NOTICE OF WORK MEETING OF THE
CITY COUNCIL OF THE CITY OF ST. GEORGE,
WASHINGTON COUNTY, UTAH

Public Notice

Public notice is hereby given that the City Council of the City of St. George, Washington County, Utah, will hold a work meeting in the City Council Conference Room at the St. George City Hall located at 61 South Main Street, St. George, Utah, on Thursday, August 20, 2026 commencing at 3:00 p.m.

The agenda for the meeting is as follows:

1. **Discussion regarding EMS Tax.**

2. **Reports from Mayor, Councilmembers, and City Manager.**

3. **Request a closed meeting to discuss litigation, security, property acquisition or sale, or the character and professional competence or physical or mental health of an individual.**

Christina Fernandez
Christina Fernandez, City Recorder

August 15, 2026
Date

REASONABLE ACCOMMODATION: The City of St. George will make efforts to provide reasonable accommodations to disabled members of the public in accessing City programs. Please contact the Human Resources office at 435-627-4674, at least 24 hours in advance if you have special needs.

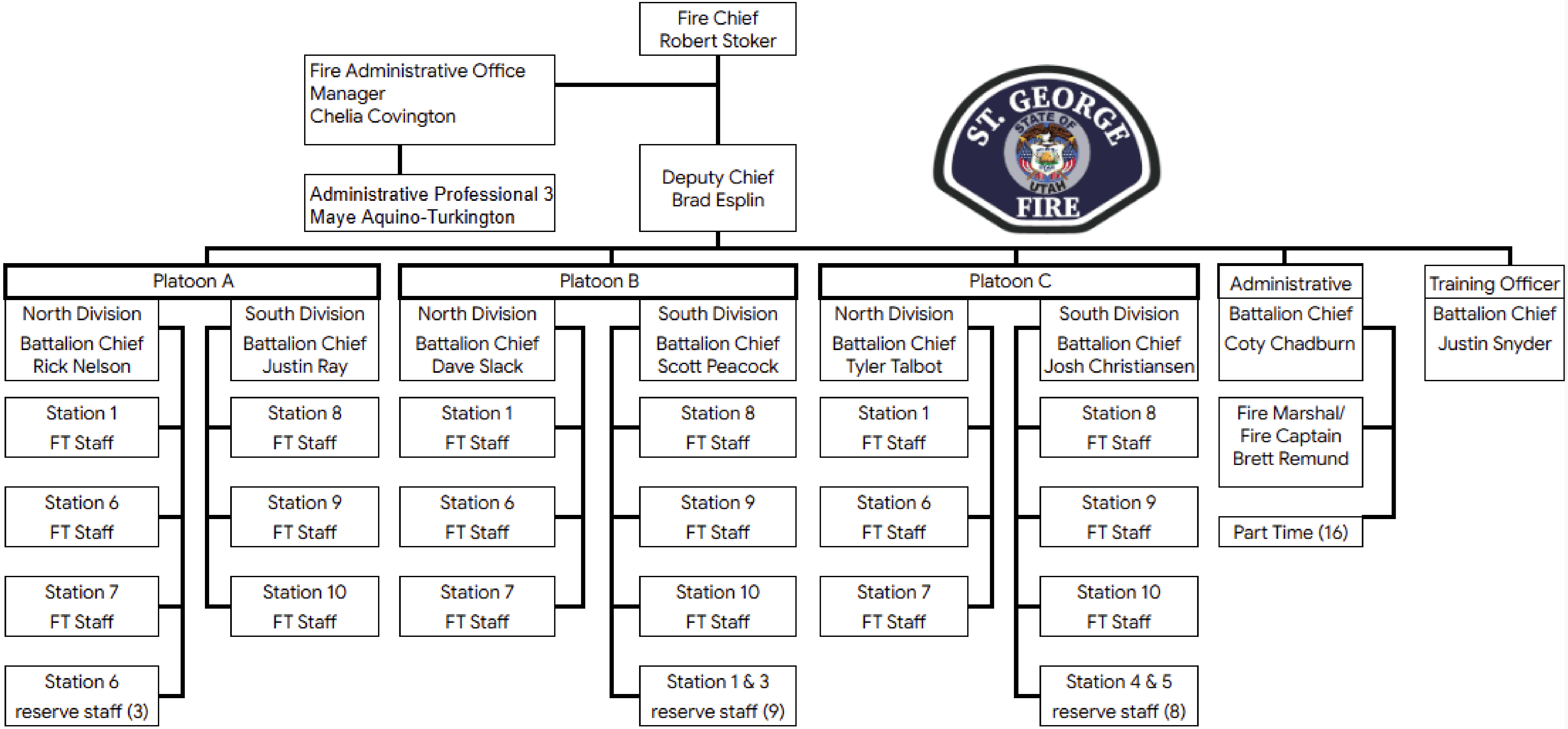
EMERGENCY SERVICES TAX DISCUSSION

AGENDA

1. Fire Service Overview
2. Current Funding Overview
3. Responses to Council Questions
4. Budget Impact Overview

FIRE SERVICE OVERVIEW

Organization Chart



Staffing

- Total Force: **121 Total Personnel** • 119- sworn • 2-civilians

OPERATIONAL SUPPORT

85

FULL-TIME STAFF

7 working 8-5, Monday–Friday

78 working 48/96. (26 per shift)

20

RESERVE STAFF

On-call staffing, respond to calls when paged (mostly major incidents), rotation for sleep nights.

16

PART-TIME STAFF

Work 15 or 24 hour shift to cover and maintain minimum staffing.

Staffing by Station

FULL TIME- 6 Stations (1, 6, 7, 8, 9, 10) • Rotation: **3 Shifts** (A, B, C) • Daily On-Duty: **26 Personnel** • Total Staffing: **78 full time staff working 48/96 schedule**

NORTH DIVISION BC

STATION 1

- **1 Battalion Chief** per shift
- **1 Captain** per shift
- **3 Firefighters** per shift

Shifts A, B, C • 4 Personnel / Shift

RESERVE STAFF

1 Captain, 2 Firefighters

STATION 6

- **1 Captain** per shift
- **3 Firefighters** per shift

Shifts A, B, C • 4 Personnel / Shift

RESERVE STAFF

1 Captain, 2 Firefighters

STATION 7

- **1 Captain** per shift
- **3 Firefighters** per shift

Shifts A, B, C • 4 Personnel / Shift

STATION 3

RESERVE STAFF

- 6 Firefighters

SOUTH DIVISION BC

STATION 4

RESERVE STAFF

- 5 Firefighters

STATION 5

RESERVE STAFF

- 3 Firefighters

STATION 8

- **1 Battalion Chief** per shift
- **1 Captain** / shift
- **3 Firefighters** / shift

Shifts A, B, C
4 Personnel / Shift

STATION 9

- **1 Captain** / shift
- **3 Firefighters** / shift

Shifts A, B, C
4 Personnel / Shift

STATION 10

- **1 Captain** / shift
- **3 Firefighters** / shift

Shifts A, B, C
4 Personnel / Shift

Overview of Services

Standard incident classification series and emergency response categories

100 Series – Fire

Fires in buildings, vehicles, trash, or wildland areas (e.g., code 111 for a building fire).

8 subcategories in series 100

200 Series – Rupture

Overpressure ruptures, explosions, and excessive heat or overheated equipment with no active fire.

6 subcategories in series 200

300 Series – Rescue & EMS

Medical emergencies, rescue calls, and vehicle accidents requiring medical aid.

9 subcategories in series 300

400 Series – Hazardous

Chemical leaks, power lines down, or gas leaks with no fire.

9 subcategories in series 400

500 Series – Service Call

Public assist, water main breaks, or animal rescues.

8 subcategories in series 500

600 Series – Good Intent

Controlled burns or canceled en route calls.

8 subcategories in series 600

700 Series – False Alarm

System malfunctions or malicious false calls.

6 subcategories in series 700

800 Series – Weather

Storm damage, tornadoes, or natural disaster standby.

2 subcategories in series 800

900 Series – Special Type

Citizen complaints or other unclassified incidents.

2 subcategories in series 900

Overview of Apparatus

Current fleet distribution, life cycle analysis, and replacement costs

FLEET DISTRIBUTION

Front Line Apparatus
Active deployment units

16

4- Ladder/Quints
10- Pumpers
2- Squads
On order
1-Ladder/Quint
3- Pumpers

Reserve Apparatus
Backup operational support

5

5- Pumper

*older front line apparatus will me moved to reserve status

LIFECYCLE & AGE

20 Years

Average Fleet Age
Significantly above target standards

8

Eligible for Replacement
Units currently at end of life

REPLACEMENT COSTS

$1,800,000
Ladder Truck

$1,300,000
Engine

$250,000
Brush Truck

$275,000
Equipment for apparatuses

Current Service Areas

Staffed Stations

On-call Stations

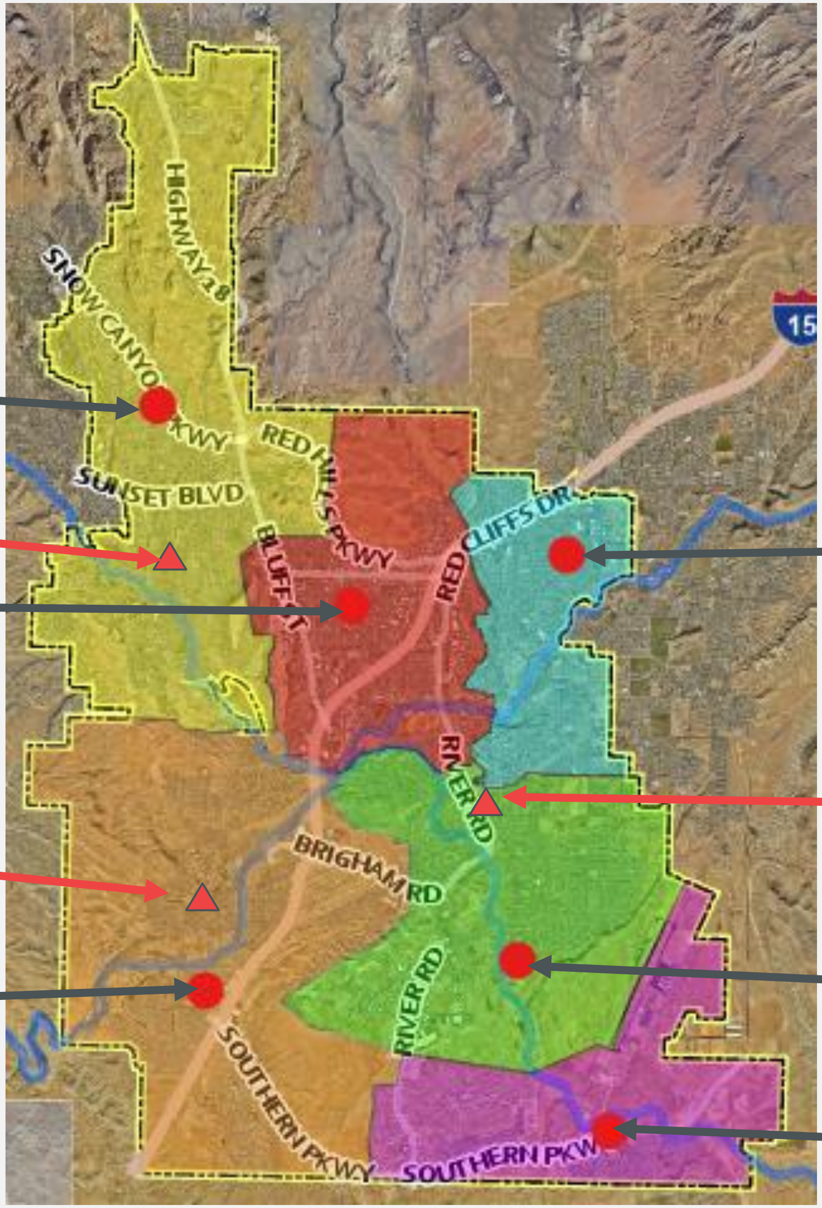
Station 7

Station 5

Station 1

Station 4

Station 8



Station 6

Station 3

Station 9

Station 10

Current Response Times by Station

90% Response Time
9 min 47 sec

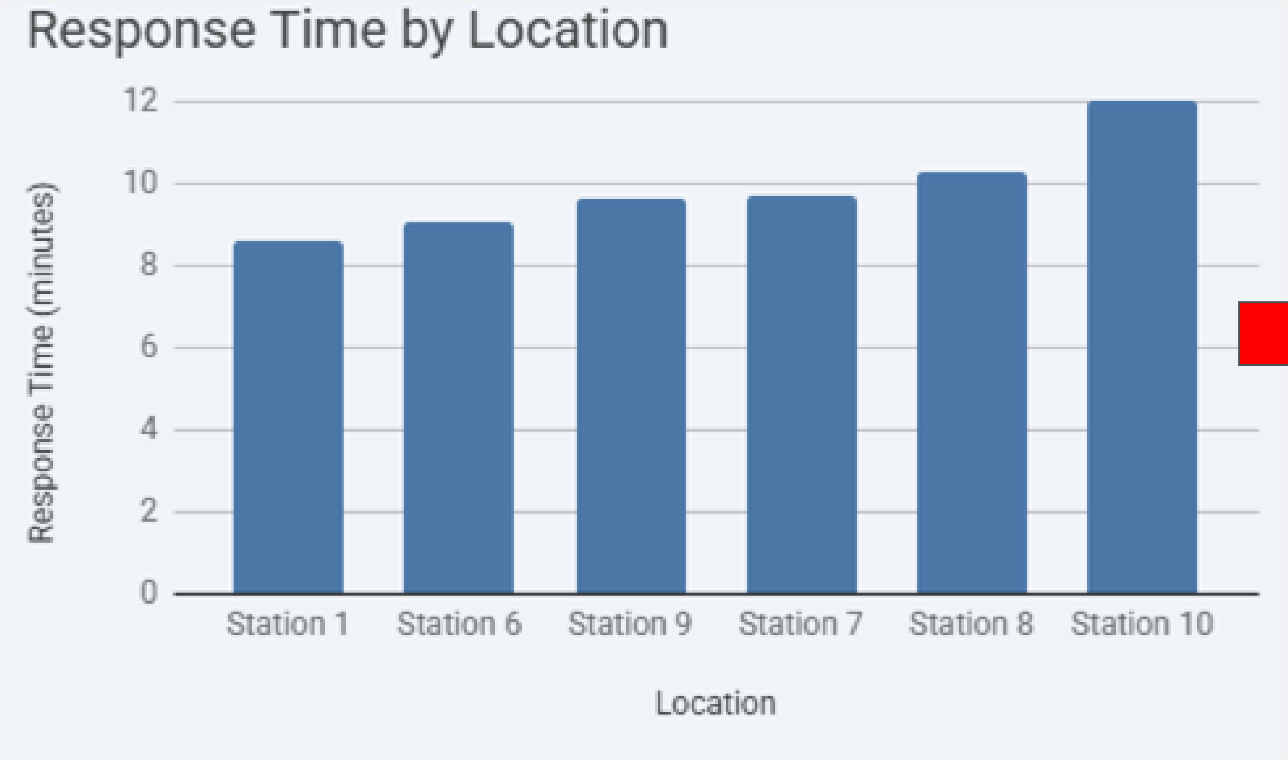
Average Response Time
7 min 56 sec

90% Response Time =

90% of all emergency calls have the stated engine response time or less. This is the metric used by the NFPA as it measures response time consistency.

Average Response Time =

The average amount of time it takes to arrive on scene across all calls.



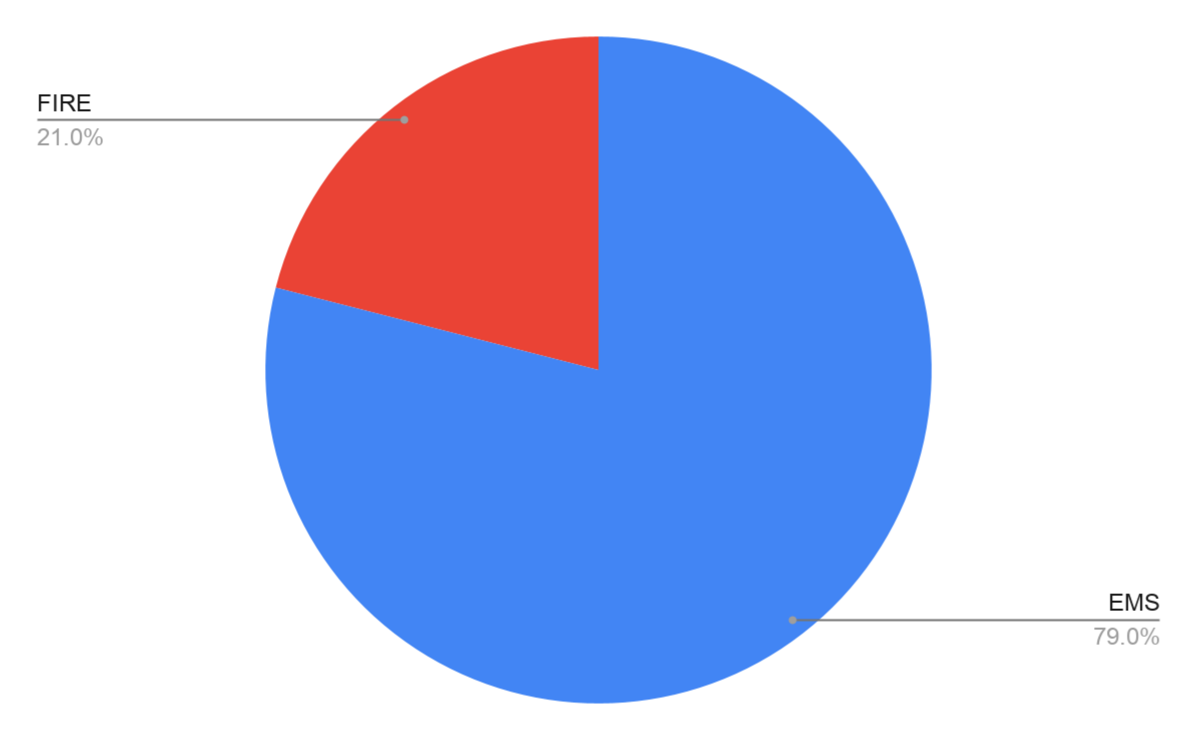
Station 10 - In Service Area 90% Response Time = 8:08

Top 10 City Comparison

	City	Average Response Time
1	Provo	3:40
2	Salt Lake City	4:00
3	West Jordan	4:15
4	Ogden	5:00
5	Layton	
6	Orem	5:04
7	Sandy	6:06
8	West Valley	6:50
9	Lehi	7:05
10	St. George	7:56
	Average (Precludes St. George)	**5:15**

2025 - 9,508 Incidents

Medical		Fire	
Other Medical	2514	Fire Alarm	748
Sickness	1143	Fire Other	352
Fall	1060	Auto Accident w/o injury	218
Lift Assist	978	Smoke Detector	192
Auto Accident	561	Gas leak	146
Unconscious	545	Structure	140
Breathing	426	Brush	99
Chest Pain	302	Vehicle	84
Total Medical Incidents	7529	Total Fire Incidents	1979



Overview of NFPA and ISO

NFPA **National Fire Protection Association**

What is NFPA?

A global self-funded nonprofit organization established in 1896, dedicated to eliminating death, injury, property, and economic loss due to fire, electrical, and related hazards.

Why does it matter?

NFPA delivers over 300 codes and standards that influence building design, firefighting operations, and safety protocols globally, establishing the benchmark for life safety and equipment requirements.

ISO **Insurance Services Office**

What is ISO?

An independent organization that provides statistical information and risk analytics, primarily evaluating municipal fire-protection efforts through its Public Protection Classification (PPC) program.

Why does it matter?

ISO ratings directly impact community insurance premiums. A lower ISO class score indicates superior fire protection capability, leading to significant premium savings for local businesses and homeowners.

CURRENT FUNDING OVERVIEW

Public Safety Investments
FY 2023 to FY 2027

Personnel Investments:

- (71) new public safety positions - (42 Police, 29 Fire)
- Pay and benefit increases

Equipment Investments:

- Radio replacements (Police & Fire)
- Taser replacement (Police)
- Duty pistol replacement (Police)
- SCBA Replacement (Fire)
- PPE Replacement (Fire)

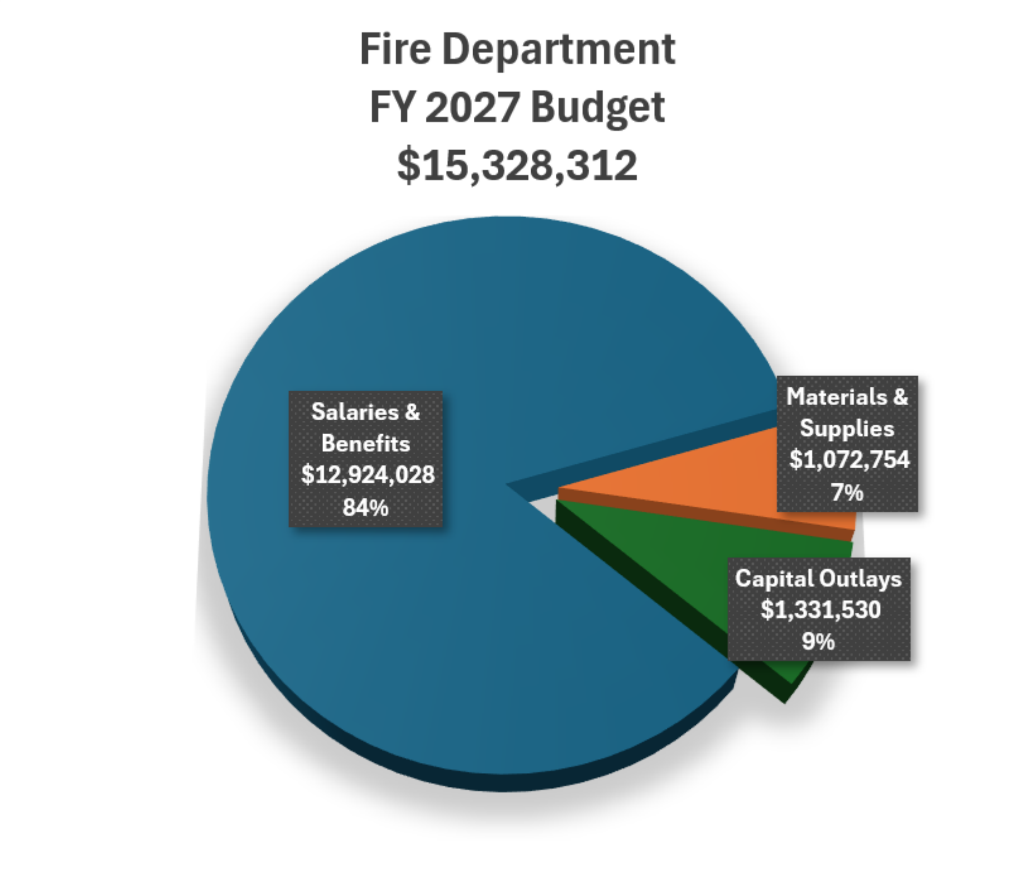
Vehicle Investments:

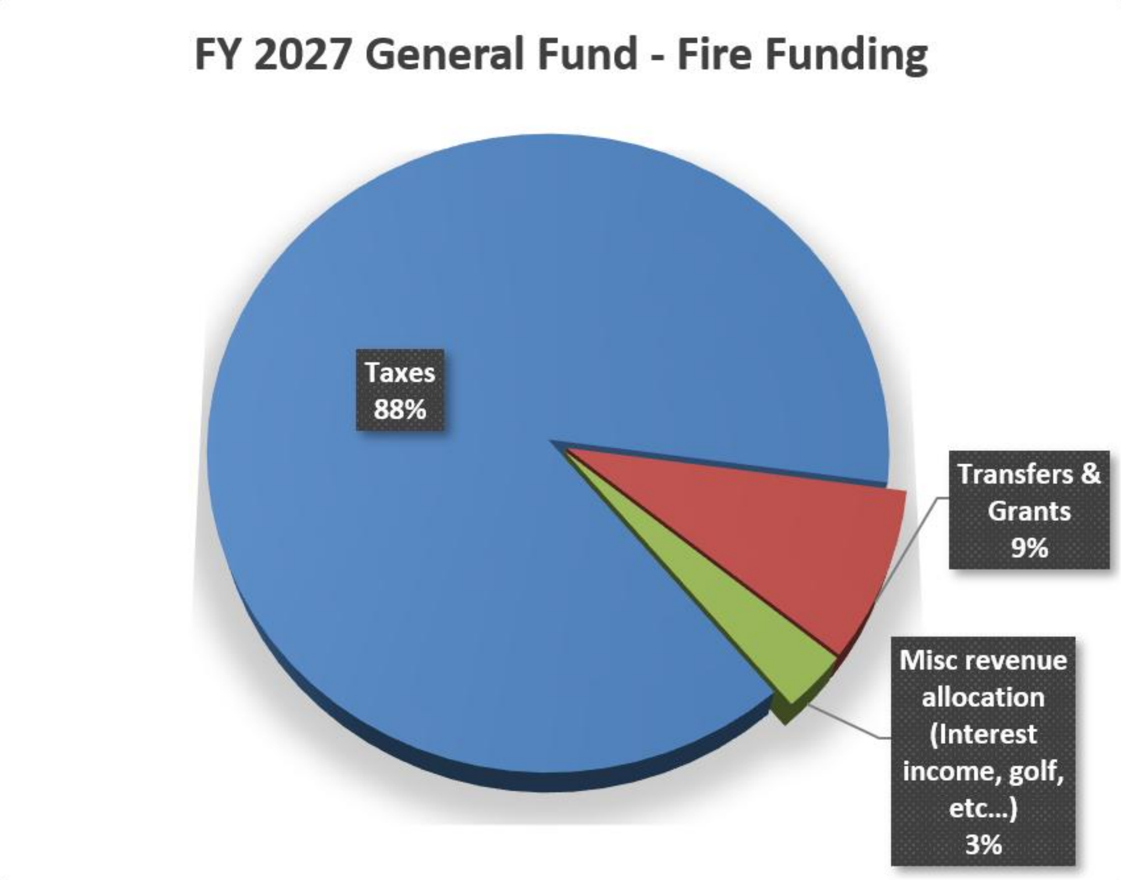
- (76) Replacement police vehicles
- (31) New police vehicles
- (7) Fire apparatus
- (6) Replacement motorcycles
- (1) Swat Vehicle
- (7) Misc. Vehicles for fire (Brush truck, TOW, SUVS)

Facility Investments:

- Fire Station #1
- Fire Station #10
- Police Campus Remodel

FY 2027 Budget





Fire Funding Overview

General Fund

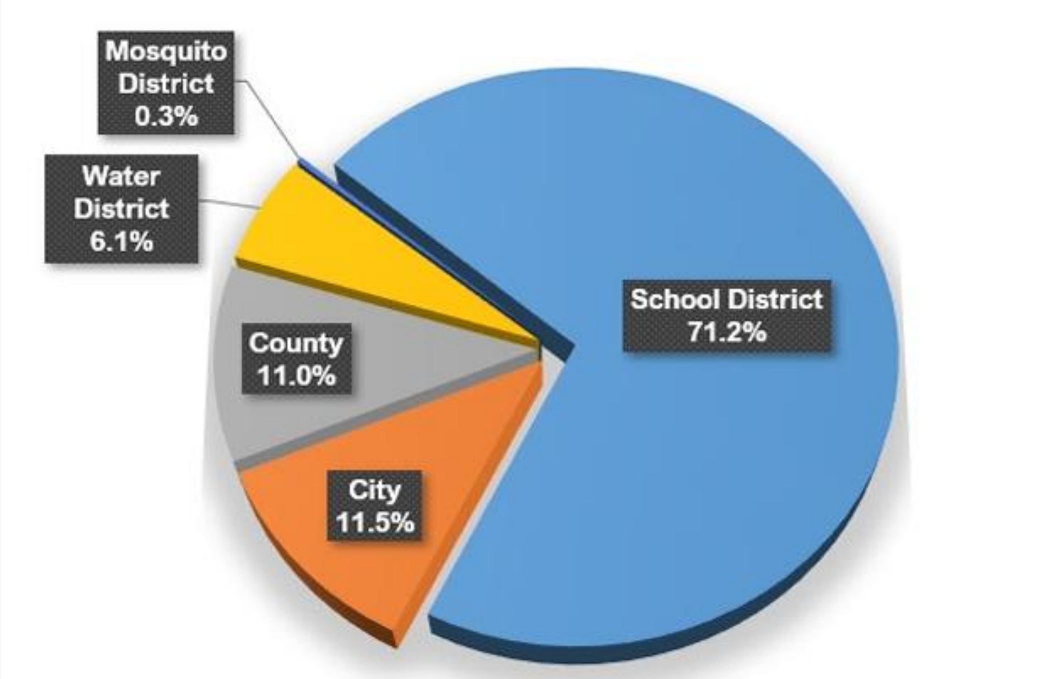
Other Funds

Revenue Source	Operations	Capital - Vehicles & Equipment	Capital - Facilities
Property Tax	x	x	x
Sales Tax	x	x	x
Impact Fees		x	x
CDBG Grants		x	
Savings (General Capital Project Fund)		x	x

Property Tax

Average Annual Residential City Property Tax Bill = $212.94*

Property Tax Split



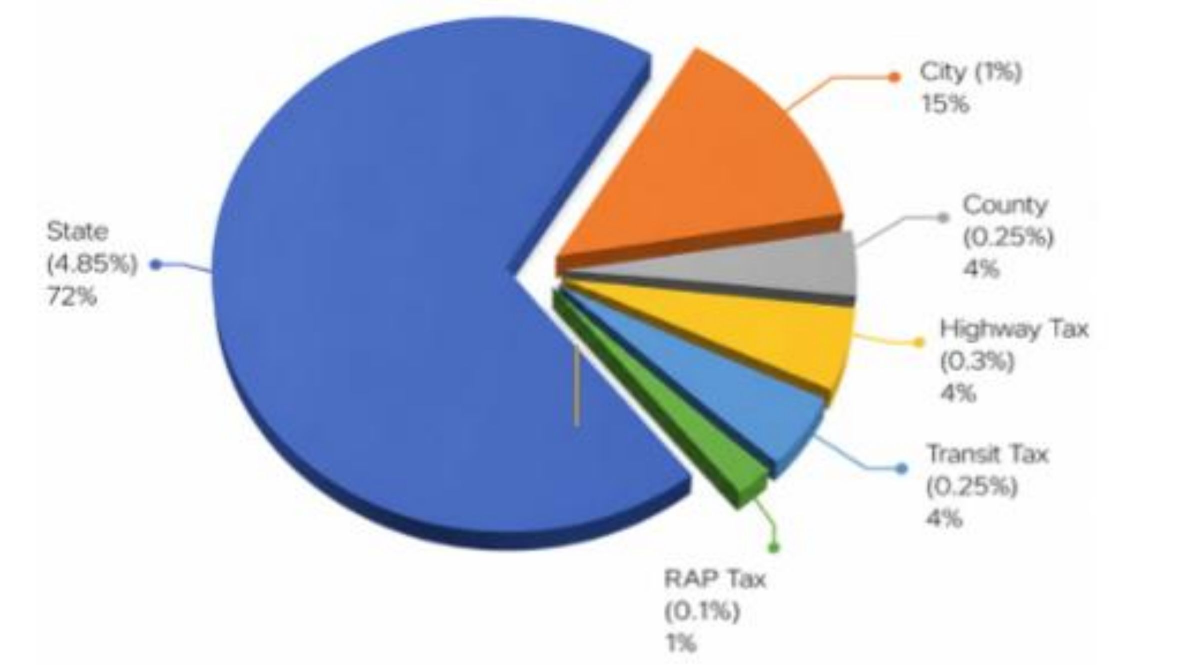
Collection History

Fiscal Year	Actual	$ Change	% Change
FY 2017	8,806,555		
FY 2018	9,123,569	317,015	3.6%
FY 2019	9,331,024	207,454	2.3%
FY 2020	9,959,589	628,565	6.7%
FY 2021	10,539,991	580,402	5.8%
FY 2022	11,104,995	565,004	5.4%
FY 2023	11,799,518	694,523	6.3%
FY 2024	12,596,294	796,775	6.8%
FY 2025	12,884,330	288,037	2.3%
FY 2026	13,283,060	398,730	3.1%
FY 2027 Budget	13,849,713	566,653	4.3%

*Based on average value of $583,963 for a primary home. Does not include G.O. Bond of $29.23.

Sales Tax

Total Sales Tax Rate = 6.75%



Collection History

Fiscal Year	General Fund Sales Tax	$ Change	% Change
FY 2016	17,665,340		
FY 2017	19,268,825	1,603,485	9.1%
FY 2018	21,067,521	1,798,696	9.3%
FY 2019	22,299,586	1,232,065	5.8%
FY 2020	24,321,782	2,022,196	9.1%
FY 2021	29,967,205	5,645,423	23.2%
FY 2022	35,030,370	5,063,165	16.9%
FY 2023	36,296,307	1,265,936	3.6%
FY 2024	37,124,764	828,457	2.3%
FY 2025	39,091,448	1,966,684	5.3%
FY 2026 Estimate	39,674,868	583,420	1.5%
FY 2027 Budget	40,429,774	754,906	1.9%

Fire Impact Fee

Collection History

Fiscal Year	Actual	$ Change	% Change
FY 2017	639,983		
FY 2018	576,446	(63,537)	-9.9%
FY 2019	459,521	(116,926)	-20.3%
FY 2020	682,026	222,505	48.4%
FY 2021	652,195	(29,831)	-4.4%
FY 2022	1,105,580	453,385	69.5%
FY 2023	547,354	(558,226)	-50.5%
FY 2024	1,256,890	709,536	129.6%
FY 2025	594,391	(662,498)	-52.7%
FY 2026	1,044,222	449,830	75.7%
FY 2027	550,000	(494,222)	-47.3%

Current Fund Balance = $7.9M

Fire Impact Fee

Performance of 2020 Impact Fee

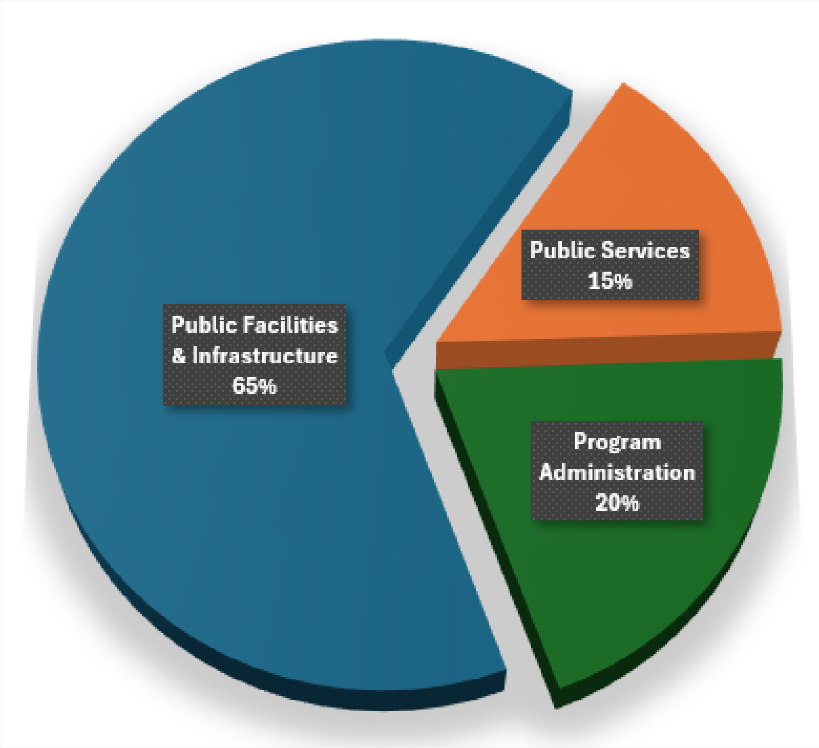
Plan Year	Fiscal Year	Collection
Year 1	FY 2020	175,898
Year 2	FY 2021	652,195
Year 3	FY 2022	1,105,580
Year 4	FY 2023	547,354
Year 5	FY 2024	1,256,890
Year 6	FY 2025	594,391
Year 7	FY 2026	1,044,222
	Life to Date	**5,376,530**
	Target from Study	**12,719,505**
	% Collected	**42%**
	% of Plan Expired	**70%**

Current Impact Fee

Land Use Category	Cost per Call	Calls per Unit	Total Fire Impact Fee per Unit
Single Family (per unit)	$4,158	0.08	$320
Multi-Family (per unit)	$4,158	0.16	$657
Mobile Homes	$4,158	0.05	$187
Commercial (per 1,000 SF)	$5,190	0.13	$690
Office (per 1,000 SF)	$5,190	0.05	$270
Industrial (per 1,000 SF)	$5,190	0.03	$130

CDBG

Eligible Allocation by Category



Annual Allotment

Fiscal Year	Award	$ Change	% Change
FY 2022	699,207		
FY 2023	646,267	(52,940)	-7.57%
FY 2024	601,104	(45,163)	-6.99%
FY 2025	623,056	21,952	3.65%
FY 2026	625,751	2,695	0.43%
FY 2027	651,481	25,730	4.11%

Fund Balance (Savings)

	Fire Impact	GCPF	Dixie Center
Beginning Balance	**6,584,272**	**41,459,268**	**718,079**
FY 2026 - Actual Performance 8/7/26			
Revenue	1,334,363	4,120,810	29,641
Expense	20,610	19,286,381	811
Net	**1,313,753**	**(15,165,571)**	**28,830**
Estimated Ending Balance	**7,898,025**	**26,293,697**	**746,909**
FY 2027 - Budget			
Revenue	790,000	3,107,595	-
Expense	330,000	14,761,213	1,000
Net	**460,000**	**(11,653,618)**	**(1,000)**
Estimated Ending Balance	**8,358,025**	**14,640,079**	**745,909**

COUNCIL QUESTIONS

Q: How can the Fire EMS sales tax be used?

- The Emergency Service sales tax can be used to fund emergency services, which the code defines as "medical services, transportation services, behavioral emergency services, and fire protection services". This would include all of the activities of the fire department.
- Eligible expenses includes all items necessary to provide these services, such as personnel costs, training, equipment, supplies, vehicles, and facilities.
- Utah Code 59-12-24 Emergency Services Tax

Q: What needs would the EMS Sales Tax be used for?

6 New Stations & Station Remodels
(3 - New
3 - Remodels)

72 FT Personnel
(does not include administrative support)

15 Apparatus
(Replace 8 + Add 7 new)

Reimburse for tourist impact on existing service

Q: How long would an EMS tax be in place if adopted?

- The Emergency Service tax sunsets after 10 years. To renew the below process would have to be followed:
  - If the tax rate is 0.33% or less – renewal would be by the City Council
  - If the tax rate exceeds 0.33% - renewal would be by ballot

Q: What is this sales tax applied to?

- The same goods and services as the regular sales tax except for:
  - Food and food ingredients (unless in a bundled transaction)

Q: How is the EMS sales tax different from the General City sales tax?

General City Sales Tax

- 1% collected at point of sale
- Available for General Fund purposes
- Tax commission remits back to city:
  - 50% from point of sale
  - 50% from city's share of statewide population

EMS Sales Tax

- Up to 1% collected at point of sale (dependent on rate adopted)
- Restricted to specific purpose (EMS/Fire)
- Tax commission remits back to city:
  - 100% from point of sale
- Does not apply to food and food ingredients (unless in a bundled transaction)

Q: How much revenue could the Fire EMS Tax raise?

- Current estimate of the Emergency Service tax:
  - $12 million annually at 0.33% rate
  - $18 million annually at 0.5% rate
  - $36 million annually at 1.0% rate

- Collections will be different than the citywide collection as they are fully based on point of sale and do not include food and food ingredients.

Q: How would this revenue be accounted for?

- If we chose to proceed we would setup a separate fund similar to the RAP Tax fund. All revenue generated by the Emergency Service sales tax would be deposited within this fund. All eligible expenses would be made within this fund.

Q: What happens to unspent revenue?

- Unspent revenue would go into the fund balance (i.e. savings account) of the newly established Emergency Service Sales Tax Fund. These funds would be available in future fiscal years to be spent on eligible expenses.

Q: Who pays the tax?

Everyone that makes a taxable purchase in St. George would pay this tax.

Roughly 30% of all sales tax revenue paid in Washington County comes from tourism.*

With St. George being the regional hub there is also a large portion of the sales tax being paid by residents of other cities in Washington County.

**Kem C. Gardner Institute "County Tourism Dashboard" - Washington County*

Q: If the Emergency Service tax was adopted what would the impact be on the average household?

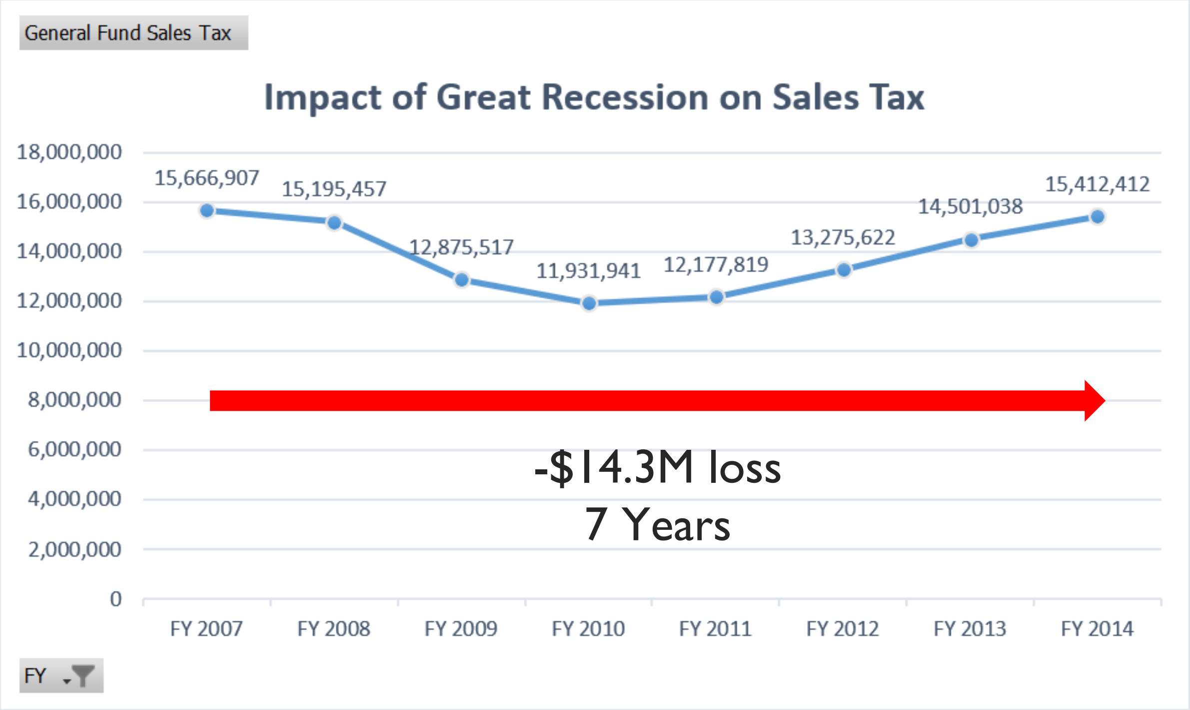
- Using the "Average Annual Expenditure of a Household" produced by the Bureau of Labor Statistics, we estimate at a tax rate of 0.33% an annual impact of $56.07 for the average household.

Income before taxes	**$104,207**
Average annual expenditure per consumer unit (household)	**$78,535**
Taxable expenditures	**$16,990**
Tax Rate	**0.33%**
Estimate of Annual Impact	**$56.07**

Q: How reliable is the collection? How sensitive to economic downturns?

Historical Sales Tax Collection

Fiscal Year	General Fund Sales Tax	$ Change	% Change
FY 2016	17,665,340		
FY 2017	19,268,825	1,603,485	9.1%
FY 2018	21,067,521	1,798,696	9.3%
FY 2019	22,299,586	1,232,065	5.8%
FY 2020	24,321,782	2,022,196	9.1%
FY 2021	29,967,205	5,645,423	23.2%
FY 2022	35,030,370	5,063,165	16.9%
FY 2023	36,296,307	1,265,936	3.6%
FY 2024	37,124,764	828,457	2.3%
FY 2025	39,091,448	1,966,684	5.3%
FY 2026 Estimate	39,674,868	583,420	1.5%
FY 2027 Budget	40,429,774	754,906	1.9%



Q: What is the cost of Emergency Service for residents v the demand created by tourism? Is visitor demand currently being subsidized by locals?

The exact impact is difficult to quantify due to limited historical tracking of this specific metric. To provide additional context, the following analyses are presented on the subsequent slides:

- Weekend analysis
- Month to Month analysis
- 5-Month call tracking analysis

Tourism impact - Weekend Comparison

Non Holiday Weekends

- Feb 5-7 2026- 60 Calls for Service
- Feb 13-14 2026- 67 Calls for Service
- May 8-10 2026- 53 Calls for Service
- May 22-24 2026-46 Calls for Service
- June 12-14 2026-60 Calls for Service
- June 19-21 2026-53 Calls for Service
- July 17-19 2026-63 Calls for Service

Average Calls = 57

Marathon and Easter Weekends

- April 8-10 2023-79 Calls for Service
- Mar 29-31 2024-89 Calls for Service
- April 20-22 2025-80 Calls for Service
- April 3-5 2026-67 Calls for Service
- Sept 29-Oct 1 2023 86 Calls for Service
- Oct 3-6 2024-65 Calls for Service
- Oct 2-5 2025- 78 Calls for Service

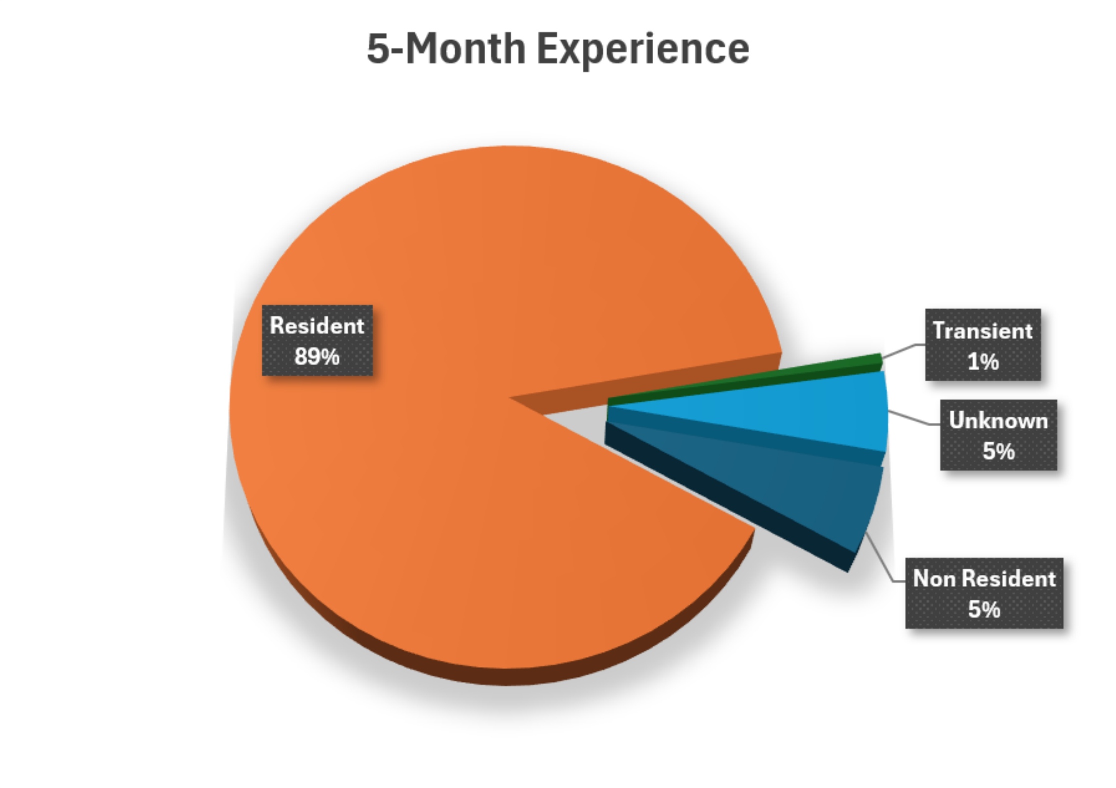
Average Calls = 78

37% Increase

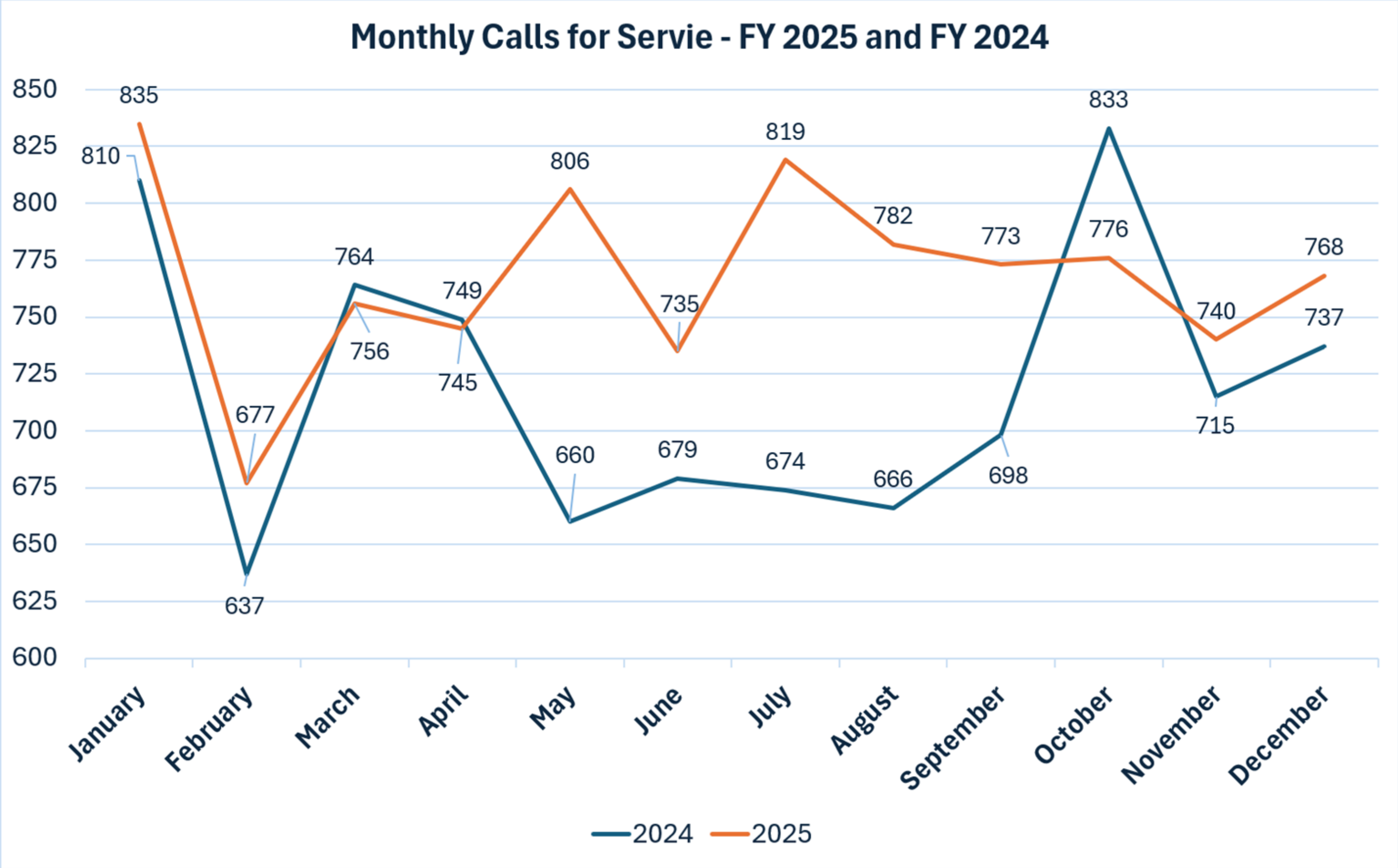
Non-Resident Tracking
(5-Months of Data)

Resident Status

Patient Resident Status	Count
Non Resident	104
St. George City Resident	1,713
Transient Patient	12
Unknown	95
N\A	0
Count	1,924



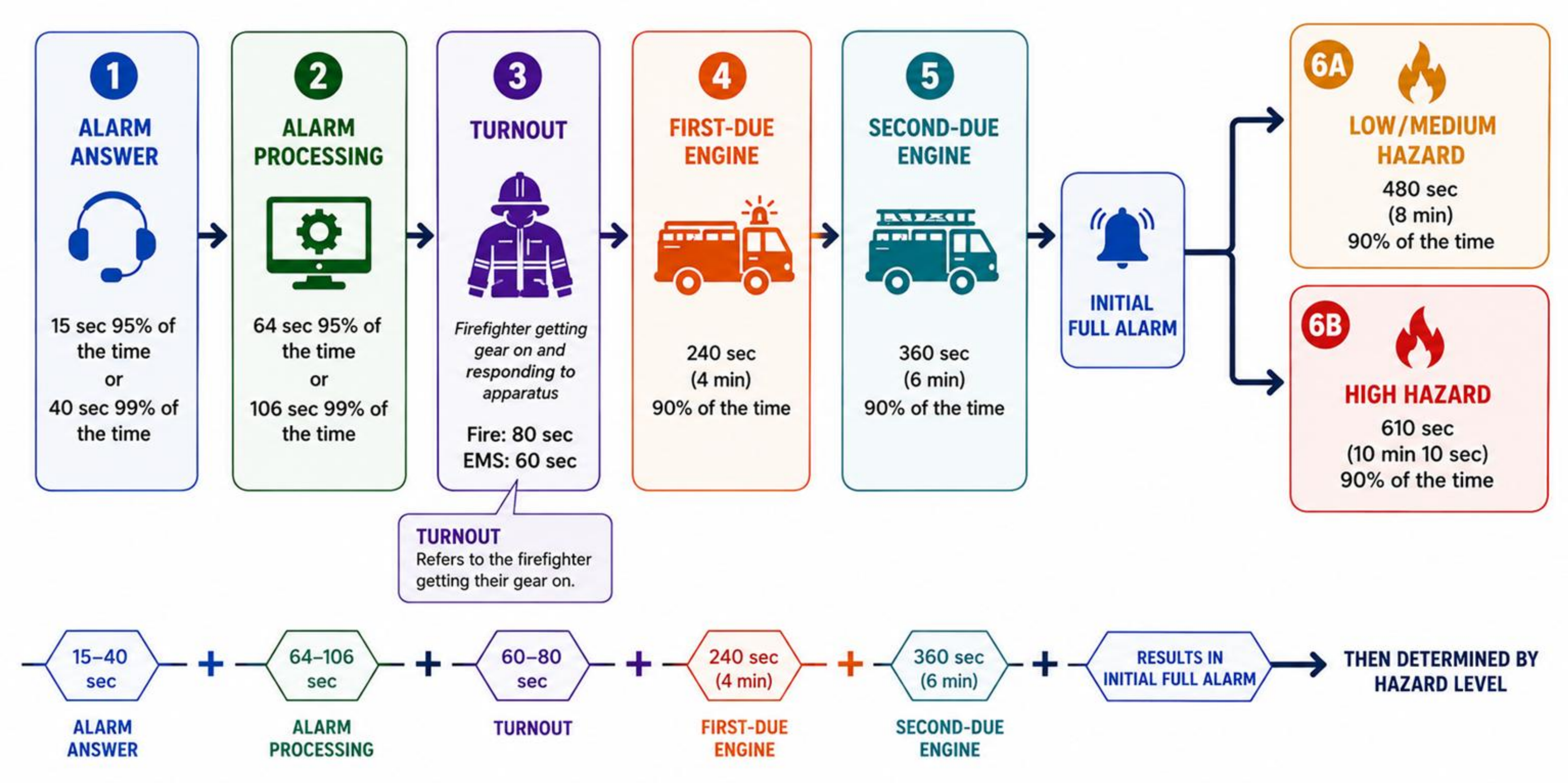
Tourism impact - Month Comparison



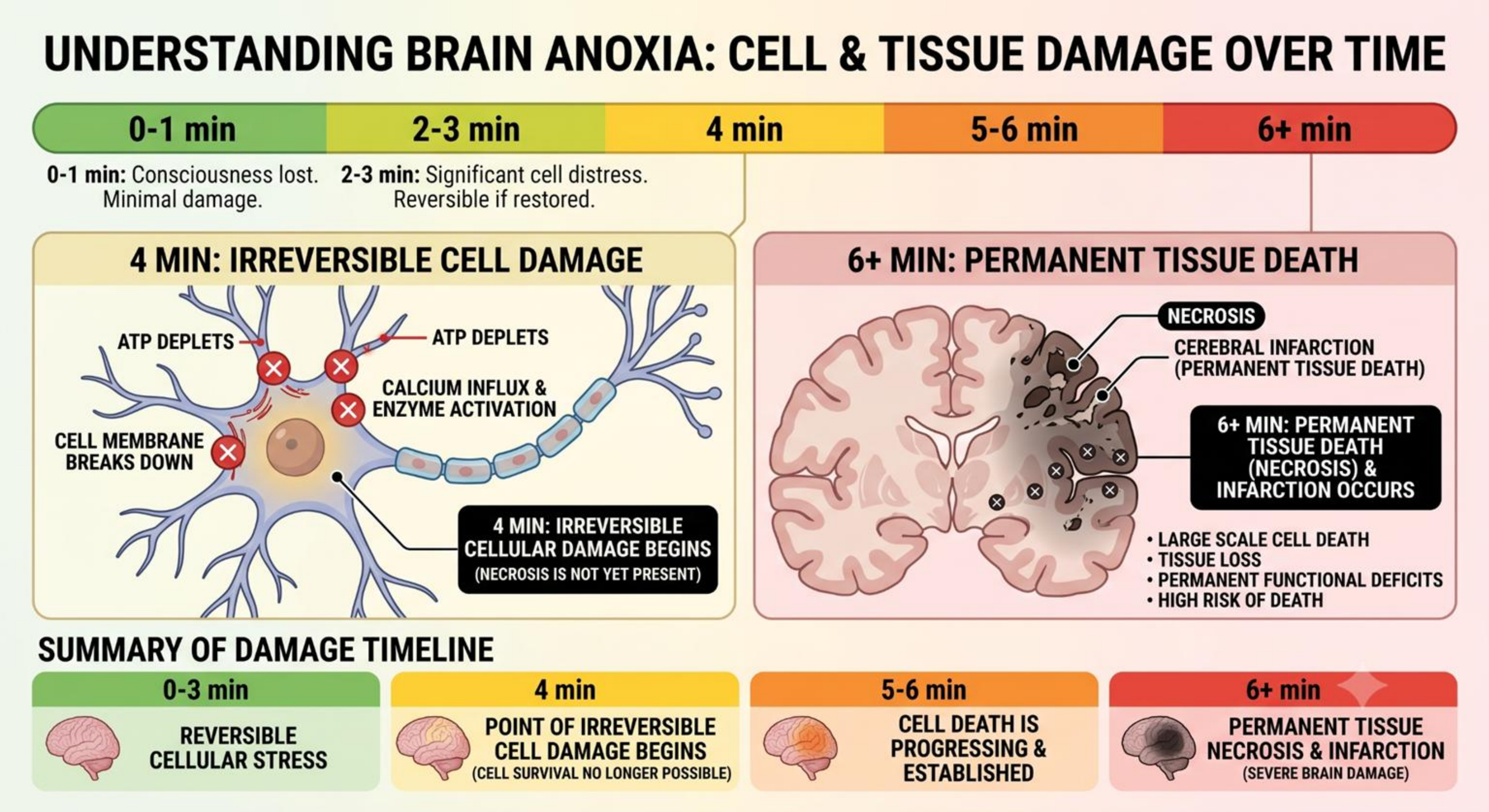
Q: What problem are we solving? (i.e. EMS times too slow? Understaffed? Underequipped? Growth? Service gap?)

1. Improve response times
2. Increase staffing available on shift
3. Respond to growth in service calls
4. Replace aging apparatus

NFPA 1710 Response times



Why is 4 minutes the standard?



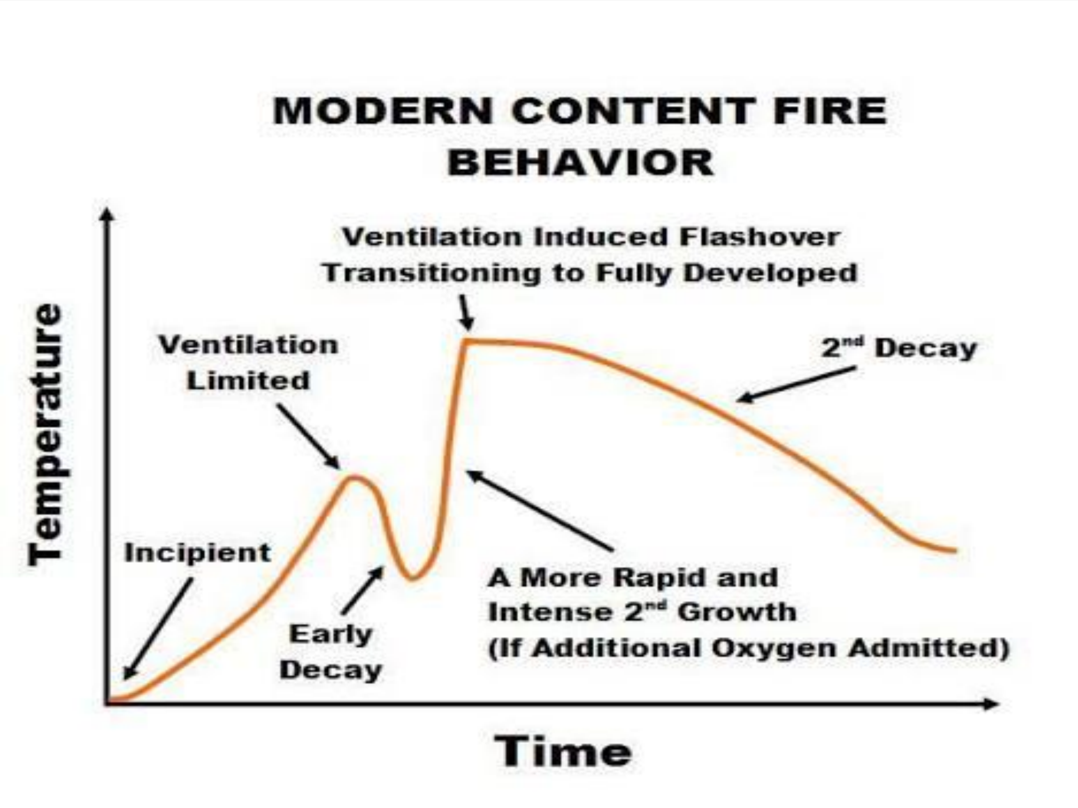
Emergency Medical Services, Guide book for Fire Based Systems 4th edition
Fire Department Based EMS Whitepaper (IAFF)
Guidelines 2000 for Cardiopulmonary Resuscitation and Emergency Cardiac Care (Medical Journal)

Why is 4 minutes the standard?

Fire dynamic studies conducted by Fire Safety Research Institute(UL) determined the size of a fire can double during the incipient stage every 30-60 seconds.

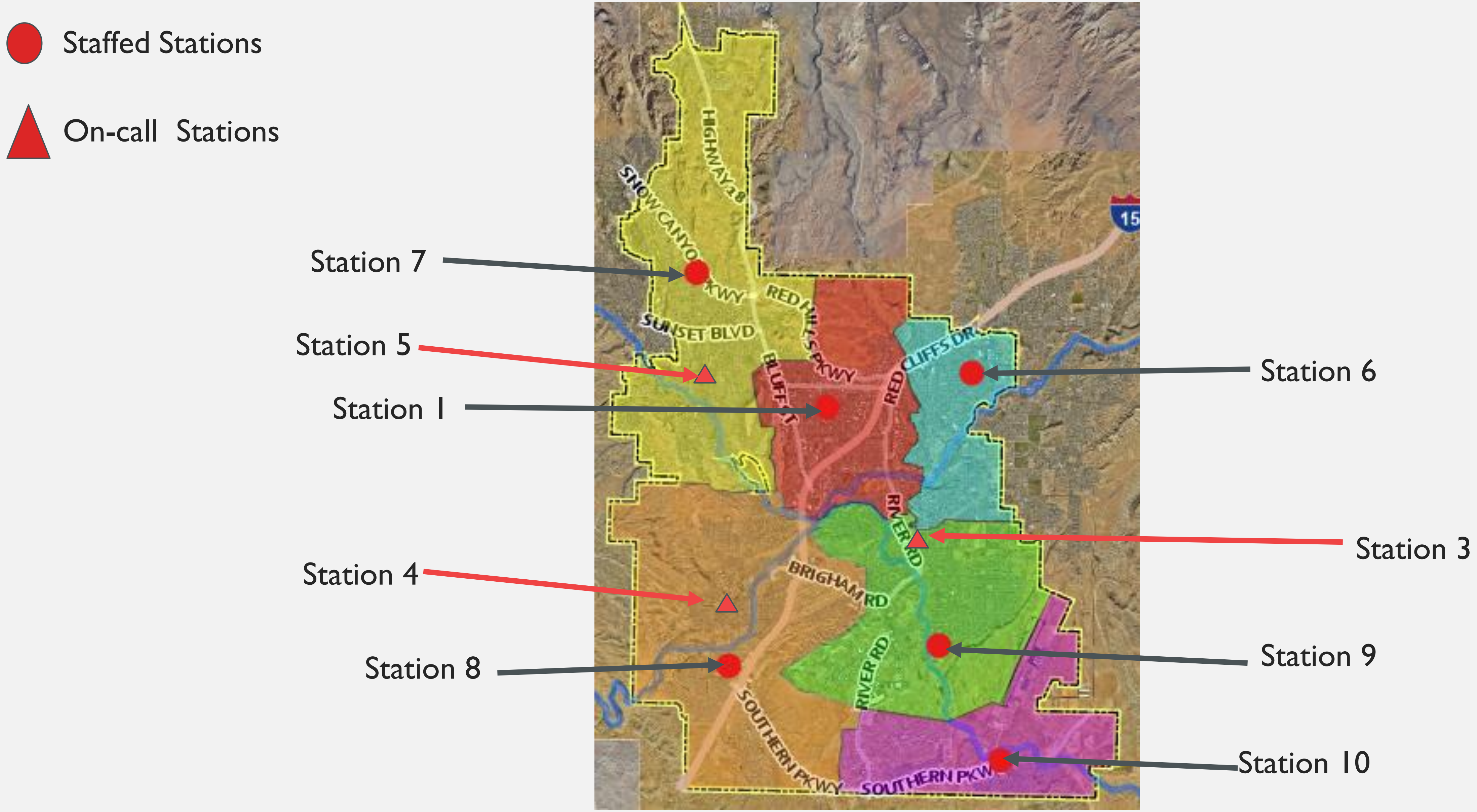
National Institute of Standards and Technology (NIST)

FEMA Fire Risk Analysis



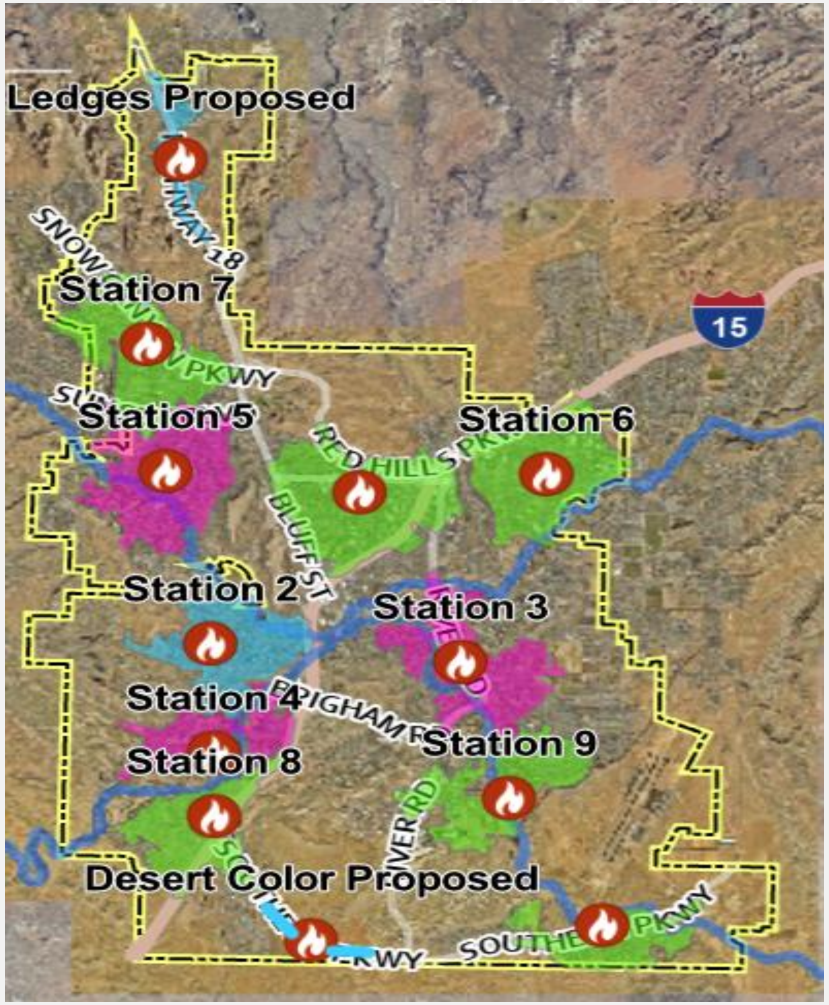
Current Service Areas

Map of service areas & relationship of full-time/reserve stations



Service Gap

Current & Future Fire Stations
With 1.5 Mile Roadway Radius

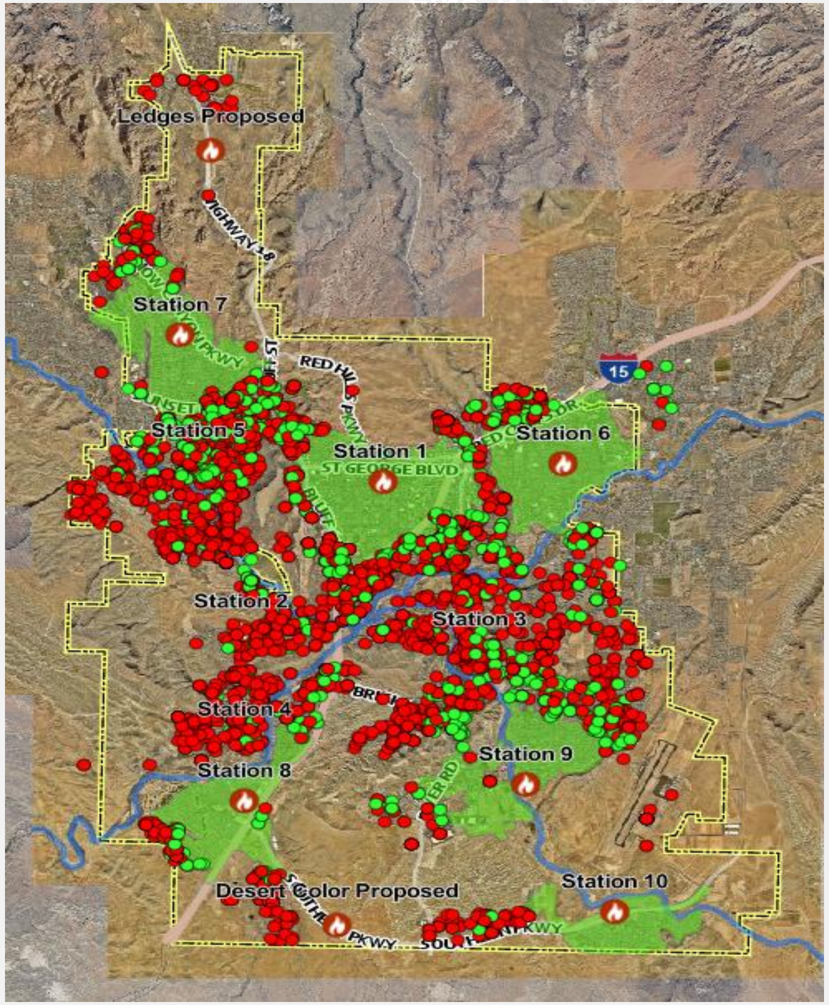


Current FT Station

Current Reserve Station

New FT Station

Current Full-time Fire Stations
Actual Response Times



<u>2025-2026</u>

<u>Green Dots-</u>
6-8 min response

<u>Red Dots-</u>
9-15 min response

Recent Example: Bella Vista Apt Fire

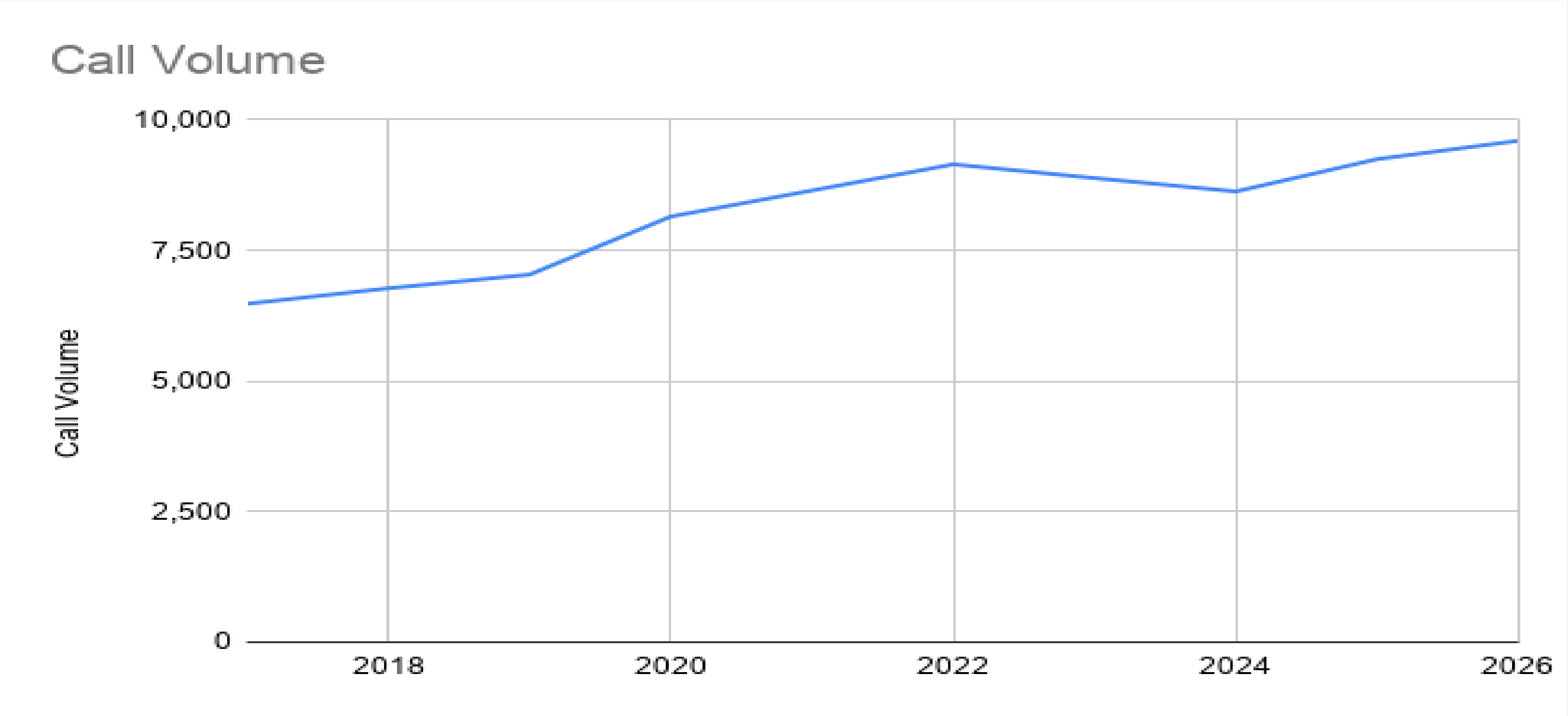
- 20 Apartments experienced total losses due to fire and water damage.
- 60+ Residents evacuated and displaced

Total Staff on Scene = 35 (22 SGFD + 9 MA)
NFPA Standard = 43

Engine	Response Time	Crew Size	NFPA Standard
Ladder 21	7:12	4-man	4:00
Engine 26	12:04	3-man	6:00
Engine 27	12:42	4-man	10:00
Engine 28	13:30	3-man	10:00
Engine 29	14:04	3-man	10:00
Engine 210	19:46	4-man	10:00
Engine 61 (Washington)	34:00	3-man	10:00
Ladder 46 (Hurricane)	36:00	3-man	10:00
Engine 31 (Santa Clara)	46:00	3-man	10:00

*Mutual Aid Units were paged 20-25 minutes after initial page

Call volume 5.2% historical average annual increase
47% actual increase in the last 9 years.



FT TIME-OFF & COVERAGE GAP

Analysis of PTO/Sick/Comp hours taken by FT staff vs. part-time and reserve coverage

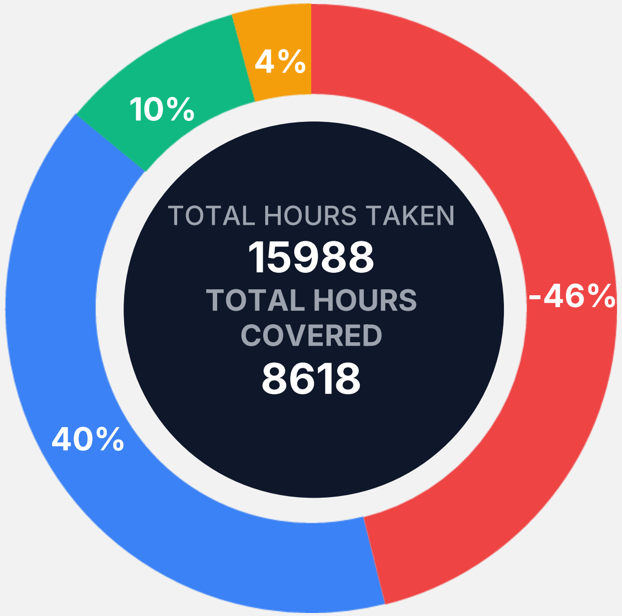
Total FT Absence: **15,988 Hours** • Total Coverage: **8,618 Hours** (6,385 PT, 1,563 Reserve, 670 Callbacks) • Net Deficit: **7,370 Hours**

FULL-TIME ABSENCES (100% BASE)
15,988 Hours Taken (PTO/Sick/Comp)

PART-TIME COVERAGE (39.9%)
6,385 Hours Covered by PT Staff

RESERVE COVERAGE (9.8%)
1,563 Hours Covered by Reserves (sleep nights)

CALLBACK COVERAGE (4.2%)
670 Hours Covered by Callbacks (Needed to maintain minimum staffing



UNCOVERED GAPS

46.1%

7,370 hours of full-time time-off went uncovered.

DAILY STAFFING LIVE EXAMPLE

8/6/2026		8/7/2026	
North	**South**	**North**	**South**
BC Slack	**BC Peacock**	**BC Slack**	**BC Peacock**
L-21	E-28	L-21	E-28
Capt Taylor	FFAC Armsworthy	Capt Taylor	FFAC Armsworthy
FF Burton	FF Wilson	FF Pizzo	FF Wilson
FF Hazelton	FF Robinson	FF Hazelton	FF Robinson
PFF Golder 24 hrs.		PFF Levave 24 hrs.	PFF Burch 15hrs
E-26	E-29	E-26	E-29
Capt Rodriguez	FFAC Johnson	Capt Rodriguez	FFAC German
FF Martin	FF Fleming	FF Martin	FF Fleming
FF Garces	FF Koeller	FF Garces	FF Koeller
			FF Billings 0700-2400
E-27	E-210	E-27	E-210
Capt Carlile	FFAC Webster	Capt Carlile	Capt. Richan
FF Redd	FF Howard	FF Redd	FF Howard
FF Mohr-Off (0700-1900)	FF Crandall	FF Mohr	FF Crandall
FF Miles		FF Miles	
Sleeper	**Light Duty**	**Sleeper**	**Light Duty**
FF Tomlin St		FF Zabriskie St	
Off Duty	**Sick Leave**	**Off Duty**	**Sick Leave**
Capt Harward	FF Wallace FMLA	Capt Harward	FF Wallace FMLA
Capt. Hullinger (Bereavement)		Capt. Hullinger (Bereavement)	
Capt Mudliar		Capt Mudliar	
FF Stens		FF Stens	
FF Jackson		FF Jackson	

part time

call back

Unfilled absence

part time

call back

work back

Minimum staffing

August 6
E26
E28
E29
E210

August 7
E26
E28
E210

Fleet Replacements

Apparatus Proposed to Replace

Unit #	Make	Vehicle Type	Year	Years in Service	Status
6019	KME	Fire Engine	1997	29	Reserve
6016	Pierce Arrow	Fire Engine	1994	32	Reserve
6017	Pierce Arrow	Fire Engine	1995	31	Reserve
6020	Pierce Dash	Fire Engine	2000	26	Front-Line
6021	Pierce Dash	Fire Engine	2003	23	Front-Line
6001	LTI	Ladder Truck	1986	40	Front-Line
6015	Pierce Arrow	Fire Engine	1991	35	Reserve
6022	Pierce Lance	Squad Truck	2005	21	Reserve
		NFPA Standard Frontline		**15**	
		NFPA Standard Reserve		**25**	

Department Wide Vehicle Maintenance Cost

Fiscal Year	Actual
FY17	$83,743.00
FY18	$78,155.00
FY19	$91,555.00
FY20	$92,117.00
FY21	$97,207.00
FY22	$149,750.00
FY23	$125,320.00
FY24	$77,983.00
*FY25	$325,993.00
FY26	$181,457.00

Q: What alternative revenue sources have been considered?

- **Fire fees:**
  - Insurance recovery from motor vehicle accidents (capped at cost of materials used to clean-up incident - $50 for a 50lb bag) - 561 auto accidents in 2025 (not all of these will have spills).
  - Lift Assistance = $225 is what Lehi charges. 978 lift assistance in 2025.
  - Excessive fire alarm = $150 Commercial $50 Residential is what Lehi charges. 748 total 2025 (only a portion would meet an excessive).
  - Charge a fee to tourists for EMS and/or fire response (still researching).
  - Deployments (wildland) $2,704 daily rate for Engine, $1,408 daily rate Brush Truck.
- **Grants:**
  - AFG Grants - Funding for equipment
  - Safer Grants - Funding for new personnel (75% Year 1-2, 35% in Year 3)
  - CDBG - funding for equipment and apparatus (must be in an eligible zone)

Q: What alternative revenue sources have been considered?

- **Impact Fee Update / Debt Issuance:**
  - The city could issue debt that could be repaid by Fire Impact Fees. This debt would likely have to be leveraged against the city's sales tax or franchise fees – which means the General Fund would be "on the hook" if Fire Impact Fees don't perform.
  - Current fees:

Land Use Category	Cost per Call	Calls per Unit	Total Fire Impact Fee per Unit
Single Family (per unit)	$4,158	0.08	$320
Multi-Family (per unit)	$4,158	0.16	$657
Mobile Homes	$4,158	0.05	$187
Commercial (per 1,000 SF)	$5,190	0.13	$690
Office (per 1,000 SF)	$5,190	0.05	$270
Industrial (per 1,000 SF)	$5,190	0.03	$130

- **Add a donation line on the City's utility bill for Fire/EMS**
  - The City currently allows donations for the payment of utilities for those in need. We could add the ability to donate directly for Fire/EMS.
  - Due to the way Incode operates this would mirror the existing donation line that requires the donator to submit a separate check for a donation.

Q: How do we measure success of this tax? If there are unintended consequences, do we have guardrails to reverse or change course?

- Measurable improvement in fire and emergency service response times.
- Better coverage for major events - staffing on scene closer to or at NFPA standards
- More reliable equipment
- Needed investments in support services

Utah Code allows the Council the ability to amend or eliminate the EMS Tax rate (within the 0.33%) as desired.

Q: Does it create permanent obligations funded by a volatile tax source? What would be the backup plan if revenue fluctuates?

Yes, this would create permanent obligations - staffing, maintenance of facilities, future replacements. Staff recommends the establishment of a minimum fund balance of 25% and maintaining a structured budget that caps recurring costs at a percent of annual revenue.

Draft Cost Estimates

Capital Investment

Item	Amount	
PPE Equipment for 72 staff	864,000	$12,000 per FF
(6) Stations (3 remodel and 3 new)	45,000,000	$7m per new; $8m per remodel
(7) New apparatus	10,500,000	$1.5 million per
(8) Replacement apparatus	12,000,000	$1.5 million per
Sub-total One-Time	**68,364,000**	

Operations Investment

Item	Annual Per Station	Stations	Annual Cost at full build-out
Operating costs (12 FT per Station = 72 total)	1,311,667	6	7,870,000

Q: What do we do when revenue falls short of projections? What do we do if revenue overperforms projections?

We will want to establish a minimum fund balance restricted for "rainy days". Because this is a sales tax I would recommend at least 25% (90 days) of annual revenue held in reserve. This would be around $3 million based on current estimates. This is a best practice for revenue sources that are more volatile.

If revenue were to overperform it would go into the fund balance (savings account) for the fund and be available for future year capital expenses.

Q: How does this affect our long-term financial position? Are we taking on more than we can sustain?

This tax provides another tool to help fund a higher level of service in the fire department and will relieve pressure on the General Fund. The proposed service level is a significant increase in the fire service:

- Full-time staff increases from 85 to at least 157
- Full-time stations increase from 6 to 12
- Major refreshment of fire fleet

Q: What are other cities comparable to ours doing? Do we have examples of other cities using a sales-based tax for Emergency Service and examples of outcomes?

Adopted FY 2025 under 59-12-802 (County version):

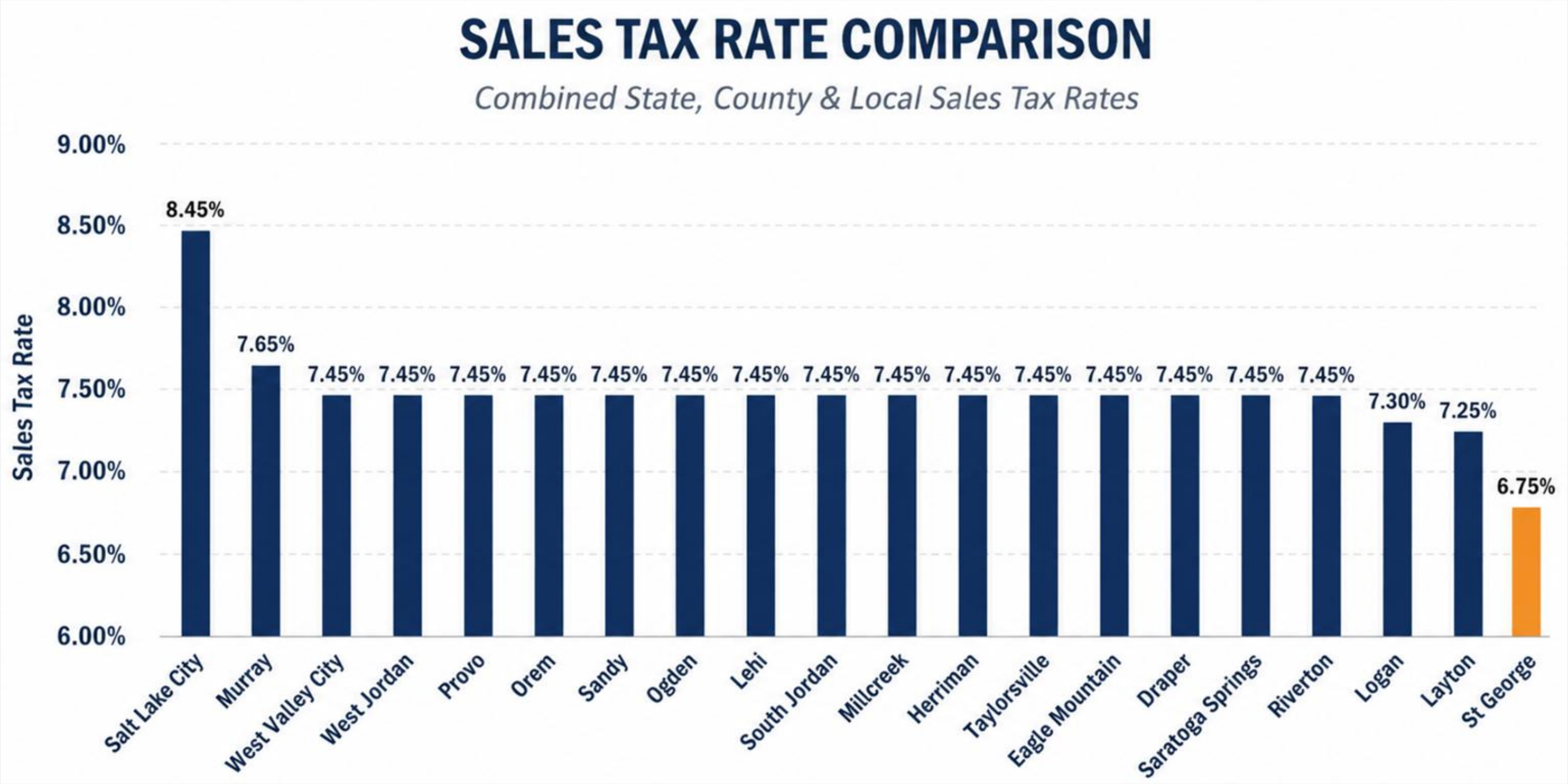
- Summit County impacting the following cities:
    - Coalville at 0.5%
    - Francis at 0.5%
    - Henefer at 0.5%
    - Kamas at 0.5%
    - Oakley at 0.5%
    - Park City at 0.5%

Adopted FY 2026 under 59-12-2401 (City version):

- Hurricane Fire District impacting the following cities:
    - Hurricane at 0.33%
    - La Verkin at 0.33%
    - Leeds at 0.33%
    - Rockville at 0.33%
    - Springdale at 0.33%
    - Toquerville at 0.33%
    - Virgin at 0.33%
- Washington City at 0.33% with 1% on ballot
- Santa Clara at 0.33%

Q: How does the sales tax rate compare with other cities?

- 4th Lowest in Washington County
- Lowest of the top 20 largest cities



Q: What pushback do we expect?

- General anti-tax sentiment
- Household affordability concerns
- Cut other services
- Look at alternative funding sources
- Growth should pay for growth
- Questions about the need
- Tax burden in total
- Government efficiency/accountability

Q: What happens if we don’t pass this tax?

- Staff will continue to provide services as efficiently and effectively as possible while continuing to try and fund service and capital needs as funding is available based upon the City Council’s priorities.

Budget Impact Overview

Cost Impact of Proposed Additions

Capital Investment

Item	Amount	
PPE Equipment for 72 staff	864,000	$12,000 per FF
(6) Stations (3 remodel and 3 new)	45,000,000	$7m per new; $8m per remodel
(7) New apparatus	10,500,000	$1.5 million per
(8) Replacement apparatus	12,000,000	$1.5 million per
Sub-total One-Time	**68,364,000**	

Operations Investment

Item	Annual Per Station	Stations	Annual Cost at full build-out
Operating costs (12 FT per Station = 72 total)	1,311,667	6	7,870,000

All estimates are in today's dollars

DISCUSSION & QUESTIONS?