



MINUTES – Truth in Taxation Public Hearing Meeting City Council Meeting

Tuesday, August 11, 2026

City of Saratoga Springs City Offices, Council Chambers

319 S. Saratoga Rd., Saratoga Springs, Utah 84045

TRUTH IN TAXATION SESSION

WELCOME AND CALL TO ORDER

6:30 p.m. by Mayor Chris Carn

Due to technical difficulties with the required virtual option the meeting began late.

Documents available to the public at this meeting: Meeting Agenda, Utah County Combined Tax Increase List, Proposed Property Tax Impact Schedule.

1. Roll Call – A quorum was present

Present:

Mayor Chris Carn, Council: Audrey Barton, Edon Davenport, Robert Taylor, Lance Wadman, Emma Wilson.

Staff: City Manager/Budget Officer Mark Christensen, City Attorney Kevin Thurman, Assistant City Manager Owen Jackson, Assistant City Manager Katie Olson, PR Manager AnnElise Harrison, Finance Director Chelese Rawlings, City Recorder Nicolette Fike, Deputy Recorder Wendy Wells, Deputy Recorder Heather Washburn, Budget/Finance Administrator Spencer Quain, Fire Chief Kenny Johnson, Police Chief Andrew Burton, Assistant Police Chief Bill Robertson.

Public signed in to speak: Julie King, Beth Allen, Sami Rayes, Stephen Waitkevich, Lynn Archuleta, Bryan King, Daniel Dunham, Morgan Humphries, Leah Hansen, Jennifer Scranton, Clarissa Cooper, Karen Crouch, Joylin Lincoln.

Virtual speakers: Derek Andrews, Tammy Christopherson.

2. Moment of Reflection – given by Councilmember Wadman.

3. Pledge of Allegiance – led by Mayor Carn.

PUBLIC HEARINGS AND RELATED ACTIONS - 6:33 p.m.

1. Public Hearing on the Proposed Tax Increase for the City of Saratoga Springs.

a. Presentation of Proposed Tax Increase.

- The City of Saratoga Springs is proposing a 50.03% property tax increase for an additional \$3,100,000 in revenue that would be generated each year by the proposed increase in the certified tax rate; for the purpose of funding public safety with the intended use of adding additional Fire and Police services.

Mayor Carn stated that \$3,100,000 of additional ad valorem tax would be generated each year by the proposed increase in the certified tax rate; and that the reason for the proposed tax increase of 50.03%, from 0.000978 to 0.001467, was to fund public safety with the intended use of adding additional Fire and Police services.

Budget Administrator Spencer Quain explained that the city is proposing a property tax increase for Fiscal Year 2026–2027 to generate an additional \$3.1 million in property tax revenue, representing an approximate 50% increase over current levels. Under this proposal, the property tax rate would rise from the base rate of 0.0097 to 0.001467. The impact on a median average home valued at

\$541,873 would equate to an estimated increase of \$145 per year in city property taxes for the average homeowner.

b. Public Comment.

Mayor Carn opened the Public Hearing at 6:35 p.m. – Those participating virtually were able to share video and audio with council.

Julie King of Saratoga Springs shared the growth she has seen in her over 20 years of living in the city. She recently watched firefighters protect the new high school and understands the community's connection and explosive growth. Drawing on her experience as an elected official who understands budget constraints, she noted that while the city has long made do, stretching past resources is no longer sustainable as the school district prepares to build 17 schools in 15 years. Because this growth will place immense demand on city infrastructure, public safety, and services, she supports the proposed certified tax rate to invest thoughtfully today rather than pay a higher price for falling behind tomorrow.

Daniel Dunham, resident, felt this increase was not about public safety and shared his estimates of public safety statistics. He felt the department was poorly run with excessive officers, unmarked cars, and equipment and thought they should cut officers.

Morgan Humphries, resident, understood the need for increase, but felt this was excessive. He wanted to make sure the city was good stewards. He looked at the budget and gave a department comparison. He shared he did not like unmarked police cars and was concerned animal control was not doing jobs properly.

Bryan King of Saratoga Springs, noted he had lived here over 20 years and was in favor of the increase, he agreed with the proposed use, noting those are things the city has increased need of in the city, for things such as traffic control and safety for kids. He noted people say we need to plan the city better and this is helping to do that.

Leah Hansen of Saratoga Springs, shared some concern about the tax increase and felt not all of it would be going to public safety. She felt fire and law enforcement had done an outstanding job for the city.

Jennifer Scranton, Saratoga Springs, appreciated police and fire and what they have done, but was concerned about the amount of tax increase. She would like further clarification as to what the growth has funded and what has changed to make the increase necessary now and if it goes through, could it be phased over several years.

Clarissa Cooper, resident, is happy to support the increase to help fund the police which would in turn help fund the Library. She said everyone she talks to loves the new library and it's a lifeline for many. She noted how there are less programs for kids because of the lack of staffing. She felt the benefits of the increase were worth it.

Karen Crouch, resident, wanted to make sure the city had really cut on waste. She felt the income would raise because of more residents coming. She felt the city was spending wisely on police and library but wanted to cut other areas first. She noticed money may be wasted on things like watering cement. She wants to make sure they have cut all the waste they can first.

Stephen Waitkevich, resident, felt in his perspective the residential tax base has grown and wasn't understanding why the additional residents and business aren't covering the tax base. He felt the police budget was over inflated and should be reduced not increased. He noted his taxes doubled

moving here from Sandy. He felt the city was the highest increase over almost all the other cities proposing an increase.

Lynn Archuleta, of Saratoga Springs, shared she is just retired and 50% felt too high for her. She understands it's necessary but that felt too extreme and felt there were ways to cut the budget and be more efficient and not top heavy anywhere.

Beth Allen of Saratoga Springs, asked why the growth and businesses have not compensated for the need and wondered if some businesses have been given tax breaks. She commented on the library and noted it was very hard to volunteer there, maybe if it was easier, they wouldn't have to hire so many.

Josh Kimball, emailed comment, opposed the increase feeling increased growth was sufficient, and felt cost of living was out of control.

Kevin Marsh, emailed comment, opposed the increase, noting that he understood the need for additional revenue but this amount was too much and would strain budgets.

Clorissa Bascom, emailed comment, reached out for further clarification without noting a final stance.

Jordan Hyde, emailed comment, was in support of the increase noting it was a necessary and reasonable investment in the continued success and wellbeing of Saratoga Springs. He felt it was fiscally responsible and justified.

Brandon Anderson, emailed comment, shared his support of the increase. He noted the growth of the city and the need to hire additional law enforcement to help enforce existing laws and help with traffic.

Tammy Christopherson, virtual participant, was not in support of the new tax increase. Being retired it is 20% of her retirement income. She noted her property taxes have gone up 5% each year. Could it be phased over a few years? She didn't know where she could cut. She liked what other people have said about where is the other money going or coming from.

Derek Andrews, emailed comment, virtual attendee, opposed the tax increase. While he supported responsible funding for police, fire, roads and essential services, he did not think a 50% increase was needed right now and felt the proposal could have been clearer and better justified and the city should show where it has already cut. He felt some funds were being used irresponsibly in the police department.

Sammie Reyes of Saratoga Springs, was not opposed to taxes and understood expenditures were needed but felt 50% was too high. He noted other revenue sources and wondered where the money was coming from, how much more money the city was getting, and how it was used. He supports law enforcement and noted the money wasn't for just salary, but equipment and training etc.

Joylin Lincoln of Saratoga Springs, noted she has been here since 1999. She expressed appreciation for the many years without a tax increase. She acknowledged the challenge of deciding whether to do small incremental increases or occasional larger ones, it's hard to balance when is the right time. She noted how inflation has diminished purchasing power.

Mayor Carn closed the Public Hearing at 7:21 p.m.

- 2. Consideration of Resolution R26-44 (08-11-26) adopting the certified tax rate for the general revenue fund for fiscal year 2026-2027. – 7:21 p.m.**

Councilmember Taylor felt inflation had a devastating effect on the cost of operations in the city over time, resulting in a struggle to balance the budget each year. Staff clarified for his question that paying for existing services was a priority in budgeting and making sure they didn't have to cut anything essential.

Councilmember Wilson noted that it was projected to spend 14.5 million on public safety for the coming year, and noted the new positions budgeted for had not been hired yet.

City Manager Mark J. Christensen advised that we are required by the State to show on the proposed Property Tax Impact Schedule what we would not be able to fund if this increase did not get passed. While some items listed on the budget documents have nothing to do with public safety, it would be where we would make cuts if this did not pass. He explained any staffing related to this increase could not be hired until it was approved by the State. He further advised that the city gets about \$6 million a year in property tax, but as indicated, the expenses for public safety are projected to be around \$14 million this year, and will continue to go up. This tax increase would only cover a small portion of that, the rest would be subsidized.

Councilmember Wadman thanked the public for coming. He enjoyed the freedoms we have to discuss this and give citizens the opportunities to be heard. He had talked with people on fixed incomes and noted the city has provided a lot of information on this issue. He noted he had been in the city over 25 years and felt it was amazing that we had not had to raise taxes for such a long time, but looking at the bare bones, the calls per employee have gone up for police and fire. He felt it was not the same culture in the city as it was 25 years ago, the services are needed more now. He noted his vote tonight was after counselling with others and reviewing the data.

Councilmember Barton pointed out that this was definitely a data driven decision and felt we had all the numbers needed to really look at and make the decision. Discussions had not been taken lightly and was difficult each time it has been brought up.

Councilmember Wilson explained that 100% of the funds will be going to public safety and noted how much is being subsidized with sales tax. She had spent a lot of time as a new council member reviewing the budget. She felt we had used every strategy to cut funding. For instance, reusing old equipment which could be questionable or charging the full price of water impact fees to developers to save residents. She noted the primary ways to fund public safety are property and sales tax. The sales tax so far has been subsidizing but that is more difficult going forward. She shared how much public safety had cost a few years ago. She remarked how as the property values go up, the tax rate goes down.

Councilmember Wilson noted the concern about flock cameras and indicated those were going away soon and contracts would not be renewed. She noted the city does not have any current tax incentives for businesses in the city.

Councilmember Davenport realized they were asking for an investment from the community and didn't take that lightly. She clarified that while it was only the city portion of the property taxes, it was roughly an extra \$12 a month, and recognized that it could be a stretch for some budgets. She was committed to making sure residents were getting the value from this request. She noted that we would need to build a new fire station, pointing out that there were portions of the city that are more than 10 minutes in response time. We have relied on mutual aid from neighboring cities to help, this will help us better serve our own citizens. We want to make sure the new police officers and fire could also be equipped.

Councilmember Taylor noted there were choices that had to be made. He noted that council had already cut merit increases to city staff recently. However, after 18 years without a property tax increase, significant inflation, and a corresponding decline in the dollar's value, has caused city operational and infrastructure maintenance costs to far outpace revenue. It was explained that under Utah's certified tax rate, existing tax collections do not automatically adjust upward for inflation as home values rise. He

observed that while new development pays for initial infrastructure, it creates long-term maintenance burdens, and volatile sales tax revenues are shifting to new retail options in neighboring cities. We have seen the decrease in response times in our emergency calls, noting that for each minute that goes by on emergency response it's a potential life lost. He felt they cut as much as they have been able to and this was something that needed to happen.

Mayor Carn explained that every year the county assessor looks at the overall value of the houses and businesses and then assigns a rate to every entity. The certified tax rate has to be adjusted through a truth and taxation process. He noted because of the tax rate going down each year as assigned by the county, he pays less in city taxes today than he did 10 years ago, and so far, the city has been able to manage, but in those 18 years the city has grown from a volunteer or part-time fire dept to fully staffed with two stations.

Mayor Carn addressed new growth clarifying that construction of the new fire station will be fully funded through growth-driven impact fees, which state code mandates can only be used for capital projects validated by official studies and audits. However, because impact fees cannot pay for ongoing operational expenses, the proposed tax increase is needed strictly to cover personnel costs for the influx of police and fire staff required to man the new station. Addressing tax incentives, he reported that there has only been one incentive, for Costco, it was not a property tax incentive, but was a performance-based sales tax (not property tax) which has since been paid off and completed. There are no others they are looking at.

Mayor Chris Carn advised that you could go to the city website and a simple search for budget would bring up the documents going back almost 20 years.

City Manager Mark J. Christensen shared data about new growth revenue on average, over the past 16 years.

Councilmember Barton thanked other council members for sharing about the data that they see and base these decisions on.

Councilmember Wilson shared that public safety costs per household average roughly \$900–\$1,000 annually, while the median household currently pays only about \$261 in city property tax, leaving the difference to be subsidized by mainly sales tax. She noted another city that charges the full cost to citizens for public safety. Every time a new house is built, we are subsidizing more and more, even though we are collecting more revenue it is not enough to continue to cover the difference. In the past it was about half property tax and half subsidized, now it's about 1/3 property tax and the rest is subsidized. She said we are trying to get it back to closer to 50/50 funding split so if there was another crash, they wouldn't need to let go of fire fighters and lose service. Growth helps, but it also adds costs and we want to help keep the balance so residents aren't paying the full cost. This increase helps so we can still have community services like parks, recreation, and libraries and we hope to keep the tax stable for a very fast-growing city and keep it manageable for fixed and low-income residents in one of the state's fastest growing cities.

Motion made by Councilmember Wilson to approve the Resolution R26-44 (08-11-26) adopting the certified tax rate for the general revenue fund for fiscal year 2026-2027. Seconded by Councilmember Davenport.

Vote:

Council Member Barton Yes

Council Member Davenport Yes

Council Member Taylor Yes

Council Member Wadman Yes

Council Member Wilson Yes

No: None

Absent: None

Motion passed 5-0

3. **Public Hearing for the City of Saratoga Springs' Final Fiscal Year 2026-2027 Budget. 7:55 p.m.**

- a. Presentation on the FY 2026-27 Final Budget.

Budget administrator Spencer Quain noted this year's budget shows a jump in personnel due to the need to open and staff a new fire station. There are some other changes concerning library and public works as well.

- b. Public Comments.

Mayor Carn opened the public hearing for the Final Budget at 7:56 p.m.

No public comments were made.

Mayor Carn closed the public hearing at 7:57 p.m.

4. Consideration of Ordinance 26-35 (08-11-26) adopting a Final Budget for FY 2026-2027, including a property tax rate increase, compensation schedule for elected and statutory officers, and compensation increase for defined municipal officers. -7:57 p.m.

Motion made by Councilmember Taylor to approve the Ordinance 26-35 (08-11-26) adopting a Final Budget for FY 2026-2027, including a property tax rate increase, compensation schedule for elected and statutory officers, and compensation increase for defined municipal officers. Seconded by Councilmember Wilson.

Vote:

Council Member Barton Yes

Council Member Davenport Yes

Council Member Taylor Yes

Council Member Wadman Yes

Council Member Wilson Yes

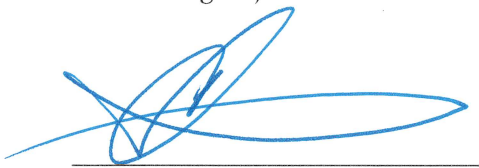
No: None

Absent: None

Motion passed 5-0

ADJOURNMENT

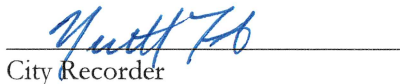
Meeting Adjourned Without Objection at 7:58 p.m. by Mayor Chris Carn.



Mayor Chris Carn

8-18-26

Date



City Recorder