaysville Property Taxes Through the Years



Height of inflation

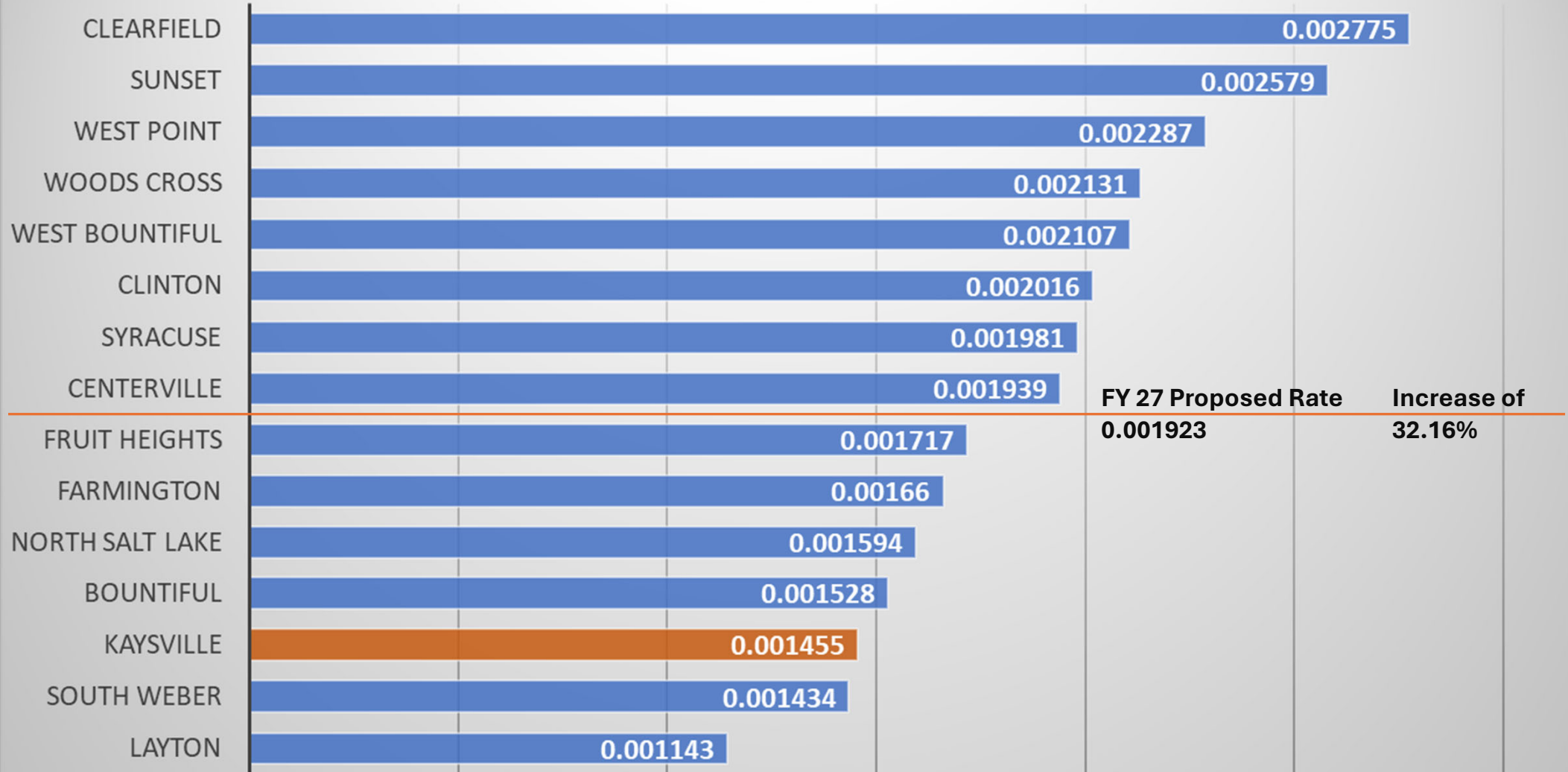
Inflation Index



U.S. Bureau of Labor Statistics

Value Chg

2025 PROPERTY TAX RATES COMPARISON DISTRICTS INCLUDED







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 #2



FY 27 Impact on Residents (BLUF)



Monthly Impact to Average Kaysville Household Utilities						
Service	Usage	FY 26	FY 27 (Proposed)	Dollar Increase	% Increase	
Property Taxes		\$ 46.01	\$ 60.81	\$ 14.80	32.16%	
Water*	4,700 Gallons	\$ 31.37	\$ 33.00	\$ 1.63	5.20%	
Electric*	1,020 kWh	\$ 115.79	\$ 116.10	\$ 0.31	0.27%	
Sanitation**	1 Black / 1 Blue	\$ 20.55	\$ 22.17	\$ 1.62	7.88%	
Sewer**		\$ 40.25	\$ 43.50	\$ 3.25	8.07%	
Pressure Irrigation		\$ 1.45	\$ 2.45	\$ 1.00	68.97%	
Storm Water		\$ 9.60	\$ 12.00	\$ 2.40	25.00%	
Total Monthly		\$ 265.02	\$ 290.03	\$ 25.01	9.44%	

*Based on average usage from Waterworth & Caselle data

**Pass-thru costs

***Calculation Includes 45% residential exemption on \$690K home value



Operations Center Expansion

Methodology – Total Sq Footage of project allocated based off personnel by benefiting department

Annual Bond Payments \$463K

- Capital Projects- \$62K
- Power - \$173K
- Water - \$68K
- Storm Water - \$57K
- Roads - \$80K
- Sanitation - \$23K

*Over 20 Years @ 4% Interest

Water Rate Stabilization Strategy

Water Fund

Years 1-3: \$0

Years 4-16: \$68K

Years 17-20: \$137K

Other Funds

Higher Share

Normal Allocation

Lower Share

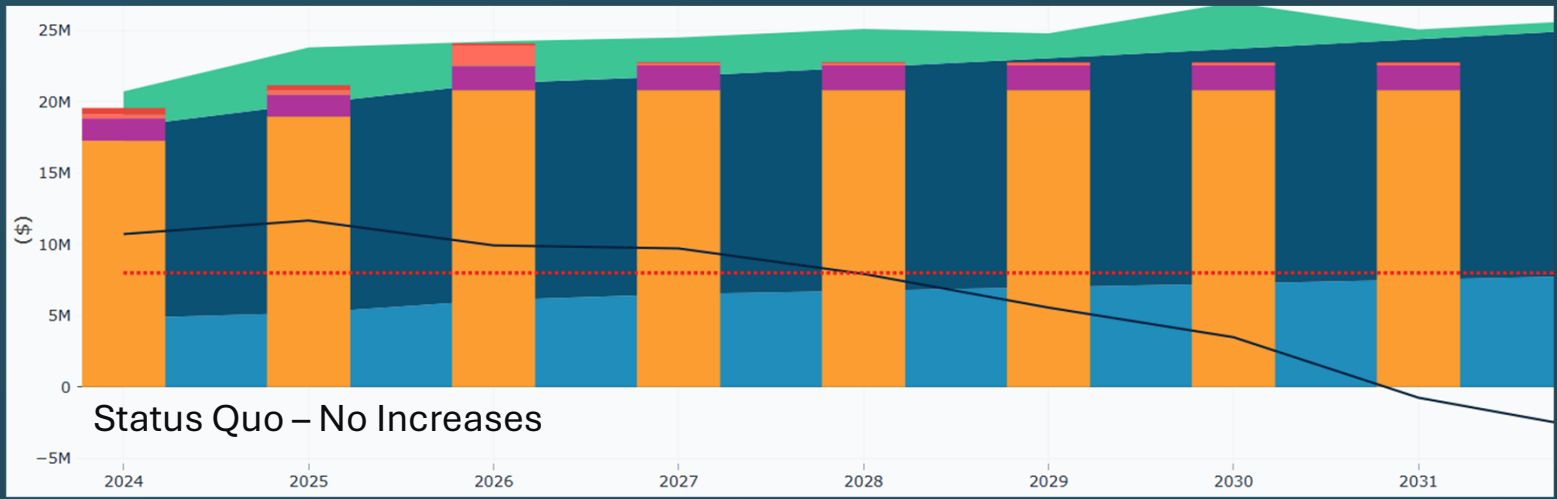
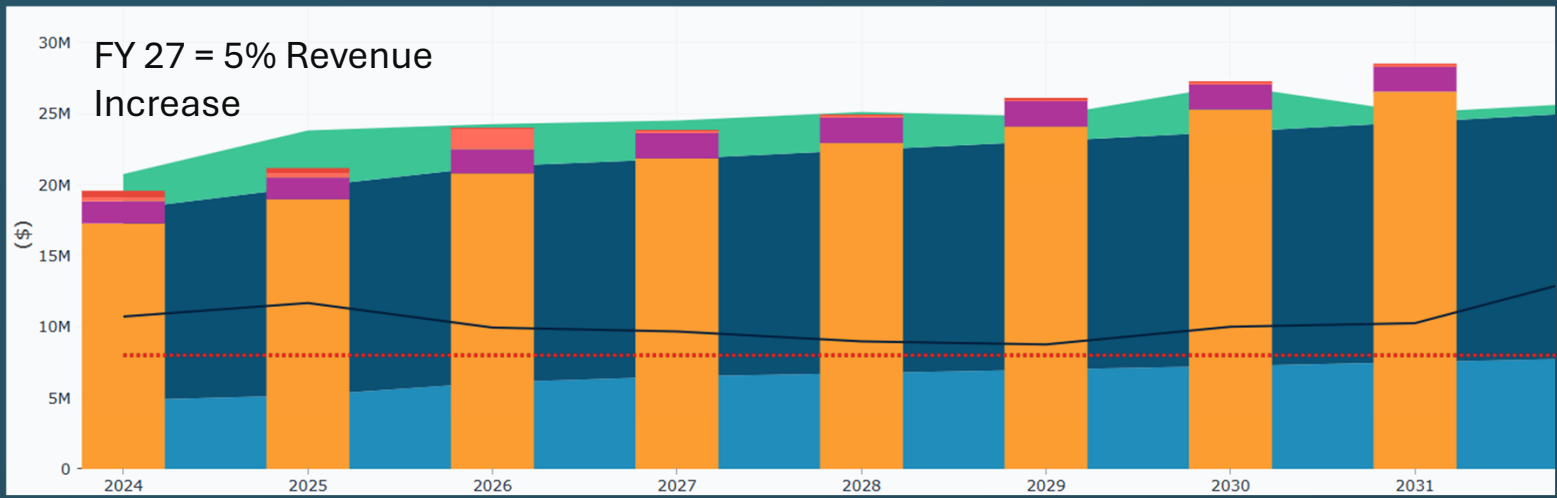
*Annual payment remains constant;
only allocation timing changes

Bond Amount: \$6.4M

*\$500K Fuel Island is Mandatory

Proposed Revenue increase
5% going forward

Waterworth Electric



- Cash Position
- Cash Position Target
- Operating Threshold
- █ Operating Expenses
- █ Contracted Services
- █ Capital Improvements
- █ Sale of Water Service
- █ Other Operating Revenue
- █ Developer Contributions
- █ Non-Operating Revenue



Electric Overview

Total Budget Gap	
FY 27 Revenues (w/o Rate Changes)	\$ 22,984,000
FY 27 Proposed Expenses	\$ (24,771,000)
Total	\$ (1,787,000)

Gap Reduction	
Use of Fund Balance	\$ 738,000

Proposed Power Revenue Increase (5%)
\$1,049,000

*Simplified fee structure by eliminating seasonal differences and applying a consistent rate year-round, and shifting more onto commercial

What's New

- \$400K – Direct Bury Outdated Wire
- \$250K – Reconductor Old Overhead Wire
- \$250K – Battery Control House West Substation
- \$250K – Concrete fence around Burton Lane Substation
- \$187K – Ops Center Bond Scheduled Payment
- \$100K – Increase in Power Purchases from UAMPS

Power Rate Impact to Residents



Residential	FY 26 Winter Rates	FY 26 Summer Rates	2027 Rates	Dollar Increase	% Increase
Monthly Base Charge	\$ 11.00	\$ 11.00	\$ 11.25	\$ 0.25	2.3%
First 400 kWh	\$ 0.099480	\$ 0.099480	\$ 0.099480	\$ -	0.0%
Next 600 kWh	\$ 0.104410	\$ 0.104410	\$ 0.104410	\$ -	0.0%
1,000+ kWh	\$ 0.117840	\$ 0.139840	\$ 0.120800	\$ 0.003	2.5%

Average Resident Usage = 1,020 kWh	FY 26 Winter Scenario	FY 27 Summer Scenario	FY 27 Year Round
Monthly Base Charge	\$ 11.00	\$ 11.00	\$ 11.25
First 400 kWh	\$ 39.79	\$ 39.79	\$ 39.79
Next 600 kWh	\$ 62.65	\$ 62.65	\$ 62.65
1,000+ kWh	\$ 2.36	\$ 2.80	\$ 2.42
Total Monthly Billing	\$ 115.79	\$ 116.23	\$ 116.10

\$431K Operating Loss on 2025 ACFR

5% Revenue Increase

Smoothing out the impact over the year rather than hitting hard in the summer

Commercial/Heavy users seeing bigger impact

Goal: Minimize impact to the average resident



Proposed Commercial & Industrial Power Rates

Commercial Usage	FY 26 Winter Rates	FY 26 Summer Rates	2027 Rates	Dollar Increase	% Increase
First 400 kWh	\$ 0.099480	\$ 0.099480	\$ 0.099480	\$ -	0.0%
401 - 9,000 kWh	\$ 0.095060	\$ 0.116060	\$ 0.116060	\$ 0.021	22.1%
9,000+ kWh	\$ 0.077920	\$ 0.098920	\$ 0.098920	\$ 0.021	27.0%

Commercial Monthly Base	FY 26 Winter Rates	FY 26 Summer Rates	2027 Rates	Dollar Increase	% Increase
Small Commercial	\$ 14.85	\$ 14.85	\$ 15.00	\$ 0.150	1.0%
Medium Commercial	\$ 17.12	\$ 14.85	\$ 17.25	\$ 0.13	0.8%
Large Commercial	\$ 74.25	\$ 74.25	\$ 75.00	\$ 0.75	1.0%

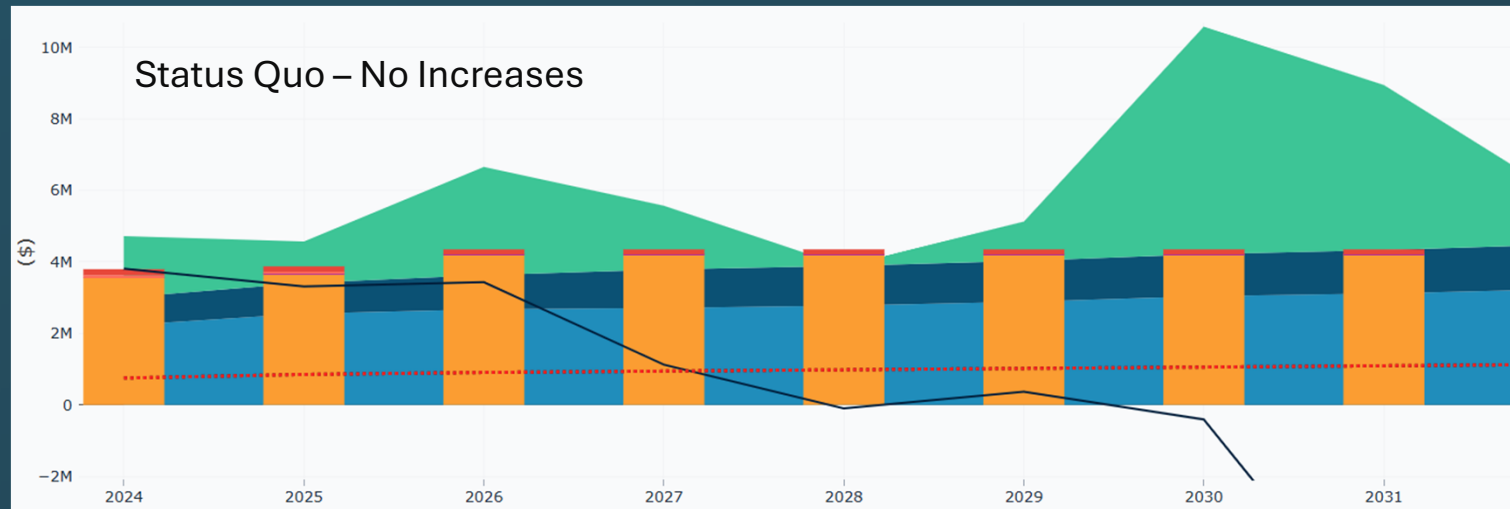
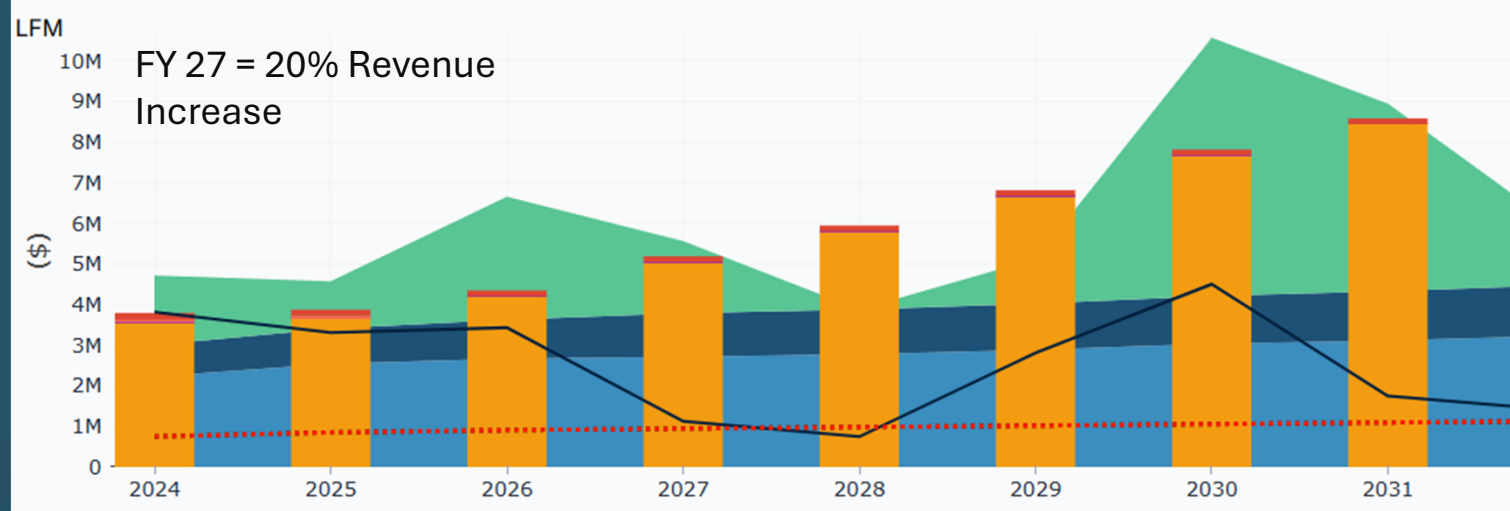
Commercial Demand	FY 26 Winter Rates	FY 26 Summer Rates	2027 Rates	Dollar Increase	% Increase
Small Commercial	No Demand				
Medium Commercial	\$ 14.06	\$ 14.06	\$ 14.06	\$ -	0.0%
Large Commercial	\$ 17.57	\$ 17.57	\$ 17.57	\$ -	0.0%

Industrial	FY 26 Winter Rates	FY 26 Summer Rates	2027 Rates	Dollar Increase	% Increase
Monthly Base Charge	\$ 115.50	\$ 115.50	\$ 116.00	\$ 0.50	0.4%
All kWh	\$ 0.040480	\$ 0.061480	\$ 0.061480	\$ 0.021	51.9%
Demand	\$ 16.10	\$ 16.10	\$ 16.10	\$ -	0.0%

Proposed Revenue Increases
past FY27

15% 28 until 30
10% in 31

Waterworth Water



- Cash Position
- Cash Position Target
- Operating Threshold
- █ Operating Expenses
- █ Contracted Services
- █ Capital Improvements
- █ Sale of Water Service
- █ Other Operating Revenue
- █ Developer Contributions
- █ Non-Operating Revenue



Water Overview

Total Budget Gap	
FY 27 Budgeted Revenues (w/o Rate Changes)	\$ 4,389,000
FY 27 Proposed Expenses	\$ (5,611,000)
Starting Shortfall	\$ (1,222,000)

Gap Reduction	
Use of Fund Balance	\$ 380,000

Proposed Water Sales Revenue Increase (20%)
\$842,000

*Shifted more onto commercial and higher usage customers

What's New

\$680K – Finish 200 N Waterline

\$520K – King Court Waterline

\$175K – Bulk Loading Station

\$160K – 300 N Chlorinator

\$117K – Increase in Water Purchases

*No Ops Center Payment for 3 Years

Proposed Water Rates

\$746K Operating Loss on 2025 ACFR

20% Revenue Increase

Commercial/Heavy users seeing bigger impact

Goal: Minimize impact to average resident

Base Charge	3/4"	1"	1.5"	2"	3"	4"	6"
2026 Monthly Base Charge	\$ 28.18	\$ 28.18	\$ 36.23	\$ 43.13	\$ 60.95	\$ 74.18	\$ 115.58
2027 Monthly Base Charge	\$ 29.50	\$ 32.42	\$ 41.65	\$ 49.59	\$ 76.20	\$ 96.44	\$ 150.24
Dollar Increase	\$ 1.32	\$ 4.24	\$ 5.42	\$ 6.46	\$ 15.25	\$ 22.26	\$ 34.66
% Increase	5%	15%	15%	15%	25%	30%	30%

Usage Tiers	2026 Rates	2027 Rates	Dollar Increase	% Increase
0-3000	\$ 0.5800	\$ 0.6380	\$ 0.06	10.0%
3000-6000	\$ 0.8500	\$ 0.9350	\$ 0.09	10.0%
6000-9000	\$ 1.2700	\$ 1.4605	\$ 0.19	15.0%
9000-12000	\$ 2.9100	\$ 3.3465	\$ 0.44	15.0%
12000-15000	\$ 3.6300	\$ 4.1745	\$ 0.54	15.0%
15000-18000	\$ 4.3900	\$ 5.0485	\$ 0.66	15.0%
18000+	\$ 5.5200	\$ 7.4520	\$ 1.93	35.0%

Average Resident = 4,700 Gal of Usage	2026	2027	Difference
Monthly Base Charge - 3/4"	\$ 28.18	\$ 29.50	\$ 1.32
0-3,000	\$ 1.74	\$ 1.91	\$ 0.17
3,000 - 6,000	\$ 1.45	\$ 1.59	\$ 0.14
Total Monthly Billing	\$ 31.37	\$ 33.00	\$ 1.64

Storm Water



Kaysville	2026 Rates	2027 Rates	Dollar Increase	% Increase
Residential & Commercial	\$ 9.60	\$ 12.00	\$ 2.40	25.0%

What's New in FY 27?

Closing the gap on the \$661,750 Operating Loss from 2025 ACFR

No Capital Projects

\$71K - Ops Center Bond Payment



Sewer

Residential	2026 Rates	2027 Rates	Dollar Increase	% Increase
Monthly Sewer District Charge	\$ 39.00	\$ 42.00	\$ 3.00	7.7%
Admin Fee	\$ 1.25	\$ 1.50	\$ 0.25	20.0%
Total Residential	\$ 40.25	\$ 43.50	\$ 3.25	8.1%

Commerical	2026 Rates	2027 Rates	Dollar Increase	% Increase
Monthly Sewer District Charge	\$ 46.43	\$ 50.00	\$ 3.57	7.7%
Commercial Usage / 1,000	\$ 4.64	\$ 5.00	\$ 0.36	7.8%
Commercial Admin Fee	\$ -	\$ 1.50	\$ 1.50	100%

What's New in FY 27?

Fee increase pass through from Central Davis Sewer District

Update Admin costs to cover increase in operating expenses

Pressure Irrigation



Kaysville	2026 Rates	2027 Rates	Dollar Increase	% Increase
Admin Fees	\$ 1.45	\$ 2.45	\$ 1.00	69.0%

What's New in FY 27?

Closing the gap on the \$47,255 Operating Loss on the 2025 ACFR

Increase admin fees to cover increased operations costs



Sanitation

Monthly	2026 Rates	2027 Rates	Dollar Increase	% Increase
1 Black Container	\$ 15.35	\$ 16.73	\$ 1.38	9.0%
Additional Black Container	\$ 11.50	\$ 12.59	\$ 1.09	9.5%
Green Can (each)	\$ 7.15	\$ 7.33	\$ 0.18	2.5%
Recycling (each)	\$ 5.20	\$ 5.44	\$ 0.24	4.6%
Total*	\$ 20.55	\$ 22.17	\$ 1.62	7.88%

*Assuming Average Resident – 1 Black & 1 Recycling

What's New in FY 27?

Pass through fee from vendors

- Wasatch Increased Household use \$1 per black can
- Robinson increase average of 4% across all can types

\$37K - Ops Center Bond Payment

FY 27 Impact on Residents (BLUF)



Monthly Impact to Average Kaysville Household Utilities						
Service	Usage	FY 26	FY 27 (Proposed)	Dollar Increase	% Increase	
Property Taxes		\$ 46.01	\$ 60.81	\$ 14.80	32.16%	
Water*	4,700 Gallons	\$ 31.37	\$ 33.00	\$ 1.63	5.20%	
Electric*	1,020 kWh	\$ 115.79	\$ 116.10	\$ 0.31	0.27%	
Sanitation**	1 Black / 1 Blue	\$ 20.55	\$ 22.17	\$ 1.62	7.88%	
Sewer**		\$ 40.25	\$ 43.50	\$ 3.25	8.07%	
Pressure Irrigation		\$ 1.45	\$ 2.45	\$ 1.00	68.97%	
Storm Water		\$ 9.60	\$ 12.00	\$ 2.40	25.00%	
Total Monthly		\$ 265.02	\$ 290.03	\$ 25.01	9.44%	

*Based on average usage from Waterworth & Caselle data

**Pass-thru costs

***Calculation Includes 45% residential exemption on \$690K home value

General Fund Review

Fund Balance FY25 Audit – \$7,581,681
 Estimated end of FY27 - \$3,845,530
 Minimum fund balance GFOA standard – \$4.5 mill



Total Budget Gap	
Prior Year Unfunded TNT	(\$1,795,251)
Additional FY 27 Deficit	(\$1,635,830)
Total	(\$3,431,081)

Gap Reduction	
MBA Fund Balance	\$242,895
Debt Service Fund Balance	\$49,241
Public Safety Impact Fees	\$352,694
General Fund Balance	\$991,000
Total	\$1,635,830

Proposed TNT	
	\$1,795,251 – 32.16%

Changes Since Last Meeting

Matched FY26 TinT Revenue increase

Additions

- \$19,600 Police Drone
- \$29,000 Police Part Time Records Clerk
- \$0 PT PIO (budget neutral)
- \$100,000 Skate Park – Park Impact Fees
- \$35,000 Fire Station 62 PR – Fire Impact Fee
- \$65,700 Impact Fee Study – All Impact Fees
- \$141k Council Health Insurance included

General Fund Review



Items Funded by Fund Balance

Department	Item	Cost
Government Buildings	Fire Station Stucco fix	\$ 30,000
Government Buildings	HVAC Replacements	\$ 30,000
Information Systems	Council Chambers A/V Replacement	\$ 115,000
Information Systems	Fuel Master Software upgrade	\$ 26,000
Information Systems	UPS Battery Backup for Police Station	\$ 10,000
Parks	Barnes Tower concrete/bleacher upgrade	\$ 200,000
Parks	Barnes Park Pavillion/Restroom work	\$ 58,000
Parks	Water conservation at Fire Station	\$ 30,000
Police	3 patrol and 1 detective vehicle	\$ 259,000
Police	Emergency Operations Center	\$ 156,000
Police	Mobile Biometric Scanners	\$ 13,000
Police	Range Shed	\$ 10,000
Fleet	Mechanic Vehicle Replacement	\$ 54,000
Total		\$991,000

Deferred Items

Department	Item	Cost
Government Buildings	Scissor Lift	\$ 25,000
Fire	Refinish Bay Floors	\$ 40,000
Fire	Current Fire Station Improvements	\$ 1,500,000
Community Development	Comprehensive Code Update	\$ 200,000
Community Development	5-Year General Plan Update	\$ 150,000
Community Development	Business License & P/Z study	\$ 18,000
Parks	Toro Riding Mower	\$ 17,000
Parks	Torro Stand-on Sprayer	\$ 21,000
Capital Projects	Trappers	\$ 3,800,000
Capital Projects	950 N	\$ 550,000
Police	Parking Lot Gate Replacement	\$ 22,500
Fleet	Alignment/Tire Balance System	\$ 20,000
Information Systems	Arctic Wolf	\$ 90,000
Total		\$ 6,453,500



Property Tax various home values

Home Value	Annual Increase	Monthly Increase
\$ 1,000,000	\$257	\$21.45
\$ 800,000	\$206	\$17.16
\$ 690,000	\$178	\$14.80
\$ 550,000	\$142	\$11.80
\$ 450,000	\$116	\$9.65
\$ 380,000	\$98	\$8.15



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



Sp

get

ary 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**



Rev

dget

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

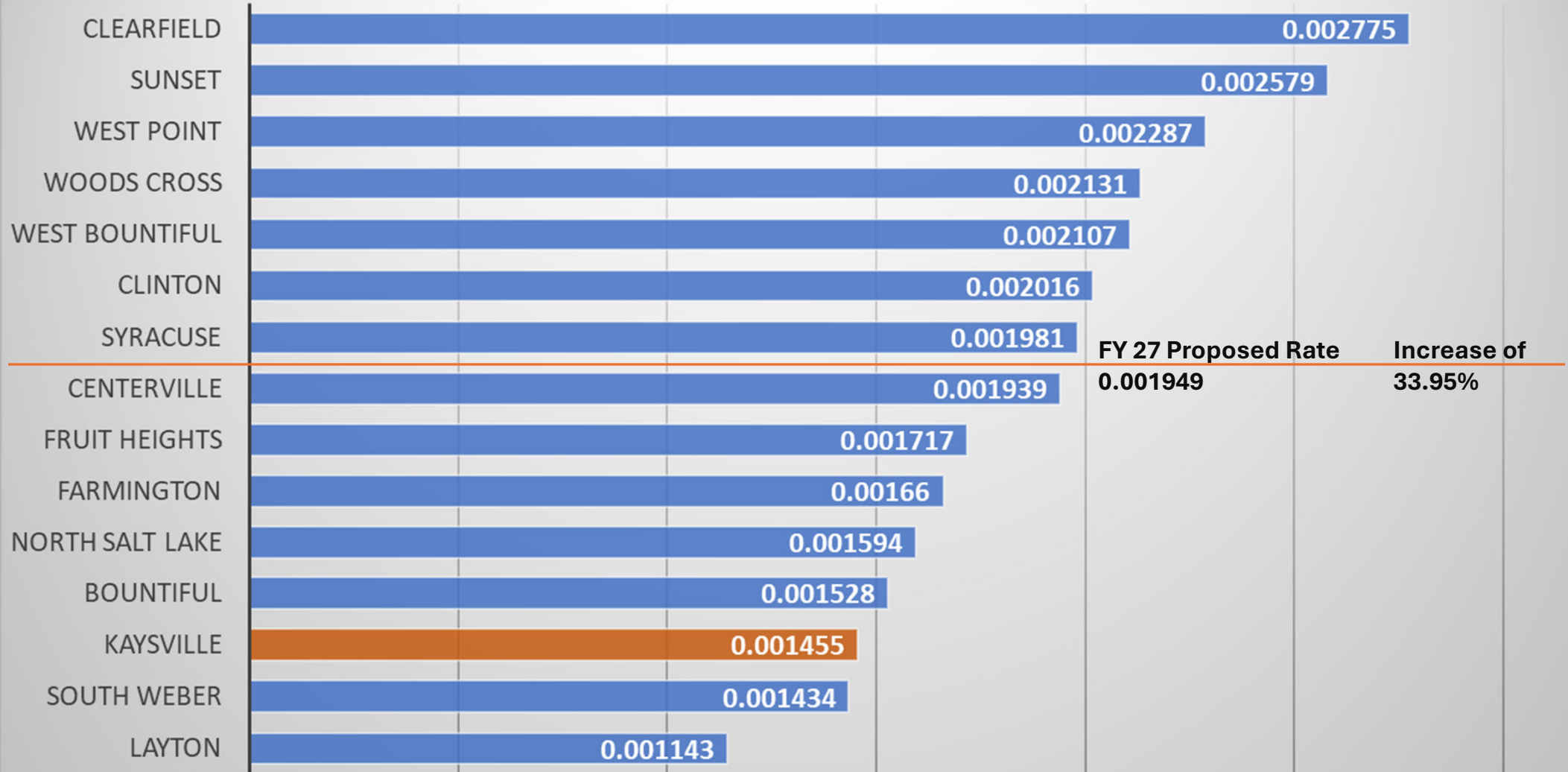
Revenues from FY 26 to FY 27 are relatively flat, Sales Tax Trend Increase of 2%

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



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City 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



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



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Exploring Options

Unified Fleet Services



Flexible Leasing Terms

Agreements include a period of active leasing (usually 3 years) and a buyout period (usually 2 years)

Financial Flexibility

Avoid obsolescence by rotating your fleet every few years, ensuring you always have the most efficient, safe, vehicles

Easy Exit

UFS has a stated payoff for the equipment from the beginning. No surprises

Maintenance Savings

Full warranty covers major repairs

Lease purchase program – 5 yr lease rotate at 3 years but with the option to pay the balance off over 5 years and own it

Also paying for fleet management company and analytics that we currently do not have

Lower maintenance costs and higher safety rated vehicles

5.82% interest rate

Admin - 1 vehicle		
Current Budget	Lease Option	Estimated Cash Savings
\$ 54,000	\$ 9,180	\$ 44,820
Comm Dev - 1 vehicle		
Current Budget	Lease Option	Estimated Cash Savings
\$ 30,000	\$ 3,276	\$ 26,724
Police - 4 vehicles		
Current budget	Lease Option	Estimated Cash Savings
\$ 259,000	\$ 60,288	\$ 198,712