



Statement of Intent (1/2)

Kaysville City
Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule
June 4, 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

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.

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

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

Hearing Schedule



June 4th, 2026

6:30pm	Redevelopment Agency Budget Hearing
6:35pm	Municipal Building Authority Budget Hearing
6:40pm	Kaysville City Council Budget Hearing Fiscal Year 2027 – Proposed Compensation Increase for Executive Municipal Officers (Per UCA 10-3-818)
6:45pm	Kaysville City Council Budget Hearing Fiscal Year 2027 – Enterprise Funds Interfund Services and Transfers
6:50pm	FY 26 Budget Amendments & Kaysville City Council Budget Hearing Fiscal Year 2027

Redevelopment Agency Budget



	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
<i>TAXES</i>	\$ 124,727	\$ 131,840	\$ -	\$ 130,000	\$ 130,000	\$ -
<i>GRANT PROCEEDS</i>		\$ -		\$ -	\$ -	\$ -
<i>MISCELLANEOUS</i>	\$ 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
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 7,393	\$ 15,000	\$ -	\$ 70,000	\$ 70,000	\$ -
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>TRANSFERS AND FUND BALANCE</i>	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	\$ -
Total Expenditures	\$ 7,393	\$ 15,000	\$ -	\$ 132,000	\$ 132,000	\$ -
TOTAL REVENUES OVER EXPENDITURES	\$ 155,826	\$ 153,081	\$ 16,236	\$ -	\$ -	\$ -

Public Comment

Municipal Building Authority Budget



	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
<i>MBA LEASE REVENUE</i>	\$ 710,000	\$ 711,786	\$ -	\$ 718,890	\$ -	\$ (718,890)
<i>INTEREST EARNINGS</i>	\$ 16,251	\$ 15,666	\$ 7,088	\$ -	\$ -	\$ -
<i>OTHER REVENUE</i>	\$ 0	\$ 127	\$ -	\$ -	\$ 722,600	\$ 722,600
Total Revenues	\$ 726,251	\$ 727,579	\$ 7,088	\$ 718,890	\$ 722,600	\$ 3,710

	Actual	Actual	YTD Actual	Budget	Modified Budget	Budget Change from Prior Year
Expenditures						
<i>PERSONNEL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OPERATING</i>	\$ 4,010	\$ 4,000	\$ 4,018	\$ 4,000	\$ 4,000	\$ -
<i>CAPITAL</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>POLICE STATION DEBT SERVICE</i>	\$ 370,738	\$ 373,708	\$ 16,638	\$ 378,575	\$ 382,100	\$ 3,525
<i>CITY HALL DEBT SERVICE</i>	\$ 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)	\$ -	\$ -	\$ -
---	-----------	-----------	-------------	------	------	------

Public Comment

Proposed Compensation Increase



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
---------------------------	----------

Public Comment

Enterprise Funds Interfund Services and Transfers



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	

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	

Public Comment



FY 26 Budget Amendments (1/2)

**Fiscal Year 2026
Budget Amendments
Governmental Funds
Exhibit A**

General Fund	Original Budget	Amended Budget	Increase	Reason
Police Department	\$87,000.00	\$192,000.00	\$105,000.00	<i>Dispatch services budget error</i>
Fire Department	\$58,000.00	\$126,000.00	\$68,000.00	<i>Dispatch services budget error</i>
Elections	\$35,000.00	\$47,226.00	\$12,226.00	<i>Elections cost more than Quote from county</i>
Fire Department	\$4,676,000.00	\$4,701,000.00	\$25,000.00	<i>Washing Machine Replacement</i>
Police Department	\$142,000.00	\$139,500.00	-\$2,500.00	<i>Detective Vehicle lease payment to Debt Services</i>
Total Expenditures	\$180,000.00	\$365,226.00	\$210,226.00	
Revenue - Fund Balance			-\$210,226.00	

General Fund	Original Budget	Amended Budget	Decrease/Increase	Reason
Property Tax Revenue	\$7,451,200.00	\$5,725,949.00	-\$1,725,251.00	<i>Property Tax Revenue denial</i>
Transfer to Debt Service Fund	\$484,000.00	\$486,500.00	\$2,500.00	<i>Detective vehicle lease</i>
Total Revenue	\$7,935,200.00	\$6,212,449.00	-\$1,722,751.00	
Revenue - Fund Balance			\$1,722,751.00	

FY 26 Budget Amendments (2/2)



Capital Projects Fund	Original Budget	Amended Budget	Increase	Reason
	\$755,000.00	\$780,471.00	\$25,471.00	Skate Park design - use of Donation
	\$0.00	\$33,293.00	\$33,293.00	Police Impact Fees 6 year timeline
	\$0.00	\$70,000.00	\$70,000.00	Fire Impact fee use on Station 62 messaging
Total Expenditures	\$755,000.00	\$883,764.00	\$128,764.00	
Revenue - Fund Balance Donation			\$25,471.00	
Revenue - Public Safety Impact Fee Fund Balance			\$33,293.00	
Revenue - Fire Impact Fee Fund Balance			\$70,000.00	
			-\$128,764.00	
Debt Service Fund	Original Budget	Amended Budget	Increase	Reason
Police Vehicle Payments - Principle	\$0.00	\$1,850.00	\$1,850.00	Detective vehicle lease
Police Vehicle Payments - Interest	\$0.00	\$650.00	\$650.00	Detective vehicle lease
Total Revenue	\$0.00	\$2,500.00	\$2,500.00	
Revenue - Transfer from General Fund			-\$2,500.00	



FY 2027 Rate Impacts (BLUF)

Service	Usage	FY 26	FY 27 (Proposed)	Dollar Increase	% Increase
Property Taxes		\$ 46.01	\$ 52.63	\$ 6.62	14.38%
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	\$ 281.85	\$ 16.83	6.35%

*Based on average usage from Waterworth & Caselle data

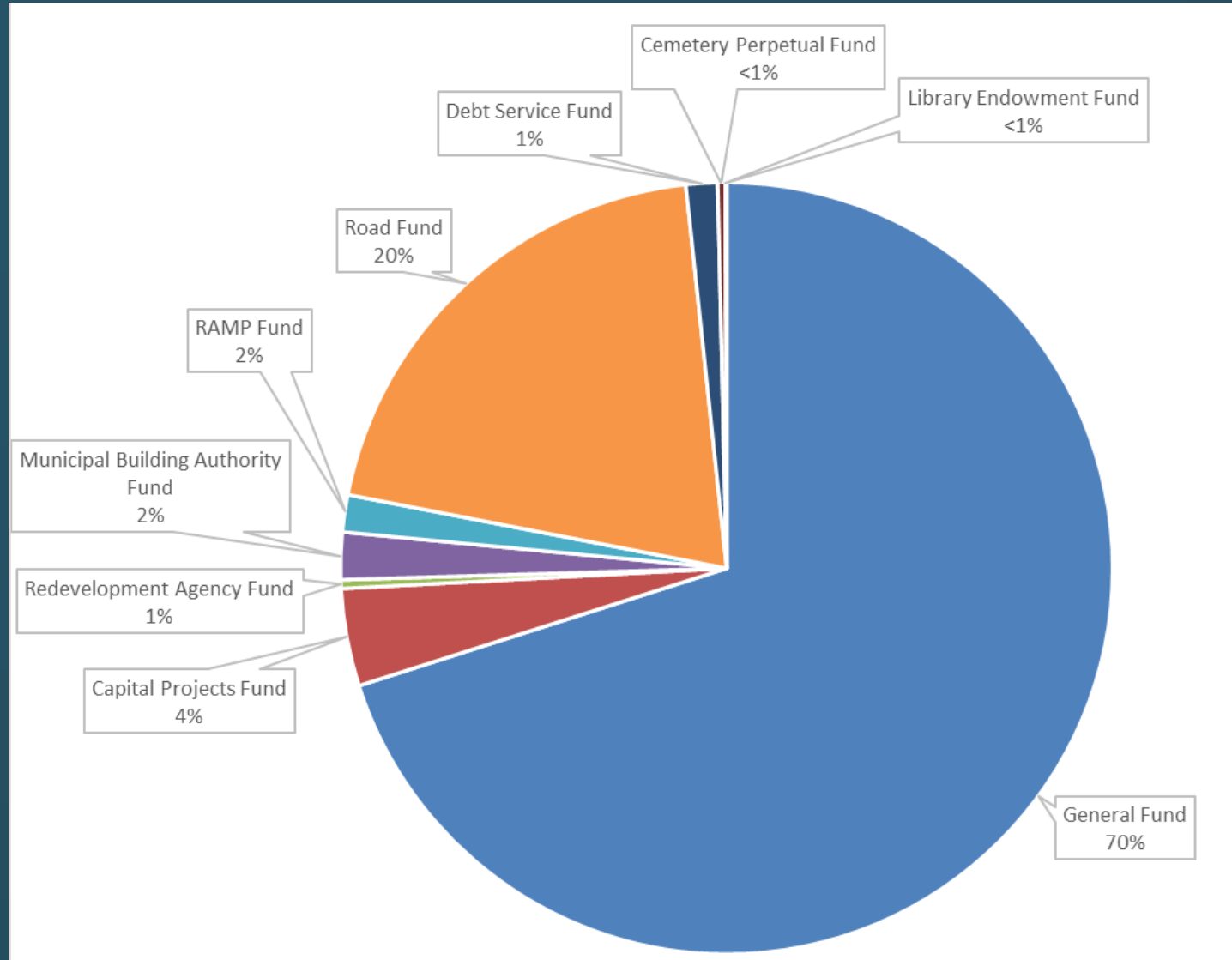
**Pass-thru costs



Different Home Values and Property Tax

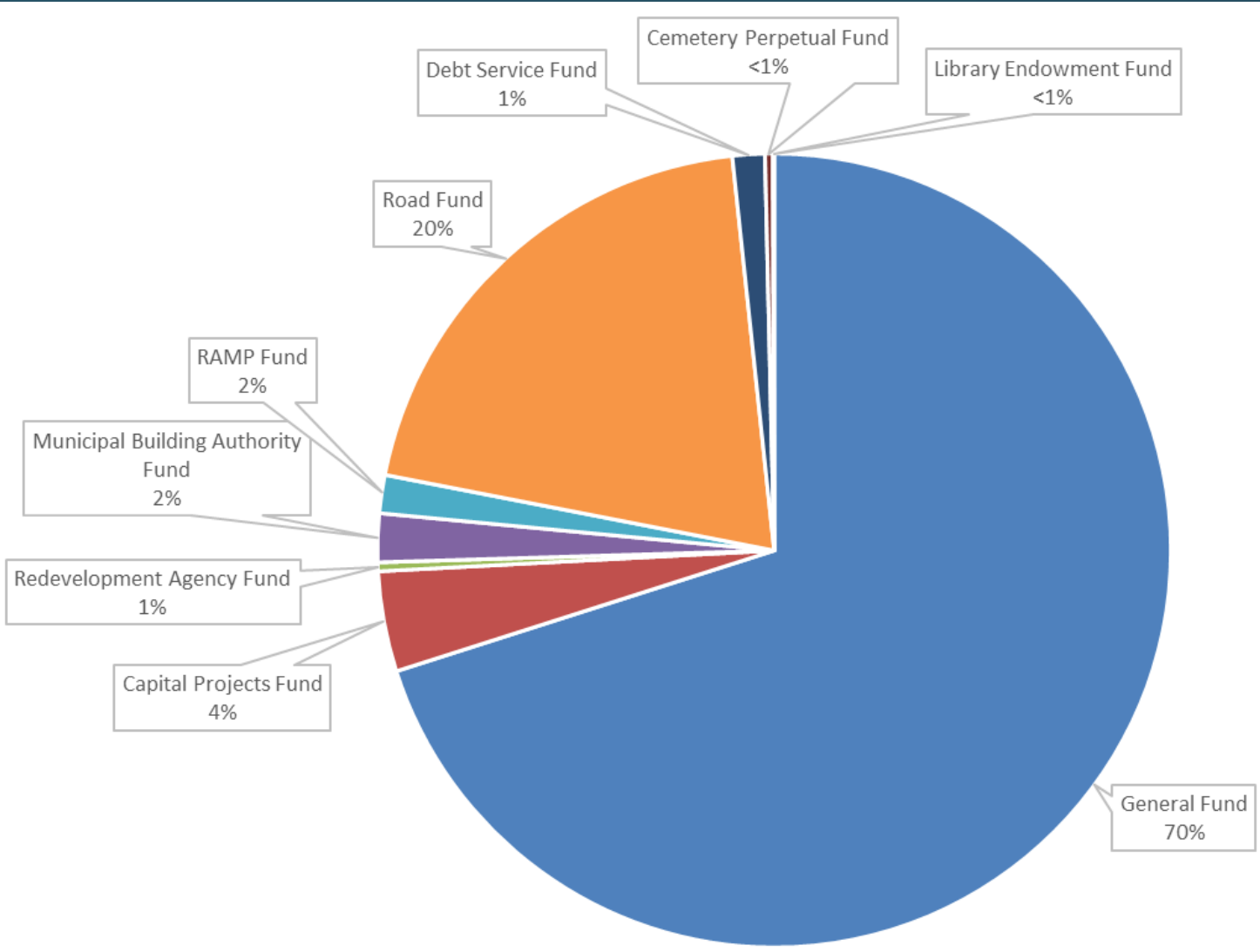
Value	Annual	Mnthly
\$ 1,200,000	\$ 138.13	\$11.51
\$ 1,000,000	\$ 115.11	\$9.59
\$ 800,000	\$ 92.09	\$7.67
\$ 690,000	\$ 79.43	\$6.62
\$ 550,000	\$ 63.31	\$5.28
\$ 450,000	\$ 51.80	\$4.32
\$ 380,000	\$ 43.74	\$3.65

Governmental Funds Revenues



General Fund	\$25,615,918
Capital Projects Fund	\$1,492,694
RDA Fund	\$132,000
MBA Fund	\$722,600
RAMP Fund	\$568,000
Road Fund	\$7,402,100
Debt Service Fund	\$483,400
Cemetery Perpetual Fund	\$115,000
Library Endowment Fund	\$20,000

Governmental Funds Expenditures

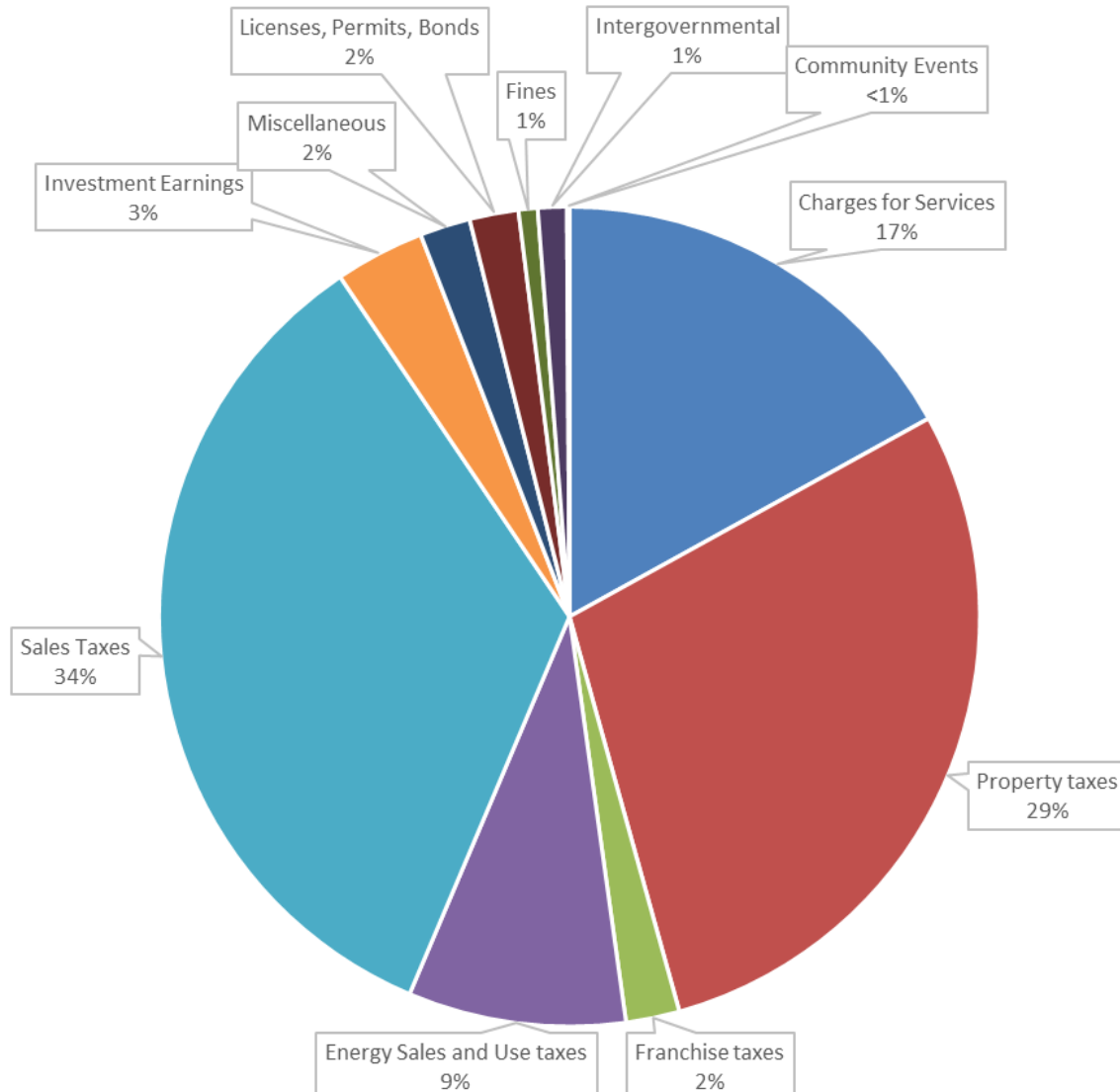


General Fund	\$25,615,918
Capital Projects Fund	\$1,492,694
RDA Fund	\$132,000
MBA Fund	\$722,600
RAMP Fund	\$568,000
Road Fund	\$7,402,100
Debt Service Fund	\$483,400
Cemetery Perpetual Fund	\$115,000
Library Endowment Fund	\$20,000

Kaysville City General Fund Revenues



General Fund Revenues (less Fund Balance & Transfers)

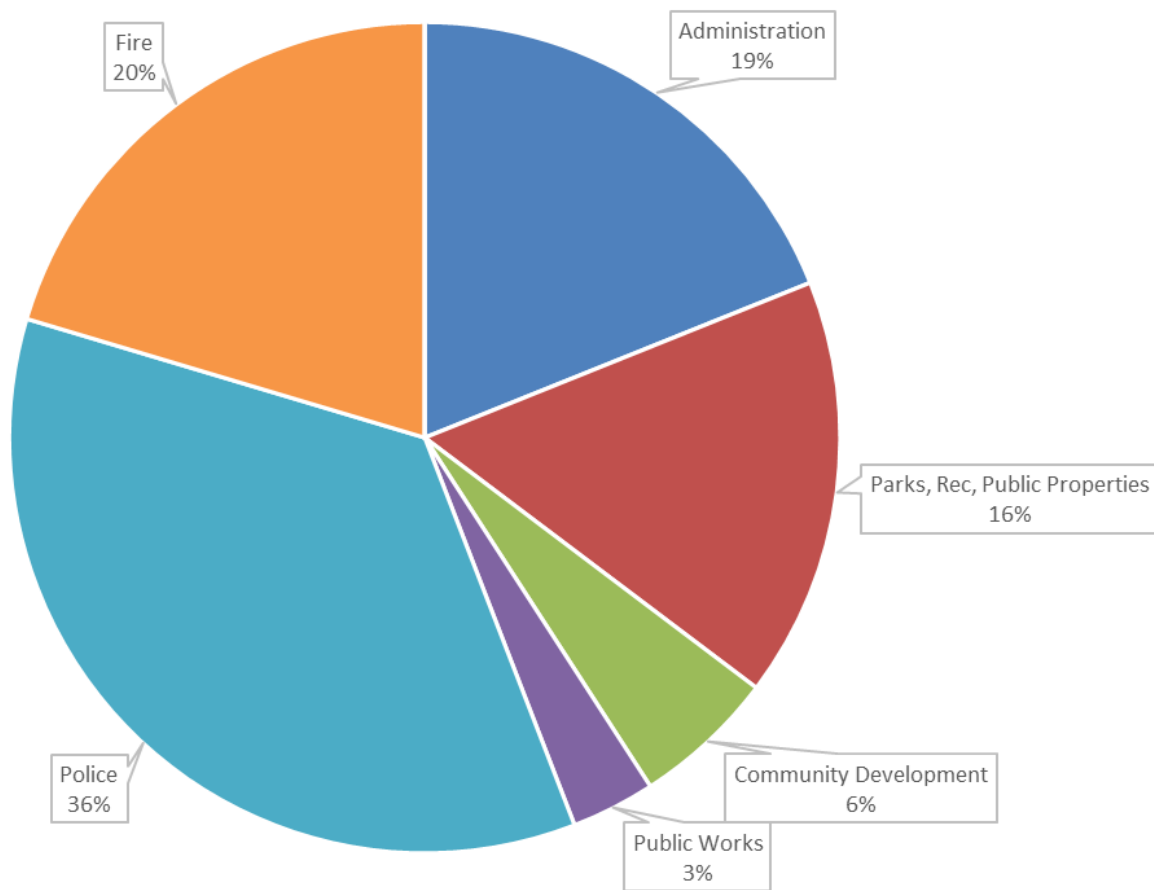


Property Taxes	\$7,068,859
Sales Tax	\$8,412,659
Energy Sales and Use Tax	\$2,111,000
Franchise Taxes	\$520,000
Charges for Services	\$4,175,700
Investment Earnings	\$870,000
Licenses, Permits, Bonds	\$475,000
Miscellaneous	\$490,000
Fines	\$185,000
Intergovernmental	\$281,000
Community Events	\$23,700

Kaysville City General Fund Expenditures



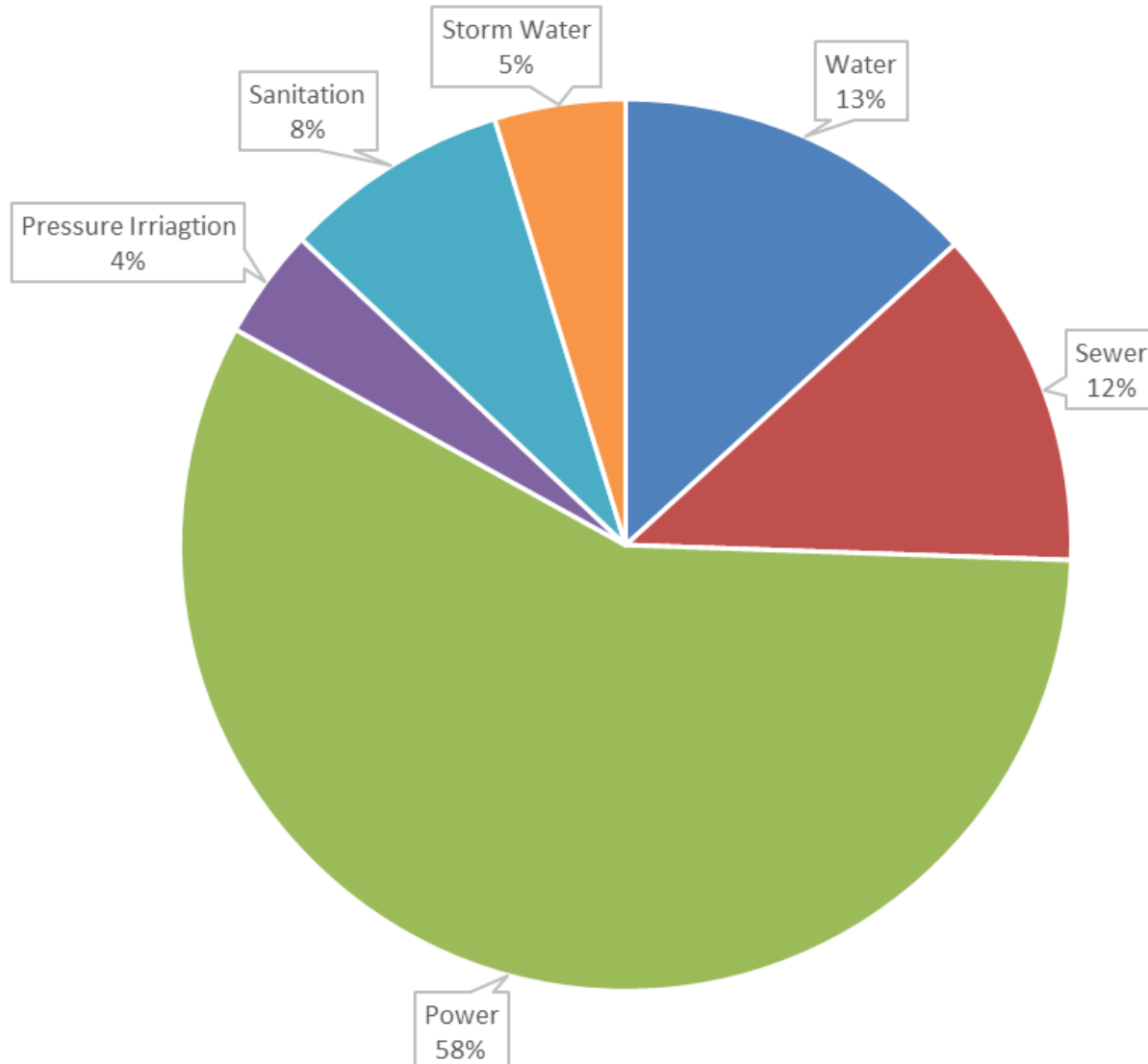
General Fund Expenditures (less Fund Balance & Transfers)



Administration	\$4,677,500
Parks, Rec, Public Properties	\$4,048,000
Community Development	\$1,378,000
Public Works	\$808,500
Police	\$8,775,000
Fire	\$5,041,000
Non-Departmental	\$0

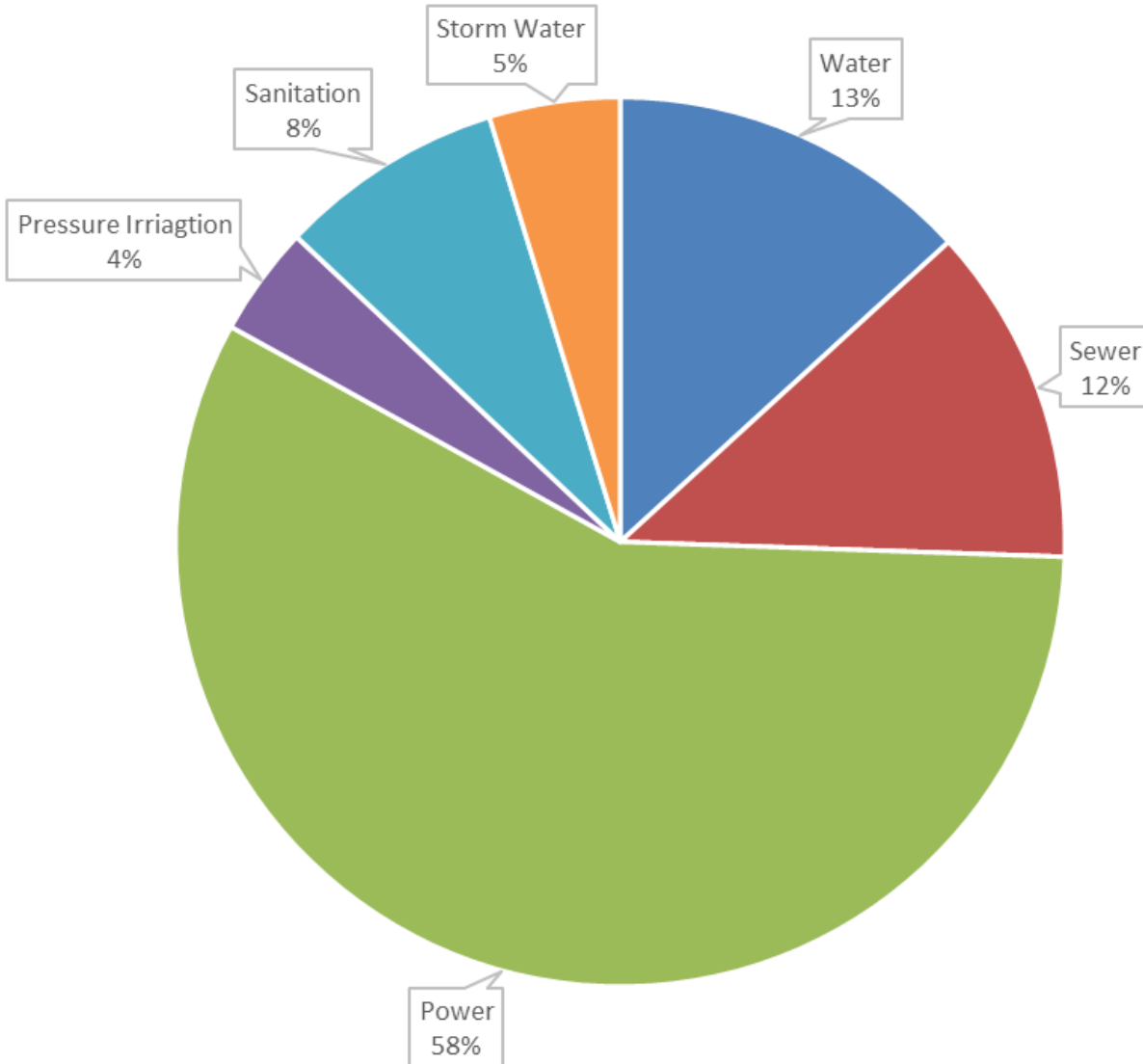


Kaysville City Enterprise Fund Revenues



Water	\$5,745,000
Sewer	\$5,355,000
Power	\$24,989,000
Pressure Irrigation	\$1,737,000
Sanitation	\$3,570,000
Storm Water	\$2,067,555

Kaysville City Enterprise Fund Expenditures



Water	\$5,745,000
Sewer	\$5,355,000
Power	\$24,989,000
Pressure Irrigation	\$1,737,000
Sanitation	\$3,570,000
Storm Water	\$2,067,555

Changes between FY27 Tentative and Modified Tentative Budgets



General Fund Revenue

- Property tax lowered \$802,910 from \$1,226,151
- Donation of \$281,000

Employees – Personnel and HR

- Reduced Safety Incentive Allowance
- Reduced employee incentive amount by \$100 per employee

Operations & Maintenance

- Budgeted \$175,241 more MBA/Debt Fund Balance use
- Reduced Operations expenses \$75,000

Capital and Infrastructure

- Added \$166,000 of donor chosen projects

FY27 Modified Tentative Budget Highlights



Operations & Maintenance

- **Increases in General Fund operations costs are mainly due to inflation and proposed to be covered with a Property Tax Increase**
- **Increases in Enterprise Funds operation costs/utility rates are mainly “pass through” costs from suppliers**

Employees – Personnel and HR

- **Eliminate two full time position in Administration (\$195,000)**
- **Add Human Resources Specialist \$94,000**
- **Increase hours for Fire Admin Assistant \$18,000**
- **Add part time police records clerk \$29,000**

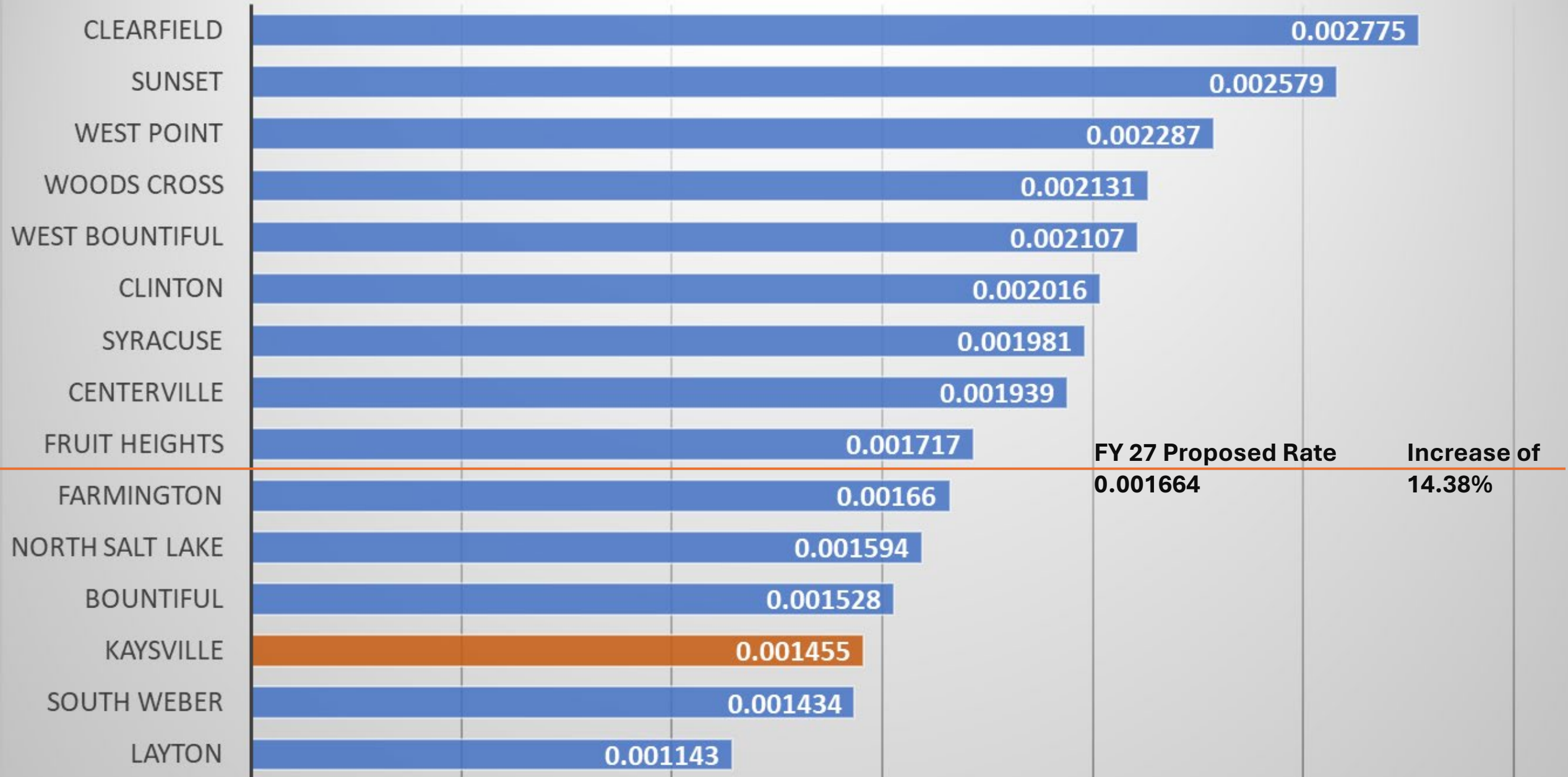
Capital and Infrastructure

Projects for FY27 include

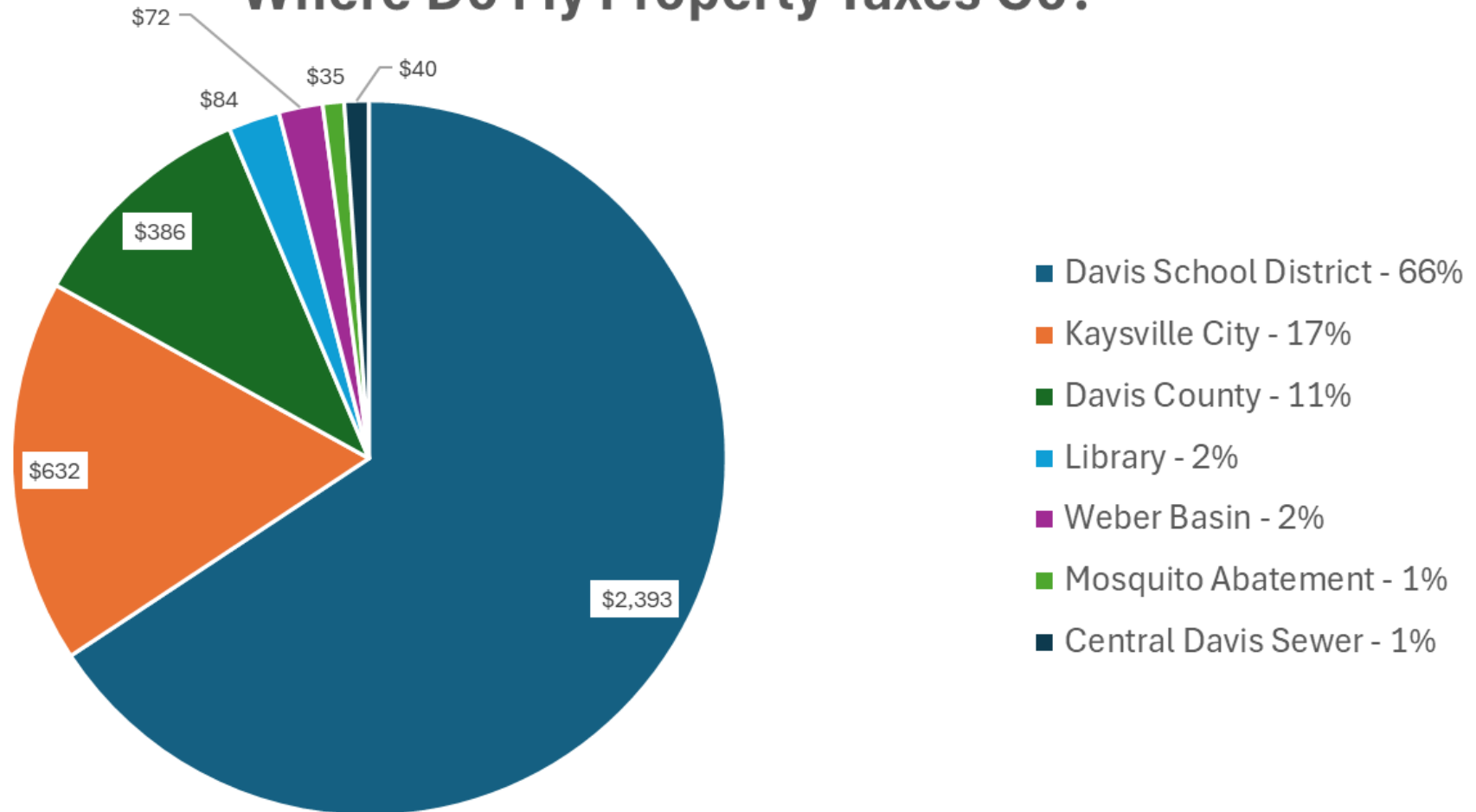
- **Council chamber AV renovation - \$115,000**
- **Emergency Operations Center renovation - \$159,000**
- **Operation Center Expansion and Fuel Island upgrade - \$463,000**
- **Skatepark - \$450,000**
- **200N Project and Kings Ct waterline - \$1,500,000**
- **West Davis Corridor Trail enhancements - \$630,000**

2025 PROPERTY TAX RATES COMPARISON

DISTRICTS INCLUDED



Where Do My Property Taxes Go?



**Kaysville Resident - Annual Property Tax Distribution Assuming \$690K Home Value and an annual property tax bill of \$3,685*

Public Comment