



The District remains committed to operating as efficiently and responsibly as possible while continuing to provide the level of emergency service the community expects. Over time, the District has successfully worked to increase non-tax revenue sources, strengthen financial planning practices, and carefully manage operational costs while maintaining service levels and preparing for future community needs. Over the past year, the District has also conducted a comprehensive review of its financial position, capital needs, and long-term planning efforts. This process included the development of a formal Capital Improvement Plan and supporting financial policies to guide future capital funding decisions.

That evaluation confirmed the need for additional long-term capital funding to maintain service levels and prepare for continued growth within the District. Projected increases in emergency call volume and ongoing system analysis indicate that construction of a third fire station will eventually be necessary to maintain effective emergency response coverage, particularly in Harrisville and the Highway 89 commercial corridor in Pleasant View. In addition to improving emergency response performance, the District continues to work to improve its Insurance Services Office (ISO) rating, with the goal of helping to ensure insurability and reduce residential property insurance premiums in the community.

The District is therefore proposing a property tax increase to address long-term capital funding needs and support planned system expansion, including the future construction of an additional fire station.

Under Utah's Truth in Taxation system, increases in property values do not automatically generate additional revenue for the District. Tax rates are adjusted annually to maintain a relatively constant level of revenue unless a formal tax increase is adopted. As a result, the District relies primarily on new growth for revenue increases. While new growth provides some additional funding, much of that growth is offset by inflationary increases in the cost of personnel, equipment, goods, and services. In addition, the cost of major apparatus, including fire engines, ladder trucks, and ambulances, has increased substantially over the past several years, placing additional pressure on the District's capital resources.

Although current revenues generally support existing service levels, they are insufficient to fully fund long-term capital investment and future system expansion. The proposed budget reflects the District's strategic planning efforts and is intended to support future capital improvements, infrastructure needs, and system expansion in a financially responsible and sustainable manner.

Professionally,

A handwritten signature in black ink, appearing to read "K. Maxfield", written over a horizontal line.

Kristopher C. Maxfield

Fire Chief, North View Fire District

Property Tax Impact Schedule Updated (06/09/2026), North View Fire District



453

North View Fire District will consider an increase to its property tax rate to generate an additional \$493,424. The following information is intended to provide decision-makers and the public with an explanation of how the district’s operations would be affected if the property tax rate were to change.

Proposed Revenue with Tax Change	<u>\$5,603,877</u>
North View Fire District's FY27 Certified Rate Tax Revenue	<u>\$5,110,453</u>
Additional Property Tax Revenue to North View Fire District	<u>\$493,424</u>
North View Fire District’s Current Property Tax Rate	<u>.001096</u>
FY27 Certified Rate	<u>.001094</u>
Proposed FY27 Property Tax Rate	<u>.0012</u>
Estimated Increase to North View Fire District’s Property Tax Revenue	<u>9.7%</u>
Estimated Annual Increase to a primary residence of \$553,000	<u>\$32.19</u>
Estimated Annual Increase to a business of \$553,000	<u>\$58.52</u>

Note: Estimated percentage increase calculated in accordance with Utah Truth in Taxation requirements under Utah Code §§ 59-2-919 and 59-2-924, including eligible new growth revenue.

Capital Improvements

- Station 23, bonding for property and construction. \$493,424

The proposed property tax increase is intended to support the purchase of property for and the construction of Fire Station 23 in Harrisville. Additional revenue generated through the proposed increase, in combination with existing capital funds and projected new growth, will assist the District in maintaining reliable emergency response capabilities, supporting continued community growth, and sustaining operational readiness throughout the District.

NORTH VIEW FIRE DISTRICT

General Fund

2026-2027

Account Number	Account Description	Budget
Revenues		
4 150	Property Tax Revenue	
4 150	Property Tax to RDAs	0
	Total PROP Tax Rev Including RDA Portion	5,603,877
4 100	Ambulance Fee Revenue (net)	1,450,000
4 101	Hazmat Fee Revenue	3,000
4 102	Paramedic Prgm Revenue	635,000
4 103	Heavy Rescue Revenue	5,000
4 105	Fee Schedule Revenue	1,700
4 150	Property Tax Redemptions	50,000
4 151	Fee-in-lieu	250,000
4 160	Impact Fees Collected from Cities	200,000
4 300	Miscellaneous Operating Revenue	5,000
4 400	Grant Revenue	10,000
4 410	Donations	0
4 500	Sale of Fixed Assets --Gain (Loss)	25,000
4 501	Interest Earned	150,000
Total Revenues		8,388,577
	Per audited financials	
	Total Non Prop Tax Revenues	
Expenditures		
5 110	SALARIES/WAGES-FULL TIME	3,965,503
5 110	OVERTIME	200,000
	TOTAL SALARIES/WAGES-FULL TIME	4,165,503
5 110	SALARIES/WAGES-PART TIME	37,400
5 110	BOARD MEMBER PAY EXPENSE	24,000
5 111	MISC PAY	4,840
		Total Salaries and Wages
		4,231,743
5 130	EMPLOYEE BENEFITS - 457 RETIREMENT	252,330
5 130	EMPLOYEE BENEFITS - COMPENSATED ABSENCES	125,000
5 130	EMPLOYEE BENEFITS - MEDICARE	61,360
5 130	EMPLOYEE BENEFITS - FICA	3,808

5	130	EMPLOYEE BENEFITS - UNIFORM ALLOWANCE	45,760	
5	130	EMPLOYEE BENEFITS - UT RETIREMENT	718,779	
5	130	EMPLOYEE BENEFITS - ACCIDENT & SICKNESS INS	153,999	
5	130	EMPLOYEE BENEFITS - DENTAL INSURANCE	61,259	
5	130	EMPLOYEE BENEFITS - HEALTH INSURANCE Includes HSA seed	642,461	
			Total Employee Benefits	2,064,756
			Total Salaries, Wages and F \$	6,296,499
5	210	SUBSCRIPTION/MEMBERSHIPS	31,707	
5	230	TRAVEL & TRAINING	28,700	
5	235	EMPLOYEE ASSISTANCE EDUCATION	10,000	
5	240	OFFICE EXPENSES	4,150	
5	250	EQUIPMENT O & M	32,863	
5	251	VEHICLE O & M (New fy25)	147,800	
5	255	COMPUTER SERVICES	41,127	
5	260	BUILDING MAINTENANCE	27,232	
5	280	UTILITIES/TELEPHONE	53,104	
5	310	PROFESSIONAL/TECHNICAL SERVICE	86,200	
5	360	ADMINISTRATIVE & ACCOUNTING EXPENSE	43,400	
5	362	BANK CHARGES	1,200	
5	440	NONCAPITALIZED EQUIPMENT	61,000	
5	450	DEPARTMENT SUPPLIES	15,430	
5	460	MEDICAL SUPPLIES	75,000	
5	465	PPE (New fy25	22,000	
5	470	FIRE PREVENTION	4,500	
5	510	INSURANCE, BLDG. & EQUIPMENT	52,421	
5	550	balance	400,000	
1	620	CAPITAL OUTLAY - EQUIPMENT ,BUILDING IMPROVEMENTS	380,500	
5	900	INTEREST EXPENSE		
5	920	BOND INTEREST EXPENSE & PRINCIPLE and admin exp	212,516	
2	610	Equip Lease Principles payment & interest	241,728	
		AUDITOR'S ADJUSTING ENTRIES (other)		
		EQUIPMENT DEPOSITS AND PREPAYMENTS		
		PROPERTY TAX INCREMENTS PAID TO RDA'S	0	
		CONTINGENCY		
		TRANSFER TO LBA (debt service) Assignment) (increase to assigned debt service balance)	500,000	

TRANSFER TO (From) CAPITAL ACQUISITION AND REPL. (assignment) Increase to assigned cap replace balance)

-380,500

Total Expenditures	Total Non Compensation E	2,092,078	8,388,577
--------------------	--------------------------	-----------	-----------

Under(Over)	0
Beginning Fund Balance	
Ending Fund Balance	

General Fund Balance that combines old LBA and CAP fund balances:

Total Revenues	Per audited financials/Budget
Total Expenditures	Per audited financials/Budget
Under(Over)	Per audited financials/Budget
Beg Fund Balance	As restated per audited financials
Ending Fund Balance	Per audited financials/Budget
Nonspendable Prepaid	
Assigned to Debt Service per audited financial/Budget	212,516
Assigned to Cap Replacement per audited financial/Budget	2,900,000
Restricted ad valorem tax revenue proposed tax rate increase	493,424
Unassigned per audited financials/Budget	505,177
Check Figure Total	4,111,117

Assign to Debt Service beg bal

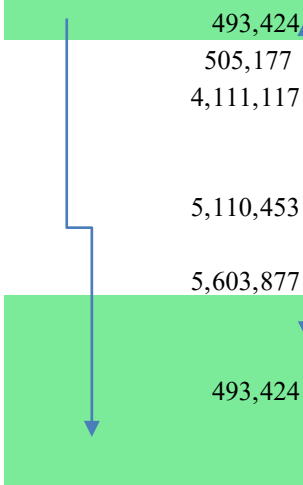
5,110,453

Assigned to Capital Outlay beg bal

5,603,877

Restricted Per Utah Code § 59-2-924(8(a)) (2026 H.B. 236)

493,424



Per tax rate Revenue with New Growth actual budget revenue from tax rate .0012 additional ad valorem tax revenue that would be generated by the taxing entity's proposed tax rate increase."