



**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
March 16, 2023**

Board of Trustee Work Session – 6:00 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, Vice-Chair Scott Wiggill, Brian Vincent, Annette Judd, Mark Shepherd, Nancy Smalling, Vern Phipps, Gary Petersen, and Howard Madsen (*electronic*)

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

Visitors – Captain Curt King, Captain Tony Iarossi, and Battalion Chief Mark Weekes

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

1. Presentation and Discussion of the North Davis Fire District Draft Budget for FY2024 (*see attachment A*)
 - a. Staff Report
 - b. Correspondence with Utah State Auditor's Office
 - c. Budget Memo
 - d. First Professional Services Recommendation
 - e. Option 1
 - f. Option 2

Chief Becraft said that he reached out to Utah State Auditor to discuss property tax collection projections and budget projections. The auditor's office had good insight and recommended the minimum that should be budgeted. Chair Nike Peterson mentioned that cities are trying to decide if they go conservative and stick with what has been promised or a more results-driven approach and include needs for growth. Chair N. Peterson stated that it is important that the board have a discussion of how property tax revenue will be projected. Chief Becraft said that it is common to use a three-year rolling average. The last two years we have collected a sizeable amount more than anticipated. Both draft budget options presented to the board have a different revenue calculation and the board can suggest the option which is more appealing. It was then stated to bring NDFD wages within market, there is about 15% increase needed. However, wages are always a moving target. A 15% increase will put NDFD wages at number 2 or 3 out of 7.

Board Member G. Petersen asked if we are looking at a tax increase. Chief Becraft stated no, we are not. The variance of revenues over the years have created an interesting situation. It has created a surplus over the years. Board Member Shepherd said that it is reasonable to use the funds for operations while still saving some to put back. Put more this last year than we have in ages. Board Member G. Petersen said hiring additional firefighters and a 15% increase to wages

makes him a bit nervous. Chair N. Peterson says that the two main goals have been to balance the budget and show how it returns money to our general fund.

Chief Williams spoke about the staffing and burnout levels. He stated that the staffing needs are a huge need to provide the service, and it becomes a challenge. That's why they believe that what they are proposing for the staffing is a real need. There is a fear that if we don't stay close to the top end of wages, retention will continue to be a problem. We had 15 part-time positions filled and have lost 5 of them in the last month, reasons for leaving have differed for each person.

Chief Becraft added that overtime and part-time wages in the FY2024 draft budget aren't being reduced with the proposed additional employees. This will hopefully avoid having to request an amendment to the fiscal year budget in the future. NDFD ran 200 more calls last year and it isn't getting slower. Chief Becraft stated the additional full-time firefighters and wages are a good investment back into the organization.

Chief Becraft continued that we have worked tirelessly with First Professional Services. We are billing an average of \$400 more per transport right now. Projections indicate that by the end of FY2023, we will receive \$1.6 million in ambulance revenue and \$1.7 million by the end of FY2024. Chair N. Peterson said that we are not using Child Richard's number, it is largely scaled back. To remain conservative, it is recommended that in FY2024 budget include \$1.55 million in ambulance revenue. Glad that there is buffering there.

Board of Trustee Meeting – 7:05 PM Immediately Following the Work Session

Board Members Present – Chair Nike Peterson, Vice-Chair Scott Wiggill, Brian Vincent, Annette Judd, Nancy Smalling, Vern Phipps, Gary Petersen, and Howard Madsen (*electronic, left meeting at 7:20pm*)

Excused – Mark Shepherd

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

Visitors – Battalion Chief Weekes, Captain Iarossi, and Captain King

1. Call to Order
2. Invocation or Inspirational Thought – Deputy Chief Williams
3. Pledge of Allegiance
4. Citizen Comment – no comment given.
5. Consideration of Approval of Minutes from February 16, 2023, Board of Trustee Meeting

Board Member G. Petersen motioned to table the approval of the minutes from the February 16, 2023, Board Meeting. Board Member Vincent seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for February 2023

Vice-Chair Wiggill motioned to approve the bills for February 2023 bills. Board Member Phipps seconded the motion. The motion passed.

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

Chief Becraft stated that revenues are on track and 70% of the fiscal year has elapsed. 94.5% of Property Tax revenue has been collected for FY2023 and Fee in Lieu is moving ahead. Inspection fees are new to the fee schedule and the district has been able to encompass those revenues. These fees assist with the inherent cost of the fire marshal's duties and services. The FY2023 Budget will need to be amended for the actual cost of medical supplies and vehicle maintenance costs.

Chief Williams informed the board that Siddon's Martin has supplied the District with the evaluations for our vehicles. Their recommendation is to sell Truck 41 and keep Truck 42. Parts for Truck 41 are difficult to find, and repairs are estimated to cost \$46,000. Repairs to Truck 42 are estimated to cost \$31,786 and repairs could be done in order of importance and need.

Vice-Chair Wiggill asked if the one they suggested the district sell was a ladder truck. It was stated that yes, Truck 41 is a ladder truck and if sold there would not be a reserve ladder truck.

Board Member G. Petersen clarified that what was asked of Siddon's Martin was to provide a recommendation of what will need to occur to keep the unit operational for the next three years. He then stated that these estimates do not include regular maintenance cost.

Chief Williams stated that some repairs must get done sooner and others can wait.

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

8. Fire Chiefs Report

Chief Becraft provided an update on the following:

Station 42 – the construction of Station 42 is moving forward as planned.

Dispatch – Clearfield and NDFD will need to enter an Interlocal Agreement with Layton for dispatch services. It is projected that Layton will begin providing dispatch services on July 1.

Annual Banquet – The banquet was a success and Chief Becraft expressed his appreciation for the employees and the board.

Chief Williams expressed his appreciation to A-Shift for the ice rescue which recently occurred. He then expressed his appreciation to the social media committee; they do not get paid more for this additional duty. The social media committee is helping NDFD grow and educating and interacting with the public. We are proud of our firefighters.

Chief Williams provided a Fire Marshal update on the following:

- Public Education – a new public education program is being created to educate the community. Chief Youngberg has been tasked with creating a process for selecting the participants.
- Fire Code – In July, there will be a new (updated) fire code that must be adopted.
- Burn Permits – March 30th – May 30th open burning for West Point and Clearfield. Only recreational burns in Sunset. NDFD is creating a permitting process for burn permits.
- 4th of July – Standby fees will be assessed for the celebrations. Chief Williams stated that NDFD will work with each entity. This is to help with the overtime of the employees. Standby is considered a dedicated position and apparatus and the specific location. This will assist with the cost of event staffing.

Board Member Vincent asked when the board agreed to implement the standby fee. Chair N. Peterson stated it was adopted in January. Board Member Vincent stated he remembers that it was mentioned but he does not remember any recommendations. He then stated that billing each city isn't fair as it makes the city bill the citizens for the services twice since they pay taxes.

Chair N. Peterson recommended administration review audio and written minutes for direction with regards to charging cities standby fees before the April meeting. It was also stated that the board can recommend the standby fees be amended.

Board Member G. Petersen stated that the standby fees for cities are a change in philosophy and should be reviewed and discussed during the April meeting.

Chief Becraft stated that the district can budget for the event staffing cost. We want to be accountable for the increased wages it costs the district.

Chief Williams stated that he can see that there may have been a miscommunication on how the standby fees would be assessed. The district should review the standby fees and create boundaries and expectations for billing.

Construction within in the district includes the following:

- Salt Grass
- Holiday Oil
- Town Homes
- Falcon Ridge
- Finalizing – Hillside, Bravada (B &C), Lotus Anthem

Non-compliance – There has been a situation with a daycare in Clearfield due to non-compliance regarding code requirements. The charging language that the board approved helps with obtaining compliance.

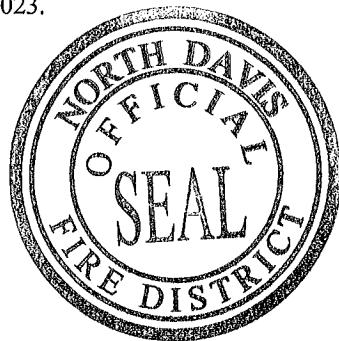
9. Member City Updates

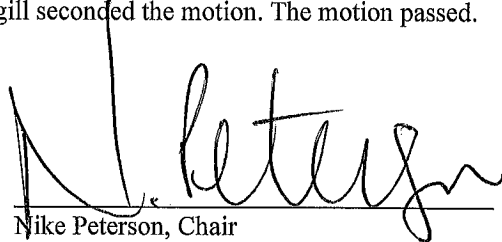
Vice-Chair Wiggill stated that Sunset Jr. High groundbreaking happened on 3/15/2023.

10. Motion to Adjourn

Board Member G. Petersen motioned to adjourn. Vice-Chair Wiggill seconded the motion. The motion passed.

Dated this 24th day of April 2023.

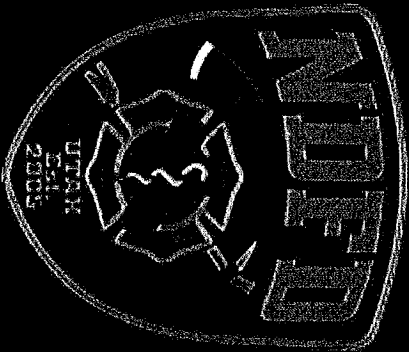



Nike Peterson, Chair

ATTEST:



Misty Rogers, District Clerk



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@gmail.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
\$4,593,808.00	\$4,170,959.00
Promised by CTR accepting rate	Property taxes collected from July 2022 through February 28, 2023
Personal Property - Not included in CTR	Property tax collections from March 2022 through June 2022 (this gives us 12 months)
\$ 504,772.00	\$1,264,420.00
Commissions	Fee in Lien Received at End of FY2022
\$ 245,000.00	\$ 245,000.00
Fee in Lien Received at End of FY2022	Release of RDA Property in FY2022
\$ 60,000.00	\$ 60,000.00
Release of RDA Property in FY2024	Release of RDA Property in FY2024
\$ 311,420.00	\$5,740,389.00
Projected Growth 3% FY2023 & 3% FY2024	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 ██████████ in ambulance revenue in FY2023 and ██████████ in FY2024. To remain conservative, it is recommended to budget ██████████ 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
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	\$ 1,839,022.07	\$ 2,758,533.10
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	\$ 2,238.56
Adjustment %	37%	38%	38%	38%	38%	40%	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	\$ 2,758,533.10
Gross Collection Percentage	39%	36%	36%	38%	38%	38%	38%	38%
Net Collection Percentage	62%	58%	58%	60%	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	\$ 1,620,291.28	\$ 1,620,291.28	\$ 1,620,291.28
Total Transports	1935	1956	1956	635	635	2054	2054	2054
Receipts/Transport	\$ 622.38	\$ 524.71	\$ 524.71	\$ 810.15	\$ 810.15	\$ 850.65	\$ 850.65	\$ 850.65
Charges/Transport	\$ 1,603.90	\$ 1,451.22	\$ 1,451.22	\$ 2,131.96	\$ 2,131.96	\$ 2,238.56	\$ 2,238.56	\$ 2,238.56

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

Inter-Facility	25
Intermediate	328
ALS	266
ALS-II	16
	635

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

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	CLERICAL 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 RDA Westside Business	\$	60,000.00
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$	362,480.00
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	
NDPD Ambulance Collection at End of FY2022	\$ 1,138,819.72
NDPD 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 (NDPD FY2022 collection \$1,138,819.72 plus 67.7% of projected FY2024 ambulance revenue \$411,786.10)	\$ 1,550,605.82

*Recommended amount by Treasurer

OPTION 1 - Property Tax Revenue Breakdown		FY2022 Final Audit
\$ 4,583,808.00	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

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 AMBLANCE	\$	1,379,555.50
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	\$	1,000.00
12	CLERICAL FEES / GRAMA REQUESTS	\$	4,500.00
13	SPECIALIZED PERMITS	\$	1,500.00
14	OPERATIONAL PERMITS	\$	-
15	PUBLIC SAFETY IMPACT FEES	\$	75,000.00
16	LIFE SAFETY	\$	-
17	PLAN REVIEW FEE - COMMERCIAL	\$	4,500.00
18	FIRE PROTECTION - SUBDIVISION/ADU UNIT	\$	1,500.00
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$	1,500.00
21	FALSE ALARM FEE	\$	-
22	OTHER TESTING	\$	-
23	ILLEGAL BURNING	\$	10,000.00
24	STANDBY FEES	\$	-
25	USAR AND HAZMAT WAGE REIMBURSEMENT	\$	700.00
26	FIRE PROTECTION UNINCORPORATED COUNTY	\$	245,000.00
27	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$	5,400,000.00
28	PROPERTY TAXES RATE (Based on FY2023 accepted tax rate)	\$	60,000.00
29	Release of fda Westside Business	\$	362,480.00
30	APPROPRIATION OF FUND BALANCE CAPITAL	\$	-
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$	-
32	APPROPRIATION OF RESTRICTED IMPACT FEE (DEBT SERV)	\$	-
33	APPROPRIATION OF FUND BALANCE	\$	-
34	TOTAL REVENUES!	\$	7,184,328.50

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 2 - Ambulance Revenue Projection Calculation FY2024	
NDP Ambulance Collection at End of FY2022	\$ 1,138,819.72
NDP Projected Collection at End of FY2023	\$ 1,620,291.28
Difference Between ambulance collection at end of FY2022 & projected collection at end of FY2023: \$1,020,291.28 - \$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 FY2023/2024 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 FY2024			
4,583,808.00	Personal Property - Not included in CTR projections (as per Utah State Tax Commission)	\$	4,583,808.00
904,772.00	Projected Growth 3% FY2023 & 3% FY2024	\$	904,772.00
311,420.00	Fee in lieu Received at End of FY2022	\$	311,420.00
245,000.00	Release of RDA Property in FY2024	\$	245,000.00
60,000.00	Total Proposed Property Tax Revenue	\$	60,000.00
5,705,000.00		\$	5,705,000.00

FY2022 Final Audit			
4,583,808.00	Personal Property - Not included in CTR projections (as per Utah State Tax Commission)	\$	4,583,808.00
904,772.00	Projected Growth 3% FY2023 & 3% FY2024	\$	904,772.00
311,420.00	Fee in lieu Received at End of FY2022	\$	311,420.00
245,000.00	Release of RDA Property in FY2024	\$	245,000.00
60,000.00	Total Proposed Property Tax Revenue	\$	60,000.00
5,705,000.00		\$	5,705,000.00

1580= NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

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

USES OF FUNDS

LINE	DESCRIPTION	ACCT. TOTAL	Budget in FY2023
1001	DEBT EMPLOYEE WAGES	\$ 3,075,214	
2002	OVERTIME	\$ 127,285	
3003	PARTTIME EMPLOYEE WAGES	\$ 281,095	
4003	BENEFIT PAYOUT CONTINGENCY	\$ 151,981	
5004	MERIT PAY	\$ -	
6005	BOARD WAGES	\$ 38,000	
7006	F.I.C.A.	\$ 279,493	
8007	RETIREMENT	\$ 547,002	
9008	INSURANCE (HEALTH)	\$ 765,054	
10009	UTAH DISABILITY DEATH BENEFIT	\$ 4,840	
11010	WORKMANS COMP	\$ 68,152	
12011	BANK CHARGES	\$ 6,700	
13012	EMPLOYEE ASSISTANCE PROGRAM	\$ 3,560	
14013	CLOTHING ALLOWANCE - FULL TIME	\$ 66,567	
15014	CLOTHING ALLOWANCE - PART TIME	\$ 4,300	
16014	CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 17,325	
16015	SUBSCRIPTIONS, MEMBERSHIPS	\$ 48,597	
17016	TRAVEL AND TRAINING	\$ 53,259	
18017	OFFICE SUPPLY AND EXPENSE	\$ 13,000	
19018	EQUIPMENT MAINTENANCE AND SUPPLY	\$ 34,280	
20019	VEHICLE MAINTENANCE	\$ 140,350	
21020	COMPUTER MAINTENANCE AND SUPPLY	\$ 48,104	
22021	UTILITIES (GAS, POWER, PHONES)	\$ 74,978	
23022	800 COMMUNICATIONS	\$ 6,000	
24023	DISPATCH SERVICES	\$ 111,885	
25024	SPECIAL DEPARTMENT ALLOWANCE	\$ 32,010	
26025	GRANT EXPENSES	\$ 8,000	
27026	LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 78,328	
28027	COLLECTION CONTRACT (RIS MEDICAL/Health Assess)	\$ 172,507	
29028	MEDICAL SUPPLIES	\$ 94,958	
30029	PARAMEDIC FEE	\$ 6,000	
31030	MISC. SERVICES	\$ 23,040	
32031	PROFESSIONAL SERVICES (ACCT AUDIT, ATTORNEY)	\$ 89,210	
33032	MISC. EQUIPMENT	\$ 30,050	
34033	LEASE OBLIGATION	\$ 142,580	
35034	TRANSFER TO DEBT SERVICE	\$ 528,594	
35035	TRANSFER TO CAPITAL PROJECTS	\$ 230,000	
37037	IMPACT FEE RESERVES	\$ 362,480	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (ROA)	\$ -	
	TOTAL	\$ 7,746,559	
037	TRANSFER TO FUND BALANCE	\$ 207,814	
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$ 7,954,773	

CLICK HERE TO GO TO REVENUES
 CLICK 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

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

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

LINE	DESCRIPTION	ACCT.	TOTAL
1001	PERM EMPLOYEE WAGES	\$	2,957,197
2002	OVERTIME	\$	124,561
3003	PART-TIME EMPLOYEE WAGES	\$	261,056
4006	BENEFIT PAYOUT CONTINGENCY	\$	146,161
5004	MERIT PAY	\$	-
6006	BOARD WAGES	\$	38,000
7006	F.I.C.A.	\$	269,814
8007	RETIREMENT	\$	526,003
9008	INSURANCE (HEALTH)	\$	765,054
10009	UTAH DISABILITY DEATH BENEFIT	\$	4,840
11000	WORKMANS COMP	\$	88,182
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
16014.5	CODE ENFORCEMENT - PUBLIC EDUCATION	\$	17,835
16015	SUBSCRIPTIONS, MEMBERSHIPS	\$	48,557
17016	TRAVEL AND TRAINING	\$	59,259
18017	OFFICE SUPPLY AND EXPENSE	\$	13,000
19018	EQUIPMENT MAINTENANCE AND SUPPLY	\$	140,350
20019	VEHICLE MAINTENANCE	\$	48,104
21020	COMPUTER MAINTENANCE AND SUPPLY	\$	74,978
22021	UTILITIES (GAS, POWER, PHONES)	\$	6,000
23022	800 COMMUNICATIONS	\$	111,885
24023	DISPATCH SERVICES	\$	32,010
26024	SPECIAL DEPARTMENT ALLOWANCE	\$	8,000
28026	GRANT EXPENSES	\$	78,329
27026	LIABILITY INSURANCE (RISK MANAGEMENT)	\$	172,507
28027	COIL ECTION CONTRACT (RIS Medical/Health Assess)	\$	94,958
29028	MEDICAL SUPPLIES	\$	6,000
30029	PARAMEDIC FEE	\$	25,040
31030	MISC. SERVICES	\$	89,210
32031	PROFESSIONAL SERVICES (ACONT AUDIT ATTORNEY)	\$	30,050
33032	MISC. EQUIPMENT	\$	142,580
34033	LEASE OBLIGATION	\$	528,394
35034	TRANSFER TO DEBT SERVICE	\$	230,000
36035	TRANS TO CAPITAL PROJECTS	\$	-
37037	IMPACT FEE RESERVES	\$	362,480
	CONTRIBUTIONS TO OTHER GOVERNMENT(S) (RDA)	\$	7,589,750
	TOTAL	\$	194,578
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$	7,784,329

CLICK HERE TO GO TO REVENUES
 CLICK 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

Budget in FY2023

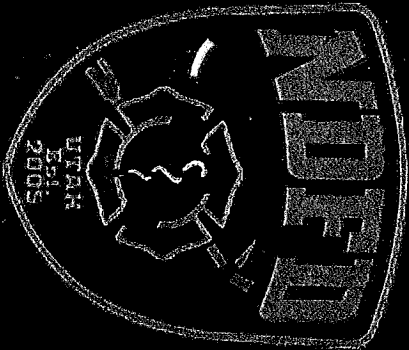
FY2024

Draft Budget

Option 2

Expenditures

(Uses of Funds)



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](http://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

* Variance of revenues over years.

prepared at 6:30 pm
JEF

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	
\$4,383,808.00	Promised by CIR accepting rate
	Personal Property - Not included in CIR
	projections (as per Utah State Tax Commission)
\$ 504,772.00	Fee in Lieu Received at End of FY2022
\$ 245,000.00	Release of RDA Property in FY2024
\$ 60,000.00	Release of RDA Property in FY2024
\$ 311,420.00	Projected growth 3% FY2023 & 3% FY2024
\$5,705,000.00	Total Projected Property Tax Revenue

Property Tax Revenue Breakdown Method 2	
\$4,170,969.00	Property taxes collected from July 2022 through February 28, 2023
\$1,264,420.00	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
\$ 60,000.00	Release of RDA Property in FY2024
\$5,740,389.00	Total Estimated 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 ~~\$1,620,294~~ in ambulance revenue in FY2023 and ~~\$1,747,070.97~~ in FY2024. To remain conservative, it is recommended to budget ~~\$1,550,603.82~~ 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
Gross Charges	\$ 3,103,543.00	\$ 2,838,588.00	\$ 2,838,588.00	\$ 1,353,796.00	\$ 4,597,555.17	\$ 1,839,022.07	\$ 2,758,533.10	\$ 1,747,070.97
Contractual Adjustments	\$ 1,160,725.00	\$ 1,075,824.00	\$ 1,075,824.00	\$ 513,088.28	\$ 1,839,022.07	\$ 1,839,022.07	\$ 1,839,022.07	\$ 1,839,022.07
Adjustment %	37%	38%	38%	38%	40%	40%	40%	40%
Net Billable Charges	\$ 1,942,818.00	\$ 1,762,764.00	\$ 1,762,764.00	\$ 840,707.72	\$ 2,758,533.10	\$ 2,758,533.10	\$ 2,758,533.10	\$ 2,758,533.10
Gross Collection Percentage	39%	36%	36%	38%	38%	38%	38%	38%
Net Collection Percentage	62%	58%	58%	60%	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	\$ 1,620,291.28	\$ 1,620,291.28	\$ 1,620,291.28
Total Transports	1935	1956	1956	635	2054	2054	2054	2054
Receipts/Transport	\$ 622.38	\$ 524.71	\$ 524.71	\$ 810.15	\$ 810.15	\$ 810.15	\$ 810.15	\$ 810.15
Charges/Transport	\$ 1,603.90	\$ 1,451.22	\$ 1,451.22	\$ 2,131.96	\$ 2,131.96	\$ 2,131.96	\$ 2,131.96	\$ 2,131.96

Fiscal 2023 Projection

Fiscal 2023 Projection

Fiscal 2024 Projection

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

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

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

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/AUO 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 RDA 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

Updated 3/14/2023

CLICK HERE TO RETURN TO USES OF FUNDS
 CLICK HERE TO GO TO CAPITAL PROJECTS
 CLICK HERE TO GO TO CAPITAL EXPENSES

*recommended amount by Treasurer

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% 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% of projected FY2024 ambulance revenue \$411,786.10	\$ 1,550,605.82

OPTION 1 - Property Tax Revenue Breakdown	FY2022 Final Audit
\$ 4,583,808.00 Promised by CTR accepting rate in FY2023	\$ 5,088,990.20
\$ 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	\$ 5,333,990.20

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	PMA AUTO AID REVENUE
3	FIRE/INCIDENT RECOVERY
4	INTEREST INCOME
5	MISC REVENUE
6	DONATIONS
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS
8	UTAH STATE FORESTRY GRANT
9	EMS PER CAPITA
10	UTAH STATE FORESTRY GRANT
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT
12	CLERICAL 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/ADU 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	

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 2 - Ambulance Revenue Projection Calculation FY2024	
NDFD Ambulance Collection at End of FY2022	\$ 1,138,819.72
NDFD 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		
4,588,808.00	Personal Property - Not included in CTR projections (as per Utah State Tax Commission)	\$ 5,088,808.00
504,772.00	Projected Growth 3% FY2023 & 3% FY2024	\$ 5,593,580.00
245,000.00	Fee in lieu received at end of FY2022	\$ 6,038,580.00
60,000.00	Release of RDA Property in FY2024	\$ 5,978,580.00
5,205,000.00	Total Proposed Property Tax Revenue	\$ 5,978,580.00

1580- NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 ISSUES OF FUNDS
 Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

LINE	DESCRIPTION	ACCT. TOTAL	Budget In FY2023
1001	PERM EMPLOYEE WAGES	\$ 3,079,214	
2002	OVERTIME	\$ 127,246	
3005	PART-TIME EMPLOYEE WAGES	\$ 267,056	
4003	BENEFIT PAYOUT CONTINGENCY	\$ 151,991	
5004	WERTH PAY	\$ -	
6005	BOARD WAGES	\$ 38,000	
7006	F.I.C.A.	\$ 219,493	
8007	RETIREMENT	\$ 547,002	
9008	INSURANCE (HEALTH)	\$ 765,054	
10009	UTAH DISABILITY DEATH BENEFIT	\$ 4,840	
11010	WORKMANS COMP	\$ 68,152	
12011	BANK CHARGES	\$ 6,700	
13012	EMPLOYEE ASSISTANCE PROGRAM	\$ 3,560	
14013	CLOTHING ALLOWANCE - FULL TIME	\$ 68,587	
15014	CLOTHING ALLOWANCE - PART TIME	\$ 4,300	
16014	GOVE ENFORCEMENT - PUBLIC EDUCATION	\$ -	
18014	SUBSCRIPTIONS (MEMBERSHIPS)	\$ 17,693	
17016	TRAVEL AND TRAINING	\$ 48,567	
18017	OFFICE SUPPLY AND EXPENSE	\$ 53,259	
19018	EQUIPMENT MAINTENANCE AND SUPPLY	\$ 13,000	
20019	VEHICLE MAINTENANCE	\$ 34,480	
21020	COMPUTER MAINTENANCE AND SUPPLY	\$ 140,350	
22021	UTILITIES (GAS, POWER, PHONES)	\$ 48,104	
23022	800 COMMUNICATIONS	\$ 6,000	
24023	DISPATCH SERVICES	\$ 111,885	
25025	SPECIAL DEPARTMENT ALLOWANCE	\$ 32,010	
26025	SPECIAL EXPENSES	\$ 8,000	
27028	LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 78,328	
28027	COLLECTION CONTRACT (IRS MEDICAL/Health Assess)	\$ 172,507	
29028	MEDICAL SUPPLIES	\$ 94,658	
30029	PARAMEDIC FEE	\$ 6,000	
31030	MISC. SERVICES	\$ 23,040	
32031	PROFESSIONAL SERVICES (ACCT/AUDIT, ATTORNEY)	\$ 89,210	
33032	MISC. EQUIPMENT	\$ 30,050	
34033	LEASE ON LOCATION	\$ 142,580	
35034	TRANSFER TO DEBT SERVICE	\$ 523,394	
36035	TRANS TO CAPITAL PROJECTS	\$ 230,000	
37037	IMPACT FEE RESERVES	\$ -	
	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 ISSUES OF FUNDS		
	LINK HERE TO GO TO REVENUES		
	CLICK HERE TO GO TO CAPITAL PROJECTS FUND BALANCE		
	CLICK HERE TO GO TO CAPITAL EXPENSES		
	CLICK HERE TO GO TO TRANSFER TO CAPITAL		

FY 2024 Draft Budget Option 2 Expenditures (Uses of Funds)

1560- NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

LINE	DESCRIPTION	ACCT. TOTAL	Budget FY2023
1	001 DEPT EMPLOYEE WAGES	\$ 2,987,187	
2	002 OVERTIME	\$ 124,961	
3	003 PART-TIME EMPLOYEE WAGES	\$ 261,056	
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 146,161	
5	004 MERIT PAY	\$ -	
6	005 BOARD WAGES	\$ 38,000	
7	006 F.I.C.A.	\$ 268,814	
8	007 RETIREMENT	\$ 626,003	
9	008 INSURANCE (HEALTH)	\$ 765,054	
10	009 UNEMPLOYMENT/DEATH BENEFIT	\$ 4,940	
11	010 WORKMANS COMP	\$ 68,152	
12	011 BANK CHARGES	\$ 6,700	
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 3,360	
14	013 OFFICE ALLOWANCE - FULL TIME	\$ 66,667	
15	014 CLOTHING ALLOWANCE - PART TIME	\$ 4,300	
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 17,835	
18	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 48,557	
17	015 TRAVEL AND TRAINING	\$ 53,259	
18	017 OFFICE SUPPLY AND EXPENSE	\$ 13,000	
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 34,480	
20	019 VEHICLE MAINTENANCE	\$ 140,350	
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 48,104	
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 74,978	
23	022 800 COMMUNICATIONS	\$ 6,600	
24	022 DISPATCH SERVICES	\$ 111,895	
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 32,010	
26	025 GRANT EXPENSES	\$ 8,000	
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 78,329	
28	027 COLLECTION CONTRACT (RIS MEDICAL/Health Assess)	\$ 172,507	
29	028 MEDICAL SUPPLIES	\$ 94,958	
30	029 PARAMEDIC FEE	\$ 6,000	
31	030 MISC. SERVICES	\$ 28,040	
32	031 PROFESSIONAL SERVICES (ACCT AUDIT ATTORNEY)	\$ 89,210	
33	032 MISC. EQUIPMENT	\$ 30,050	
34	033 LEASE OBLIGATION	\$ 142,580	
35	034 TRANSFER TO DEBT SERVICE	\$ 528,394	
36	035 TRANS TO CAPITAL PROJECTS	\$ 280,000	
37	037 IMPACT FEE RESERVE	\$ 362,480	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 7,589,750	
	TOTAL	\$ 194,578	
	037 TRANSFER TO FUND BALANCE	\$ 7,784,329	
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$ 7,978,907	
	TOTAL BUDGET WITH TRANSFER TO REVENUES	\$ 7,978,907	
	CLICK 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		



**NORTH DAVIS FIRE DISTRICT
FISCAL YEAR 2024**

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

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

	2023	
	UNRESTRICTED	RESTRICTED
BEG GEN FUND BALANCE	3,020,234	967,884
REVENUES	89,525	50,000
EXPENDITURES	7,898,396	75,000
END GEN FUND BALANCE	(7,899,309)	-
CHANGE IN FUND BALANCE	(913)	75,000
	3,108,846	1,092,884
		74,087
		4,201,730
BEG CPF FUND BALANCE	461,532	-
REVENUES	92,998	-
EXPENDITURES	362,814	-
ENDING CPF FUND BALANCE	(542,195)	-
CHANGE IN FUND BALANCE	(179,381)	-
	375,149	-
		375,149
BEG DEBT FUND BALANCE	58,302	58,302
REVENUES	485,594	-
EXPENDITURES	(485,594)	-
ENDING DEBT FUND BALANCE	58,302	58,302
CHANGE IN FUND BALANCE	-	-

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

CAPITAL 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	58,302
CHANGE IN FUND BALANCE IN FY 23	-	-	-
BUDGETED REVENUES	528,394	528,394	528,394
BUDGETED EXPENDITURES	(528,394)	(528,394)	(528,394)
CHANGE IN FY 24 FUND BALANCE	-	(0)	(0)
ENDING FUND BALANCE AFTER FY 24	58,302	58,302	58,302

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET I

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	\$ 245,903	\$ 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	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 7,621,755	\$ 7,973,396	\$ 7,258,300	\$ 715,096

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	2023 ESTIMATES	FY2024 PROJECTED REVENUE	FY 2022 ACTUAL	DIFFERENCE
7	GAIN ON SALE OF ASSET	\$ 86,000	\$ -	\$ -	\$ -
	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)
	TOTAL REVENUES	\$ 587,361	\$ 362,814	\$ 240,257	\$ 122,557

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)
	TOTAL REVENUES	\$ 485,594	\$ 528,394	\$ 341,919	\$ 186,474

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	
17	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 50,325	\$ 54,357	\$ 16,081	\$ 38,276	
18	016 TRAVEL AND TRAINING	\$ 56,266	\$ 53,259	\$ 72,593	\$ (19,334)	
19	017 OFFICE SUPPLY AND EXPENSE	\$ 13,669	\$ 13,000	\$ 10,172	\$ 2,828	
20	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 34,507	\$ 37,780	\$ 40,281	\$ (2,501)	
21	019 VEHICLE MAINTENANCE	\$ 216,607	\$ 140,350	\$ 150,531	\$ (10,181)	
22	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 49,387	\$ 48,104	\$ 48,866	\$ (762)	
23	021 UTILITIES (GAS, POWER, PHONES)	\$ 74,798	\$ 74,978	\$ 75,352	\$ (374)	
24	022 800 COMMUNICATIONS	\$ 6,000	\$ 6,000	\$ 2,868	\$ 3,132	
25	023 DISPATCH SERVICES	\$ 123,500	\$ 111,885	\$ 81,424	\$ 30,461	
26	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 25,896	\$ 32,010	\$ 27,906	\$ 4,104	
27	025 GRANT EXPENSES	\$ -	\$ 8,000	\$ 23,500	\$ (15,500)	
28	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 70,330	\$ 78,329	\$ 59,430	\$ 18,900	
29	027 COLLECTION CONTRACT (Billing)(Health Assess)	\$ 158,006	\$ 188,757	\$ 141,453	\$ 47,304	
30	028 MEDICAL SUPPLIES	\$ 85,817	\$ 94,958	\$ 65,151	\$ 29,807	
31	029 PARAMEDIC FEE	\$ 10,000	\$ 6,000	\$ 31,426	\$ (25,426)	
32	030 MISC. SERVICES	\$ 27,250	\$ 25,040	\$ 4,772	\$ 20,268	
33	031 PROFESSIONAL SERVICES (ACCT,AUDIT, ATTORNEY)	\$ 78,380	\$ 89,210	\$ 71,011	\$ 18,199	
34	032 MISC. EQUIPMENT	\$ 44,800	\$ 32,750	\$ 34,838	\$ (2,088)	
35	033 LEASE OBLIGATION	\$ 142,560	\$ 142,560	\$ 159,087	\$ (16,526)	
36	034 TRANSFER TO DEBT SERVICE	\$ 485,594	\$ 528,394	\$ 341,713	\$ 186,681	
37	035 TRANS TO CAPITAL PROJECTS	\$ 500,000	\$ 362,814	\$ 237,000	\$ 262,814	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 482,418	\$ 362,480	\$ 482,418	\$ (119,938)	
	TOTAL	\$ 7,482,230	\$ 7,899,309	\$ 5,917,554	\$ 1,981,755	

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)
	TOTAL	\$ 494,363	\$ 542,195	\$ 508,853	\$ 33,342

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
	TOTAL	\$ 485,594	\$ 528,394	\$ 341,713	\$ 186,681