

City Council Adopts Tentative FY2027 Budget



Each June, the City Council adopts an annual budget for the upcoming fiscal year. Fiscal Year 2027 (FY27) runs from July 1, 2026, through June 30, 2027. As with every year, the Mayor, City Council, and staff spend months carefully reviewing revenues, evaluating service needs, and scrutinizing expenditures to ensure Kaysville residents continue to receive excellent value for their tax dollars.

The FY27 tentative budget reflects the City's ongoing commitment to providing high-quality services while responsibly managing taxpayer resources and maintaining one of the lowest city property tax rates in Davis County.

A Long History of Keeping Taxes Low

Kaysville City has a long history of operating responsibly and maintaining low property taxes. Over the past 25 years, the City's property tax rate has generally remained stable or declined, even as the community has grown and the cost of providing services has increased significantly.

Last year, although the City planned for a property tax increase, that increase ultimately did *not* occur. Due to statewide procedural changes and technical issues affecting dozens of Utah cities, Kaysville's proposed increase was rejected by the Utah State Tax Commission, and the City's FY26 tax rate actually declined slightly.

Even after the proposed FY27 increase, Kaysville is expected to continue having one of the lowest city property tax rates in Davis County, as shown in Figure 1 below.

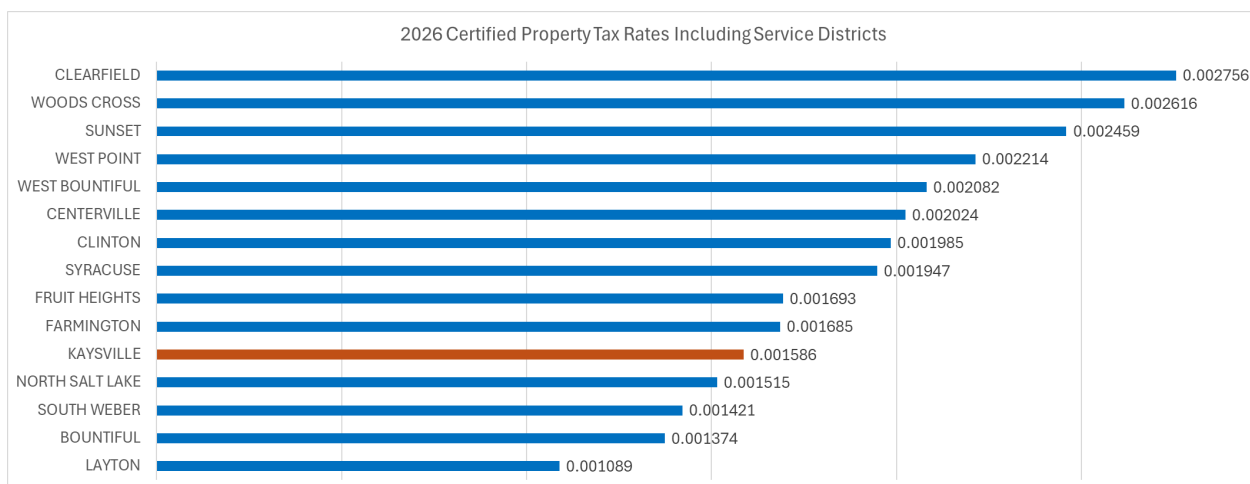


Figure 1: Kaysville City's tax rate *AFTER* the proposed increase compared to the current rates in other cities.

Meeting Rising Costs While Maintaining Essential Community Services

The tentative FY27 budget includes a proposed 14.1% property tax increase. For the average Kaysville home, valued at approximately \$711,000, this equates to approximately **\$6.40 per month**.

The proposed increase is intended to partially recover revenue that was anticipated, but ultimately not received, in FY26 and to address rising costs associated with providing essential community services.

Like communities throughout Utah and across the nation, Kaysville has experienced significant inflation in the cost of providing services since the COVID pandemic. The City has seen substantial increases in the cost of construction materials, equipment, vehicles, technology, infrastructure maintenance, and public safety services—many of which are beyond the City's control.

For example:

- Water line replacement costs have increased by approximately **458%**.
- Sidewalk construction costs have increased by approximately **224%**.
- Curb replacement costs have increased by approximately **227%**.
- Asphalt costs have increased by approximately **98%**.

At the same time, sales tax revenues—one of the City's primary funding sources for city services—have begun to level off after years of growth.

Despite these challenges, the City has worked diligently to minimize the impact on taxpayers. Over the past several years, Kaysville has:

- Relied on reserve ("rainy day") funds to avoid larger tax increases.
- Deferred purchases of vehicles, equipment, software, and infrastructure improvements.
- Delayed staffing additions despite increasing service demands.
- Carefully reviewed expenditures and sought efficiencies wherever possible.
- Continued exploring innovative and cost-effective ways to deliver services.

While these efforts have helped keep taxes low, continued reliance on reserves and further deferral of critical investments will jeopardize the City's long-term financial stability.

The proposed FY27 budget seeks to responsibly balance fiscal stewardship with the need to maintain essential community services, preserve infrastructure, support public safety, and ensure Kaysville remains financially strong for the future.

Where Do My Property Taxes Go?

The average Kaysville household, based on the average home value of approximately \$711,000, pays about **\$620 per year** in city property taxes. This represents only about **20%** of the total property tax bill paid by residents. The remaining **80%** is distributed among other taxing entities, including the Davis School District, Davis County, and various special districts.

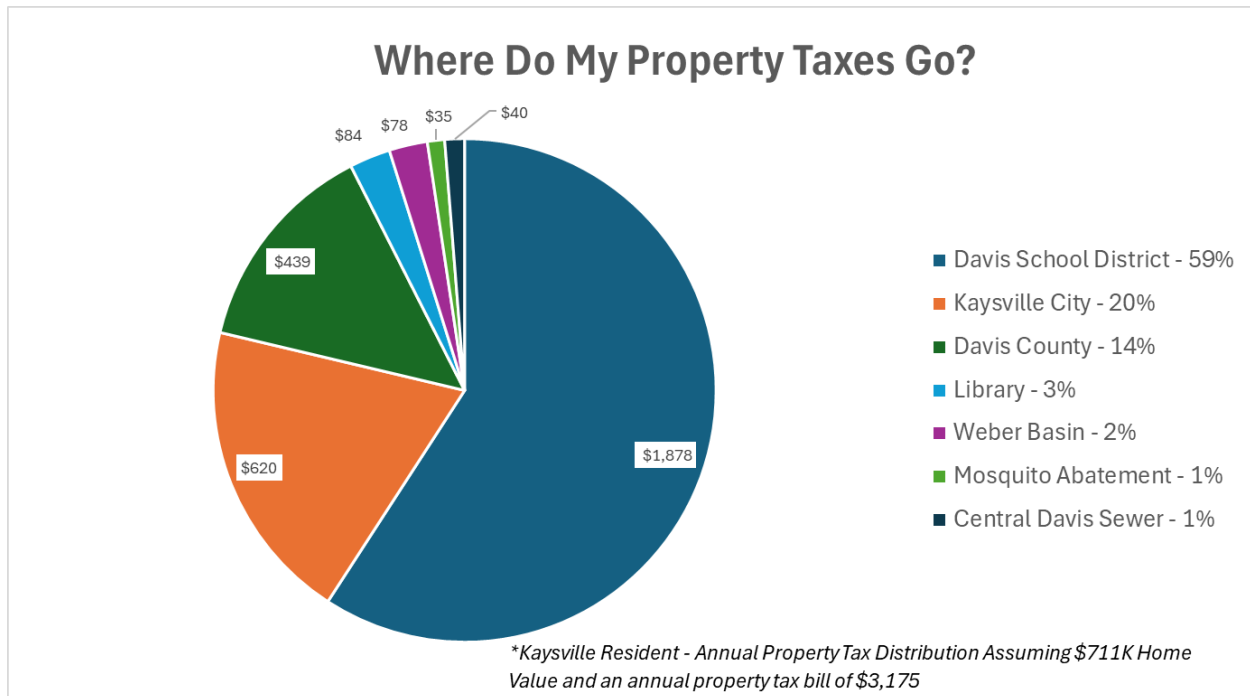


Figure 2: Where do my property taxes go?

What Your City Property Taxes Fund

Although Kaysville receives only a small portion of the total property tax bill, those revenues are essential to funding many of the services residents rely on every day. Property taxes help fund police and fire services, emergency response, street maintenance and snow removal, parks and trails, planning and building services, code enforcement, and general city administration.

Property tax revenues also help the City maintain infrastructure, replace aging equipment and vehicles, and ensure essential services remain reliable and responsive as the community continues to grow.

For the average Kaysville household, the city portion of property taxes amounts to approximately **\$52 per month**.

Total Monthly Impact

In addition to property taxes, the City collects fees for utilities and services such as electricity, water, stormwater, pressure irrigation, sewer, and garbage collection.

It is important to note that sewer and garbage collection services are provided by the Central Davis Sewer District and Robinson Waste. Although these charges appear on the City's utility bill, increases in these fees are pass-through costs charged by those providers and are not retained by the City.

Based on average usage, the typical Kaysville household can expect an estimated total monthly increase (combined property tax and fees) of approximately **\$16.61** for all city-provided services combined, as shown in Figure 3 below.

Monthly Impact to Average Kaysville Household						
Service	Usage	FY 26	FY 27 (Proposed)	Dollar Increase	% Increase	
Property Taxes***		\$ 45.30	\$ 51.70	\$ 6.40	14.13%	
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	\$ 280.92	\$ 16.61	6.28%	

Figure 3: FY27 Monthly Impact to Average Household

* Based on average usage.

** Pass-through charges from Central Davis Sewer District and Robinson Waste.

*** Based on the 2026 average Kaysville home value of \$711,000.

Kaysville Property Tax History

As shown in the chart and table below, Kaysville's property tax rate has generally remained stable or declined over the past 25 years. The most significant increase occurred in FY2015, when the City issued bonds to construct a new police station and continued transitioning from a volunteer fire department to a full-time professional fire department.

Even with periodic adjustments, Kaysville has consistently worked to keep property taxes as low as possible while continuing to provide the services residents expect.

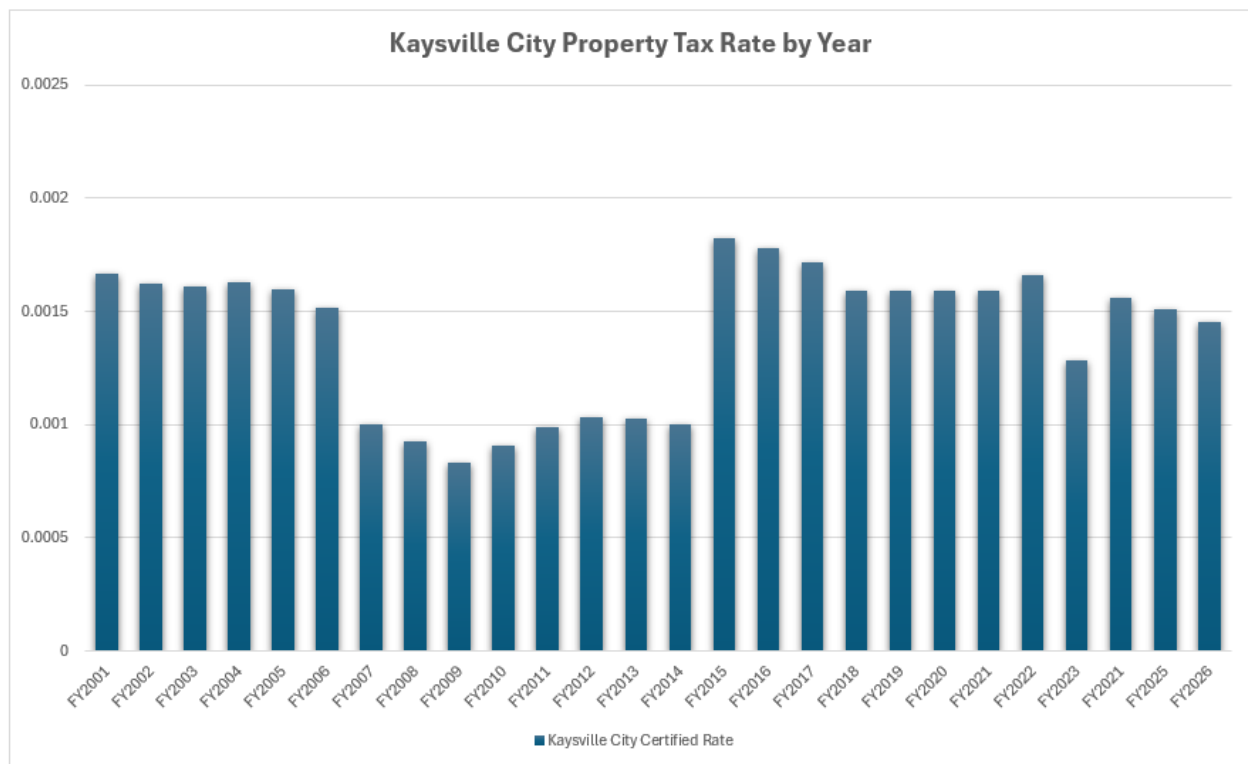


Figure 4: Kaysville City Property Tax Rate History

Fiscal year	Kaysville City Certified Rate	Percentage Change Year Over Year	Truth in Taxation
FY2001	0.001666	-2%	N
FY2002	0.00162	-3%	N
FY2003	0.001612	0%	N
FY2004	0.001626	1%	N
FY2005	0.0016	-2%	N
FY2006	0.001519	-5%	N
FY2007	0.001004	-34%	Y
FY2008	0.000925	-8%	N
FY2009	0.000829	-10%	Y
FY2010	0.000907	9%	N
FY2011	0.000987	9%	Y
FY2012	0.001035	5%	N
FY2013	0.001028	-1%	N
FY2014	0.000999	-3%	N
FY2015	0.001826	83%	Y
FY2016	0.001782	-2%	N
FY2017	0.001717	-4%	N
FY2018	0.001589	-7%	N
FY2019	0.001589	0%	Y
FY2020	0.001589	0%	Y
FY2021	0.001589	0%	Y
FY2022	0.001663	5%	Y
FY2023	0.001281	-23%	N
FY2024	0.001562	22%	Y
FY2025	0.001512	-3%	N
FY2026	0.001455	-4%	Y

Figure 5: Kaysville Property Tax Rate Change History

Truth in Taxation Public Hearing

Utah's Truth in Taxation law requires a public hearing whenever a taxing entity proposes collecting more property tax revenue than it collected the previous year.

Because a property tax increase is proposed in the FY27 tentative budget, the City Council has scheduled a Truth in Taxation public hearing for:

Thursday, August 6, 2026

7:00 p.m.

Kaysville City Hall

The Davis County Auditor will mail Notices of Property Valuation and Tax Changes on or around July 23, 2026. The notice will include information regarding Kaysville City's proposed property tax increase and the public hearing.

Residents are encouraged to attend the hearing and share their comments or contact the City with questions.