KAYSVILLE CITY COUNCIL
WORK SESSION
OCTOBER 20, 2025

Minutes of a special Kaysville City Council work session held on Monday, October 20, 2025, at 6:45 p.m. in Kaysville City Hall at 23 East Center Street, Kaysville, Utah.

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

Excused: Council Member John Adams

Staff Present: City Manager Jaysen Christensen, Finance Director Maryn Nelson, City Recorder Annemarie Plaizier, Laurene Starkey, Jill Dredge, Josh McBride

OPENING

Mayor Tran opened the work session by welcoming participants.

REVIEW AND DISCUSSION OF THE GENERAL FUND BUDGET

City Manager Jaysen Christensen provided an overview of Kaysville City's property tax history, stating that the last major increase occurred around 2014 to help fund the police station and that rates had remained relatively stable since. He explained that for Fiscal Year (FY) 2025, which ended June 30, 2025, the rate had trended downward and, because the Truth in Taxation (TNT) proposal for FY 2026 was not approved, Kaysville's rate remained among the lowest in Davis County, ranking third lowest of fifteen cities. He added that the city had operated efficiently while maintaining low taxes.

Council Member Oaks asked whether increases in the taxable percentage of property valuations in Davis County had affected the city's position. Mr. Christensen clarified that valuation changes occurred at the county level and were not city decisions. He also noted national trends, explaining that Utah currently taxes primary residences at 45 percent of assessed value. He added that the Utah Legislature continues to consider additional changes to property tax policy, which could move in different directions.

Finance Director Maryn Nelson clarified that property tax collections were tracked by calendar year, with payments due November 1. Council Member Oaks asked how many Davis County cities succeeded in adopting Truth in Taxation increases, and Mr. Christensen reported that none were approved, although several, including Clearfield, West Point, Clinton, and South Weber, had attempted. Council members discussed TNT notice requirements, noting that the law had been changed a few years ago, but enforcement on those changes had not occurred until recently when the State Tax Commission began requiring strict compliance with notice and posting procedures. Mr. Christensen stated that Kaysville had followed the spirit of the law by providing public notice, holding hearings, and soliciting feedback, but that staff would ensure full compliance going forward.

Mr. Christensen then reported that the city had recently received positive preliminary results from the city's auditors. Although the FY 2025 budget had anticipated using approximately $1.1 million from reserves, early figures indicated the city's fund balance increased by about $130,000, from $7.7 million to roughly $7.8 million, by June 30, 2025. He attributed the improvement partly to timing, such as the delayed delivery of a new ambulance, which had been budgeted but not delivered and therefore not expensed in FY 2025, and to conservative budgeting practices that overestimated costs for certain items, particularly budgeting most eligible employees at family-plan rates, while actual enrollments were lower-cost tiers. He stated staff would refine future projections to align more closely with historical enrollment patterns. A departmental review showed most divisions finished under budget, with capital outlay $253,000 below projections. He added that department heads continued to demonstrate responsible spending habits and would return unneeded funds rather than spending their budget.

Mayor Tran asked whether the additional funds saved from the prior fiscal year could be placed into a designated capital savings account for future projects. Mr. Christensen agreed, suggesting that if reserves remain strong, the City should allocate funds toward known capital needs—such as the new fire station, Operations Center improvements, and street construction priorities anticipated in the upcoming master streets plan—to help reduce the financial burden on residents.

Ms. Nelson noted that minor budgeting gaps, such as council vehicle allowances and telecommunication expenses that were not correctly budgeted in the prior year, had been corrected and reiterated that employee benefits finished roughly $350,000 under budget due to overestimating family health insurance participation. She explained that the Fire Department's apparent overage was offset by reimbursements and addressed through a budget amendment.

Mr. Christensen summarized that the City remained well positioned for the current fiscal year (FY 2026) due to a strong reserve balance; however, reliance on fund balance to offset the unsuccessful TNT proposal would likely reduce reserves by June 2026. He stated that the projected fund balance would remain slightly above $5 million, still exceeding the state-mandated minimum of approximately $4.1 million.

Council and staff discussed revisiting TNT during the FY 2027 budget process to restore sustainable funding levels. Mr. Christensen explained that approximately $1.79 million in ongoing operating costs, such as wages, benefits, and materials affected by inflation, had been covered by fund balance for FY 2026. Inflation estimates were based on current-year actuals and departmental input, including higher costs for firefighter turnout gear and fuel.

The group agreed that operating costs were unlikely to decrease and that the FY 2026 TNT property tax proposal should serve as a baseline for a future adjustment in FY 2027, subject to variables such as health insurance rates, sales tax trends, and inflation. They emphasized that any tax adjustment should ensure the budget can maintain core services and fund ongoing obligations, including the gymnasium partnership, staffing added in FY 2026, and general inflationary pressures.

Council members debated the merits of pursuing Truth in Taxation annually to provide predictability versus the potential for legislative pushback against routine increases. They also expressed concern about state-imposed costs, referencing a proposed statewide water-fee concept from a recent survey and discussing the fairness of the property tax system. Staff and council noted significant cost escalation in public-safety and infrastructure projects.

Mayor Tran on the joint gymnasium project with the school district. Council members and staff confirmed that the council committed to the partnership, with only ancillary items, such as an agreement or memorandum of understanding for scheduling and use of the gymnasium, remaining. Mr. Christensen stated the district had already spent several hundred thousand dollars on design and engineering of the gymnasium, and intended to bid for the project within months, confirming the City's commitment.

Council members discussed continuing planned and budgeted capital items, noting that Phase 1 of the cemetery cremation garden design came in lower than expected, while acknowledging that if reserves weakened materially, deferrals could be reconsidered.

Council Member Blackham clarified that his prior dissent on the proposed FY 2026 budget stemmed from concerns about increasing costs for residents through both property taxes and utility rate adjustments. He reiterated previous desires to phase increases, such as implementing utility rate changes in FY 2026, and property tax adjustments in FY 2027, to help ease the impact on residents. He urged departments to remain at or under budget, refrain from adding positions not previously authorized, and factor inflation and new growth into next year's baseline. Mr. Christensen agreed and described ongoing line-by-line evaluation of unplanned needs, including resolving reoccurring audio and visual issues in the council chambers, and a shift towards budgeting from actuals rather than conservative maximums where appropriate.

Mayor Tran concluded by emphasizing the importance of consistency in tax planning to prevent large, one-time increases for residents.

Mayor Tran informally adjourned the meeting at 7:30 p.m.