KAYSVILLE CITY COUNCIL
TRUTH IN TAXATION
August 6, 2026

Minutes of a Kaysville City Council Truth in Taxation meeting held on August 6, 2026, at 7:05 p.m. in the Council Chambers of Kaysville City Hall, located at 23 East Center Street, Kaysville, Utah.

Council Members Present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson (via webinar), and Council Member Joshua McBride (via webinar)

Others Present: City Manager Jaysen Christensen (via webinar), City Attorney Nic Mills, Finance Director Maryn Nelson, City Recorder Annemarie Plaizier, Information Systems Director Ryan Judd, Officer Gobles, Kendalyn Harris, Ryan Comer, Susan Erhart, David Erhart, Val Starkey, Laurene Starkey, Jill Dredge, Tom Kerr, Cindy Kerr, Craig Baker, Matthew Lemmon, Dexter Fisher (online), and John Decker (online)

OPENING

Mayor Tran welcomed those in attendance at the Kaysville City Truth in Taxation meeting. She explained that technical difficulties had delayed the meeting while staff worked to ensure the systems supporting virtual participation and meeting recording were functioning properly. She stated that Council Member Jackson was unable to attend in person because he was officiating at his best friend's wedding but had indicated his support for the Fiscal Year 2027 budget and intended to join remotely when available. Council Member Adams was participating remotely and would participate in the discussion and voting.

PUBLIC HEARING – FISCAL YEAR 2027 BUDGET TRUTH IN TAXATION

Mayor Tran reviewed the procedures for the public hearing. She asked those in attendance to limit audience conversations so the meeting audio could be properly recorded and heard by virtual participants.

Mayor Tran stated that the City was considering an increase to the certified property tax rate that would generate an additional $802,910 in annual property tax revenue, representing a 14.12% increase over current certified property tax revenue. She explained that the Fiscal Year 2027 budget included the revenue increase to address prior-year funding needs and support ongoing operations. She stated that the additional revenue would help maintain expected service levels by supporting police and fire operations and staffing, funding technology improvements including faster network infrastructure and an ADA-compliant City website, replacing and maintaining parks equipment, addressing inflationary increases in operational costs across City departments, and helping meet the City's financial commitment for the Kaysville Fieldhouse partnership with the Davis County School District.

Before the budget presentation began, staff discovered that audio was not being transmitted through the City's YouTube livestream. The meeting was temporarily paused while staff investigated the issue. Mayor Tran explained that additional state requirements for virtual participation in Truth in Taxation hearings had made the technical setup more complex.

The City Council and staff discussed whether the meeting should be restarted once the technical issue was resolved. City Attorney Nic Mills explained that the technical issue appeared to be with the YouTube stream rather than with any remote connection. Mr. Mills further stated that members of the public could participate through the GoTo Webinar and that the meeting could proceed.

City Attorney Nic Mills stated that the issue appeared to be limited to the YouTube stream and that members of the public could still participate through the GoTo platform. Staff confirmed that the meeting was being recorded through GoTo. City Recorder Annemarie Plaizier explained that a link for virtual participation was available on the City's website. Mayor Tran informed the public that they could listen to and participate in the meeting live through that link and that the complete meeting audio would subsequently be posted to the City's YouTube channel. After confirming that public access and participation remained available, the meeting proceeded.

Finance Director Maryn Nelson presented an overview of the Fiscal Year 2027 budget and displayed the Davis County Auditor's schedule of other Truth in Taxation hearings in Davis County. Printed copies were available at the meeting, and the schedule was also posted on the City's website.

Ms. Nelson explained that increased costs for City operations and maintenance, particularly inflationary increases within the General Fund, were a primary reason for the proposed property tax increase. She distinguished these costs from increases within the City's enterprise funds and utility rates, explaining that many utility increases were primarily pass-through costs resulting from increases charged by suppliers.

Ms. Nelson reviewed personnel changes included in the budget, including the elimination of two full-time administrative positions and the addition of one human resources specialist. The Fire Department's part-time administrative assistant would become full-time, and the Police Department would add a part-time records clerk to assist with workload, including GRAMA requests.

Capital projects planned for Fiscal Year 2027 included audiovisual improvements to the City Council Chambers, renovation of the Emergency Operations Center, expansion of the Operations Center and fuel island upgrades, design and construction of a skate park, various water projects, completion of work on the 200 North project, the Kings Court waterline project, and West Davis Corridor Trail enhancements.

Ms. Nelson presented the anticipated combined impact of proposed property tax and utility rate increases on an average resident, estimated at $16.60 per month. She also compared Kaysville's property tax rate with other Davis County municipalities, including those undergoing Truth in Taxation, and stated that Kaysville remained within the lower third of the rates shown. She further explained that Kaysville City received approximately 20% of a resident's overall property tax payment, with the remainder distributed among other taxing entities including Davis School District, Davis County, Davis County Library, and Mosquito Abatement.

Mayor Tran then opened the public hearing.

Val Starkey expressed concern regarding the City's use of fund balance and its ability to respond financially to a significant emergency, particularly an earthquake. He referenced a letter he had submitted to City leadership on June 3 and noted Utah's seismic risk. He cited information he had reviewed regarding the financial consequences of major earthquakes and the potential for complacency because significant seismic events occur infrequently. He encouraged the City to rebuild its rainy-day fund to strengthen its financial preparedness for an unexpected disaster.

Laurene Starkey asked about longer-term financial projections presented during the May 21 budget meeting that showed cumulative property tax increases by Fiscal Year 2028 of approximately 66.75% without a new west-side fire station and approximately 74.37% with the fire station. She asked whether those projections remained current, why they had not been included in the Truth in Taxation materials, and whether the City would consider providing a five-year property tax outlook in future budget communications.

Mrs. Starkey also requested additional clarification regarding the principal uses of the proposed tax increase, including how much was being directed toward public works and infrastructure. She noted that certain public works costs appeared to have been shifted from the General Fund to the road fund and asked the City to more clearly identify the largest actual increases in the budget. She also asked about the availability of a public works project list identifying planned and ongoing infrastructure projects and requested that the City Council establish a specific date for publishing that list.

Jill Dredge similarly asked about the Streets and Public Works budget, noting that the property tax impact information showed no budget change despite previous discussions regarding aging water lines and other infrastructure. She asked whether those costs were being funded elsewhere.

Matthew Lemon expressed appreciation to City officials and stated that he hoped the additional tax revenue would be well spent.

Mrs. Starkey subsequently raised additional questions regarding the Kaysville Fieldhouse. She referenced a budgeted debt service amount of approximately $368,000 and asked for clarification regarding the term of the financing and the use of General Fund and RAMP revenues to make the payments.

Mrs. Starkey also raised concerns from neighboring residents regarding notification of the Fieldhouse project. She stated that some nearby residents had been surprised when site work and tree removal began and asked whether the City could consider providing mailed notices, signage, or other advance communication for significant City or joint-agency capital projects. She also asked about potential parking and traffic impacts once the facility opened.

With no virtual participants requesting to speak, Mayor Tran thanked those who had provided comments and closed the public hearing.

ADOPTION OF THE 2026 CERTIFIED TAX RATE FOR KAYSVILLE CITY AND THE FINAL FISCAL YEAR 2027 BUDGETS

At the request of the Council, Finance Director Maryn Nelson responded to questions raised during the public hearing.

Regarding the long-term projections discussed on May 21, Ms. Nelson explained that the projection showing an approximately 66% cumulative increase by Fiscal Year 2028 assumed that the City would completely eliminate its annual use of General Fund balance. Historically, the City had used approximately $500,000 to $1 million of fund balance each year to support operations. She described the projection as an aggressive planning scenario rather than an adopted plan and emphasized that the Council had not voted on it. She stated that staff would continue providing longer-term projections during future budget work sessions and would work to make the information more user-friendly.

Ms. Nelson stated that the City's capital project projections were included in the budget documents presented throughout the budget process, including the Fiscal Year 2027 budget attached to tonight’s meeting documents. Those projections included infrastructure projects, vehicle replacements, the proposed fire station, and water and power projects.

In response to questions regarding the primary drivers of the tax increase, Ms. Nelson identified the Kaysville Fieldhouse as one of the largest expenses. She explained that the City had proposed a property tax increase the previous year that was later denied for procedural reasons, although the City had already made certain ongoing financial commitments. Other significant costs included public safety and personnel changes made during the prior fiscal year, including a police sergeant, an additional legal staff member, and increased administrative support.

Ms. Nelson clarified that the approximately $368,000 Fieldhouse amount represented a payment on a 15-year loan rather than a 25-year loan. The current budget assumed an equal split between the General Fund and RAMP funds, with approximately $368,000 budgeted from each source. She emphasized that the funding allocation had not been permanently established and could be adjusted in future discussions.

Mayor Tran addressed questions regarding the Fieldhouse project and public notification. She explained that the Davis School District was responsible for the project and that school-owned property was not subject to the same zoning and notification requirements that applied to many private development projects. She stated that parking for the Fieldhouse would be located on school property rather than neighborhood streets and noted that Kaysville Junior High would also undergo remodeling as part of improvements to the area.

Council Member Blackham discussed the need to balance City revenues with expenditures and stated that much of the increased pressure on the General Fund during recent years has resulted from rising public safety and operational costs. He explained that police and fire services relied primarily on General Fund revenues, including property and sales taxes, while enterprise utilities had separate dedicated revenue sources. He noted that inflation, increased staffing costs, and growth in service demands had outpaced several City revenue sources. He stated that Kaysville had relatively limited commercial development and that sales tax revenues had largely leveled off after increasing during the COVID-19 pandemic.

Council Member Blackham stated that the proposed tax increase had been reduced from approximately 34% earlier in the budget process to approximately 14% through spending reductions and other adjustments. He expressed concern that continued use of fund balance for ongoing operations would not be sustainable and could eventually require reductions in City services. He encouraged residents who opposed additional revenue to also identify which services they believed should be reduced because, in his view, the City was already operating relatively lean. He described oversight of residents' tax dollars as one of the City Council's most important responsibilities and stated that the Council had worked extensively to develop a budget that maintained services while limiting the financial impact on residents.

Council Member Blackham also discussed recreational expenditures, including the skate park and the Fieldhouse gymnasium. He stated that the City sought to provide amenities reflecting a variety of community interests and noted that residents had requested a skate park for many years. Regarding the Fieldhouse, he stated that the partnership with the Davis School District would provide significant recreational access outside of school hours while avoiding the cost of independently constructing a City recreation facility. He referenced a community survey conducted by Y2 Analytics that identified a recreation facility as a high priority among respondents, and that survey participants indicated a willingness to pay additional annual costs for such a facility. He concluded that while he did not favor tax increases, he believed additional revenue was necessary to maintain police and fire services, support community amenities, and keep pace with inflation.

Council Member Hunt thanked residents who had participated throughout the budget process and emphasized that Council members were also Kaysville residents affected by tax increases. She stated that she had consistently advocated for limiting the City's reliance on fund balance and believed the current budget process had involved more substantial spending reductions than previous budgets during her time on the Council.

Council Member Hunt acknowledged that residents and elected officials might disagree regarding certain expenditures, including the Fieldhouse, but stated that she believed recreational programs provided important opportunities for youth. She described the Fiscal Year 2027 budget as the result of months of work involving spending reductions, alternative funding sources, available impact fee funds, resident input, and donations. She stated that she believed the Council and staff had made a comprehensive effort to address the City's financial needs while limiting the burden on residents.

Ms. Nelson returned to a question she had initially overlooked regarding the Streets and Public Works budget. She explained that certain road-related expenses previously paid from the General Fund, including road salt, street signs, and roadway software, had been moved to the dedicated road fund because they were directly related to roadway operations. Those expenses could therefore be supported by the road utility fee rather than property tax revenue. She stated that the Streets and Public Works line had been included in the property tax impact schedule to show that shift transparently.

Council Member McBride stated that this was his first year participating in the budget process, and he had been impressed by the efforts of City departments to reduce costs and operate efficiently. He noted that many City employees performed multiple responsibilities and took on responsibilities beyond a narrow job description, which he believed helped the City control costs. Council Member McBride thanked staff and department leaders for their efforts to develop the budget and minimize the proposed tax increase.

Council Member Adams, participating remotely, stated that he supported the proposed tax increase and budget. He believed the Council's willingness to reduce or eliminate expenditures had helped lower the proposed increase to approximately 14% and stated that the remaining increase reflected identified financial needs. He also expressed support for the Fieldhouse, noting that limited gymnasium space had resulted in waiting lists for youth recreation programs. He thanked City staff, particularly Ms. Nelson, for their work on the budget and expressed hope that the City could operate within the adopted budget without relying on fund balance for ongoing expenses.

Mayor Tran thanked residents for their participation and stated that public suggestions had been considered throughout the budget process. She explained that staff had repeatedly reviewed expenditures and identified savings through eliminated subscriptions, software reductions, looking for opportunities to bundle services or obtain better pricing, repeatedly bidding insurance coverage, organizational structure and activity changes, reduced discretionary spending, and deferred capital projects. She cited the Public Works facility as an example of a project where remodeling existing facilities was being considered instead of new construction.

Mayor Tran also discussed the value of the Truth in Taxation process itself. She stated that the Truth in Taxation process provided transparency regarding the actual cost of City services. She said that relying on fund balance could make operating costs less visible to the public because no immediate tax increase was apparent, even though reserves and emergency balances were being reduced. She noted that the Council had held approximately 10 budget-related work sessions and meetings beginning in January and had provided information through newsletters and other written materials. She also clarified that the prior year's proposed property tax increase had been denied because of procedural requirements related to the Truth in Taxation process, resulting in a decrease in the City's property tax rate.

Mayor Tran said the City would continue trying to balance fiscal responsibility with the level of service residents expected. She stated that Kaysville's parks, roads, businesses, and other community amenities contributed to residents' quality of life and that some expenditures that might appear discretionary were nevertheless part of creating and maintaining a strong community. She emphasized that the City's goal was to preserve the community's character and service levels while responsibly addressing its financial obligations.

Council Member Jackson, also joining the meeting remotely, thanked the Council, residents, and City staff for their work and stated that he supported the proposed increase because he believed the revenue was necessary to maintain City services and programs. He specifically supported the Fieldhouse because limited gymnasium space had resulted in some Kaysville youth being unable to participate in recreation programs.

Council Member Blackham moved to approve the resolution adopting the certified tax rate consistent with the Fiscal Year 2027 budget. Council Member Hunt seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Blackham, Yea
Council Member McBride, Yea
Council Member Adams, Yea

The motion passed unanimously.

Council Member Hunt then moved to approve the resolution adopting the final Fiscal Year 2027 budget. Council Member Blackham seconded the motion.

The vote on the motion was as follows:

Council Member Hunt, Yea
Council Member Jackson, Yea
Council Member Blackham, Yea
Council Member McBride, Yea
Council Member Adams, Yea

The motion passed unanimously.

ADJOURNMENT

Council Member Hunt moved to adjourn the meeting at 8:12 p.m. The motion passed unanimously.