



EPHRAIM CITY

PUBLIC HEARINGS

JUNE 3TH

COMPENSATION, BUDGET,

TRUTH IN TAXATION

COMPENSATION INCREASES

UTAH CODE SECTION 10-3-818

2.75% CITY MANAGER

2.75% COMMUNITY DEVELOPMENT DIRECTOR

2.75% FINANCE DIRECTOR

2.75% PUBLIC WORKS DIRECTOR

2.75% RECREATION DIRECTOR

9.06% POWER DIRECTOR

5.95% POLICE CHIEF

2.75% FIRE CHIEF

2.75% CULTURE & HERITAGE DIRECTOR

**COST OF LIVING INCREASE (COLA)
FOR THE CITY IS 2.75%**

PUBLIC COMMENT

EPHRAIM CITY

FY27 INTERIM BUDGET

FUND STRUCTURE

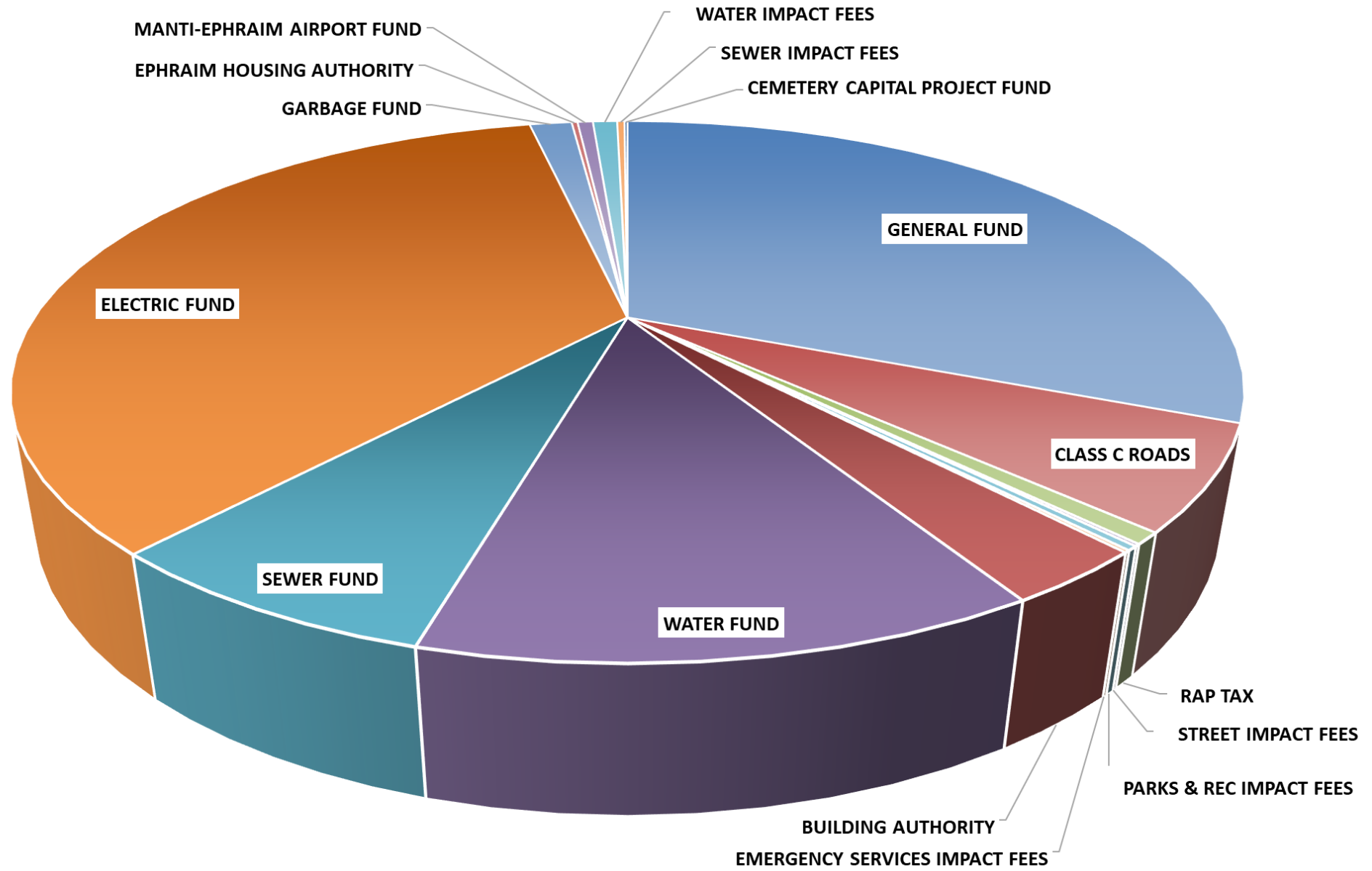
BALANCED BUDGET

REVENUES = EXPENSES

TOTAL BUDGET: \$19,813,228

<u>FUND</u>	<u>BUDGET</u>	<u>%</u>
GENERAL FUND	6,178,415	31.18%
CLASS C ROADS	1,197,926	6.05%
RAP TAX	132,500	0.67%
STREET IMPACT FEES	23,930	0.12%
PARKS & REC IMPACT FEES	50,000	0.25%
EMERGENCY SERVICES IMPACT FEES	25,000	0.13%
BUILDING AUTHORITY	619,935	3.13%
WATER FUND	2,515,138	12.69%
SEWER FUND	1,438,792	7.26%
ELECTRIC FUND	6,966,944	35.16%
GARBAGE FUND	285,498	1.44%
EPHRAIM HOUSING AUTHORITY	40,000	0.20%
MANTI-EPHRAIM AIRPORT FUND	104,150	0.53%
WATER IMPACT FEES	165,000	0.83%
SEWER IMPACT FEES	50,000	0.25%
CEMETERY CAPITAL PROJECT FUND	20,000	0.10%
Total:	19,813,228	

TOTAL BUDGET



GENERAL FUND: \$6,178,415

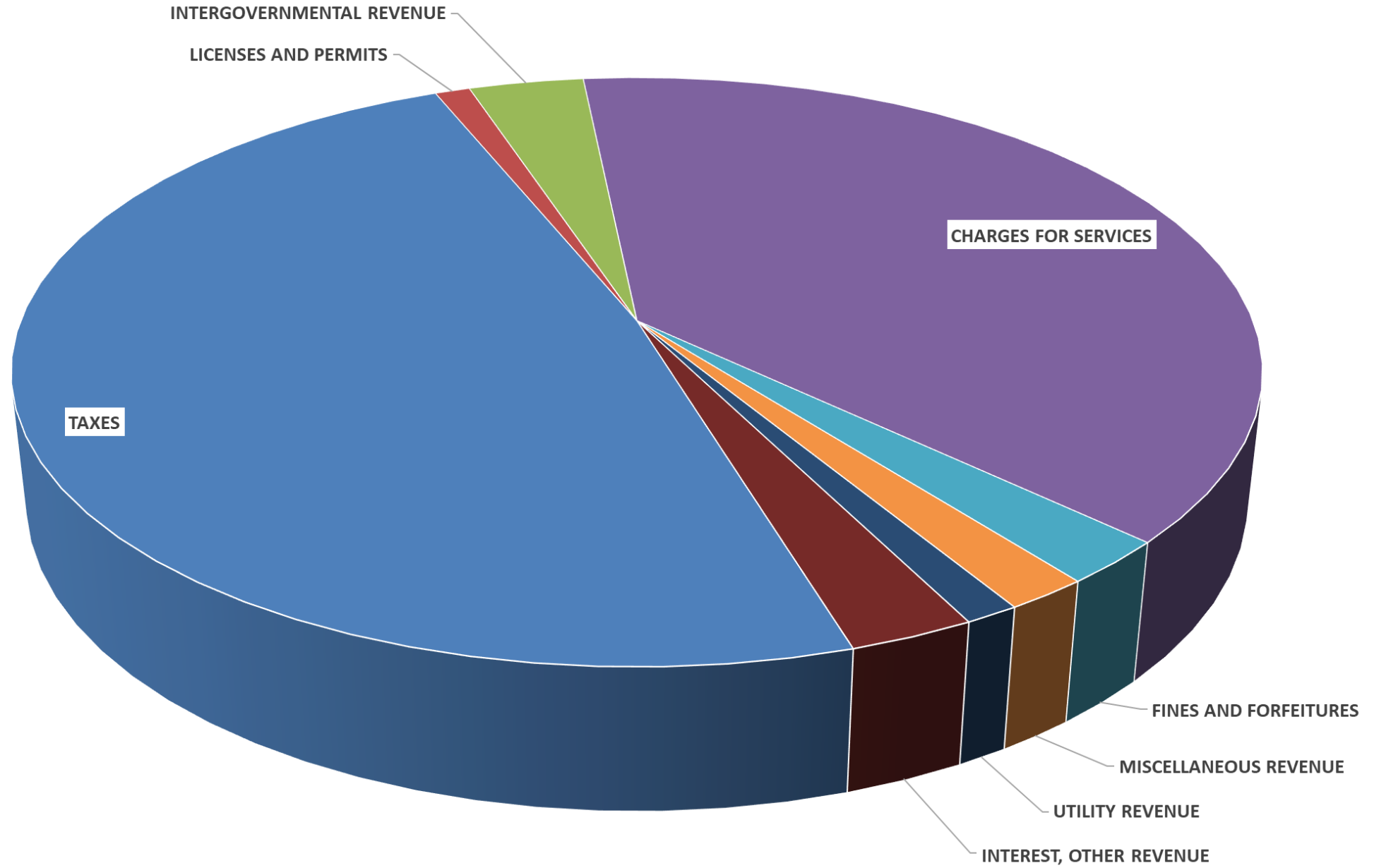
REVENUES

Fund	Amount	%
TAXES	2,997,968	48.5%
LICENSES AND PERMITS	65,750	1.1%
INTERGOVERNMENTAL REVENUE	216,500	3.5%
CHARGES FOR SERVICES	2,386,197	38.6%
FINES AND FORFEITURES	150,000	2.4%
MISCELLANEOUS REVENUE	114,500	1.9%
UTILITY REVENUE	75,000	1.2%
INTEREST, OTHER REVENUE	172,500	2.8%
TOTAL GENERAL FUND REVENUE	6,178,415	

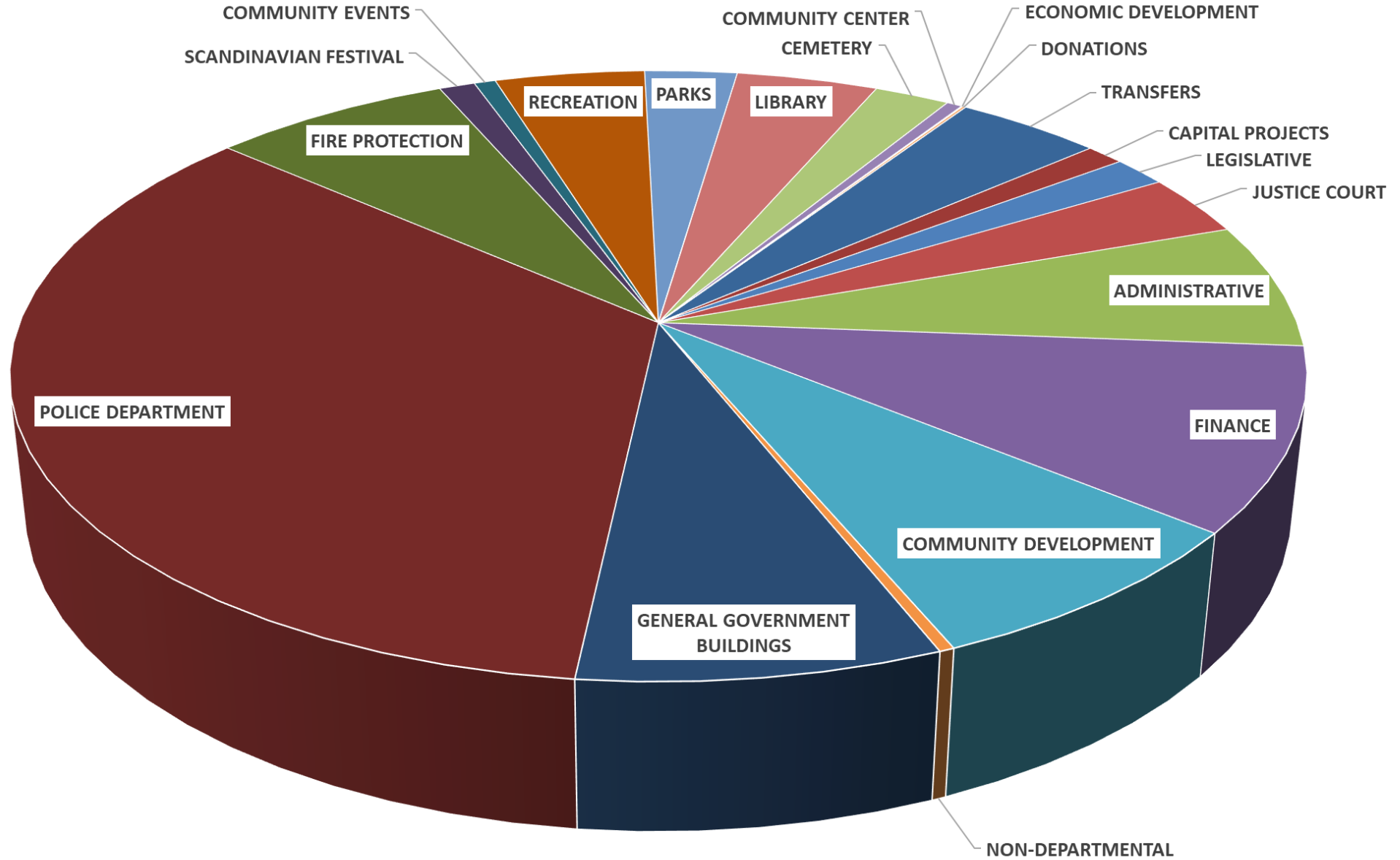
EXPENSES

FUND	AMOUNT	%
LEGISLATIVE	99,160	1.6%
JUSTICE COURT	201,320	3.3%
ADMINISTRATIVE	410,550	6.6%
FINANCE	597,580	9.7%
COMMUNITY DEVELOPMENT	479,350	7.8%
NON-DEPARTMENTAL	20,000	0.3%
GENERAL GOVERNMENT BUILDINGS	478,234	7.7%
POLICE DEPARTMENT	2,144,600	34.7%
FIRE PROTECTION	436,300	7.1%
SCANDINAVIAN FESTIVAL	65,100	1.1%
COMMUNITY EVENTS	39,000	0.6%
RECREATION	272,600	4.4%
PARKS	168,200	2.7%
LIBRARY	257,350	4.2%
CEMETERY	137,150	2.2%
COMMUNITY CENTER	28,450	0.5%
ECONOMIC DEVELOPMENT	2,000	0.0%
DONATIONS	6,000	0.1%
TRANSFERS	265,471	4.3%
CAPITAL PROJECTS	70,000	1.1%
TOTAL EXPENSES	6,178,415	

GENERAL FUND REVENUES



GENERAL FUND EXPENSES



RATE CHANGES

- **WATER RATE INCREASE**
- **SEWER RATE INCREASE**
- **POWER RATE INCREASE**
- **CERTIFIED TAX RATE**
(TRUTH IN TAXATION)

CAPITAL PROJECTS

Fund	Department	Description	Amount
General Fund	Community Development	Update the General Plan	15,000
General Fund	Fire	Repair leaking roof at the fire station	5,000
General Fund	General Government	Desks, chairs, media, etc. for city hall conference rooms and offices	10,000
General Fund	Parks and Cemetery	Replacement mower (split with Parks and Cemetery)	10,000
General Fund	Fire	Battery fan for new engine (TNT)	6,500
General Fund	Fire	Thermal camera for new engine (TNT)	8,500
General Fund	Fire	Replacement turnouts (2 sets at \$5,000 each) (TNT)	10,000
General Fund	Recreation	Annual maintenaince on skatepark (TNT)	15,000
General Fund	Parks	Renew the All Abilities Park surface (TNT)	11,000
General Fund	Parks	Increase drainage capacity at the Canyon View Park soccer fields (TNT)	8,000
Streets	Streets	General crack seal around town	10,000
Streets	Streets	General repair and maintenance of the storm drain system	25,000
Streets	Streets	Sidewalk replacement and repair	50,000
Streets	Streets	Streets maintenance	450,000
Water	Water	4" Pressure Reducing Valve	7,000
Sewer	Sewer	Replace and/or reline existing lines	150,000
Split	Public Works	Backhoe Lease	12,500
Split	Public Works	Backhoe buyback	37,000
Split	Public Works	Tiltdeck trailor	11,000
Split	Public Works	Work truck	45,000
Power	Power	Replace existing streetlights with LED lights	7,000
Power	Power	Bury portion of power line from the ropes course to the GBEEC	35,000
Power	Power	Line from Community Lake to Willow Creek road ~2,000 feet	140,000
Power	Power	Trade in current backhoe for a new one (~3-year rotation on backhoes)	35,000
Power	Power	Replace existing Dodge work truck	50,000
Power	Power	Additional new meters	100,000
Power	Power	Replace existing bucket truck	175,000
Power	Power	200 E 700 N line upgrade for overhead to underground	70,000
Garbage	Garbage	Purchase additional garbage cans	15,000

PUBLIC COMMENT

PROPERTY TAX INCREASE

ABOVE THE

CERTIFIED TAX RATE

- **FY26 PROPERTY TAXES: \$360,613**
- **PROPOSED FY27 PROPERTY TAXES: \$427,113**
- **ESTIMATED INCREASE OF \$59,000**
(after an anticipated \$7,500 increase from growth)
- **APPROXIMATELY 16% INCREASE**
- **FIRE DEPT EQUIPMENT, SKATEPARK MAINTENANCE,
PARK MAINTENANCE**
- **TRUTH IN TAXATION HEARING SCHEDULED FOR
AUGUST 19, 2026 AT 7:00 PM**

Proposed Property Tax Impact Schedule

Ephraim City will consider an increase to its property tax rate to generate an estimated additional \$59,000 in property tax revenue above the estimated certified rate revenue. The following information is intended to provide decision makers and the public with an explanation of the proposed property tax increase.

Current Property Tax Revenue (FY 2025–2026):	\$360,613
Estimated New Growth Revenue:	\$7,500
Estimated Property Tax Revenue at Certified Rate:	\$368,113
Proposed Property Tax Revenue with Increase:	\$427,113
New Property Tax Revenue from Proposed Increase:	\$59,000
Estimated Increase to Ephraim City's Property Tax Revenue:	16.03%
Current Property Tax Rate:	0.000891
Estimated Proposed Property Tax Rate:	0.001034
Estimated Increase to a primary residence valued at \$415,000:	\$26.70 per year
Estimated Increase to a business valued at \$415,000:	\$59.35 per year

These figures are estimates and will be updated upon receipt of final certified tax rate information from the County Auditor.

Impact of Proposed Property Tax Increase on City Services

Affected Department: Fire

Proposed Budget	\$436,300
Budget without Tax Change	\$411,300
Budget Change	\$25,000

Impact of Tax Increase – The Fire Department will purchase a Positive Pressure Ventilation fan, a thermal imaging camera, and two sets of turnout gear.

Affected Department: Recreation

Proposed Budget	\$272,600
Budget without Tax Change	\$257,600
Budget Change	\$15,000

Impact of Tax Increase – The Recreation Department will fund annual maintenance for the skatepark.

Affected Department: Parks

Proposed Budget	\$168,200
Budget without Tax Change	\$149,200
Budget Change	\$19,000

Impact of Tax Increase – The Parks Department will renew the surface on the all-abilities park and increase drainage capacity at the Canyon View Park soccer fields.

Total General Fund Change: \$59,000

