Statement of Intent (1/2)

Kaysville City
Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule
June 18, 2026

Kaysville City will consider an increase to its 2026 certified property tax rate from .001390 to .001586 (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 2026 Certified Property Tax Rate	0.001390
Kaysville City's Current Property Tax Revenue	$ 5,682,081
Proposed Total Property Tax Revenue with Tax Change	$ 6,484,991
New Property Tax Revenue to Kaysville City	**$ 802,910**

Estimated Increase in Property Tax Revenue	14.12%

	Monthly	Annual
Estimated Increase to a Primary Residence of $711,000	$ 6.39	$ 76.65
Estimated Increase to a Business Valued at $1,610,000	$ 26.35	$ 316.23

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

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

Fiscal Year 2026 Budget Amendments

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	*Dispatch services budget error*	10-54-455
Fire Department	$58,000.00	$126,000.00	$68,000.00	*Dispatch services budget error*	10-57-455
Elections	$35,000.00	$47,225.53	$12,225.53	*Elections cost more than Quote from county*	10-51-480
Fire Department	$4,676,000.00	$4,701,000.00	$25,000.00	*Washing Machine Replacement*	10-57-740
Total Expenditures	$180,000.00	$365,225.53	$210,225.53		
Revenue - Fund Balance			-$210,225.53		

General Fund	Original Budget	Amended Budget	Decrease	Reason	
Property Tax Revenue	$7,451,200.00	$5,725,949.00	-$1,725,251.00	*Property Tax Revenue denial*	10-31-100
TotalRevenue	$7,451,200.00	$5,725,949.00	-$1,725,251.00		
Revenue - Fund Balance			$1,725,251.00		

Capital Projects Fund	Original Budget	Amended Budget	Increase	Reason	
	$755,000.00	$780,471.00	$25,471.00	*Skate Park design - use of Donation*	45-70-730
	$0.00	$33,293.00	$33,293.00	*Police Impact Fees 6 year timeline*	45-90-725
	$0.00	$70,000.00	$70,000.00	*Fire Impact fee use on Station 62 messaging*	45-40-720
Total Expenditures	$755,000.00	$883,764.00	$128,764.00		
Revenue - Fund Balance Donation			*$25,471.00*		45-24500
Revenue - Public Safety Impact Fee Fund Balance			*$33,293.00*		45-39-750
Revenue - Fire Impact Fee Fund Balance			*$70,000.00*		45-39-775
			-$128,764.00		

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.

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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:

<u>**Mayor and City Council**</u>

Market Adjustment	$2,850

<u>**Executive Staff (Department Heads)**</u>

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

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:

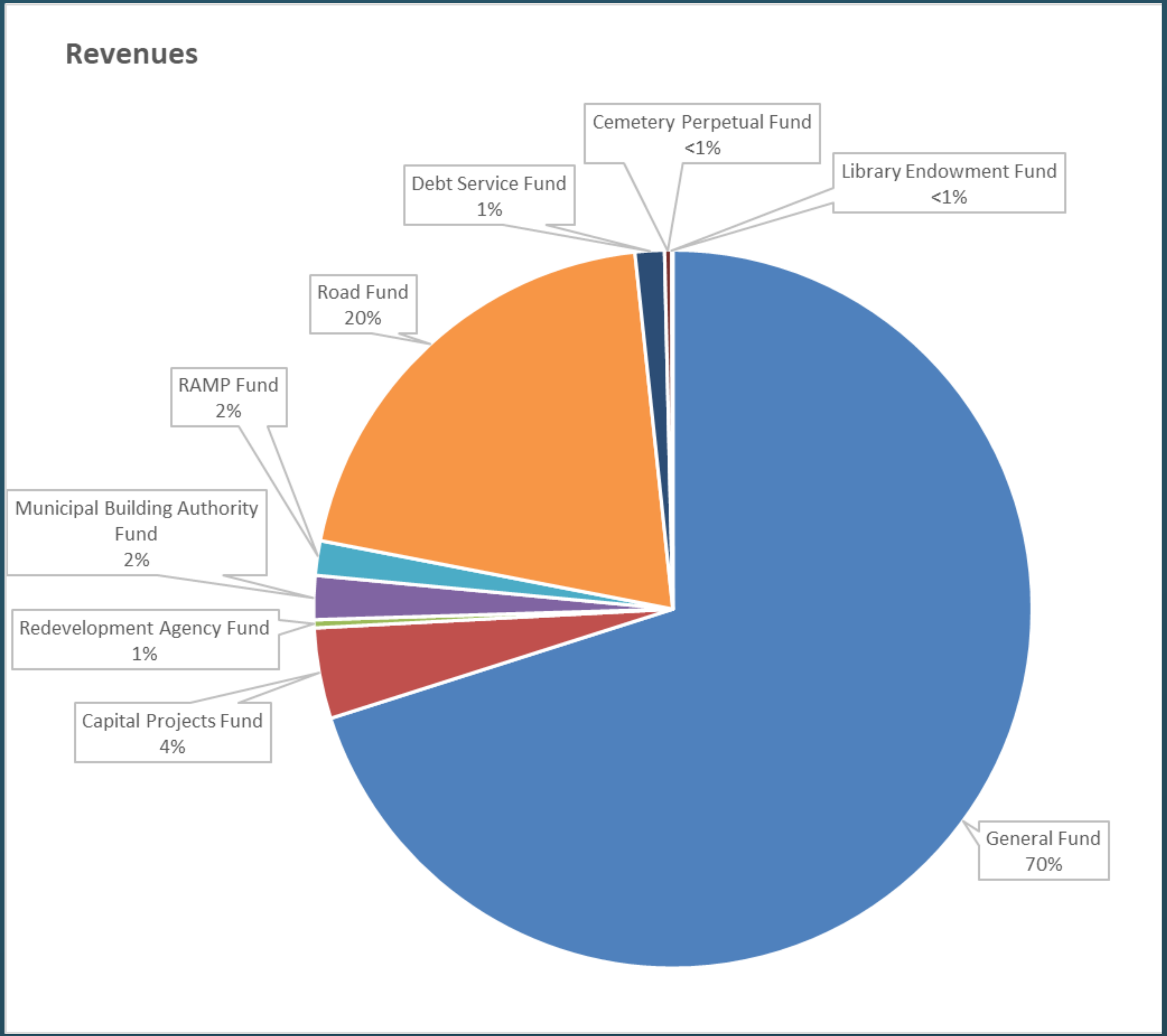
Fund	Administrative Services	Information Services	Fleet Services	Total	Percentage of Enterprise Fund
Electric Utility Enterprise Fund	$305,000	$220,000	$40,000	$565,000	2.26%
Sanitation Utility Enterprise Fund	$152,000		$10,000	$162,000	4.54%
Sewer Utility Enterprise Fund	$101,000			$101,000	1.89%
Storm 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	

FY 2027 Rate Impacts (BLUF)

Service	Usage	FY 26	FY 27 (Proposed)	Dollar Increase	% Increase
Property Taxes		$ 45.30	$ 51.68	$ 6.39	14.12%
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		**$ 264.31**	**$ 280.90**	**$ 16.60**	**6.28%**

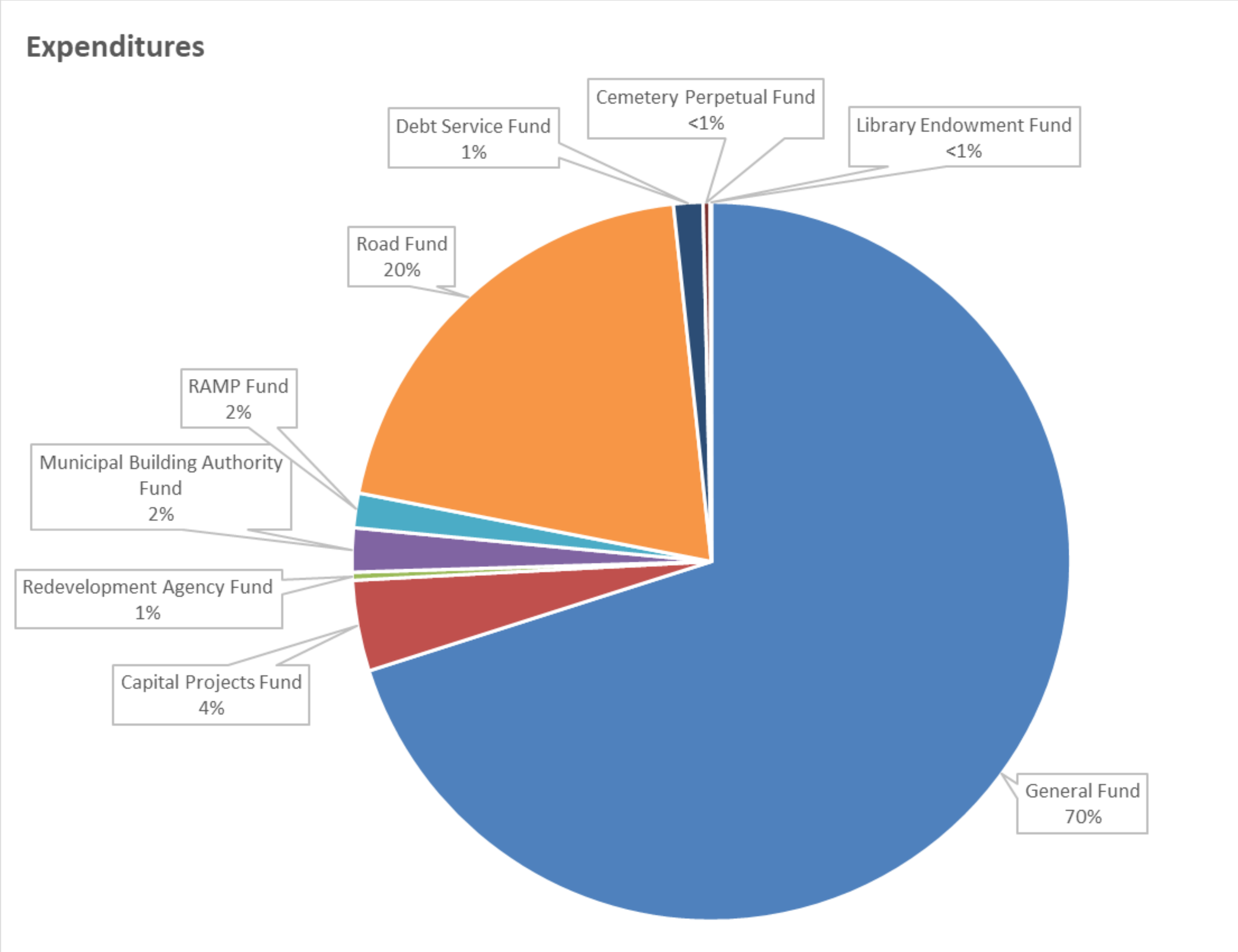
*Based on average usage from Waterworth & Caselle data
**Pass-thru costs
***Based on a $711K average home value in Kaysville, assuming a 45% exemption

Governmental Funds



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



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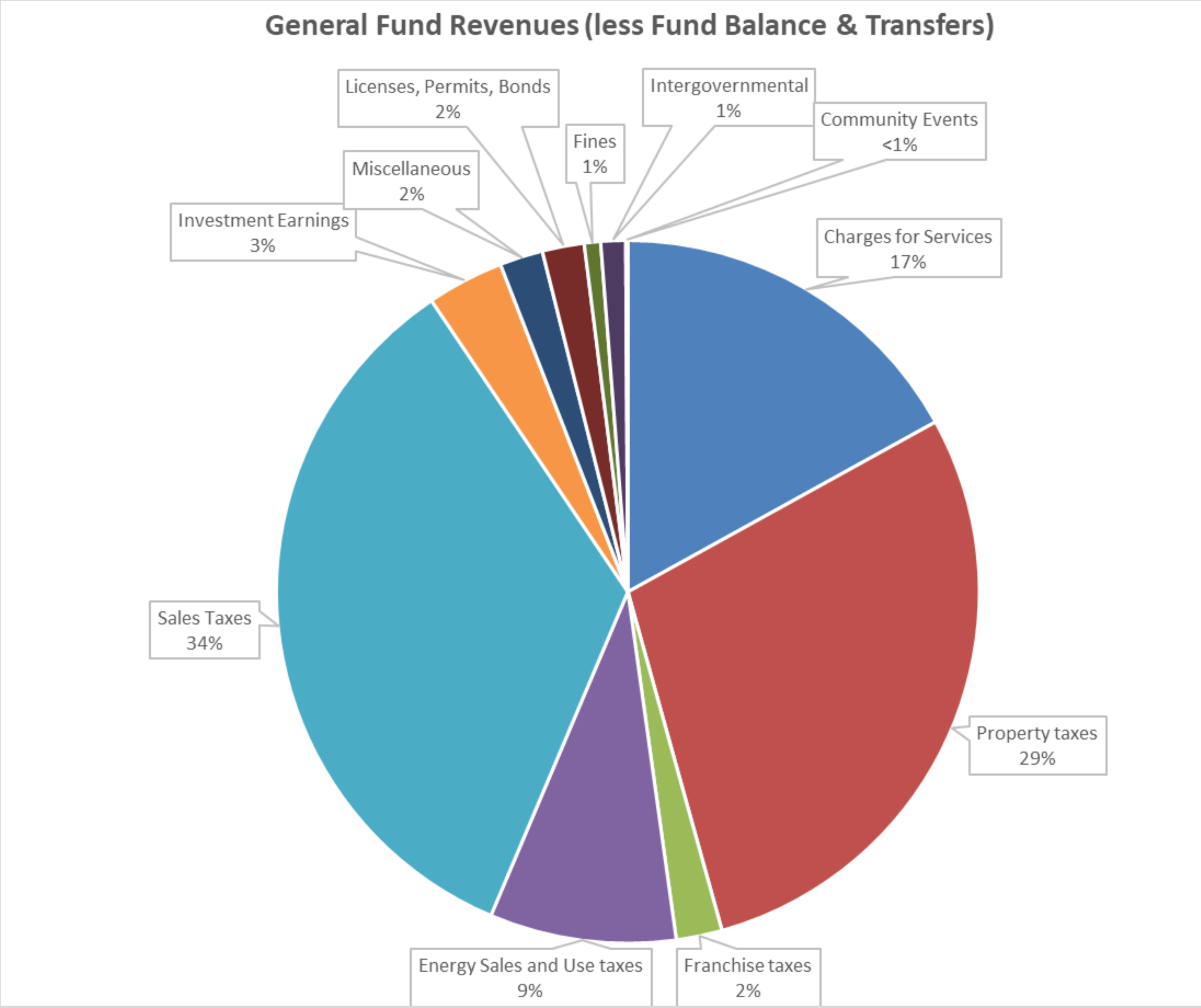
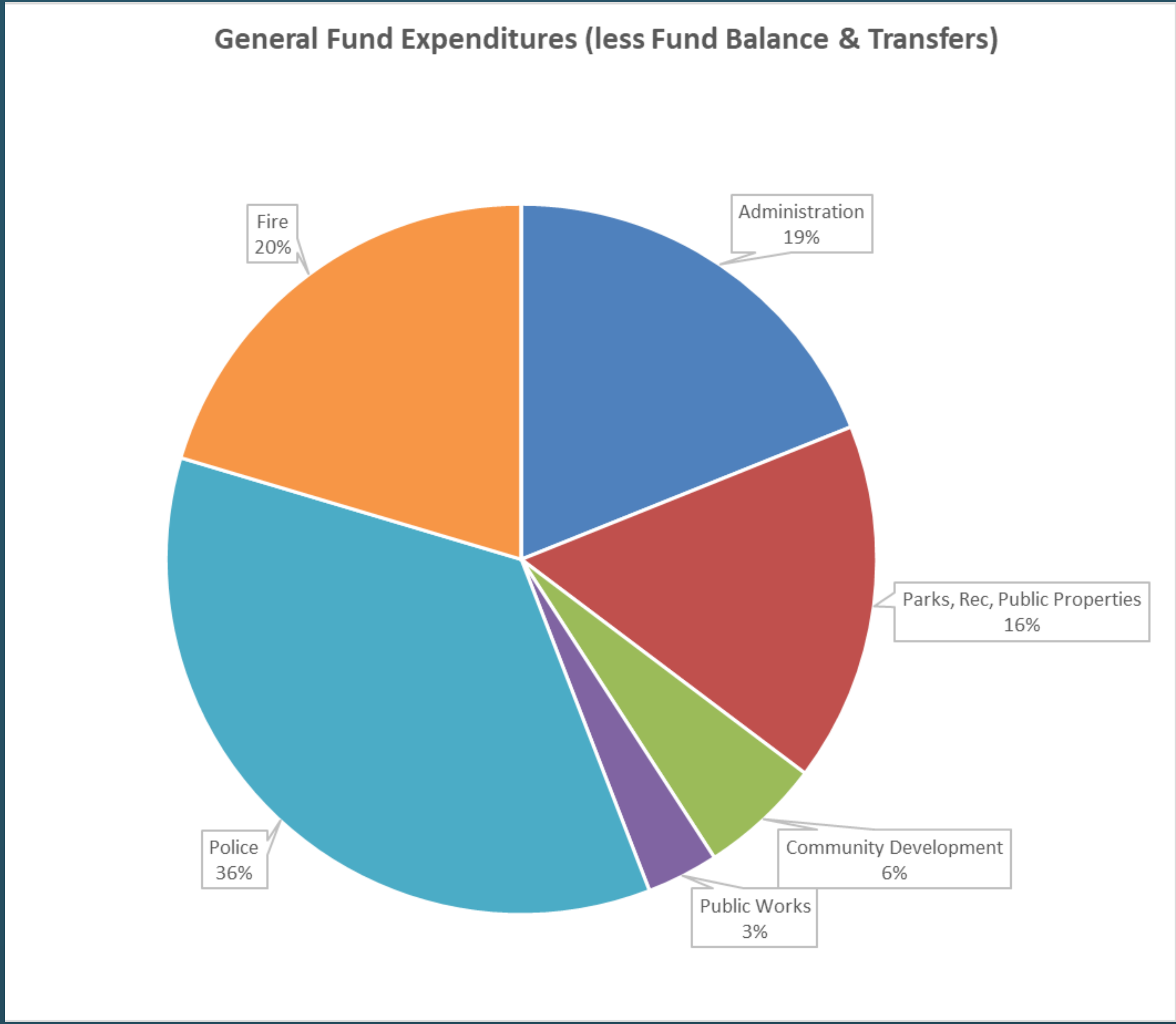
Kaysville City General Fund Budget



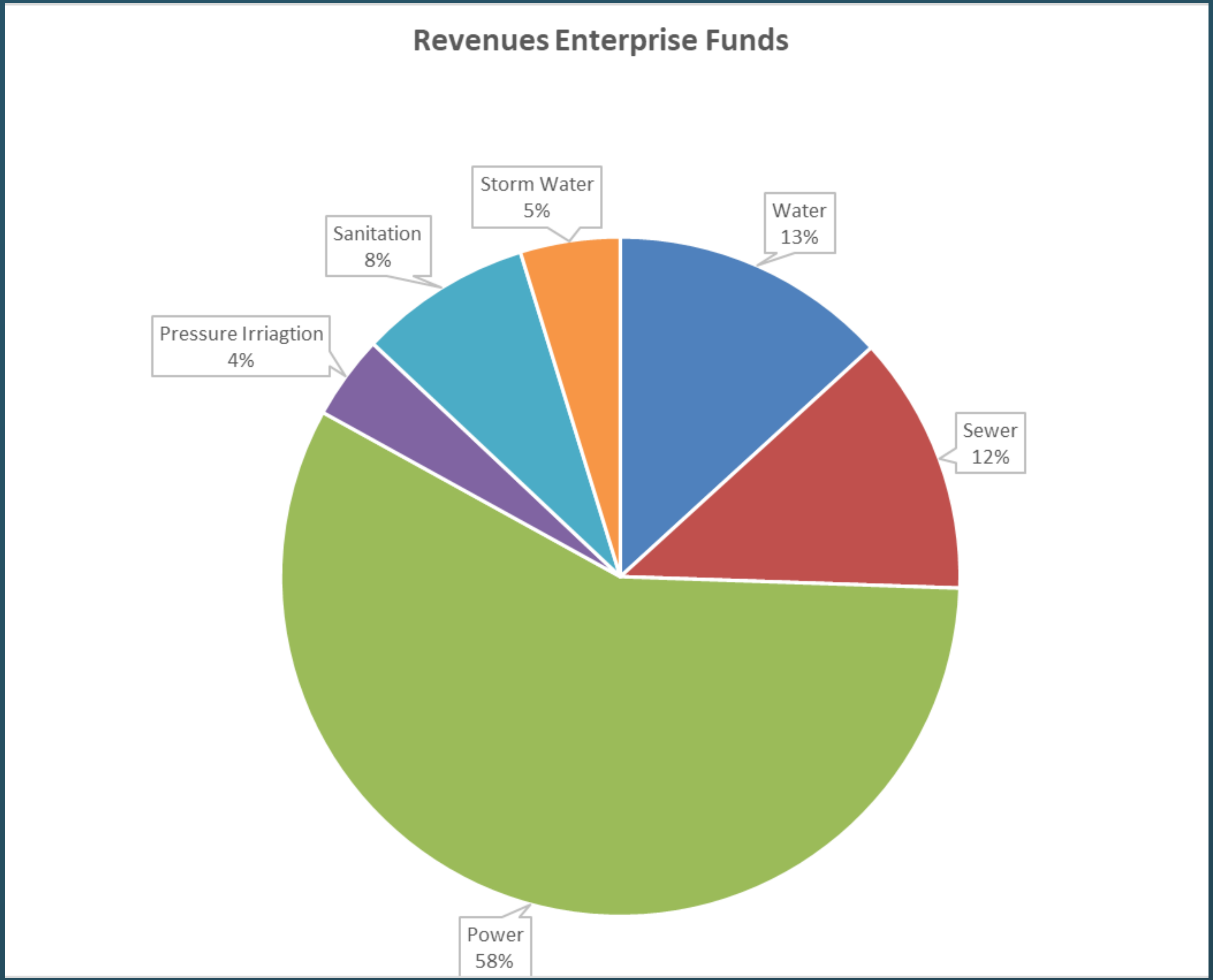
Property Taxes	$7,068,859
Sales Tax	$8,412,659
Energy Sales and Use Tax	$2,111,000
Franchise Taxes	$520,000
Charges for Services	$4,175,700
Investment Earnings	$870,000
Licenses, Permits, Bonds	$475,000
Miscellaneous	$490,000
Fines	$185,000
Intergovernmental	$281,000
Community Events	$23,700

Kaysville City General Fund Budget



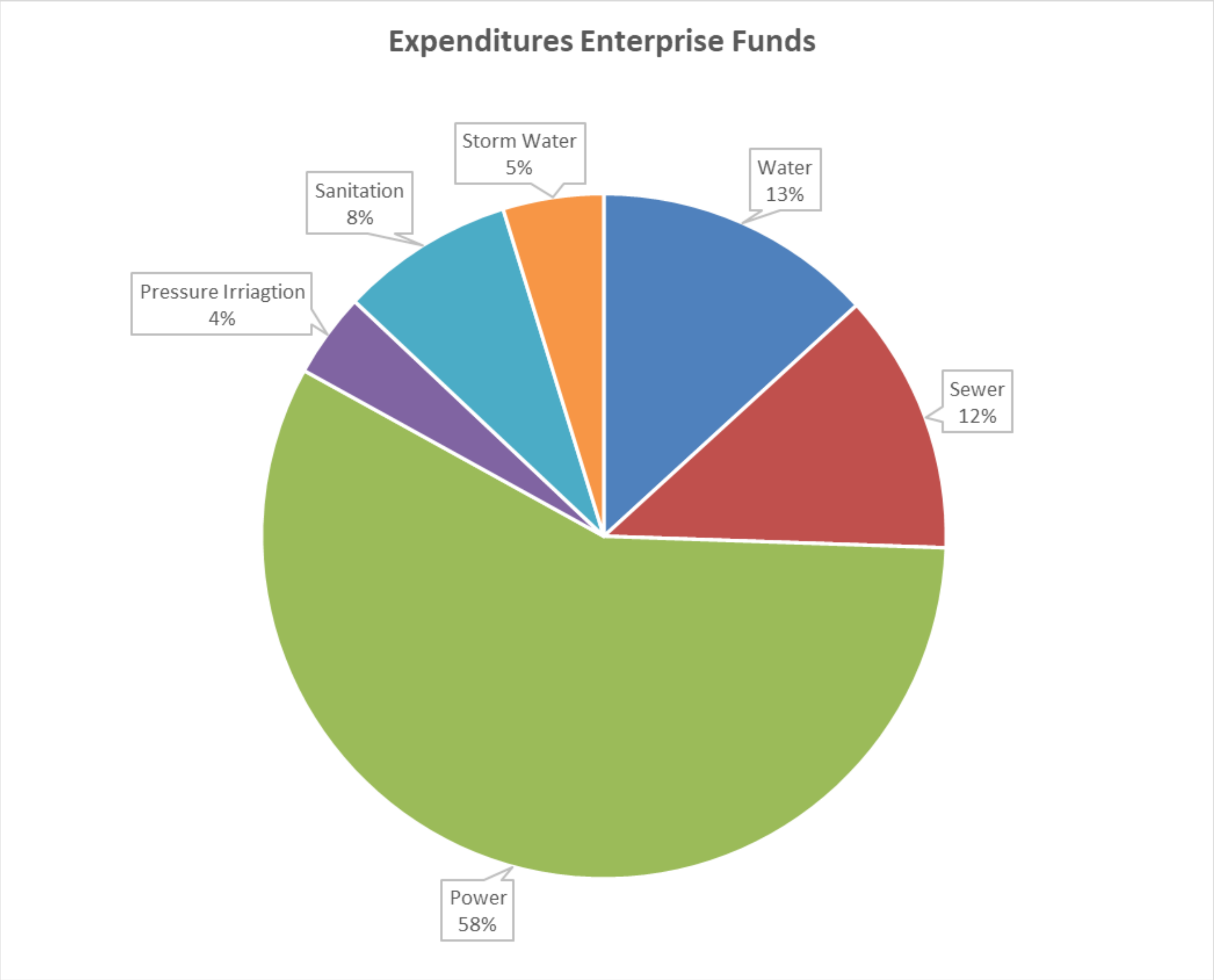
Administration	$4,677,500
Parks, Rec, Public Properties	$4,048,000
Community Development	$1,378,000
Public Works	$808,500
Police	$8,775,000
Fire	$5,041,000

Kaysville City Enterprise Fund Budgets



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 Budgets



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

FY 27 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

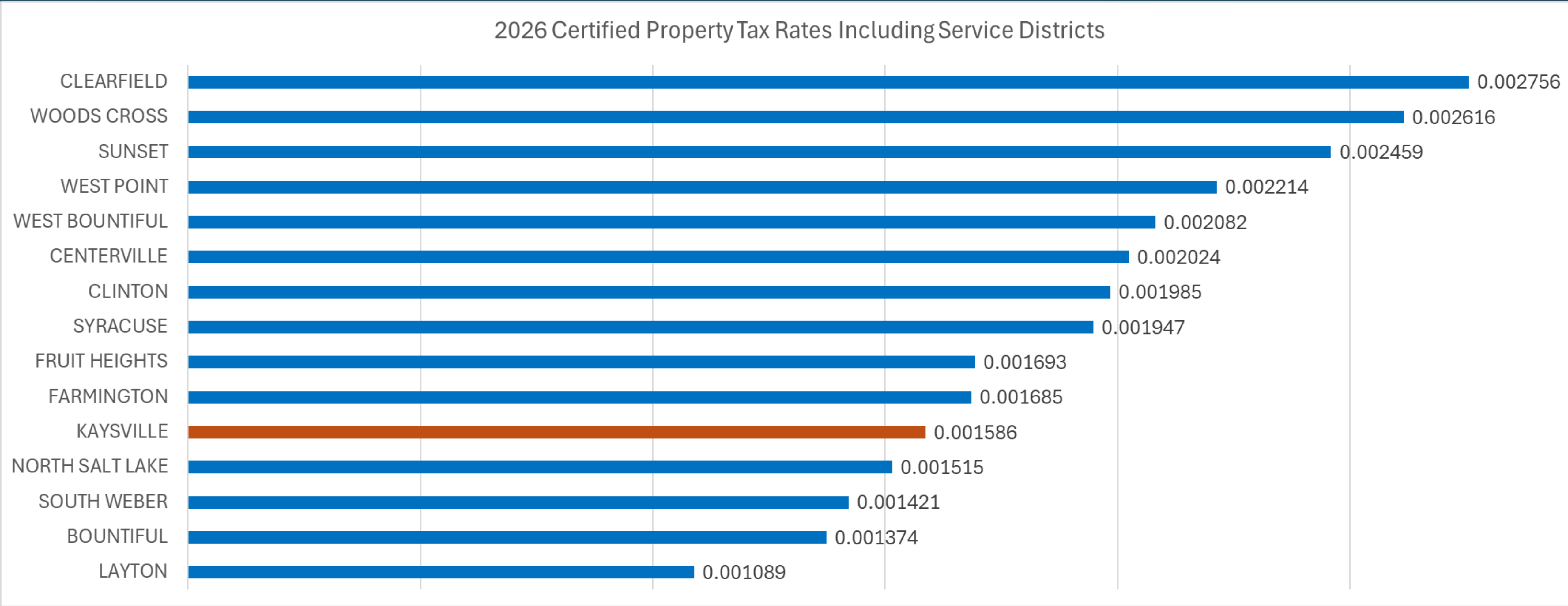
Projects for FY27 include

- 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

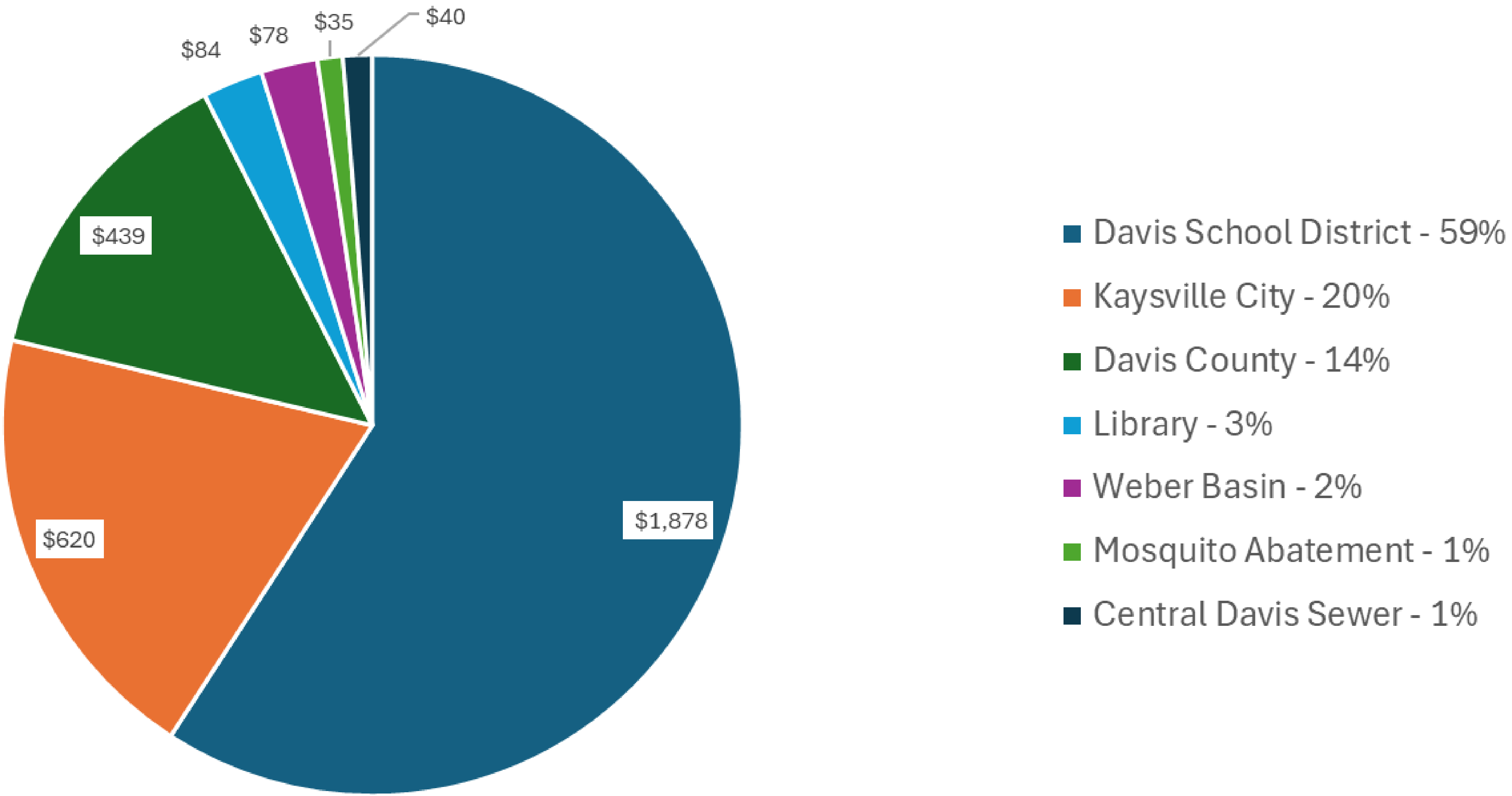
Kaysville City 1850 UTAH'S HOMETOWN

Different Home Values and Property Tax

Home Value	Annual Increase	Monthly Increase
$ 1,200,000	$130	$10.80
$ 1,000,000	$108	$9.00
$ 800,000	$86	$7.20
$ 711,000	$77	$6.39
$ 600,000	$65	$5.40
$ 500,000	$54	$4.50
$ 400,000	$43	$3.60


2026 Certified Property Tax Rates Including Service Districts
CLEARFIELD
0.002756
WOODS CROSS
0.002616
SUNSET
0.002459
WEST POINT
0.002214
WEST BOUNTIFUL
0.002082
CENTERVILLE
0.002024
CLINTON
0.001985
SYRACUSE
0.001947
FRUIT HEIGHTS
0.001693
FARMINGTON
0.001685
KAYSVILLE
0.001586
NORTH SALT LAKE
0.001515
SOUTH WEBER
0.001421
BOUNTIFUL
0.001374
LAYTON
0.001089

Where Do My Property Taxes Go?



**Kaysville Resident - Annual Property Tax Distribution Assuming $711K Home Value and an annual property tax bill of $3,175*

Redevelopment Agency Budget

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**	$ -	$ -	$ -

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
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)**	$ -	$ -	$ -