KAYSVILLE CITY COUNCIL
BUDGET WORK SESSION
April 28, 2023

Minutes of a special Kaysville City Council work session held on Friday, April 28, 2023 beginning at 8:30 a.m. in Kaysville City Hall at 23 East Center Street, Kaysville, UT.

Council Members present: Mayor Tamara Tran, Council Member John Swan Adams, Council Member Mike Blackham, Council Member Abbigayle Hunt, Council Member Nate Jackson and Council Member Perry Oaks

Others Present: Finance Director Dean Storey, Assistant Finance Director Levi Ball, City Recorder Annemarie Plaizier

OPENING

Mayor Tran opened the work session and welcomed everyone present.

FY 2024 BUDGET REVIEW AND DISCUSSION

Finance Director Dean Storey introduced the tentative Fiscal Year 2024 budget and explained that governmental budgeting is complex because there are many types of funds involved, funds for different purposes, restrictive revenues, and other complexities of the budget. The purpose of today's work session is to present an overview of the budget to the council and answer any questions the council may have at this time. At the end of the meeting, Staff will ask the council what direction they would like to go. Staff is planning to have another work session to invite department heads to meet with the council to have further discussion about the needs of each department. Staff is providing the council with the best information we can give, but ultimately the city council will decide what to do with the budget. The council needs to consider our needs now, but also for the future as well. As part of today's discussion, Staff will present projects that need to happen now, and projects that will need to happen in the next few years. Staff has worked closely with department heads over the last six weeks and we feel we have a good idea of what their immediate needs are. However, we do not want to speak on behalf of them because they are the experts. Mr. Storey presented the city's mission statement to the Council and said that Staff takes the city's mission statement to heart. Staff wants to deliver the most effective, efficient and equitable services to our residents and businesses, and build the quality of the community. Many people talk about the sense of community they feel in Kaysville and that is one of the reasons that makes Kaysville so great. As we look at the budget, we want to focus on that sense of community. There are three main areas of discussion for the meeting today: operations, employees, and capital investment/infrastructure. Our operations include managing the use of city assets and resources for cost-effective and efficient delivery of services, and maintaining the expected level of service to our residents and businesses. We want to develop and maintain competent, qualified, dedicated and well-trained employees who are respectful, understanding, courteous and sensitive to those we serve. We also want to improve and maintain capital investment and city infrastructure, providing the highest level of service delivery and staying ahead of the maintenance curve.

Assistant Finance Director Levi Ball explained what Capital Investment means for the city budget, including large equipment or projects costing in excess of $4,000. Some large purchases are not considered capital, such as road maintenance, which is included in the operational costs. Mr. Ball reviewed the city's plans in regards to capital investment costs over the next couple of years, including what is planned for city buildings, open space improvements, infrastructure, equipment and vehicles.

Dean Storey commented that there has been discussion over several years in regards to the timing to build a second fire station. After recent discussion with the City's fire chief, it seems unlikely that the city would begin the design of a second fire station this upcoming year. Staff feels that this is a project that should be delayed, not just because of the capital and operational cost that comes with the project, but because our number of calls we are getting with our current response times don't make the situation as urgent as we once thought. Mr. Storey said that the city had an assessment done on the city's operations center, which indicated that there needed to be site improvements, the existing operations center needs renovating, and an additional building for the power department to use needed to be built. It was estimated that this project would cost the city $36 million, which is out of our reach. Something needs to be done here at some time. One option would be to build the new building for the power department to use, while making due with the operations center as is, with the exception of replacing the roof. The roof of the operations center is in bad shape and needs replacing over the next year.

Council Member Jackson asked about the cost to build the new building.

Dean Storey responded that it would likely cost around $12-14 million. Mr. Storey said Davis County School District plans to remodel Kaysville Jr. High and wants to build a gymnasium as part of that remodel. Our Parks and Recreation Director has been working closely with the School District on this because if the city pays a portion of the cost for the gymnasium we would be able to utilize the space. One of our recreation program's biggest needs is for gymnasium space. Mr. Storey explained the city's debt service and explained that the police station would be paid off in 2031, and city hall would be paid for in 2034. Mr. Storey said that the council could delay the building of a second fire station until one of the city's existing debt services is paid off.

Council Member Oaks said that waiting until 2031 may be too long to wait for a second fire station. However, it makes sense to delay the design of a second station for a year or two.

Council Member Blackham commented that he feels that with the city not servicing Fruit Heights with fire protection services anymore, it has pushed the need for a second station back a few years.

Mayor Tran added that she had recently spoken with the leaders of Fruit Heights who had mentioned that they have committed to have Farmington provide fire protection for their city for the next fiscal year, but after that commitment has ended, they want to consider contracting with Kaysville again. Geographically, Kaysville is closer for Fruit Heights and they have been happy with our services in the past. There will need to be further discussion between both cities to figure out the cost and other logistics.

Council Member Jackson commented that the operation center is not in great shape and needs to be renovated. Council Member Jackson suggested doing the necessary builds and renovations for the operations center a portion at a time.

Council Member Adams said that the city owns land that abuts the nursery to the south. If the city were to sell that land, we would have funds to put towards the operation center projects.

Council Member Blackham said that he would not want to consider selling city property because eventually the city will need it.

Dean Storey reviewed the capital asset improvement budget for the next couple of years and pointed out which improvements the city had already committed to being done in 2024, and which would be paid for by impact fees. Mr. Storey said that the city made a commitment to develop the open space of Trapper's Field, on the west end of 200 North, and have certain improvements completed within three to five year from the date of the agreement. The city needs to begin to develop that open space, even if we just plant grass there for now. An analysis was done to see what the cost would be to design and install all of the amenities the neighboring HOA is asking for, and it was close to $3.8 million. They city will need to eventually decide how much we can spend on this project.

Council Member Adams said that because of the close proximity Trapper's Field is to the future West Davis Corridor interchange, the city needs to sure it is an attractive area because this will be a gateway for the city.

Levi Ball added that the Parks and Recreation Director would tell the council that it is not currently feasible to maintain our existing parks in the city, and to allocate $3.8 million into developing Trapper's Field as well. We need to be more concerned about being able to maintain our current open space areas with what staff and budget we have, than to develop a new open space area at this time.

Mayor Tran said that the city could consider phasing Trapper's Field, similar to what we did with Pioneer Park.

Dean Storey added that Pioneer Park has been paid for through impact fees and a sales tax revenue bond that will end in 2025. Staff can look into funding opportunities for this project, but it will take time.

Council Member Jackson said that he would like to see more parks in the city with amenities for kids with disabilities. Council Member Jackson added that he would also like to see a looped trail, similar to the Gailey Trail off Nichols Road, put in on the open area of land near Happy Hollow.

Dean Storey responded that the aforementioned land is privately owned.

Council Member Jackson said that he still wanted to speak with those property owners about the idea to see if they would be amenable to it.

Council Member Hunt said that she would like to see the reservoir off 700 North become a fishery.

Dean Storey discussed RAMP funded capital projects that were approved for 2024. Those approved includes basketball courts at Barnes Park, installing a restroom and parking at the Rail Trail trailhead, and putting some funding towards the Wilderness Park Parking Lot project. Most of the Wilderness Park project is being funded by grant money from Davis County. The RAMP committee also awarded $35,000 to other RAMP applications that were not capital projects.

Council Member Jackson said that he would like to see additional lighting installed at the Wilderness Park parking lot.

Council Member Oaks responded that the Wilderness Park parking lot plans have already been drawn up and the contract awarded. If the council were to want additional lighting installed here, it would have to been installed later.

Dean Storey reviewed the capital improvement budget for infrastructure and explained that this area of the budget included the city's infrastructure, minus power and maintenance costs. Over the next couple of years, the city has two large projects planned that includes improvements to Crestwood Road and 200 North streets, which includes the widening of these streets. Staff has applied for funding to help with the costs of the 200 North street improvements. The design work for these 200 North and Crestwood Road projects are anticipated to be done during FY 2024. Waterlines along Crestwood Road and 200 North will be replaced as part of these road projects. However, there is currently not enough money in our water enterprise fund to cover these costs in FY 2025 and 2026. The city presently only receives about $3.6 million in water revenue a year, and these waterline replacement projects will exceed that amount in both FY 2025 and 2026. A bond may need to be considered for these projects.

Council Member Hunt asked if it would be possible to install power underground at part of these road projects.

Dean Storey responded that it would be expensive to do, but it is something that could be discussed with our Power Department to see if it would be feasible.

Council Member Jackson commented that he would like to see 200 North lined with trees and decorative streetlights.

Dean Storey responded that the Staff feels it is better to focus the addition of trees along streets to our downtown areas, mostly because of feasibility. Mr. Storey continued and said that another upcoming large road project for our city is the West Davis Corridor connector road. Some city monies will be involved, but the majority of the connector road project is being funded by outside sources. Mr. Storey presented the projects that would be funded by ARPA Funds in FY 2024.

Council Member Jackson asked where sidewalk replacement would be funded in the city budget.

Dean Storey responded that it would be considered as operational costs. Mr. Storey reviewed the capital improvements on electric infrastructure in the city and explained that some of these projects would be paid for through impact fees.

Levi Ball added that the electric infrastructure capital improvements list includes items that had been recommended through an Impact Fee Facilities Plan and Long Range Plan Study for the city.

Dean Storey said that the city budgets a half a million dollars each year for new line construction, or the replacement of lines. Mr. Storey added that many municipal power companies have their own generator, which helps to save on costs. The Burton Lane Substation would be a perfect location to build our own generator because there is a high-pressure gas line that runs through there that we could tap into. However, it will cost the city a lot of money upfront to build.

Council Member Jackson said that a generator project had been discussed by the Power Commission and it is something the city really needs to consider doing.

Dean Storey reviewed the proposed FY 2024 capital asset equipment purchases and explained that many of these items listed are not considered large purchases. These equipment items are included in the budget, and the when it comes time to purchase the items, the city will ask for bids. It is important that the city try to stay ahead of the maintenance curve with our capital asset equipment. Mr. Storey reviewed the proposed capital asset vehicles and explained that these vehicles are funded through the general fund and enterprise funds. The fire department is requesting to be able to pay for a new ambulance in FY 2024 that currently has a twenty-four month build time.

Council Member Blackham asked about when the fire department had last received a new ambulance.

Dean Storey responded that the fire department had received two new ambulances over the last three years. The quoted price for this new ambulance is almost $170,000 more than what we paid for with our last ambulance purchase. The council could approve the ordering of an ambulance in the next fiscal year and just not pay for it for another year. It does not have to be paid for up front.

Council Member Jackson said that he did not feel comfortable spending money on a new ambulance now.

Council Member Blackham added that the fire department is going on more runs and utilizing the ambulances a lot more than they used to, and so these vehicles do not last as long as they used to. It is good for the city to replace their ambulances once they are out of warrantee.

Dean Storey added departments are seeing longer build times for vehicles than we have in the past. The proposed Derrick truck for the power department is a two-year build.

Council Member Hunt commented that she was still interested in the city looking at the feasibility of having a fire district. The County recently mentioned they want to offload dispatch services and it seems it might be less expensive to join our fire services together with surrounding cities.

Dean Storey commented that fire districts are not always the cheapest way to go. The council also needs to consider that a district would become its own taxing entity, which would shift taxes from the City to the residents. Mr. Storey said that the other proposed vehicles listed on the capital asset vehicles list includes vehicles following the city's replacement schedule.

Council Member Blackham said that he was supportive of the vehicle replacement schedule that was implemented more recently, but was disappointed to find out that the city had purchased electric cars as part of their replacement vehicles. The batteries for electric cars cost as much as the cars do, and once there are so many miles on it, the vehicle will not have any trade value left.

Dean Storey responded that the police decided to purchase some electric vehicles to see if there were efficiencies in using them. We have not had them long enough to know for sure.

The City Council took a break at 9:54 a.m. and reconvened at 10:01 a.m.

Dean Storey reviewed the human resource schedule with the council and explained that prior to today's meeting, each department head was asked to consider their needs now and in the future in regards to staffing. Every department came back requesting additional staff; however, those requested staff members have not been included in the proposed FY 2024 budget, as directed by the council.

Levi Ball added that there were eleven new positions requested by department heads.

Dean Storey said that the Administration Department has requested an accounting clerk position because of the increase in accounting requirements the city is being asked to meet. The Parks and Recreation Department has requested a crew leader, as well as a change from part-time to full time with one of their Office Assistant positions. Because of the continual struggle that our Parks and Recreation department's faces with filling seasonal positions, there has been talk of taking some of the cost allocated for seasonal workers and use it to create a full-time position.

Levi Ball added that Parks and Recreation Director, Cole Stephens, had provided letters and other information that justifies their two proposed positions for FY 2024.

Dean Storey said that the Community Development Department has requested a city planner position. Public Works requested another maintenance worker, as well as a public information officer, which has been discussed by the council previously. The Police Department would like to replace their officer that currently helps with the front desk area with an office clerk position. This would free up that officer so they can work out in the field.

Mayor Tran said that there seems to be more of a need for office clerks and asked if departments might be able to share an office clerk.

Levi Ball said that it could be considered, depending on what skills and education each position requires.

Dean Storey said that the Fire Department is requesting a deputy chief/fire marshal, as well as three more firefighter AEMT positions. That cost would be offset by the removal of the part-time firefighter position.

Levi Ball added that the fire chief feels that by removing the part-time firefighter position and creating full-time positions, it would help reduce some of the cost we are paying now for overtime.

Dean Storey said that the Power Department is requesting a meter technician, which is a specialized position.

Mayor Tran said that the city's population has grown over the years, and asked how many additional employees were hired to keep up with the growth.

Dean Storey said that the department that had the largest increase in staff was with the fire department because of the creation of our own paramedic program.

Council Member Hunt asked if current employees could be trained to do the work of some of these requested positions.

Dean Storey responded that we can always provide more training to our employees, but most of our employees are already overburdened as it is.

Council Member Blackham said that he would like to see the city take care of our current employees before adding additional ones.

Dean Storey said that each year the council looks at the employee compensation plan and determines a market or cost of living adjustment in order to keep employees salary similar to the market. Kaysville has followed the Utah Retirement Systems cost of living adjustment for many years. Other entities use the Consumer Price Index. Last year the CPI was 6.2% and this year, for the western region, it is a 7.7% increase. That increased cost is what we are all facing. Mr. Storey commented that he has never seen the wage pressure we are experiencing in the city now. Utah is presently one of the top five states considered as one of the most difficult places for first time homebuyers. Everything is inflated right now. Mr. Storey reviewed employee compensation increases from the other cities in the county in 2023 and said that many of these cities tried to target the 6.2% CPI.

Mayor Tran said that it would be helpful to see what these other city's budgets are in comparison to ours.

Levi Ball said he had recently attended a conference where there was some discussion about wage increases in 2023, and the average increase across Utah ranged from 8-10%.

Council Member Oaks asked about merit increases.

Dean Storey said that the maximum merit increase an employee could receive is 3%, but very few employees actually receive merit increase. It is reserved for employees that department heads feel are doing exceptional work, beyond what they are asked to do. Discretionary pay was not included in the FY 2023 budget, and it is not being included in the FY 2024 budget either. Several employees are already at the top of their salary range and are therefore not eligible for a merit increase. Mr. Storey reviewed the results of the compensation study that was done for employee positions and said that Staff is recommending that in addition to an approved market adjustment, that the council approve an adjustment to salary ranges for six job positions that were found to be significantly below the average of the market. The market analysis showed that 38% of our employees are earning above average salaries. Most of these positions are likely related to the increase in wage for our police officers.

Council Member Blackham commented that the city did a compensation study four years ago, which was very costly to the city, but many employee's wages were increased at that time.

Dean Storey said that at that time mentioned, the city went from a grade step plan to a pay range plan. Since that time, however, inflation has gone increased substantially and the city's wages and compensation are not keeping up with the market. Mr. Storey added that, at the request of some council members, a 10% compensation increase to the mayor and city council wages had been included as part of this proposed FY 2024 budget in order to try to keep up with the market.

Council Member Jackson said that he would like to see the council's compensation be increased more than 10%.

Council Member Oaks and Council Member Hunt said that they would prefer to not have the council receive a compensation increase this year.

Dean Storey reviewed the city's health insurance and explained that most cities see a 7-8% increase to their health insurance costs every year. Last year, Kaysville did not see any increase to health insurance costs, and for this upcoming year we will only see a 3% increase. Staff feels that the city currently has a good health insurance program and a good relationship with our brokers. The city pays 85% of the cost of insurance, with employees paying 15%. Many cities will pay 100% of the cost for health insurance. Dental insurance costs will remain the same for the next year. The city also offers vision and other supplemental insurance that employees can opt into and pay for. Staff is recommending that the council add an employee assistant plan for mental or behavioral health issues. Our health insurance offers services for those in a mental health crisis, with some limited options for seeing a mental health professional. The proposed employee assistance plan would offer more options for our employees and families seeking behavioral health options, and the cost to the city would be minimal.

Council Member Blackham said that he thought that the city had a mental health therapist on staff.

Council Member Oaks said that city employees could potentially see the mental health therapist on staff if they wanted, but he mostly supports our public safety employees. In addition, family members would not be able to go see him. This employee assistance program would be available to anyone under the city's health coverage.

Dean Storey said that the city receives a report from our insurance company every quarter reporting how our group is doing. In January 2023, we had 98 out of 437 members covered by our insurance that were seeking behavioral or mental health services. This is a concerning number, and therefore Staff felt the need to look for a behavioral health option for our employees and families. The agreement for this plan has not been signed yet, but we feel it is important to include in our employee's health coverage.

There was a consensus with city council members that the employee assistance program for behavioral health be included in the FY 2024 budget.

The council took a break at 10:56 a.m. and reconvened at 11:04 a.m.

Dean Storey reviewed the budget fund summaries and explained they are divided into governmental funds and enterprise funds. Governmental funds are service charged or tax based funds, and enterprise funds are primarily utility based. The city has been seeing increases to the sales tax we receive every month over the last year, but these last few months our sales tax revenue has not increased. Staff anticipates seeing a slight increase in revenue from charges for services, but we have been looking at every option we can to shift city revenue from property taxes to other ways. The city charges our enterprise funds for providing governmental services and Staff has recalculated some of our budget formulas to shift more to our enterprise funds. In comparing our revenues to last year's budget, we have seen about a million-dollar increase to our general fund. Last year the city council decided to use reserve funds in order to make the budget balance. Funds were used for capital projects, operating costs, and to cover the revenue lost when Fruit Heights stopped contracting with us for fire protection services. Mr. Storey displayed a chart comparing property tax rates of other cities in the county and explained that Kaysville is relatively low in comparison to other cities tax rates. Mr. Storey outlined the general fund personnel expenditures, which showed a deficiency of about $1.2 million. Mr. Storey reviewed the operating expenditures of the general fund and explained most of the increased costs being shown are a result of increased costs to the city for equipment and services being provided to us. For instance, the city is being billed 20% more this year for the cost of software subscriptions. The city recently had a cybersecurity audit and it was recommended that we obtain a software program to monitor security threats on an ongoing basis. The recommended program would cost the city $90k a year if we were to subscribe to it. Mr. Storey reviewed the combined expenditures for the general fund, which showed a deficit.

Mayor Tran asked how much of a tax rate increase would the city be looking at with the current deficit in the FY 2024 budget.

Levi Ball said that the city is looking at a 42% increase to cover the deficit. This would equate to about $19 a month for a $600k home, or a total annual increase for each property at $232. Had the tax rate been increased last year, the proposed increase would be less this year.

Council Member Adams said that if we keep putting off any kind of tax increase, things will just keep getting worse with every year.

Levi Ball reviewed the Redevelopment Agency fund with the council. Some of the funds received are anticipated to be used towards doing a study to set design standards for Main Street.

Dean Storey reviewed the American Rescue Plan Act Special Revenue Fund that the city received last year, and explained that it has been used to fund fiber projects, and for the city's public safety therapist position. Mr. Storey presented the budget for the Road Special Revenue Fund and explained that some of the funds collected will be used towards the 200 North and Crestwood Road projects, as well as road maintenance projects. Mr. Storey said that the RAMP fund is a new special revenue fund for the city. The funds the city has received from RAMP taxes are higher than what the city had anticipated getting. The RAMP committee awarded some of those funds to applicants, as mentioned earlier. Mr. Storey reviewed the Municipal Building Authority Fund and explained that it is being used to make payments for the police station and city hall debt services.

Council Member Jackson said that he would like to see the city setting aside funds to help repair sidewalks in the city, and for more road improvements.

Dean Storey reviewed the Debt Service Fund and said that this is used to pay other debt service items, such as ambulances and fire trucks.

Council Member Blackham asked when the ambulance listed on the Debt Service Fund would be paid off.

Dean Storey responded that it would be paid off in a year.

Council Member Blackham suggested delaying the purchasing of a new ambulance until the ambulance debt service has been paid.

Dean Storey said that the city could wait a year to purchase the ambulance and then do it as a lease purchase.

Council Member Blackham asked about the Capital Projects Fund and if there were any proposed projects for FY 2024 that were eligible for the use of impact fees.

Levi Ball responded that the proposed playground replacements, the Wilderness Park parking lot project, and the transfer of debt service fund for Pioneer Park would all be eligible to use impact fees.

Dean Storey reviewed the Cemetery Perpetual Care Permanent Fund and said that the city is looking at putting in a memorial cremation garden in a section of the cemetery and are planning to start the design of it within FY 2024. Cremation is becoming more popular and this will help save on space in our cemetery. Mr. Storey reviewed the Water Utility Fund and said that the city receives about $3.6 million a year and we are having to use about over a million dollars from our water fund reserves in order to balance the budget because the city is not bringing in enough revenue to cover costs. The council needs to keep in mind that there are two major water projects for 200 North and Crestwood Road planned for the near future that we will have to find money to pay for, and we only have so much money in our water reserve balance. The council likely needs to have a discussion some time about increasing water rates. Mr. Storey reviewed the Electric Utility Fund and said it currently looks as if the city will need to increase power rates again in order to cover costs. The city is continuing to see higher power costs, and we are having to use a large amount of retained earnings to cover costs.

Levi Ball added that the recent rate increase has helped, but we are projecting that another 5% increase will need to happen in order to cover costs.

Dean Storey discussed the Pressure Irrigation Fund and said that the city is trying to get away from collecting fees for Davis and Weber Counties Canal Company.

Mayor Tran said that the city would be seeing an increase to sanitation rates.

Dean Storey reviewed the Storm Water Utility Fund and said that the city is having to use some reserves for storm water as well in order to cover costs. Mr. Storey reviewed Staff’s proposed schedule to continue to review the FY 2024 budget, as well as when the tentative budget would need to be approved by the council.

Mayor Tran said that she would like to hold more work sessions as a council to further discuss the budget.

The city council decided to hold another budget work session on Friday, May 5, 2023 and to invite department heads.

Dean Storey commented that the department heads are anxious to speak with the council in regards to their own department's needs and concerns.

Council Member Adams asked if job positions could be consolidated at all.

Council Member Blackham commented that department heads have already expressed that there is not less work to be done and that our employees are already overworked. Every department head has asked for additional staff, and we should not be looking to reduce our job force. Our department heads can rearrange duties if they as they see fit.

Council Member Jackson said that he feels that there are many items of capital equipment being requested for the FY 2024 budget, and feels that each request needs to be addressed with department heads.

Council Member Oaks commented that at some point, the council needs to put their trust in their department heads. The council should not be focused so much on the little requests.

Council Member Jackson said that he feels that the smaller financial requests are just as important as the larger ones.

Council Member Jackson said department heads needs to determine if each of their requests are absolutely necessary.

Dean Storey responded that these requested items would not be in the budget if the department heads didn't feel they were necessary. Some requests may be able to be delayed a little, but that does not take away the necessity of them.

Council Member Jackson said that he would like to see the purchase of a new ambulance delayed until the other ambulance is paid off. There needs to be more budget requests removed from the budget before it comes before the council to review.

Dean Storey responded that Staff has already gone through the budget thoroughly and are presenting to the council their most basic and narrowed down list of needs for each department.

Council Member Oaks commented that he feels that what is being proposed is necessary for the departments and the prices listed are reasonable for today's economy.

Council Member Jackson said that he would like to see more cut from the budget before discussing the possibility of holding a Truth in Taxation.

Dean Storey suggested that council members meet with department heads one-on-one to discuss department requests.

Council Member Blackham said that he would like to hear Staff's opinion on how the council should make up the current $2.2 million deficit.

Dean Storey responded that if the council wants the city to continue to be able to meet our current level of service to our residents, there are costs associated with providing that level of service.

Council Member Hunt said that we have already asked the department heads to provide a list of their absolute needs, which is what has been presented to the council today.

Levi Ball added that our department heads have already left out many of their needs from the presented budget, and have only provided their minimum needs.

Council Member Jackson said that he would like to see the department heads prioritize their requests determining what their most important need is. He would also like to hear what steps the department heads took to determine which request were necessary to ask for.

Mayor Tran said that our department heads have likely already gone through that process before it was presented to the council.

Council Member Blackham commented that he would have preferred to see the certified tax rate based on the value of an $800k home because it is more likely to cover the value of more of the homes in the city.

Dean Storey responded that $600k is the last average market value of homes in Kaysville we have received from the county. It is likely higher than that number now, but we do not have those numbers from the county yet.

ADJOURNMENT

Council Member Adams made a motion to adjourn the City Council work session at 12:18 a.m., seconded by Council Member Oaks and passed unanimously.