



**NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES**
Station 41, 381 North 3150 West
West Point City, UT 84015
(801) 525-2850

*Nike Peterson, Chair
Scott Wiggill, Vice-Chair
Mark Shepherd, Member
Howard Madsen, Member
Gary Petersen, Member
Brian Vincent, Member
Annette Judd, Member
Nancy Smalling, Member
Vern Phipps, Member*

*Mark Becraft, Fire Chief
Theron Williams, Deputy Fire Chief*

**BOARD OF TRUSTEE MEETING
February 16, 2023**

Board of Trustee Work Session – 4:30 PM

If the Work Session is not completed before the scheduled board meeting, the Work Session will continue until all items have been discussed; or discussed during the scheduled board meeting.

Board Members Present – Chair Nike Peterson, Brian Vincent, Annette Judd, Mark Shepherd, Nancy Smalling, Vern Phipps, and Gary Petersen

Excused – Howard Madsen and Scott Wiggill

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief Theron Williams, Clerk Misty Rogers, and Deputy Clerk Jamey Maddy

Visitors – Dart McGregor and Kody McGregor (First Professional Services)

1. North Davis Fire District Planning & Updates

Dart McGregor and Kody McGregor (First Professional Services) updated the Board of Trustees with North Davis Fire District ambulance billing changes. They will sit down annually to discuss and review charges, etc. Charges per transport have increased by approximately \$700 due to opportunity cost. Half of charges are typically contractually written off. It was then stated that new clients experience a 20% increase in the first year in ambulance revenue and kept with the market every year after. Typically, a 10% increase each year after the first year.

Chair N. Peterson asked if the state allowed for a fuel surcharge if the cost of the fuel was over a specified amount. Mr. McGregor stated yes if fuel costs exceed a specific amount a sure charge is then allowed. He stated that First Professional Services will never “gamble” with NDFD money, and the district will be included in decision-making. It will take the district three to six months to see consistent collections.

Chief Williams stated that First Professional Services is great. Having a QA/QI person in-house is a benefit to NDFD and First Professional Services. Amber King has been hired to complete QA/QI and she is an asset to NDFD and First Professional Services.

Chief Becraft stated that we are starting to see solid ambulance collection numbers for comparison. Kody McGregor stated that it could take a one-year for the district to see a full impact of ambulance revenue. Dart McGregor stated that we have six months of collections with First Professional Services, and he projects an increase of 15-20% of revenue by the end of the first year.

Board Member G. Petersen asked what the fee is charged by First Professional Services. Dart McGregor stated that First Professional Services receives 6.5% of the collection amount for their services. Board Member G. Petersen expressed his appreciation to First Professional Services for their assistance.

Chief Becraft thanked Dart and Kody for their assistance and their willingness to attend the meeting.

Chief Becraft informed the board of the following:

- Tentative Budget – Early in the process, with inflation, everything has changed, and we are working on that.
- Wage Study – Looks like there has been a big shift in wages in surrounding departments. We compare it to like departments in our surrounding area. Early data shows that many municipalities implemented a mid-year increase.
- Employees are leaving for NDFD due to life changes, wages, and realizing the industry is not for them.

Board Member G. Petersen stated that the market is short on employees and that creates movement. Wages due to the inflationary increase. Then there are those who are making advancements. Unfortunately, we are in this game for an indefinite period. There will be a natural movement. NDFD needs to continue to do wage studies, offer good benefits, and provide a good culture.

Chief Williams agreed with Board Member G. Petersen. He then stated that the job is difficult and demanding but people are also leaving due to family dynamics. NDFD is creating a phenomenal culture and we are looking at all angles to keep employees happy. The number of applications that NDFD is receiving are increasing.

Chair N. Peterson stated the tentative budget will show the actual needs of the district. For example, there will be an increase to the amount of turnout gear the district should budget to purchase in the future.

- Capital Improvement Plan (CIP) is being updated with projections and will be released to the board in the near future. Chief Becraft has ordered an ambulance and an ariel truck. The ambulance will not be ready until 2025 and the ariel truck in approximately 40-months. There are no cost implications to the district until the items are delivered.
- Dispatch – Over the next few months, Clearfield and Davis County Dispatch will join Layton Dispatch. It will be a better service and benefit to the community and citizens and first responders. There will be one dispatch center for most of the county.

Board Member G. Petersen asked if the North Davis Fire District will need to enter an interlocal agreement with the new dispatch. Mandatory seats – One from Layton, one from Clearfield, and one from Davis County. The board of directors will be Fire and Police Chiefs.

- FY2023 Budget Amendment – NDFD is required to participate in in virtual CAD update. This will be included in the proposed budget amendment.

- Chief Williams provided the board with an overview of the new North Davis Fire District website. This included how to pay for a fire marshal need, GRAMA requests, apply for jobs, etc. Permits for fire marshal services are being created through ImageTrend and this will allow for tracking abilities, etc. Tracking permits is crucial and will great for customers and citizens. Chief Becraft mentioned the fees collected for the services must now be restricted and used for the services they are paying for.

2. Capital Improvement Project Updates

Station 42 update – The outside of the building could be complete by the end of 2023. However, due to supply chain issues the building will be completed in spring of 2024.

Board Member Shepherd motioned to adjourn. Board Member G. Petersen seconded the motion. The motion passed.

Board of Trustee Meeting – 6:30 PM or Immediately Following the Work Session

Board Members Present – Chair Nike Peterson, Vice-Chair Scott Wiggill (via phone), Brian Vincent, Annette Judd, Mark Shepherd, Nancy Smalling (via phone), Vern Phipps, and Gary Petersen

Excused – Howard Madsen

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief Theron Williams, Clerk Misty Rogers, Deputy Clerk Jamey Madd, and Interim Treasurer Ryan Child

Visitors – Heather (Ulrich & Associates)

1. Call to Order
2. Invocation or Inspirational Thought – Board Member Vincent
3. Pledge of Allegiance
4. Citizen Comment – *No comment provided in person or electronically.*
5. Consideration of Approval of Minutes from December 21, 2022, Board of Trustee Meeting

Board Member Shepherd motioned to approve the minutes from the December 21, 2022, Board Meeting. Board Member Vincent seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for December 2022 and January 2023

Board Member G. Petersen motioned to approve the bills for December 2022 and January 2023 bills. Board Member Judd seconded the motion. The motion passed.

7. Consideration of Approval of the North Davis Fire District Financial Report

Chief Becraft stated that ambulance revenue is moving along, and property tax collection is near 95%. The FY2023 budget will need to be amended for wages near the end of the year.

Board Member Shepherd stated that valuations should be identical to the same as last year this year and collections should be similar to this year in addition to growth.

Chief Becraft stated that in FY2024 the district has RDA that will be dropping off and will be available for operations.

Board Member G. Petersen motioned to approve the North Davis Fire District Financial Report. Board Member Judd seconded the motion. The motion passed.

8. Fiscal Year 2021/2022 Audit Presentation and Acceptance of Audit Report

Chair N. Peterson expressed appreciation to the board for the patience that they had with the FY2022 audit process that Mr. Ryan Child with Child Richards CPAs and Advisors and Heather with Ulrich and Associates would provide an audit report to the board.

Mr. Child presented the North Davis Fire District Audit Financial Statements for FY2023 to the Board of Trustees. North Davis First District Balance Sheet Governmental Funds on June 30, 2022. At fiscal year-end, the balance sheet indicated the following:

- General Fund – \$2,766,317 unrestricted funds.
- Capital Projects Fund - \$461,532 unrestricted cash.
- Accounts Receivable – primarily money owed to the district for medical services before July 1st.
- Prepaid Expenses - \$149,790 for FY2024 prepaid expenses that included insurance and equipment purchases.
- Intergovernmental Receivables – property tax received after June 30th.
- Restricted Cash - \$967,884 of redistricted cash for Impact Fees.
- Local Building Authority - \$9,129,136 of redistricted funds to be used for the construction of Station 42.
- Debt Service - \$58,302 restricted cash for Debt Service

Total Assets in the Governmental Fund of \$18,528,928.

Liabilities and deferred inflows of resources and fund balances were then presented to the board. The difference between the total assets and the liabilities in the Fund totals \$3,988,118. This includes the restricted fund revenue for impact fees.

At the end of FY2022, there was a net change in the general fund of \$1.3 million. The primary cause of the additional revenue was a result of property tax collections.

Board Member G. Petersen motioned to approve the FY2022 Financial Statement. Board Member Shepherd seconded the motion. The motion passed.

9. Discussion and Consideration of Resolution Number 2023R-01 Amending the Fiscal Year 2022/2023 Budget

Chief Becraft stated the budget amendment included \$55,00 for vehicle maintenance and \$268,000 for the purchase of the SCBAs.

- a. Public Hearing – no comment (no one in attendance)

Board Member G. Petersen motioned to close the public hearing. Board Member Phipps seconded the motion. The motion passed.

- b. Possible Action

Board Member Shepherd motioned to approve Resolution 2023R-01 Amending the North Davis Fire District Fiscal Year 2023 Budget. Board Member Judd seconded the motion.

Roll Call Vote:

Chair N. Peterson (non-voting)
Board Member Vincent – aye
Board Member Shepherd – aye
Board Member G. Petersen – aye
Board Member Phipps – aye

Vice-Chair Wiggill – aye
Board Member Madsen – excused.
Board Member Judd – aye
Board Member Smalling – aye

10. Consideration of Assigning Board of Trustee Members to the North Davis Fire District Budget Committee

Chair N. Peterson recommended the board appoint Vern Phipps, Brian Vincent, and Annette Judd to the NDFD Budget Committee. There was no opposition to this recommendation.

11. Consideration of Resolution Number 2023R-02, Approving of Automatic Aid Agreement between the Secretary of the Air Force acting by and through the Commander of Hill Air Force Base pursuant to the authority of 42 U.S.C. § 1856a and North Davis Fire District

Board Member Vincent motioned to approve Resolution 2023R-02, Approving of Automatic Aid Agreement between the Secretary of the Air Force acting by and through the Commander of Hill Air Force Base pursuant to the authority of 42 U.S.C. § 1856a and North Davis Fire District. Board Member G. Petersen seconded the motion.

Roll Call Vote:

Chair N. Peterson (non-voting)
Board Member Vincent – aye
Board Member Shepherd – aye
Board Member G. Petersen – aye
Board Member Phipps – aye

Vice-Chair Wiggill – aye
Board Member Madsen – excused
Board Member Judd – aye
Board Member Smalling – aye

12. Fire Chiefs Report

Chief Becraft thanked the board for purchasing new SCBAs for NDFD. Following the procurement policy, NDFD was able to provide a few rural agencies within Utah with the old SCBAs. Agencies that benefited from the district's old SCBAs are San Juan County and New Harmony Special Service District.

Chief Becraft stated that keeping within the parameters and keeping within budget of the Capital Expenses, money for the AV project will be reallocated for the purchase of radios.

Chief Becraft and Chief Williams are in discussion with Stryker for the purchase of auto-load gurneys. The power load will lift the gurney for the firefighters and save their backs and should decrease back injuries. NDFD is one of the last agencies to get auto-loads. Most agencies used Cares Act Funding to purchase them.

Chief Williams expressed his appreciation to the board for their time to discuss the staffing crisis. We are in the planning stages of the budget and are looking to see how we can help the firefighter's needs.

Called an emergency meeting with Siddons Martin to help us understand the repairs and the situation with our trucks.

2009 and 2001 – this is the shelf life. Repairs to the trucks of \$55,000.

Siddons Martin – do an evaluation to determine if it is in the best interest of NDFD to complexly fix the apparatus or if we sell one or both. We are trying to create a plan to maintain the vehicles. Siddons Martin stated that other agencies will put a percentage of the cost of a truck to cover ongoing maintenance.

We are in a situation for the next years if we do not create a plan and make informed decisions. Board Member G. Petersen stated that repairs are typically unknown. He then stated that an evaluation is prudent.

Annual Party - March 2nd

13. Member City Updates

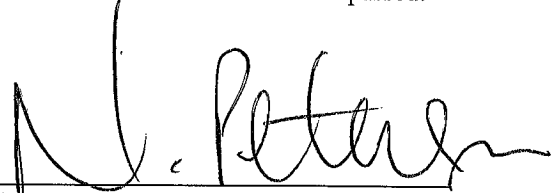
West Point City = Groundbreaking – Junior High #18 in Davis County.

14. Motion to Adjourn

Board Member Shepherd motioned to adjourn. Board Member Judd seconded the motion. The motion passed.

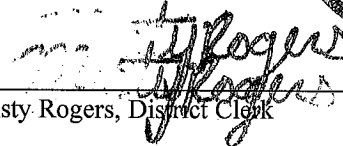
Dated this 24th day of April 2023.





Nike Peterson, Chair

ATTEST:



Misty Rogers, District Clerk



FIRST PROFESSIONAL SERVICES CORPORATION

First Professional Services Agenda 2/16/23

- Introductions & FPSC History
- Ambulance Billing 101
 - Base Rates, Mileage, Supplies
- Consulting & Analysis
 - Prior data history & analysis
- Key Performance Indicators (See attachment)
 - Charges per transport - up approx \$700
 - Miles per transport - n/a
 - Supplies per transport - up approx \$225 (UCR)
 - Payments per transport -
 - Pipeline
 - Gross vs Net Collections (contractual adjustments)
- Open Discussion (Q & A)



Key Indicators YTD vs PYTD

As of
2023-02-10

Transport QTY	Charges	Charges Per Transport
526 PY: Change:	\$1.12M PY: Change:	\$2.12K PY: Change:
0	0	0
Payments Summary	Payments Per Transport	Supplies
\$94.1K PY: Change:	\$178.90 PY: Change:	\$183.16K PY: Change:
0	0	0
Supplies Per Transport	Gross Collection	Net Collection
\$348.21 PY: Change:	8.43% PY:	10.55% PY:
0	0	0



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

**Utah Department of Health
Executive Director's Office**

Nate Checketts, M.P.A.
Interim Executive Director

Heather R. Borski, M.P.H., M.C.H.E.S.
Deputy Director

Michelle G. Hofmann M.D., M.P.H., M.H.C.D.S., F.A.A.P.
Deputy Director

June 14, 2022

Effective date: July 1, 2022

A ground ambulance or paramedic provider is only allowed to charge a fee for transporting a patient when the patient is actually transported. However, this does not apply to licensed ambulance providers, licensed paramedic providers, or designated quick response providers who respond to a medical assessment in a geographic service area which contains a town as defined in Utah Code Annotated Title 10-2-301(2)(f).

Pursuant to Utah Code Annotated Title 26-8a-403 and Administrative Rule R426-8-200 the allowable ambulance rates beginning July 1, 2022 are:

Base rates

Ground ambulance: \$1,000.00 per transport

Advanced EMT ground ambulance: \$1,320.00 per transport

Advanced ground ambulance (licensed as an EMT-IA ambulance provider prior to June 30, 2016): \$1,625.00 per transport

Paramedic ground ambulance: \$1,930.00 per transport

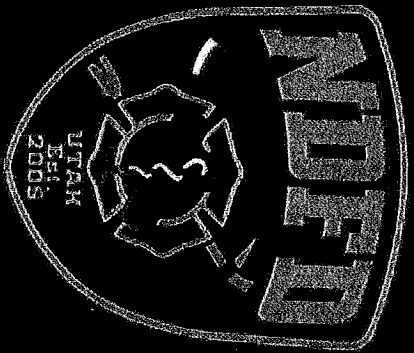
Paramedic on-board (paramedic not employed by the licensed ambulance provider): \$1,930.00.

Mileage rates

The standard mileage rate is \$38.75 per mile or a fraction thereof. In all cases, mileage shall be computed from the point of pick-up to the point of patient delivery.

Fuel fluctuation rate changes may be granted when diesel fuel exceeds \$5.10 per gallon or when gasoline exceeds \$4.25 per gallon as invoiced; a surcharge of \$0.25 per mile traveled may be assessed.

An off-road rate may be charged when an ambulance is required to travel 10 miles or more on unpaved roads. A surcharge of \$1.50 per mile may be assessed.



FY2024 Draft Budget Discussion

FY2024 Budget Discussion

Operations

(March Discussion)

Capital Projects

(April Discussion)

Reserves

(April Discussion)

Email from Office of the State Auditor regarding property tax projections 2-3 year rolling average

◇ From: Seth Oveson <soveson@utah.gov>
Date: March 8, 2023 at 8:50:00 AM MST
To: Mark Becraft <markbecraft1@me.com>
Subject: Re: Property tax projections 2-3 year rolling average.

◇ Mark,

◇ Thanks for the reminder - I had it mostly written and got another call that pulled me away yesterday. We discussed revenue projections for budgeting purposes. You expressed that you wanted to have the most accurate projections as possible. There are several ways of projecting revenue that we discussed. The tax rate on Taxrates.utah.gov had a projection of what the rate should generate. That projection would be the minimum that should be budgeted. It would be reasonable to budget an average of prior years collections or calculating the percentage difference from what is on the taxrates website and using that number. As a budget officer your job is to budget the most accurate number possible and be able to explain how those budgeted numbers were calculated. The governing body may make adjustments from what is created in the tentative budget. Any changes they make should also follow a "logical methodology" and be documented.

◇ Thank you for your efforts in providing a valuable service to Utah's citizens. Feel free to reach back to our Office if you have other questions or need clarification.

◇ Seth Oveson, CPA
◇ Manager, Local Governments Division
◇ 435-572-0440

◇ Office of the State Auditor
◇ Utah State Capitol Complex
◇ East Office Building, Suite E310
◇ Salt Lake City, UT 84114-2310

NORTH DAVIS FIRE DISTRICT
BUDGET ITEMS
MARCH 14, 2023

TO: THE BOARD OF NORTH DAVIS FIRE DISTRICT
FROM: CHIL D RICHARDS CPAs & ADVISORS

A tentative budget was created for fiscal year 2024. We have reviewed the budget with management and believe the numbers budgeted are realistic and appropriate. We have provided a comparative budget with fiscal year 2024 budgeted numbers and fiscal year 2022 actual numbers. In this memo, we will discuss the reasoning behind the budget numbers that have a significant difference from the actual numbers of fiscal year 2022. The items that will be discussed include ambulance revenues, interest income, property tax revenues, and employee wages.

The reasoning behind each aforementioned budgeted number is below:

1. Ambulance Revenues – The District has hired a new ambulance biller at First Professional. Based on their projections, we are expecting a much higher rate of collection. To be conservative, we have budgeted only 67% of the projected revenue at fiscal year 2024 from our new biller, but even with this conservative approach we are expecting about \$411,000 more than in 2022.
2. Interest Income – The Federal Reserve recently increased the interest rates and plans to continue doing so. Due to this, interest income in each fund will increase significantly. We have multiplied the PTF balances as of February 28, 2023 to the interest rate at February 2023 of 4.6% to arrive at an estimated interest revenue.

3. Property Tax Revenues – The budgeted property tax revenues account for a few items.
 - a. It includes the certified property tax revenues according to the certified tax rate.
 - b. It also includes the release of RDA property taxes in fiscal year 2024.
 - c. Personal property taxes per the Utah State Tax Commission is also included in budgeted amount.
 - d. Additionally, the District has collected more in property tax revenues over the past three years than the certified rate would call for. We have added growth of 6%, which accounts for fiscal year 2023 and 2024, to the property tax revenue calculated based on 2022 collections and 2023 actual and estimated collections. We have used two methods to estimate collections for the property taxes. They are as follows:

Property Tax Revenue Breakdown Method 1		Property Tax Revenue Breakdown Method 2	
\$4,583,808.00	Promised by CIR accepting rate	\$4,170,969.00	Property taxes collected from July 2022 through February 28, 2023
\$ 504,772.00	Personal Property - Not included in CIR projections (as per Utah State Tax Commission)	\$1,254,420.00	Property tax collections from March 2022 through June 2022 (this gives us 12 months)
\$ 245,000.00	Fee in Lieu Received at End of FY2022	\$ 245,000.00	Fee in Lieu Received at End of FY2022
\$ 60,000.00	Release of RDA Property in FY2024	\$ 60,000.00	Release of RDA Property in FY2024
\$ 311,420.00	Projected Growth 3% FY2023 & 3% FY2024	\$5,740,389.00	Total Estimated Property Tax Revenue
\$5,705,000.00	Total Proposed Property Tax Revenue		

4. Employee Wages – A wage study was performed and resulted on an average 15% wage increase. Along with that, the District plans to hire a new Deputy Fire Marshall and 3 new firefighters. The budgeted number for employee wages includes the 4 new employees and the 15% wage increase for every employee.
5. The employee benefit costs such as retirement, insurance, and payroll taxes have increased along with the associated new hires and raises mentioned above.

In the fiscal year 2021, The North Davis Fire District Collected 1,138,819.75 in ambulance revenue and only collected approximately 50% of ALS Paramedic aboard fees. This would have been an additional estimated \$50,000.00.

On October 1, 2022, North Davis Fire District began using First Professional Services for ambulance billing. This change allowed for the district to bill nearly \$400 more per transport. This will significantly increase revenue. It is projected that NDFD will receive ~~\$1,620,291~~ in ambulance revenue in FY2023 and ~~\$4,747,070.97~~ in FY2024. To remain conservative, it is recommended to budget ~~\$4,550,605.82~~ in ambulance revenue for FY2024.

NORTH DAVIS FIRE DISTRICT AMBULANCE PROJECTIONS

DESCRIPTION	Calendar		Estimated		FPSC**		2023-2024 Projected	
	2021	2022**	2022**	2023	2023	2024	2023-2024 Projected	2024
Gross Charges	\$ 3,103,543.00	\$ 2,838,588.00	\$ 2,838,588.00	\$ 1,353,796.00	\$ 1,353,796.00	\$ 4,597,555.17	\$ 4,597,555.17	
Contractual Adjustments	\$ 1,160,725.00	\$ 1,075,824.00	\$ 1,075,824.00	\$ 513,088.28	\$ 513,088.28	\$ 1,839,022.07	\$ 1,839,022.07	
Adjustment %	37%	38%	38%	38%	38%	40%	40%	
Net Billable Charges	\$ 1,942,818.00	\$ 1,762,764.00	\$ 1,762,764.00	\$ 840,707.72	\$ 840,707.72	\$ 2,758,533.10	\$ 2,758,533.10	
Gross Collection Percentage	39%	36%	36%	38%	38%	38%	38%	
Net Collection Percentage	62%	58%	58%	60%	60%	60%	60%	
Receipts	\$ 1,204,307.00	\$ 1,026,324.00	\$ 1,026,324.00	\$ 1,620,291.28	\$ 1,620,291.28	\$ 1,747,020.97	\$ 1,747,020.97	2054
Total Transports	1935	1956	1956	635	635	850.65	850.65	
Receipts/Transport	\$ 622.38	\$ 524.71	\$ 524.71	\$ 810.15	\$ 810.15	\$ 2,238.56	\$ 2,238.56	
Charges/Transport	\$ 1,603.90	\$ 1,451.72	\$ 1,451.72	\$ 2,131.96	\$ 2,131.96			

Based on First 6 months of 2022 average over 17 months

** Based on October 2022 -> March 5, 2023

Inter-Facility	25
Intermediate	328
ALS	266
ALS-II	16
	<u>635</u>

Provided to NDFD by First Professional Services on March 7, 2023

Fiscal 2023 Projection

Fiscal 2024 Projection

State of Utah Bureau of EMS, adopts 3-5% increase in July annually in transport fees. NDFD Automatically follows State adoption by policy every July of fiscal year

3-001 REVENUES

FY2024 PROJECTED REVENUE		
1	TOTAL AMBULANCE	\$ 1,550,000.00
2	PMA AUTO AID REVENUE	\$ 50,000.00
3	FIRE/INCIDENT RECOVERY	\$ 180,000.00
4	INTEREST INCOME	\$ -
5	MISC REVENUE	\$ -
6	DONATIONS	\$ -
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -
8	EMS PER CAPITA	\$ 2,593.00
9	EMS COMPETITIVE GRANT	\$ -
10	UTAH STATE FORESTRY GRANT	\$ -
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -
12	CERICAL FEES / GRAMA REQUESTS	\$ 1,000.00
13	INSPECTION FEES	\$ 4,500.00
14	SPECIALIZED PERMITS	\$ 1,500.00
15	OPERATIONAL PERMITS	\$ -
16	PUBLIC SAFETY IMPACT FEES	\$ 75,000.00
17	LIFE SAFETY	\$ -
18	PLAN REVIEW FEE - COMMERCIAL	\$ 4,500.00
19	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 4,500.00
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ 1,500.00
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ 1,500.00
22	FALSE ALARM FEE	\$ -
23	OTHER TESTING	\$ -
24	ILLEGAL BURNING	\$ -
25	STANDBY FEES	\$ 10,000.00
26	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -
27	FIRE PROTECTION UNINCORPORATED COUNTY	\$ 700.00
28	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 245,000.00
29	PROPERTY TAXES RATE (based on FY2023 accepted tax rate)	\$ 5,400,000.00
30	Release of fda Westside Business	\$ 60,000.00
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 382,480.00
32	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -
TOTAL REVENUES		\$ 7,954,773.00

CLICK HERE TO RETURN TO USES OF FUNDS

CLICK HERE TO GO TO CAPITAL PROJECTS

CLICK HERE TO GO TO CAPITAL EXPENSES

Updated 3/14/2023

OPTION 1 - Ambulance Revenue Projection Calculation FY2024	
NDFD Ambulance Collection at End of FY2022	\$ 1,138,819.72
NDFD Projected Collection at End of FY2024	\$ 1,747,070.97
Difference Between Projected Collection FY2022 & FY 2023	\$ 608,251.25
67.7% of the FY2022 collection and projected FY2024 ambulance revenue to FY2024 ambulance revenue projection	\$ 411,786.10
Ambulance Revenue (NDFD) FY2022 collection \$1,138,819.72 plus 67.7% of projected FY2024 ambulance revenue \$911,786.10	\$ 1,550,605.82

*recommended amount by Treasurer

OPTION 1 - Property Tax Revenue Breakdown		FY2022 Final Audit
\$ 4,593,808.00	Promised by CTR accepting rate in FY2023	\$ 5,088,890.20
\$ 504,772.00	Personal Property - Not Included in CTR Projections (as per Utah State Tax Commission)	\$ -
\$ 311,420.00	Projected Growth 3% FY2023 & 3% FY2024	\$ 245,000.00
\$ 245,000.00	Fee in Lieu Received at End of FY2022	\$ -
\$ 60,000.00	Release of RDA Property in FY2024	\$ -
\$ 5,705,000.00	Total Proposed Property Tax Revenue	\$ 5,333,890.20

FY2023 Revenues Budgeted \$ 6,389,198.00

FY2024 Draft Budget Option 2 Revenue

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

3-001 REVENUES

FY2024 PROJECTED REVENUE	
1	TOTAL AMBULANCE
2	FMA AUTO AID REVENUE
3	FIRE/INCIDENT RECOVERY
4	INTEREST INCOME
5	MISC REVENUE
6	DONATIONS
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS
8	EMS PER CAPITA
9	EMS COMPETITIVE GRANT
10	UTAH STATE FORESTRY GRANT
11	FEWA ASSISTANCE TO FIREIGHTERS GRANT
12	CLEICAL FEES / GRAMA REQUESTS
13	INSPECTION FEES
14	SPECIALIZED PERMITS
15	OPERATIONAL PERMITS
16	PUBLIC SAFETY IMPACT FEES
17	LIFE SAFETY
18	PLAN REVIEW FEE - COMMERCIAL
19	PLAN REVIEW FEE - SUBDIVISION/WADU UNIT
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM
22	FALSE ALARM FEE
23	OTHER TESTING
24	ILLEGAL BURNING
25	STANDBY FEES
26	USAR AND HAZMAT WAGE REIMBURSEMENT
27	FIRE PROTECTION UNINCORPORATED COUNTY
28	FEE IN LIEU OF TAXES AND AGE BASED FEES
29	PROPERTY TAXES RATE (based on FY2023 accepted tax rate)
30	Release of RDA Westside Business
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)
32	APPROPRIATION OF FUND BALANCE CAPITAL
33	APPROPRIATION OF RESTRICTED IMPACT FEE (DEBT SERV)
34	APPROPRIATION OF FUND BALANCE
TOTAL REVENUES	

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Updated 3/14/2023

OPTION 2 - Ambulance Revenue Projection Calculation FY2024	
NDPD Ambulance Collection at End of FY2022	\$ 1,138,819.72
NDPD Projected Collection at End of FY2023	\$ 1,620,291.28
Difference Between ambulance collection at end of FY2022 & projected collection at end of FY2023: \$1,620,291.28 - \$1,138,819.72 = \$481,471.56	\$ 481,471.56
50% of the FY2022 collection and projected FY2023 ambulance revenue to FY2024 ambulance revenue projection: \$481,471.56 * 50% = \$240,735.78	\$ 240,735.78
Ambulance Revenue FY2022 collection plus 50% of projected FY2022/2023 ambulance revenue: \$1,138,819.72 + \$240,735.78 = \$1,379,555.50	\$ 1,379,555.50

Treasurer recommended the amount.

OPTION 2 - Property Tax Revenue Breakdown	
Personal Property - Not included in CTR projections (as per Utah State Tax Commission)	\$ 5,088,890.20
Personal Property - Not included in CTR projections (as per Utah State Tax Commission)	\$ 5,088,890.20
Projected Growth 3% FY2023 & 3% FY2024	\$ 245,000.00
Fee in Lieu Received at End of FY2022	\$ 60,000.00
Release of RDA Property in FY2024	\$ -
Total Proposed Property Tax Revenue	\$ 5,333,890.20

1560= NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 USES OF FUNDS

Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

LINE	DESCRIPTION	ACCT	TOTAL	Budget FY2023
1001	PERM EMPLOYEE WAGES	\$	3,075,214	
2002	OVERTIME	\$	127,246	
3003	PART-TIME EMPLOYEE WAGES	\$	261,056	
4003	BENEFIT PAYOUT CONTINGENCY	\$	151,981	
5004	MERIT PAY	\$	-	
6005	BOARD WAGES	\$	38,000	
7005	FICA	\$	279,483	
8007	RETIREMENT	\$	547,082	
9008	DISABILITY DEATH BENEFIT	\$	766,034	
10009	UTAH DISABILITY DEATH BENEFIT	\$	4,300	
11010	WORKMAN'S COMP	\$	68,152	
12011	BANK CHARGES	\$	6,700	
13012	EMPLOYEE ASSISTANCE PROGRAM	\$	3,360	
14013	CLOTHING ALLOWANCE - FULL TIME	\$	66,567	
15014	CLOTHING ALLOWANCE - PART TIME	\$	4,300	
16015	CODE ENFORCEMENT - PUBLIC EDUCATION	\$	17,835	
17016	TRAVEL AND TRAINING	\$	48,597	
18017	OFFICE SUPPLY AND EXPENSE	\$	53,259	
19018	EQUIPMENT MAINTENANCE AND SUPPLY	\$	13,000	
20019	VEHICLE MAINTENANCE	\$	34,480	
21020	COMPUTER MAINTENANCE AND SUPPLY	\$	140,590	
22021	UTILITIES (GAS, POWER, PHONES)	\$	48,104	
23022	COMMUNICATIONS	\$	74,978	
24023	DISPATCH SERVICES	\$	6,800	
25024	SPECIAL DEPARTMENT ALLOWANCE	\$	114,885	
26025	GRANT EXPENSES	\$	32,010	
27026	LIABILITY INSURANCE - RISK MANAGEMENT	\$	8,000	
28027	COLLECTION CONTRACT (IRS Medical Health Assess)	\$	78,229	
29028	MEDICAL SUPPLIES	\$	172,507	
30029	PARAMEDIC FEE	\$	94,958	
31030	MISC. SERVICES	\$	6,000	
32031	PROFESSIONAL SERVICES (AGENT AUDIT, ATTORNEY)	\$	25,040	
33032	MISC. EQUIPMENT	\$	89,210	
34033	LEASE OBLIGATION	\$	30,050	
35034	TRANSFERS TO DEBT SERVICE	\$	142,580	
36035	TRANS TO CAPITAL PROJECTS	\$	528,394	
37037	IMPACT FEE RESERVES	\$	230,000	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (ROA)	\$	362,480	
	TOTAL	\$	7,746,959	
037	TRANSFER TO FUND BALANCE	\$	207,814	
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$	7,954,773	
	LINK HERE TO GO TO REVENUE			
	LINK HERE TO GO TO USES OF FUNDS			
	CLICK HERE TO GO TO CAPITAL PROJECTS FUND BALANCE			
	CLICK HERE TO GO TO CAPITAL EXPENSES			
	CLICK HERE TO GO TO TRANSFER TO CAPITAL			

FY2024 Draft Budget Option 2 Expenditures (Uses of Funds)

15600 - NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
USES OF FUNDS

Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

LINE	DESCRIPTION	ACCT. TOTAL	Budget in FY2023
1	PERM EMPLOYEE WAGES	\$ 2,957,197	
2	OVERTIME	\$ 124,561	
3	PART-TIME EMPLOYEE WAGES	\$ 261,056	
4	BENEFIT PAYOUT CONTINGENCY	\$ 146,161	
5	BOARD PAY	\$ -	
6	BOARD WAGES	\$ 38,000	
7	F.I.C.A.	\$ 289,814	
8	RETIREMENT	\$ 528,003	
9	INSURANCE (HEALTH)	\$ 765,054	
10	UTAH DISABILITY DEATH BENEFIT	\$ 4,840	
11	WORKMANS COMP	\$ 68,152	
12	BANK CHARGES	\$ 5,700	
13	EMPLOYEE ASSISTANCE PROGRAM	\$ 3,960	
14	CLOTHING ALLOWANCE - FULL TIME	\$ 68,567	
15	CLOTHING ALLOWANCE - PART TIME	\$ 4,300	
16	CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 17,895	
17	SUBSCRIPTIONS, MEMBERSHIPS	\$ 48,557	
18	TRAVEL AND TRAINING	\$ 53,259	
19	OFFICE SUPPLY AND EXPENSE	\$ 13,000	
20	EQUIPMENT MAINTENANCE AND SUPPLY	\$ 34,480	
21	VEHICLE MAINTENANCE	\$ 140,350	
22	COMPUTER MAINTENANCE AND SUPPLY	\$ 48,704	
23	UTILITIES (GAS, POWER, PHONES)	\$ 74,973	
24	COMMUNICATIONS	\$ 6,000	
25	DISPATCH SERVICES	\$ 111,885	
26	SPECIAL DEPARTMENT ALLOWANCE	\$ 32,010	
27	GRANT EXPENSES	\$ 8,000	
28	LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 73,329	
29	COLLECTION CONTRACT (RIS MEDICAL Health Assess)	\$ 172,507	
30	MEDICAL SUPPLIES	\$ 94,958	
31	PARAMEDIC FEE	\$ 6,000	
32	PROFESSIONAL SERVICES (ACCONT AUDIT, ATTORNEY)	\$ 25,040	
33	MISC. EQUIPMENT	\$ 89,210	
34	LEASE OBLIGATION	\$ 30,053	
35	TRANSFER TO DEBT SERVICE	\$ 142,560	
36	TRANS TO CAPITAL PROJECTS	\$ 528,394	
37	MPACT FEE RESERVES	\$ 230,000	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDCA)	\$ 362,480	
	TOTAL	\$ 7,589,750	
087	TRANSFER TO FUND BALANCE	\$ 194,578	
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$ 7,784,328	

CLICK HERE TO GO TO REVENUES
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CLICK HERE TO GO TO CAPITAL EXPENSES
CLICK HERE TO GO TO TRANSFER TO CAPITAL