



# **NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2024**

**(7/1/2023-6/30/2024)**

## **FY 2024 TENTATIVE BUDGET WITH YEAR TO YEAR COMPARISONS**

**GENERAL FUND:**

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND BEGINNING FUND BALANCE 2023	3,020,234	967,884	3,988,118
CHANGE IN FUND BALANCE IN FY 23	89,525	50,000	139,525
BUDGETED REVENUES	7,898,396	75,000	7,973,396
BUDGETED EXPENDITURES	(7,899,309)	-	(7,899,309)
CHANGE IN FY 24 FUND BALANCE	(913)	75,000	74,087
ENDING FUND BALANCE AFTER FY 24	3,108,846	1,092,884	4,201,730

**CAPTIAL PROJECTS FUND**

	UNRESTRICTED	RESTRICTED	TOTAL
CAPITAL FUND BEGINNING FUND BALANCE 2023	461,532	-	461,532
CHANGE IN FUND BALANCE IN FY 23	92,998	-	92,998
BUDGETED REVENUES	362,814	-	362,814
BUDGETED EXPENDITURES	(542,195)	-	(542,195)
CHANGE IN FY 24 FUND BALANCE	(179,381)	-	(179,381)
ENDING FUND BALANCE AFTER FY 24	375,149	-	375,149

**DEBT SERVICE FUND**

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND BEGINNING FUND BALANCE 2023	-	58,302	58,302
CHANGE IN FUND BALANCE IN FY 23	-	-	-
BUDGETED REVENUES	-	528,394	528,394
BUDGETED EXPENDITURES	-	(528,394)	(528,394)
CHANGE IN FY 24 FUND BALANCE	-	(0)	(0)
ENDING FUND BALANCE AFTER FY 24	-	58,302	58,302

**2023**

	UNRESTRICTED	RESTRICTED
BEG GEN FUND BALANCE	3,020,234	967,884
REVENUES	7,571,755	50,000
EXPENDITURES	(7,482,230)	-
END GEN FUND BALANCE	3,109,759	1,017,884
CHANGE IN FUND BALANCE	89,525	50,000
BEG CPF FUND BALANCE	461,532	-
REVENUES	587,361	-
EXPENDITURES	(494,363)	-
ENDING CPF FUND BALANCE	554,530	-
CHANGE IN FUND BALANCE	92,998	-
BEG DEBT FUND BALANCE	58,302	-
REVENUES	485,594	-
EXPENDITURES	(485,594)	-
ENDING DEBT FUND BALANCE	58,302	-
CHANGE IN FUND BALANCE	-	-

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**

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

GENERAL FUND					
LINE	DESCRIPTION	2023 ESTIMATES	FY2024 PROJECTED REVENUE	FY 2022 ACTUAL	DIFFERENCE
1	TOTAL AMBULANCE	\$ 1,198,000	\$ 1,565,000	\$ 1,138,820	\$ 426,180
2	PMA AUTO AID REVENUE	\$ -	\$ -	\$ -	\$ -
3	FIRE/INCIDENT RECOVERY	\$ 52,500	\$ 50,000	\$ 55,338	\$ (5,338)
4	INTEREST INCOME	\$ 128,708	\$ 180,000	\$ 15,919	\$ 164,081
5	MISC REVENUE	\$ 18,813	\$ -	\$ -	\$ -
6	DONATIONS	\$ -	\$ -	\$ -	\$ -
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	\$ -	\$ -	\$ -
8	EMS PER CAPITA	\$ 6,216	\$ 6,216	\$ 2,538	\$ 3,678
9	STATE OF UTAH MENTAL HEALTH GRANT	\$ 29,070	\$ -	\$ 23,500	\$ (23,500)
10	UTAH STATE FORESTRY GRANT	\$ -	\$ -	\$ -	\$ -
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	\$ -	\$ -	\$ -
12	CLERICAL FEES / GRAMA REQUESTS	\$ -	\$ 1,000	\$ -	\$ 1,000
13	INSPECTION FEES	\$ 7,141	\$ 4,500	\$ 4,330	\$ 170
14	SPECIALIZED PERMITS	\$ 1,665	\$ 1,500	\$ -	\$ 1,500
15	OPERATIONAL PERMITS	\$ -	\$ -	\$ -	\$ -
16	PUBLIC SAFETY IMPACT FEES	\$ 50,000	\$ 75,000	\$ 193,262	\$ (118,262)
17	LIFE SAFETY	\$ -	\$ -	\$ -	\$ -
18	PLAN REVIEW FEE - COMMERCIAL	\$ 2,225	\$ 4,500	\$ 3,398	\$ 1,102
19	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 2,225	\$ 4,500	\$ 3,398	\$ 1,102
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ 350	\$ 1,500	\$ -	\$ 1,500
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ 350	\$ 1,500	\$ -	\$ 1,500
22	FALSE ALARM FEE	\$ -	\$ -	\$ -	\$ -
23	OTHER TESTING	\$ -	\$ -	\$ -	\$ -
24	ILLEGAL BURING	\$ -	\$ -	\$ -	\$ -
25	STANDBY FEES	\$ -	\$ 10,000	\$ -	\$ 10,000
26	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
27	FIRE PROTECTION UNINCORPORATED COUNTY	\$ -	\$ 700	\$ 886	\$ (186)
28	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 206,685	\$ 245,000	\$ 245,903	\$ (903)
29	PROPERTY TAXES RATE OF (accepting certified rate)	\$ 5,435,389	\$ 5,400,000	\$ 5,088,590	\$ 311,410
30	Release of RDA Westside Business	\$ -	\$ 60,000	\$ -	\$ 60,000
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 482,418	\$ 362,480	\$ 482,418	\$ (119,938)
32	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	\$ -	\$ -	\$ -
33	APPROPRIATION OF RESTRICTED IMPACT FEE (DEBT SERV)	\$ -	\$ -	\$ -	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 7,621,755</b>	<b>\$ 7,973,396</b>	<b>\$ 7,258,300</b>	<b>\$ 715,096</b>

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	2023 ESTIMATES	FY2024 PROJECTED REVENUE	FY 2022 ACTUAL	DIFFERENCE
				\$ -	\$ -
	GAIN ON SALE OF ASSET	\$ 86,000	\$ -	\$ -	\$ -
7	TRANSFERS IN FROM GENERAL FUND	\$ 500,000	\$ 362,814	\$ 237,000	\$ 125,814
	USES OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ 1,361	\$ -	\$ 3,257	\$ (3,257)
	<b>TOTAL REVENUES</b>	<b>\$ 587,361</b>	<b>\$ 362,814</b>	<b>\$ 240,257</b>	<b>\$ 122,557</b>

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	2023 ESTIMATES	FY2024 PROJECTED REVENUE	FY 2022 ACTUAL	DIFFERENCE
6	TRANSFERS IN FROM GENERAL FUND	\$ 485,594	\$ 528,394	\$ 341,713	\$ 186,681
	INTEREST INCOME	\$ -	\$ -	\$ 206	\$ (206)
	<b>TOTAL REVENUES</b>	<b>\$ 485,594</b>	<b>\$ 528,394</b>	<b>\$ 341,919</b>	<b>\$ 186,474</b>

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**

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

GENERAL FUND						
LINE	DESCRIPTION		2023 ESTIMATES	FY2024 PROJECTED EXPENSES	FY2022 ACTUAL	DIFFERENCE
1	001 PERM EMPLOYEE WAGES		\$ 2,517,750	\$ 3,075,214	\$ 2,061,988	\$ 1,013,226
2	002 OVERTIME		\$ 393,061	\$ 135,246	\$ 246,805	\$ (111,559)
3	003 PART-TIME EMPLOYEE WAGES		\$ 219,377	\$ 263,556	\$ 255,854	\$ 7,702
4	003 BENEFIT PAYOUT CONTINGENCY		\$ 121,248	\$ 151,991	\$ -	\$ 151,991
5	004 MERIT PAY		\$ 4,247	\$ -	\$ -	\$ -
6	005 BOARD WAGES		\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.		\$ 228,834	\$ 280,296	\$ 190,846	\$ 89,450
8	007 RETIREMENT		\$ 452,261	\$ 547,002	\$ 397,208	\$ 149,794
9	008 INSURANCE (HEALTH)		\$ 634,170	\$ 743,117	\$ 424,352	\$ 318,766
10	009 UTAH DISABILITY DEATH BENEFIT		\$ 3,800	\$ 4,840	\$ 328	\$ 4,512
11	010 WORKMANS COMP		\$ 68,152	\$ 68,152	\$ 73,003	\$ (4,851)
12	011 BANK CHARGES		\$ 5,961	\$ 6,700	\$ 5,060	\$ 1,640
13	012 EMPLOYEE ASSISTANCE PROGRAM		\$ 3,338	\$ 3,360	\$ 2,915	\$ 445
14	013 CLOTHING ALLOWANCE - FULL TIME		\$ 52,530	\$ 65,986	\$ 40,695	\$ 25,291
15	014 CLOTHING ALLOWANCE - PART TIME		\$ 3,393	\$ 4,300	\$ 2,629	\$ 1,671
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION		\$ -	\$ 20,535	\$ -	\$ 20,535
16	015 SUBSCRIPTIONS, MEMBERSHIPS		\$ 50,325	\$ 54,357	\$ 16,081	\$ 38,276
17	016 TRAVEL AND TRAINING		\$ 56,266	\$ 53,259	\$ 72,593	\$ (19,334)
18	017 OFFICE SUPPLY AND EXPENSE		\$ 13,669	\$ 13,000	\$ 10,172	\$ 2,828
19	018 EQUIPMENT MAINTENANCE AND SUPPLY		\$ 34,507	\$ 37,780	\$ 40,281	\$ (2,501)
20	019 VEHICLE MAINTENANCE		\$ 216,607	\$ 140,350	\$ 150,531	\$ (10,181)
21	020 COMPUTER MAINTENANCE AND SUPPLY		\$ 49,387	\$ 48,104	\$ 48,866	\$ (762)
22	021 UTILITIES (GAS, POWER, PHONES)		\$ 74,798	\$ 74,978	\$ 75,352	\$ (374)
23	022 800 COMMUNICATIONS		\$ 6,000	\$ 6,000	\$ 2,868	\$ 3,132
24	023 DISPATCH SERVICES		\$ 123,500	\$ 111,885	\$ 81,424	\$ 30,461
25	024 SPECIAL DEPARTMENT ALLOWANCE		\$ 25,896	\$ 32,010	\$ 27,906	\$ 4,104
26	025 GRANT EXPENSES		\$ -	\$ 8,000	\$ 23,500	\$ (15,500)
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)		\$ 70,330	\$ 78,329	\$ 59,430	\$ 18,900
28	027 COLLECTION CONTRACT (Billing)(Health Assess)		\$ 158,006	\$ 188,757	\$ 141,453	\$ 47,304
29	028 MEDICAL SUPPLIES		\$ 85,817	\$ 94,958	\$ 65,151	\$ 29,807
30	029 PARAMEDIC FEE		\$ 10,000	\$ 6,000	\$ 31,426	\$ (25,426)
31	030 MISC. SERVICES		\$ 27,250	\$ 25,040	\$ 4,772	\$ 20,268
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)		\$ 78,380	\$ 89,210	\$ 71,011	\$ 18,199
33	032 MISC. EQUIPMENT		\$ 44,800	\$ 32,750	\$ 34,838	\$ (2,088)
34	033 LEASE OBLIGATION		\$ 142,560	\$ 142,560	\$ 159,087	\$ (16,526)
35	034 TRANSFER TO DEBT SERVICE		\$ 485,594	\$ 528,394	\$ 341,713	\$ 186,681
35	035 TRANS TO CAPITAL PROJECTS		\$ 500,000	\$ 362,814	\$ 237,000	\$ 125,814
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)		\$ 482,418	\$ 362,480	\$ 482,418	\$ (119,938)
	<b>TOTAL</b>		<b>\$ 7,482,230</b>	<b>\$ 7,899,309</b>	<b>\$ 5,917,554</b>	<b>\$ 1,981,755</b>

CAPITAL PROJECTS FUND						
LINE	ITEM DESCRIPTION		2023 ESTIMATES	FY2024 PROJECTED EXPENSES	FY2022 ACTUAL	DIFFERENCE
16	CAPITAL PROJECTS EXPENDITURES		\$ 494,363	\$ 448,200	\$ 334,287	\$ 113,913
17	FLEET EXPENDITURES		\$ -	\$ 93,995	\$ 174,566	\$ (80,571)
	<b>TOTAL</b>		<b>\$ 494,363</b>	<b>\$ 542,195</b>	<b>\$ 508,853</b>	<b>\$ 33,342</b>

DEBT SERVICE FUND						
LINE	ITEM DESCRIPTION		2023 ESTIMATES	FY2024 PROJECTED EXPENSES	FY2022 ACTUAL	DIFFERENCE
17	DEBT SERVICE INTEREST		\$ 305,594	\$ 298,394	\$ 161,713	\$ 136,681
19	DEBT SERVICE PRINCIPAL		\$ 180,000	\$ 230,000	\$ 180,000	\$ 50,000
	<b>TOTAL</b>		<b>\$ 485,594</b>	<b>\$ 528,394</b>	<b>\$ 341,713</b>	<b>\$ 186,681</b>