



South Davis Metro Fire Service Area

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Bountiful - Centerville - Davis County - North Salt Lake - West Bountiful - Woods Cross

Jeff Larsen, Interim Fire Chief

Fiscal Year 2026-2027 Proposed Property Tax Impact Statement As of May 7, 2026

South Davis Metro Fire Service Area is proposing a property tax increase and will hold a Truth-in-Taxation hearing on August 3, 2026, at 6:00 pm at Station 81 located at 255 South 100 West, Bountiful, Utah, 84010.

The Interim Fiscal Year 2026-2027 General Fund Budget has a projected shortfall (expenses exceed revenue) of approximately \$1,898,276. To fund the shortfall, the Service Area is proposing to use approximately \$676,118 in general fund balance. The Service Area is also proposing to increase the current property tax rate of 0.000519 to 0.000603 (estimated) to collect an additional \$1,301,970 to balance the general fund budget.

The approximate percentage increase of 16.07% in tax revenue is based on the proposed tax rate levy of 0.000608 and would generate approximately \$1,301,970 in additional property tax revenue for the Service Area. The projected \$1,301,970 in additional property tax revenue is included in the presented Interim Fiscal Year 2026-2027 General Fund Budget. The proposed increase in tax levy is being proposed to fund the following:

1. Increases in Salaries and Benefits to remain competitive -	\$807,140
2. New Deputy Fire Chief Position -	\$238,853
3. Increase in Operating Expenditures -	\$255,977
Total New Property Tax Revenue	\$1,301,970

South Davis Metro Fire Service Area's Estimated Current Property Tax Rate	0.000519
South Davis Metro Fire Service Area's Estimated Current Property Tax Revenue (This is the "Auditor's Certified Rate Revenue" as of 5/6/2026)	\$8,031,169
South Davis Metro Fire Service Area's Estimated Proposed Property Tax Rate	0.000608
South Davis Metro Fire Service Area's Estimated Proposed Property Tax Revenue w/Tax Change	<u>\$9,333,139</u>
New Estimated Property Tax Revenue to South Davis Metro Fire Service Area	\$1,301,970

The estimated proposed property tax rate of 0.000603 (16.21%) would have the following impact on residential and commercial properties:

	2025 Average Property Value	2025 Taxable Property Value	Current Property Tax Levy 0.000519	Proposed 0.000608 Estimated Property Tax	Annual Increase
Resident	\$623,000	\$342,650	\$177.72	\$206.53	\$28.81
Business	\$1,150,000	\$1,150,000	\$596.45	\$693.14	\$96.69

South Davis Metro Fire Service Area's Detailed Proposed Property Tax Increases:

Affected	Proposed	Budget without Tax	Budget
<u>Department</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
Administration	\$1,122,818	\$1,396,083	\$273,266

Impact of Tax Increase: The Administration Division will hire a Second Deputy Fire Chief. Also includes increases in employee benefits and training.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Operations	\$14,404,515	\$15,119,234	\$714,719

Impact of Tax Increase: The Operations Division increases are in employee salaries and benefits, as well as an anticipated increase in Liability Insurance (approximately \$41,369).

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Logistics	\$1,143,204	\$1,199,775	\$56,571

Impact of Tax Increase: The Logistics Division increases are in employee salaries and benefits, as well as an anticipated increases in Vehicle Maintenance, Fuel, Equipment Maintenance, Buildings Maintenance, and Utilities for all Fire Stations.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Communications	\$613,463	\$650,493	\$37,030

Impact of Tax Increase: The Communications Division increase includes a 5.6% increase in Dispatch Services, increase in phone services, and increases in computer support.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Fire Prevention	\$474,513	\$563,674	\$89,161

Impact of Tax Increase: The Fire Prevention Division increase includes taking two part-time Fire Inspector positions who had no benefits, into one full-time Fire Inspector position with benefits. Also, an increase to purchase a new camera for fire investigations.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Training	\$440,671	\$460,563	\$19,892

Impact of Tax Increase: The Training Division includes increases in employee salaries and benefits as well as an increase in recertification fees for all department employees.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Emergency Medical Services	\$871,390	\$925,095	\$53,705

Impact of Tax Increase: The Emergency Medical Services Division includes increases in employee salaries and benefits, an increase in Ambulance Transport Fees as well as an increase in the Department Bike Medic Program.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Special Operations-Wildland	\$0	\$50,000	\$50,000

Impact of Tax Increase: The Special Operations - Wildland Division was a newly created Division during fiscal year 2025-2026, so there are increases for salaries, travel, vehicle fuel, vehicle maintenance, personal protective equipment, and wildland equipment.

Affected <u>Department</u>	Proposed <u>Budget</u>	Budget without Tax <u>Change</u>	Budget <u>Change</u>
Transfers & Fund Balance	\$1,770,925	\$1,778,550	\$7,625

Impact of Tax Increase: Transfers to debt service increased due to increased principal payments being made on the bonds.

Total General Fund Change **(\$1,301,970)**

If South Davis Metro Fire Service Area Board of Commissioners decides to proceed with a property tax increase, there will be a public hearing on August 3, 2026, at 6:00 pm, at which members of the public will be able to address the Board of Commissioners. A public notice of this meeting will be provided.

This notice as well as South Davis Metro Fire Service Area's Interim Fiscal Year 2026-2027 General Fund Budget can be found on our website at www.sdmetrofire.gov and is also available at Station 81 located at 255 South 100 West, Bountiful, Utah.