



**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES**  
Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 102

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

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

**NOTICE & AGENDA**  
**Thursday, June 16, 2022**  
**6:00 PM Work Session / 6:30 PM Board Meeting**

*Members of the public may attend the meetings in person or via Zoom. The Board of Trustees will accept citizen comments at the designated time via Zoom, email, or in person. Citizen comments emailed should be emailed to the District Clerk at [mrogers@nofires.org](mailto:mrogers@nofires.org) no later than the 5:00 PM on the day of the meeting. The email subject line must state "Citizen Comment – 6/16/2022 Board of Trustees Meeting" and the email body must include citizens first and last name, address and a succinct statement.*

Join NDFD Board of Trustee Meetings via Zoom: Connect Via Zoom: <https://us02web.zoom.us/j/86527936310>  
Connect Via Telephone: 1-346-248-7799 Webinar ID: 865 2793 6310

**Board of Trustee Work Session – 6:00 PM**

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

1. Review and Discuss NDFD Fraud Risk Assessment
2. Presentation and Discussion of the North Davis Fire District FY2022-2023 Final Budget

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

1. Call to Order
2. Invocation or Inspirational Thought
  - a. *Please contact the District Clerk to request permission to offer the invocation or inspirational thought*
3. Pledge of Allegiance
4. Citizen Comment
  - a. *If you wish to make comment to the Board, please use the podium and clearly state your name, and address, keeping your comments to a maximum of 3 minutes. Public comment is a time for the Board to receive new information and perspectives*
5. Consideration of Approval of Minutes from May 19, 2022, NDFD Board of Trustees Meeting
6. Consideration of Approval of the North Davis Fire District Bills for May 2022
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Discussion & Consideration of Resolution 2022R-04, Adoption of a FY2023 Property Tax Rate for the North Davis Fire District
  - a. Public Hearing
  - b. Action
9. Discussion & Consideration of Resolution 2022R-05, Adoption of the North Davis Fire District Final Budget for 2022-2023 Fiscal Year
  - a. Public Hearing
  - b. Possible Action
10. Discussion & Consideration of Resolution 2022R-06, Adoption of the North Davis Fire District Wage Study Effective for FY2023
11. Discussion & Consideration of Resolution 2022R-07, Amending North Davis Fire District Personnel Policy and Procedure Manual Concerning Leave Policies, and Adopting Juneteenth as a Holiday
12. Fire Chiefs Report

13. Other
14. Motion to Adjourn

Dated and posted this 13<sup>th</sup> day of June 2022

A handwritten signature in cursive script that reads "Misty Rogers". The signature is written in black ink and is positioned above a horizontal line.

---

Misty Rogers, District Clerk

## **Tentative Upcoming Agenda Items**

*(Dates, Times, and Agenda Items Are Subject to Change)*

### **July 14, 2022**

6:00 PM - Board of Trustee Work Session

1. Discussion and Planning for NDFD
2. Discussion of Standards and Guidelines Pertaining to Tax Increment Financing
- 3.

6:30 PM - Regular Board of Trustee Meeting / Local Building Authority Meeting

1. Consideration of Approval of Minutes
2. Consideration of Approval of Bills
3. Consideration of Approval of Financial Report
4. Fire Chiefs Report

### **August 18, 2022**

6:00 PM - Board of Trustee Work Session

1. Discussion and Planning for NDFD

6:30 PM - Regular Board of Trustee Meeting / Local Building Authority Meeting

1. Consideration of Approval of Minutes
2. Consideration of Approval of Bills
3. Consideration of Approval of Financial Report
4. Fire Chiefs Report



## Fraud Risk Assessment

### Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

### Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

### 2. Require a Commitment of Ethical Behavior

#### **Purpose**

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

#### **Overview**

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

## **Implementation**

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

### **3. Adopt and Put Into Practice Written Policies**

#### **Overview**

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov).

#### **a. Conflict of Interest**

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
  - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
  - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
  - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
  - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
  - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or refers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
  2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
  3. Establishes a reporting structure with senior management reporting to the governing body.
  4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
  5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
  6. Communicates the public nature of purchase records.
  7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
  8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
  2. Establishes procedures for independent review and reconciliation of each card.
  3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
  4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
  5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
  2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
  2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
  3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
  2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).



3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## 4. Hire and Train Qualified Staff

### **Purpose**

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### **Overview**

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### **Implementation**

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov). The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## 5. Provide Effective Training

### Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see [training.auditor.utah.gov](https://training.auditor.utah.gov)). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## 6. Implement a Hotline

### Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

## Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

## Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
  - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
  - b. Audit committee:
    - i. Reviews available evidence.
    - ii. Determines if further investigation is merited. If so;
      - Sets the scope of audit
      - Sets a budget
      - Sets a timeline
      - Provides resources
  - c. Audit results are reported to the audit committee.
  - d. Audit committee approves findings and recommendations.
  - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
  - f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

## **Overview**

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

## **Implementation**

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

## **Adaptation for small entities**

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

## **8. Use an Audit Committee**

### **Purpose**

An audit committee assists the governing body in its financial oversight responsibilities.

### **Membership**

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

## Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

## Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: \_\_\_\_/395 \*Risk Level: Very Low Low Moderate High Very High  
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: \_\_\_\_\_

\*Completed for Fiscal Year Ending: \_\_\_\_\_ \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

\* MC = Mitigating Control





## Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

### Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

## North Davis Fire District Custom Transaction Detail Report May 2022

Name	Date	Memo	Account	Type	Amount
	05/02/2022	Lockbox	1-30100 - Ambulance	Deposit	13,438.83
	05/03/2022	UT Medicaid	1-30100 - Ambulance	Deposit	12,935.93
	05/03/2022	Lockbox	1-30100 - Ambulance	Deposit	327.57
	05/04/2022	Lockbox	1-30100 - Ambulance	Deposit	1,156.35
	05/05/2022	Noridian	1-30100 - Ambulance	Deposit	1,662.80
	05/06/2022	Lockbox	1-30100 - Ambulance	Deposit	346.64
	05/06/2022	Lockbox	1-30100 - Ambulance	Deposit	1,238.39
	05/09/2022	Lockbox	1-30100 - Ambulance	Deposit	11,171.97
	05/10/2022	UT Medicaid	1-30100 - Ambulance	Deposit	6,004.30
	05/11/2022	Noridian	1-30100 - Ambulance	Deposit	867.11
	05/11/2022	Lockbox	1-30100 - Ambulance	Deposit	1,148.52
	05/12/2022	Noridian	1-30100 - Ambulance	Deposit	650.58
	05/13/2022	Noridian	1-30100 - Ambulance	Deposit	1,044.29
	05/16/2022	Noridian	1-30100 - Ambulance	Deposit	602.25
	05/16/2022	Lockbox	1-30100 - Ambulance	Deposit	1,466.01
	05/17/2022	UT Medicaid	1-30100 - Ambulance	Deposit	4,923.65
	05/17/2022	Lockbox	1-30100 - Ambulance	Deposit	6,598.60
	05/18/2022	Noridian	1-30100 - Ambulance	Deposit	1,338.04
	05/19/2022	Lockbox	1-30100 - Ambulance	Deposit	976.75
	05/20/2022	Lockbox	1-30100 - Ambulance	Deposit	2,265.86
	05/23/2022	Lockbox	1-30100 - Ambulance	Deposit	6,368.30
	05/24/2022	UT Medicaid	1-30100 - Ambulance	Deposit	89.32
	05/25/2022	Noridian	1-30100 - Ambulance	Deposit	1,466.99
	05/25/2022	Lockbox	1-30100 - Ambulance	Deposit	95.21
	05/26/2022	Lockbox	1-30100 - Ambulance	Deposit	940.32
	05/27/2022	Lockbox	1-30100 - Ambulance	Deposit	3,225.18
	05/31/2022	Lockbox	1-30100 - Ambulance	Deposit	50.00
	05/31/2022	Lockbox	1-30100 - Ambulance	Deposit	5,235.86
	05/31/2022	Interest	1-36100 - Interest Income-General Fund	Deposit	2,985.79
West Point City	05/03/2022	68 S 4950 W (2019 Wildfire) Permit # 5714	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4217 W 1100 S (505 Harvest Fields) Permit # 5745	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4379 W 200 N (106 Dahlia Estates) Permit # 5746	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3735 W 200 N (225 Bluff View) Permit # 5755	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3737 W 200 N (226 Bluff View) Permit # 5756	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3729 W 200 N (227 Bluff View) Permit # 5757	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3727 W 200 N (228 Bluff View) Permit # 5758	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4205 W 1100 S (506 Harvest Fields) Permit # 5759	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	153 N 4450 W (110 Dahlia Estates) Permit # 5760	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	1111 N 5150 W (219 Sunview) Permit # 5761	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4421 W 150 N (117 Dahlia Estates) Permit # 5762	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	74 N 4325 W (222 Dahlia Estates) Permit # 5763	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	994 S 4250 W (720 Harvest Fields) Permit # 5764	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	1123 S 4425 W (214 Harvest Fields) Permit # 5765	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	1089 S 4150 W (512 Harvest Fields) Permit # 5770	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4232 W 1100 S (519 Harvest Fields) Permit # 5773	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3755 W 200 N (221 Bluff View) Permit # 5776	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3757 W 200 N (222 Bluff View) Permit # 5777	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3751 W 200 N (223 Bluff View) Permit # 5778	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3749 W 200 N (224 Bluff View) Permit # 5779	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	102 N 4450 W (116 Dahlia Estates) Permit # 5780	1-34100 - Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4461 W 75 N (113 Dahlia Estates) Permit # 5781	1-34100 - Impact Fees	Sales Receipt	181.13

## North Davis Fire District Custom Transaction Detail Report May 2022

West Point City	05/03/2022	4208 W 975 S (705 Harvest Fields) Permit # 5783	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4403 W 150 N (118 Dahlia Estates) Permit # 5784	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4365 W 150 N (120 Dahlia Estates) Permit # 5785	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	228 N Cold Springs Road (126 Dahlia Estates) Permit # 5786	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	263 N Cold Springs Road (1026 Dahlia Estates) Permit # 5787	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	1828 W 75 S (103 Murray Place) Permit # 5788	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	4231 W 1100 S (504 Harvest Fields) Permit # 5789	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	1021 S 4200 W (709 Harvest Fields) Permit # 5790	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	3844 W 1100 N (204 Bennett Century Farm) Permit # 5794	1-34100 · Impact Fees	Sales Receipt	181.13
West Point City	05/03/2022	279 N 2000 W (The Pointe Pad A - shell)	1-34100 · Impact Fees	Sales Receipt	1,202.00
West Point City	05/03/2022	Service Fee	1-34100 · Impact Fees	Sales Receipt	-960.00
Davis County Treasurer	05/03/2022	2017 Interest	1-32200 · Property Taxes	Sales Receipt	35.95
Davis County Treasurer	05/03/2022	2018 Interest	1-32200 · Property Taxes	Sales Receipt	57.04
Davis County Treasurer	05/03/2022	2019 Interest	1-32200 · Property Taxes	Sales Receipt	35.43
Davis County Treasurer	05/03/2022	2020 Interest	1-32200 · Property Taxes	Sales Receipt	56.61
Davis County Treasurer	05/03/2022	2021 Interest	1-32200 · Property Taxes	Sales Receipt	75.02
Davis County Treasurer	05/03/2022	2017 Penalty	1-32200 · Property Taxes	Sales Receipt	2.86
Davis County Treasurer	05/03/2022	2018 Penalty	1-32200 · Property Taxes	Sales Receipt	5.14
Davis County Treasurer	05/03/2022	2019 Penalty	1-32200 · Property Taxes	Sales Receipt	5.40
Davis County Treasurer	05/03/2022	2020 Penalty	1-32200 · Property Taxes	Sales Receipt	16.62
Davis County Treasurer	05/03/2022	2021 Penalty	1-32200 · Property Taxes	Sales Receipt	92.26
Davis County Treasurer	05/03/2022	2021 PFEE	1-32100 · Fee in Lieu	Sales Receipt	-75.35
Davis County Treasurer	05/03/2022	2022 PFEE	1-32100 · Fee in Lieu	Sales Receipt	23,331.78
Davis County Treasurer	05/03/2022	2020 PTax	1-32200 · Property Taxes	Sales Receipt	13.66
Davis County Treasurer	05/03/2022	2021 PTax	1-32200 · Property Taxes	Sales Receipt	15,132.30
Davis County Treasurer	05/03/2022	2022 PTax	1-32200 · Property Taxes	Sales Receipt	28,710.02
Davis County Treasurer	05/03/2022	2017 Tax	1-32200 · Property Taxes	Sales Receipt	431.53
Davis County Treasurer	05/03/2022	2018 Tax	1-32200 · Property Taxes	Sales Receipt	479.34
Davis County Treasurer	05/03/2022	2019 Tax	1-32200 · Property Taxes	Sales Receipt	508.00
Davis County Treasurer	05/03/2022	2020 Tax	1-32200 · Property Taxes	Sales Receipt	20,439.52
Davis County Treasurer	05/03/2022	2021 Tax	1-32200 · Property Taxes	Sales Receipt	93,931.86
Davis County Auditor	05/03/2022	Fire Protection for Unincorporated Ground	1-33100 · Fire Protection	Sales Receipt	886.43
Youth Health Associates	05/06/2022	Commercial Daycare Inspection	1-35100 · Inspection Fees	Sales Receipt	75.00
Youth Health Associates	05/06/2022	Group Home Inspection - Eagle Academy	1-35100 · Inspection Fees	Sales Receipt	75.00
Youth Health Associates	05/06/2022	Group Home Inspection - Lakeside	1-35100 · Inspection Fees	Sales Receipt	75.00
Renaissance Academy	05/06/2022	Group Home Inspection	1-35100 · Inspection Fees	Sales Receipt	75.00
Jacob Packard	05/06/2022	Freeport Center #7	1-35100 · Inspection Fees	Sales Receipt	75.00
Fire Recovery USA	05/10/2022	Reference # 1134060	1-30150 · Fire / Incident Recovery	Sales Receipt	604.86
Fire Recovery USA	05/10/2022	Reference # 1053468	1-30150 · Fire / Incident Recovery	Sales Receipt	507.00
Fire Recovery USA	05/10/2022	Reference # 1134064	1-30150 · Fire / Incident Recovery	Sales Receipt	579.00
Fire Recovery USA	05/10/2022	Reference # 1134058	1-30150 · Fire / Incident Recovery	Sales Receipt	579.00
Fire Recovery USA	05/10/2022	Reference # 1139910	1-30150 · Fire / Incident Recovery	Sales Receipt	590.64
Fire Recovery USA	05/10/2022	Service Fee	Fire Recovery	Sales Receipt	-572.10
AAA Fire Safety & Alarm	05/10/2022	System Testing - El Sazon D' Ver	1-35100 · Inspection Fees	Sales Receipt	75.00
State of Utah	05/11/2022	Grant Money Received - HazMat Truck (Box Truck)	1-37200 · Grants	Sales Receipt	23,500.00
Randy Davis	05/11/2022	Misc Inspection - New Business	1-35100 · Inspection Fees	Sales Receipt	75.00
State of Utah	05/23/2022	Bureau of Emergency Management Services Grant Reimbursement	1-37210 · EMS Per Capita Grant	Sales Receipt	2,538.00
NEFA	05/25/2022	Inspection - NEFA	1-35100 · Inspection Fees	Sales Receipt	75.00

## North Davis Fire District Custom Transaction Detail Report May 2022

TNT Fireworks	05/26/2022	Firework Set-up Display - Smiths 217 N 2000 W, West Point (inside store display)	1-38100 · Permit Fees	Sales Receipt	320.00
JR Service Center LLC	05/26/2022	Overpayment for Repair	1-43300 · Vehicle Maintenance	Sales Receipt	841.00
Revenue - May 2022					310,737.26

Name	Date	Memo	Account	Type	Amount
A-1 Uniforms	05/28/2022	New Hire	1-40300 · Clothing Allowance	Bill	-184.64
Advanced Fire Services of Utah, Inc	05/01/2022	Station 41 Backflow Test (2021)	1-41200 · Equipment Maintenance & Supply	Bill	-130.00
AFLAC	05/25/2022	May 2022 - Employee w/Holding	1-41410 · AFLAC Cancer Policy	Bill	-1,022.60
Airgas Intermountain Inc	05/02/2022	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-71.78
Airgas Intermountain Inc	05/18/2022	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-62.88
Airgas Intermountain Inc	05/31/2022	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-169.10
Amazon	05/04/2022	Batteries	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-93.48
Amazon	05/04/2022	iPad Cases (11)	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-266.09
Amazon	05/05/2022	3volt Batteries	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-39.40
Amazon	05/11/2022	iPad Case (1)	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-25.27
Amazon	05/23/2022	Lockbox	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-29.99
Amazon	05/25/2022	toner	1-42200 · Office supply & expenses	Credit Card Charge	-88.89
Amazon	05/25/2022	Toner	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-129.99
Amazon	05/25/2022	Toner	1-41200 · Equipment Maintenance & Supply	Credit Card Credit	129.99
Amazon	05/26/2022	Air Conditioner Units - Temp Station	4-46350 · Temporary Relocation	Credit Card Charge	-655.98
Amazon	05/26/2022	Toner	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-129.99
Andrew H. Blackburn	05/25/2022	June 2022	1-42420 · Attorney	Bill	-1,200.00
Apple.com	05/09/2022	Storage	1-42800 · Subscriptions, Memberships	Credit Card Charge	-9.99
AT&T Mobility	05/31/2022	April 21 - May 20	1-43200 · Utilities (Gas,Power,Phones)	Bill	-1,848.98
AT&T Mobility	05/31/2022	New Devices for New Program	1-40700 · Computer Maintenance & Supply	Bill	-5,739.73
Best Western Inn	05/09/2022	Hotel - Training for Padilla	1-43000 · Travel and Training	Credit Card Charge	-111.44
Blalock and Partners	05/09/2022	Construction Docs / Piezometers	4-46330 · Professional Fees	Bill	-83,999.00
Blomquist Hale Consulting Group, Inc	05/02/2022	May 2022	1-41000 · EA Assistance Program	Bill	-235.00
Blueline Services	05/31/2022	2 employees	1-42440 · Blueline Drug Testin	Bill	-100.00
Border States	05/10/2022	Station Supply - ACV Detector	1-41200 · Equipment Maintenance & Supply	Bill	-57.29
Boundtree Medical Supplies	05/06/2022	Curaplex IV Start Kit	1-14815 · IV	Bill	-224.73
Boundtree Medical Supplies	05/16/2022		1-14815 · IV	Bill	-203.40
Boundtree Medical Supplies	05/24/2022	Ondansetron	1-41800 · Medical Supplies Expenses	Bill	-195.99

## North Davis Fire District Custom Transaction Detail Report May 2022

Bridgerland Technical College	05/02/2022	Tuition - Bassett	1-43000 · Travel and Training	Bill	-835.00
Bridgerland Technical College	05/02/2022	Tuition - Garlich	1-43000 · Travel and Training	Bill	-835.00
Bridgerland Technical College	05/02/2022	Tuition - Shelton	1-43000 · Travel and Training	Bill	-835.00
Charlie's Service Center	05/18/2022	2013 Ambulance - Replace Reductant Fluid Pump	1-43300 · Vehicle Maintenance	Bill	-846.87
Child Richards (CPA)	05/31/2022	Accountant Fees (April 2022)	1-42410 · Accountant Fees	Bill	-1,635.00
Clearfield City Corp	05/04/2022		1-43200 · Utilities (Gas,Power,Phones)	Bill	-268.47
Clearfield City Corp	05/04/2022		4-46300 · Construction of Station 42	Credit Card Charge	-1,200.00
Clearfield City Corp	05/08/2022	June 2022 Dispatch	1-40900 · Dispatch Services	Bill	-7,084.00
Clearfield Job Corp	05/26/2022	Security Building	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Administration Building	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Cafeteria	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Dorm Alpha	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Dorm Bravo	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Dorm Charlie	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Dorm Delta	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Dorm Echo	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Building Echo-8	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Building Echo 9	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Building Delta-8	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Building Delta-9	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Gate Office	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Maintenance Building	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Grounds Maintenance	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Gym (Martin Luther King Fieldhouse)	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Standards Building	1-35100 · Inspection Fees	Invoice	75.00
Clearfield Job Corp	05/26/2022	Student Activity Center (SAC)	1-35100 · Inspection Fees	Invoice	75.00
Comcast	05/01/2022	Station 41 - Cable/Phones	1-41200 · Equipment Maintenance & Supply	Bill	-934.37
Comcast	05/23/2022	Station 41 6/1/2022-6/30/2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-850.46
Comcast Business	05/15/2022	Ethernet	1-41200 · Equipment Maintenance & Supply	Bill	-513.06
Comcast Business	05/15/2022	5/15/2022-6/14/2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-513.06
Crown Promotions	05/27/2022	New Hire	1-40300 · Clothing Allowance	Credit Card Charge	-47.19
Curt King	05/25/2022	Appleton WI - Inspect New Engine	1-43000 · Travel and Training	Bill	-177.00
Dallas Green Farm & Home	05/10/2022	Supplies (bolts)	4-46350 · Temporary Relocation	Bill	-28.03
Dallas Green Farm & Home	05/17/2022	Station 41 Lawn Seed, Peat Moss, Fertilizer	1-41200 · Equipment Maintenance & Supply	Bill	-214.96
Dallas Green Farm & Home	05/17/2022	Lawn Care Treatment	1-41200 · Equipment Maintenance & Supply	Bill	-99.98
Dallas Green Farm & Home	05/25/2022	Dowel - Used for Inspections	1-41200 · Equipment Maintenance & Supply	Bill	-0.98
Delta Airlines	05/18/2022	Airfare (Image Trend Conference) - Rogers, Youngberg, Harrington	1-43000 · Travel and Training	Credit Card Charge	-2,226.60
Department of Public Safety	05/25/2022	\$100 x 35 firefighters	1-41400 · Insurance (Health)	Bill	-3,500.00
Dish Network	05/09/2022	Station 43 (3/24/22 to 4/23/22)	4-46320 · Soft Costs	Credit Card Charge	-135.43
Dominion Energy	05/11/2022	4/13/20225/11/2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-284.68

## North Davis Fire District Custom Transaction Detail Report May 2022

Dominion Energy	05/13/2022	Freeport Bldg 26 4/13/2022-5/12/2022	4-46320 · Soft Costs	Bill	-51.38
Electrical Installation & Design	05/18/2022	Station Lighting Transition from Station 41 to Temp Station	4-46350 · Temporary Relocation	Bill	-3,600.00
Electrical Installation & Design	05/18/2022	Station Lighting Cost for Transition to Temp Station	4-46350 · Temporary Relocation	Bill	-2,200.00
ETS	05/10/2022	Screen	1-40740 · IT Equipment	Bill	-775.00
Freeport Center Associates LLP	05/19/2022	Rent May 2022	4-46350 · Temporary Relocation	Bill	-850.00
Freeport Center Associates LLP	05/19/2022	June 2022 Rent	4-46350 · Temporary Relocation	Bill	-850.00
Grammerly	05/03/2022		1-42800 · Subscriptions, Memberships	Credit Card Charge	-450.00
Health Equity	05/01/2022	Service Fee - May 2022	1-41400 · Insurance (Health)	Bill	-13.50
Henry Schein	05/16/2022	Electrode Foam White Sensor	1-41800 · Medical Supplies Expenses	Bill	-60.00
Henry Schein	05/16/2022	Sam Pelvic Sling, Large	1-41800 · Medical Supplies Expenses	Bill	-177.54
Henry Schein	05/23/2022	Morphine Sulfate In SDV	1-41830 · Medication	Bill	-59.28
Henry Schein	05/23/2022	Fentanyl Citrate	1-41830 · Medication	Bill	-113.50
Henry Schein	05/25/2022	Adrenalin Inj	1-41830 · Medication	Bill	-429.50
Henry Schein	05/26/2022	Epinephrine Inj ABJ LFS 10mL 0.1mg/mL	1-41800 · Medical Supplies Expenses	Bill	-67.46
IRS Deposit	05/13/2022	Payroll Date 5/13/2022	1-41300 · FICA	Check	-5,970.41
IRS Deposit	05/26/2022	Payroll Date 5/26/2022	1-41300 · FICA	Check	-5,039.37
IRS Deposit	05/27/2022	Payroll Date 5/27/2022	1-41300 · FICA	Check	-6,146.16
J&J Nursery & Garden Center	05/24/2022	Lawn	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-72.84
Jason L. Taylor	05/25/2022	June 2022	1-42470 · Medical Advisor	Bill	-900.00
Jimmy John's	05/05/2022	Engineer Testing - Lunch for Panel	1-42700 · Special Department Allowance	Credit Card Charge	-152.13
JR Service Center	05/10/2022	2011 F350 - Repair Brake System	1-43300 · Vehicle Maintenance	Bill	-3,339.80
JR Service Center	05/11/2022	1994 Ford F350 - Shifter Repair	1-43300 · Vehicle Maintenance	Bill	-65.00
Labor Commission	05/27/2022	Compressor Inspection	1-41200 · Equipment Maintenance & Supply	Bill	-30.00
Les Schwab Tire Center	05/03/2022	Oil Change & Tire Rotation 2014 Chevy Silverado	1-43300 · Vehicle Maintenance	Bill	-119.96
Life-Assist Inc	05/02/2022	Ibuprofen suspension, childrens, berry	1-41830 · Medication	Bill	-52.30
Life-Assist Inc	05/02/2022	GRAHAM MegaMover Transport	1-41800 · Medical Supplies Expenses	Bill	-105.50
Life-Assist Inc	05/06/2022	Carpject Holder/Injector	1-41800 · Medical Supplies Expenses	Bill	-0.48
Life-Assist Inc	05/06/2022	Superno Exam Gloves	1-41885 · PPE	Bill	-210.00
Life-Assist Inc	05/06/2022	Dextrose 10% IV Solution	1-14815 · IV	Bill	-26.60
Life-Assist Inc	05/06/2022	9Sodium Chloride IV Solution	1-14815 · IV	Bill	-27.72
Life-Assist Inc	05/16/2022	MedSource Nasal Cannula, Non-Flared, Adult	1-41875 · Bag, O2	Bill	-31.00
Life-Assist Inc	05/16/2022	MedSource O2 Mask, Non-Rebreather With reservoir, Adult	1-41875 · Bag, O2	Bill	-55.50
Life-Assist Inc	05/16/2022	AMBU SPUR II BAG MASK RESUSCITATOR, ADULT	1-41840 · Airway	Bill	-48.15
Life-Assist Inc	05/16/2022	AMBU SPUR ii BAG MASK RESUSCIATATOR, PEDIATRIC	1-41845 · Airway, Advanced	Bill	-157.44
LN Curtis and Sons	05/06/2022	Coupling	1-41200 · Equipment Maintenance & Supply	Bill	-116.03
LN Curtis and Sons	05/11/2022	Turnout Gear - Williams	1-42010 · Turnout Gear	Bill	-2,780.32
LN Curtis and Sons	05/11/2022	30" Gen Pur Cutter	3-44200 · Equipment	Bill	-236.78
LN Curtis and Sons	05/16/2022	Orange StremLite	1-42010 · Turnout Gear	Bill	-940.00
LN Curtis and Sons	05/16/2022	Orange StremLite	1-42010 · Turnout Gear	Bill	-180.00
LN Curtis and Sons	05/16/2022	Turnout Gear - Becraft	1-42010 · Turnout Gear	Bill	-2,767.50
LN Curtis and Sons	05/16/2022	Turnout Coat / Pant	1-42010 · Turnout Gear	Bill	-1,053.00
LN Curtis and Sons	05/16/2022	Attack Hose - Green	3-44200 · Equipment	Bill	-2,820.00
LN Curtis and Sons	05/16/2022	Attack Hose - Orange	3-44200 · Equipment	Bill	-2,350.00
LN Curtis and Sons	05/16/2022	Rubber Hose - Yellow	3-44200 · Equipment	Bill	-6,250.00

## North Davis Fire District Custom Transaction Detail Report May 2022

LN Curtis and Sons	05/16/2022	Ndura Hose - White	3-44200 · Equipment	Bill	-2,460.00
LN Curtis and Sons	05/16/2022	Multiforce Compact Airlifing Bag Kit	3-44200 · Equipment	Bill	-7,335.90
LN Curtis and Sons	05/16/2022	Convex Multi Base	3-44200 · Equipment	Bill	-579.50
LN Curtis and Sons	05/16/2022	25-36" ACME Thread Rescue Strut	3-44200 · Equipment	Bill	-1,046.90
LN Curtis and Sons	05/16/2022	37-58" ACME Thread Rescue Strut	3-44200 · Equipment	Bill	-1,311.00
LN Curtis and Sons	05/16/2022	12" Strut Extension	3-44200 · Equipment	Bill	-372.40
LN Curtis and Sons	05/16/2022	24" Strut Extension	3-44200 · Equipment	Bill	-475.00
LN Curtis and Sons	05/16/2022	36" Strut Extension	3-44200 · Equipment	Bill	-583.30
LN Curtis and Sons	05/16/2022	Tie Down Keys	3-44200 · Equipment	Bill	-178.60
LN Curtis and Sons	05/16/2022	Freight	3-44200 · Equipment	Bill	-400.00
LN Curtis and Sons	05/16/2022	Rubber Mallet	3-44200 · Equipment	Bill	-32.87
Mark Becraft	05/25/2022	Appleton, WI - New Engine Inspection	1-43000 · Travel and Training	Bill	-177.00
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41115 · Salary	Check	-11,559.20
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41111 · Auto Overtime	Check	-8,335.42
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41110 · Full Time Employee Wages	Check	-55,948.16
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41120 · Part-Time Employee Wages	Check	-6,538.09
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41116 · Sick Leave	Check	-415.95
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41110 · Full Time Employee Wages	Check	-317.10
Payroll	05/13/2022	Payroll Date 5/13/2022	1-41117 · Vacation Leave	Check	-1,172.52
Payroll	05/13/2022	Payroll Date 5/13/2022	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
Payroll	05/26/2022	Payroll Date 5/26/2022	1-41111 · Auto Overtime	Check	-7,765.58
Payroll	05/26/2022	Payroll Date 5/26/2022	1-41110 · Full Time Employee Wages	Check	-53,606.03
Payroll	05/26/2022	Payroll Date 5/26/2022	1-41116 · Sick Leave	Check	-183.12
Payroll	05/26/2022	Payroll Date 5/26/2022	1-41110 · Full Time Employee Wages	Check	-631.70
Payroll	05/26/2022	Payroll Date 5/26/2022	1-41117 · Vacation Leave	Check	-3,687.36
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41115 · Salary	Check	-11,559.20
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41111 · Auto Overtime	Check	-12,515.58
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41110 · Full Time Employee Wages	Check	-49,284.32
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41120 · Part-Time Employee Wages	Check	-4,024.62
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41116 · Sick Leave	Check	-981.71
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41110 · Full Time Employee Wages	Check	-893.10
Payroll	05/27/2022	Payroll Date 5/27/2022	1-41117 · Vacation Leave	Check	-7,318.83
Payroll	05/27/2022	Payroll Date 5/27/2022	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
PEHP Flex	05/27/2022	Payroll Date 5/27/2022	1-41400 · Insurance (Health)	Check	-27.50
PEHP Group Insurance	05/25/2022	May 2022	1-41400 · Insurance (Health)	Bill	-36,363.47
Pioneer Overhead	05/01/2022	Garage Door Repairs - Station 41	1-41200 · Equipment Maintenance & Supply	Bill	-309.85
Pitney Bowes Purchase Power	05/16/2022	Postage	1-42200 · Office supply & expenses	Bill	-100.00
Rasmussen & Associates, PC	05/05/2022		1-42480 · Payroll Administration	Bill	-669.00
Ritas Pizzeria	05/03/2022	EMS Dinner	1-42700 · Special Department Allowance	Credit Card Charge	-89.37
Rocky Mountain Emergency Vehicles	05/13/2022	Paramedic Unit - Custom	3-44300 · Vehicles	Bill	-169,776.00
Rocky Mountain Power	05/09/2022		4-46320 · Soft Costs	Bill	-219.09
Rocky Mountain Power	05/13/2022	Station 41 4/13/2022-5/12/2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-514.69
Rocky Mountain Power	05/13/2022	Station 42 Late Fee	1-43200 · Utilities (Gas,Power,Phones)	Bill	-1.36
Rocky Mountain Power	05/17/2022	Freeport Bldg 26 Utilities 3/9/2022-4/7/2022	4-46320 · Soft Costs	Credit Card Charge	-171.96

## North Davis Fire District Custom Transaction Detail Report May 2022

Rocky Mountain Power	05/17/2022	Service Fee	1-40200 · Bank Charges	Credit Card Charge	-1.75
Rocky Mountain Power	05/17/2022	Station 42 Utilities	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	-135.92
Rocky Mountain Power	05/17/2022	Station 41 Utilities	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	-521.01
Rocky Mountain Power	05/17/2022	Service Fee	1-40200 · Bank Charges	Credit Card Charge	-1.75
Safelite Auto Glass	05/02/2022	2014 Chevy Silverado	1-43300 · Vehicle Maintenance	Bill	-400.00
Sam's Club MC/SYNCB	05/18/2022	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	Bill	-726.71
Shea Cason	05/11/2022	Medical Term Book (starting paramedic pre requisites)	1-43000 · Travel and Training	Bill	-32.05
Shea Cason	05/26/2022	Reimbursement for MEDA-1105-17-LC Class (Bridgerland)	1-43000 · Travel and Training	Bill	-155.00
Siddons-Martin Emergency Group	05/25/2022	Halogen Lamp	1-43300 · Vehicle Maintenance	Bill	-50.00
Siddons-Martin Emergency Group	05/27/2022	3 American LaFrance - Repair and Replace Drag Link	1-43300 · Vehicle Maintenance	Bill	-762.50
SMITHS	05/01/2022	Propane & Tank	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-64.04
Smith's #272	05/04/2022	EMS Week	1-42700 · Special Department Allowance	Credit Card Charge	-78.03
Smith's #272	05/18/2022	Trash Bags	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-31.46
State of Utah	05/25/2022	Entity Registration	1-42800 · Subscriptions, Memberships	Credit Card Charge	-25.00
Symbol Arts	05/11/2022	Name Plate (2)	1-40300 · Clothing Allowance	Bill	-50.00
The Parking Spot	05/29/2022	Parking for Travel to Appleton	1-43000 · Travel and Training	Credit Card Charge	-77.80
Theron Williams	05/25/2022	Appleton, WI - New Engine Inspection	1-43000 · Travel and Training	Bill	-177.00
Utah Retirement Systems	05/13/2022	Payroll Date 5/13/2022	1-42500 · Retirement	Check	-14,335.02
Utah Retirement Systems	05/27/2022	Payroll Date 5/27/2022	1-42500 · Retirement	Check	-24,804.27
Utah State Firefighters Association	05/30/2022	Noah Ryerson	1-42800 · Subscriptions, Memberships	Bill	-25.00
Utah Valley University	05/13/2022		1-41940 · Recert of AMETs	Bill	-120.00
Walmart	05/11/2022	Seam Ripper	1-40300 · Clothing Allowance	Credit Card Charge	-6.91
Weber State University E-Store	05/11/2022	American Heart Ass Card	1-41940 · Recert of AMETs	Credit Card Charge	-5.00
West Point City (2)	05/31/2022	May 2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-116.30
Wex Bank	05/31/2022	1994 Ford F350	1-43300 · Vehicle Maintenance	Bill	-114.76
Wex Bank	05/31/2022	03 Amer La France	1-43300 · Vehicle Maintenance	Bill	-131.04
Wex Bank	05/31/2022	07 Spartan	1-43300 · Vehicle Maintenance	Bill	-1,123.02
Wex Bank	05/31/2022	11 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-304.36
Wex Bank	05/31/2022	13 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-367.45
Wex Bank	05/31/2022	13 F150	1-43300 · Vehicle Maintenance	Bill	-499.40
Wex Bank	05/31/2022	14 Silverado	1-43300 · Vehicle Maintenance	Bill	-194.47
Wex Bank	05/31/2022	Rescue Engine	1-43300 · Vehicle Maintenance	Bill	-640.21
Wex Bank	05/31/2022	15 F550	1-43300 · Vehicle Maintenance	Bill	-173.08
Wex Bank	05/31/2022	16 Silverado	1-43300 · Vehicle Maintenance	Bill	-338.63
Wex Bank	05/31/2022	17 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-865.29
Wex Bank	05/31/2022	17 Dodge Remount	1-43300 · Vehicle Maintenance	Bill	-569.50



## North Davis Fire District Custom Transaction Detail Report May 2022

Wex Bank	05/31/2022	19 Silverado	1-43300 · Vehicle Maintenance	Bill	-533.46
Wex Bank	05/31/2022	Utility 42	1-43300 · Vehicle Maintenance	Bill	-35.53
Wex Bank	05/31/2022	17 Silverado	1-43300 · Vehicle Maintenance	Bill	-413.19
Wex Bank	05/31/2022	Service Charge	1-43300 · Vehicle Maintenance	Bill	-875.03
Young Chevrolet	05/11/2022	Repair to Ambulance (2017 Ram)	1-43300 · Vehicle Maintenance	Credit Card Charge	-9,055.94
zagg	05/09/2022	New Device Screens, Cases	1-40700 · Computer Maintenance & Supply	Credit Card Charge	-797.64
zagg	05/11/2022	New Device & Sceen Protectors	1-40700 · Computer Maintenance & Supply	Credit Card Charge	-312.02
Zoom Video Communications	05/30/2022	Zoom	1-42800 · Subscriptions, Memberships	Credit Card Charge	-85.72
	05/12/2022	Transfer to Fleet	1-49000 · Fleet Fund Capital Exp	General Journal	-237,000.00
	05/12/2022	Transfer from General to Fleet	3-39100 · Capital Projects-Transfer In	General Journal	237,000.00
	05/12/2022	RDA from final settlement 2021	1-32300 · PT Contribution to Other Gover.	General Journal	482,418.00
	05/12/2022	RDA from final settlement 2021	1-40800 · Contributions to Other Govt	General Journal	-482,418.00
	05/21/2022	Service Charge	1-40200 · Bank Charges	Check	-396.39
<b>Expenditures May 2022</b>					<b>-69,312.91</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Bud...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-30100 · Ambulance	1,114,175.14	1,150,000.00	-35,824.86	96.9%
1-30150 · Fire / Incident Recovery	42,660.77	40,000.00	2,660.77	106.7%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-32100 · Fee in Lieu	198,451.40	175,000.00	23,451.40	113.4%
1-32200 · Property Taxes	5,023,527.15	4,798,529.00	224,998.15	104.7%
1-32300 · PT Contribution to Other Gov...	482,418.00	482,418.00	0.00	100.0%
1-33100 · Fire Protection	886.43	700.00	186.43	126.6%
1-33110 · Fire Report	0.00	0.00	0.00	0.0%
1-34100 · Impact Fees	173,126.17	145,000.00	28,126.17	119.4%
1-35100 · Inspection Fees	3,750.00	1,000.00	2,750.00	375.0%
1-36100 · Interest Income-General Fund	15,139.40	25,000.00	-9,860.60	60.6%
1-37100 · Miscellaneous Service Reven...				
1-37101 · Fire Investigation Report	30.00			
1-37100 · Miscellaneous Service Rev...	1,076.16	1,500.00	-423.84	71.7%
<b>Total 1-37100 · Miscellaneous Service ...</b>	<b>1,106.16</b>	<b>1,500.00</b>	<b>-393.84</b>	<b>73.7%</b>
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	2,538.00	2,593.00	-55.00	97.9%
1-37230 · Region 1 Haz-Mat Grant	0.00	0.00	0.00	0.0%
1-37200 · Grants - Other	23,500.00	23,500.00	0.00	100.0%
<b>Total 1-37200 · Grants</b>	<b>26,038.00</b>	<b>26,093.00</b>	<b>-55.00</b>	<b>99.8%</b>
1-38100 · Permit Fees	2,790.00	1,500.00	1,290.00	186.0%
1-38200 · Plan Review Fees	1,300.00	4,500.00	-3,200.00	28.9%
1-38300 · Government Stimulus	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>7,085,368.62</b>	<b>6,851,240.00</b>	<b>234,128.62</b>	<b>103.4%</b>
<b>Gross Profit</b>	<b>7,085,368.62</b>	<b>6,851,240.00</b>	<b>234,128.62</b>	<b>103.4%</b>
<b>Expense</b>				
Capital Outlay	23,500.00	23,500.00	0.00	100.0%
Utah Disability Death Benefit	0.00	3,870.00	-3,870.00	0.0%
1-40100 · Administrative Control Board				
1-40110 · Board of Directors Payroll	39,000.00	38,000.00	1,000.00	102.6%
1-40100 · Administrative Control Boa...	-923.50			
<b>Total 1-40100 · Administrative Control ...</b>	<b>38,076.50</b>	<b>38,000.00</b>	<b>76.50</b>	<b>100.2%</b>
1-40200 · Bank Charges	4,691.29	5,250.00	-558.71	89.4%
1-40300 · Clothing Allowance	43,002.72	47,837.00	-4,834.28	89.9%
1-40500 · Collection Contract				
Fire Recovery	9,100.85	14,004.00	-4,903.15	65.0%
1-40510 · Health Care Finance Asses...	47,924.78	65,002.00	-17,077.22	73.7%
1-40520 · IRIS Medical	60,415.66	81,000.00	-20,584.34	74.6%
<b>Total 1-40500 · Collection Contract</b>	<b>117,441.29</b>	<b>160,006.00</b>	<b>-42,564.71</b>	<b>73.4%</b>
1-40600 · Communications	2,868.13	6,000.00	-3,131.87	47.8%
1-40700 · Computer Maintenance & Sup...				
1-40705 · Firewall Upgrade	0.00	0.00	0.00	0.0%
1-40710 · Computer Purchases	3,693.18	6,000.00	-2,306.82	61.6%
1-40720 · ERS Annual User Fee	500.00			
1-40730 · Eyespy	0.00	0.00	0.00	0.0%
1-40735 · Bluebeam Upgrade	0.00	100.00	-100.00	0.0%
1-40740 · IT Equipment	2,690.30	6,380.00	-3,689.70	42.2%
1-40750 · IT Maintenance	5,070.98	17,400.00	-12,329.02	29.1%
1-40760 · Printers	463.82	1,000.00	-536.18	46.4%
1-40765 · Phone Maint/Conf. Phone/...	0.00	1,940.00	-1,940.00	0.0%
1-40770 · ImageTrend Annual Fee	9,492.00	9,492.00	0.00	100.0%
1-40775 · ImageTrend Fire Inspection	1,870.00	1,870.00	0.00	100.0%
1-40780 · ImageTrend Investigation	1,250.00	1,250.00	0.00	100.0%
1-40785 · ImageTrend Permits	1,250.00	1,250.00	0.00	100.0%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Bud...
1-40790 · ImageTrend Setup Fee	2,375.00	2,375.00	0.00	100.0%
1-40700 · Computer Maintenance & ...	18,991.14	0.00	18,991.14	100.0%
<b>Total 1-40700 · Computer Maintenance ...</b>	<b>47,646.42</b>	<b>49,057.00</b>	<b>-1,410.58</b>	<b>97.1%</b>
1-40800 · Contributions to Other Govt	482,418.00	482,418.00	0.00	100.0%
1-40900 · Dispatch Services				
1-40910 · ImageTrend Cad Distribution	3,500.00	3,500.00	0.00	100.0%
1-40900 · Dispatch Services - Other	85,008.00	85,008.00	0.00	100.0%
<b>Total 1-40900 · Dispatch Services</b>	<b>88,508.00</b>	<b>88,508.00</b>	<b>0.00</b>	<b>100.0%</b>
1-41000 · EA Assistance Program	2,915.00	3,360.00	-445.00	86.8%
1-41100 · Employees Wages				
1-41110 · Full Time Employee Wages				
1-41111 · Auto Overtime	236,780.64	128,481.00	108,299.64	184.3%
1-41115 · Salary	291,728.96	304,677.88	-12,948.92	95.7%
1-41116 · Sick Leave	84,678.39	0.00	84,678.39	100.0%
1-41117 · Vacation Leave	167,371.64	0.00	167,371.64	100.0%
1-41130 · Other Wages	9,000.00	0.00	9,000.00	100.0%
1-41110 · Full Time Employee Wa...	1,311,540.82	1,933,514.12	-621,973.30	67.8%
<b>Total 1-41110 · Full Time Employee ...</b>	<b>2,101,100.45</b>	<b>2,366,673.00</b>	<b>-265,572.55</b>	<b>88.8%</b>
1-41120 · Part-Time Employee Wages	234,517.33	215,357.00	19,160.33	108.9%
<b>Total 1-41100 · Employees Wages</b>	<b>2,335,617.78</b>	<b>2,582,030.00</b>	<b>-246,412.22</b>	<b>90.5%</b>
1-41200 · Equipment Maintenance & Su...	34,087.41	50,734.00	-16,646.59	67.2%
1-41300 · FICA	173,707.13	204,640.00	-30,932.87	84.9%
1-41400 · Insurance (Health)				
1-41410 · AFLAC Cancer Policy	11,585.42	0.00	11,585.42	100.0%
1-41420 · Disability Insurance	314.74	0.00	314.74	100.0%
1-41430 · Life Insurance	2,360.40	0.00	2,360.40	100.0%
1-41400 · Insurance (Health) - Other	371,965.55	505,677.00	-133,711.45	73.6%
<b>Total 1-41400 · Insurance (Health)</b>	<b>386,226.11</b>	<b>505,677.00</b>	<b>-119,450.89</b>	<b>76.4%</b>
1-41500 · Lease Obligation-interest	32,488.17	32,487.66	0.51	100.0%
1-41600 · Lease Obligations-principal	126,598.34	126,598.34	0.00	100.0%
1-41700 · Liability Insurance (Risk Manag	59,138.76	62,465.00	-3,326.24	94.7%
1-41800 · Medical Supplies Expenses				
1-14815 · IV	9,293.29	0.00	9,293.29	100.0%
1-41805 · IO	6,730.40			
1-41810 · Bag, Trauma	122.40			
1-41820 · Consumables	3,506.83	0.00	3,506.83	100.0%
1-41830 · Medication	2,726.01	0.00	2,726.01	100.0%
1-41834 · Diabetic Medication	81.32			
1-41836 · Diabetic Consumable	101.80			
1-41840 · Airway	1,317.50	0.00	1,317.50	100.0%
1-41845 · Airway, Advanced	1,782.18	0.00	1,782.18	100.0%
1-41850 · IV Medication	397.32	0.00	397.32	100.0%
1-41865 · Zoll	3,026.01	0.00	3,026.01	100.0%
1-41875 · Bag, O2	312.21	0.00	312.21	100.0%
1-41880 · Misc	71.51			
1-41885 · PPE	1,660.20	0.00	1,660.20	100.0%
1-41895 · Infection Control	182.96	0.00	182.96	100.0%
1-41800 · Medical Supplies Expense...	31,683.38	73,978.00	-42,294.62	42.8%
<b>Total 1-41800 · Medical Supplies Expen...</b>	<b>62,995.32</b>	<b>73,978.00</b>	<b>-10,982.68</b>	<b>85.2%</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Bud...
<b>1-41900 · Misc Services</b>				
1-41920 · Yearly Ambulance License ...	1,020.00	1,950.00	-930.00	52.3%
1-41930 · Firefighter TESTING	65.00	7,520.00	-7,455.00	0.9%
1-41940 · Recert of AMETs	537.00	3,925.00	-3,388.00	13.7%
1-41990 · Other Misc Charges	0.00	0.00	0.00	0.0%
1-41900 · Misc Services - Other	177.17	14,455.00	-14,277.83	1.2%
<b>Total 1-41900 · Misc Services</b>	1,799.17	27,850.00	-26,050.83	6.5%
<b>1-42000 · Misc. Equipment</b>				
1-42005 · Safety Equipment	1,449.62	1,450.00	-0.38	100.0%
1-42010 · Turnout Gear	19,533.76	33,000.00	-13,466.24	59.2%
1-42015 · Ansi Coats	1,077.22	1,250.00	-172.78	86.2%
1-42025 · Haz-Mat Supplies	3,719.70	2,000.00	1,719.70	186.0%
42020 · Safety / PPE	6,524.21	6,500.00	24.21	100.4%
1-42000 · Misc. Equipment - Other	618.76	600.00	18.76	103.1%
<b>Total 1-42000 · Misc. Equipment</b>	32,923.27	44,800.00	-11,876.73	73.5%
<b>1-42200 · Office supply &amp; expenses</b>	10,131.39	10,188.00	-56.61	99.4%
<b>1-42300 · Paramedics</b>	31,635.86	37,300.00	-5,664.14	84.8%
<b>1-42400 · Professional Services</b>				
1-42405 · ImageTrend Software	3,062.00	3,062.00	0.00	100.0%
1-42410 · Accountant Fees	14,078.75	16,800.00	-2,721.25	83.8%
1-42415 · Engineering	0.00			
1-42420 · Attorney	11,325.00	28,000.00	-16,675.00	40.4%
1-42425 · Public Outreach	0.00	6,000.00	-6,000.00	0.0%
1-42430 · Auditor	8,470.00	9,000.00	-530.00	94.1%
1-42435 · Background Checks	210.30	560.00	-349.70	37.6%
1-42440 · Blueline Drug Testin	1,110.00	1,120.00	-10.00	99.1%
1-42441 · Blueline New Hire Testing	990.10	700.00	290.10	141.4%
1-42450 · Bond Trustee (Zions Bond)	0.00	2,000.00	-2,000.00	0.0%
1-42460 · Bonding	0.00	700.00	-700.00	0.0%
1-42470 · Medical Advisor	11,700.00	9,600.00	2,100.00	121.9%
1-42480 · Payroll Administration	8,904.95	8,400.00	504.95	106.0%
1-42490 · Prof. Services - Plats, Etc.	0.00	0.00	0.00	0.0%
1-42400 · Professional Services - Ot...	0.00	0.00	0.00	0.0%
<b>Total 1-42400 · Professional Services</b>	59,851.10	85,942.00	-26,090.90	69.6%
<b>1-42500 · Retirement</b>	370,385.40	419,128.00	-48,742.60	88.4%
<b>1-42700 · Special Department Allowance</b>	26,246.86	28,660.00	-2,413.14	91.6%
<b>1-42800 · Subscriptions, Memberships</b>	19,951.29	19,806.00	145.29	100.7%
<b>1-43000 · Travel and Training</b>				
1-43020 · Pub Ed Supplies for Clowns	0.00	0.00	0.00	0.0%
1-43000 · Travel and Training - Other	74,704.52	86,430.00	-11,725.48	86.4%
<b>Total 1-43000 · Travel and Training</b>	74,704.52	86,430.00	-11,725.48	86.4%
<b>1-43100 · Unemployment</b>	0.00	0.00	0.00	0.0%
<b>1-43200 · Utilities (Gas,Power,Phones)</b>	70,201.18	74,798.00	-4,596.82	93.9%
<b>1-43300 · Vehicle Maintenance</b>	109,106.04	193,350.00	-84,243.96	56.4%
<b>1-43400 · Workmans Comp</b>	63,149.00	63,450.00	-301.00	99.5%
<b>1-45000 · Impact Fee Expense</b>	0.00	0.00	0.00	0.0%
<b>1-45500 · Impact Fee Reserves</b>	0.00	145,000.00	-145,000.00	0.0%
<b>1-48000 · Transfer to Debt Service</b>	244,771.97	341,713.00	-96,941.03	71.6%
<b>1-49000 · Fleet Fund Capital Exp</b>	237,000.00	237,000.00	0.00	100.0%
<b>1-49999 · Appropriation of Fund Bal (Exp)</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	5,413,783.42	6,361,831.00	-948,047.58	85.1%
<b>Net Ordinary Income</b>	1,671,585.20	489,409.00	1,182,176.20	341.6%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Bud...
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Projects Inc 3</b>				
Use of Fund Balance	0.00	0.00	0.00	0.0%
3-36100 · Interest Income	0.00	3,709.00	-3,709.00	0.0%
3-39100 · Capital Projects-Transfer In	237,000.00	237,000.00	0.00	100.0%
<b>Total Capital Projects Inc 3</b>	237,000.00	240,709.00	-3,709.00	98.5%
<b>Debt Service Inc 2</b>				
2-36100 · Interest Income	206.36			
2-39100 · Transfers In Debt Service	244,771.97	341,713.00	-96,941.03	71.6%
<b>Total Debt Service Inc 2</b>	244,978.33	341,713.00	-96,734.67	71.7%
<b>Local Building Authority Inc 4</b>				
4-36000 · Bond Revenue	11,087,782.72	11,110,101.00	-22,318.28	99.8%
4-36100 · Interest Income	17,702.62			
Local Building Authority Inc 4 - Other	0.00	0.00	0.00	0.0%
<b>Total Local Building Authority Inc 4</b>	11,105,485.34	11,110,101.00	-4,615.66	100.0%
<b>Total Other Income</b>	11,587,463.67	11,692,523.00	-105,059.33	99.1%
<b>Other Expense</b>				
<b>Debt Service Exp 2</b>				
Addition to Fund Balance	0.00	0.00	0.00	0.0%
2-45100 · Interest Expense	161,713.20	161,713.00	0.20	100.0%
2-45200 · Principal	180,000.00	180,000.00	0.00	100.0%
<b>Total Debt Service Exp 2</b>	341,713.20	341,713.00	0.20	100.0%
<b>Local Building Authority Exp 4</b>				
4-46100 · Bond Refunding Exp	1,240,000.00	1,244,540.00	-4,540.00	99.6%
4-46110 · Bond Refunding Interest Exp	2,095.60			
4-46200 · Bond Fees	195,274.87	215,561.00	-20,286.13	90.6%
4-46300 · Construction of Station 42				
4-46310 · Construction Contract	31,145.09	8,505,000.00	-8,473,854.91	0.4%
4-46320 · Soft Costs	3,441.86	425,000.00	-421,558.14	0.8%
4-46330 · Professional Fees	371,890.03	550,000.00	-178,109.97	67.6%
4-46340 · Wages and Benefits alloca...	20,508.26	20,000.00	508.26	102.5%
4-46350 · Temporary Relocation	116,626.09	150,000.00	-33,373.91	77.8%
4-46300 · Construction of Station 42 ...	1,200.00			
<b>Total 4-46300 · Construction of Station ...</b>	544,811.33	9,650,000.00	-9,105,188.67	5.6%
<b>Total Local Building Authority Exp 4</b>	1,982,181.80	11,110,101.00	-9,127,919.20	17.8%
<b>3-44100 · Capital Projects Exp 3</b>				
3-44200 · Equipment	301,787.73	301,502.00	285.73	100.1%
3-44210 · Carpet	31,215.23	35,000.00	-3,784.77	89.2%
3-44225 · Multi-Use Helmets	689.18			
3-44300 · Vehicles	172,140.00	179,000.00	-6,860.00	96.2%
3-44100 · Capital Projects Exp 3 - Other	209.79			
<b>Total 3-44100 · Capital Projects Exp 3</b>	506,041.93	515,502.00	-9,460.07	98.2%
<b>Total Other Expense</b>	2,829,936.93	11,967,316.00	-9,137,379.07	23.6%
<b>Net Other Income</b>	8,757,526.74	-274,793.00	9,032,319.74	-3,187.0%
<b>Net Income</b>	<b>10,429,111.94</b>	<b>214,616.00</b>	<b>10,214,495.94</b>	<b>4,859.4%</b>



**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES STAFF REPORT**

TO: Chair Peterson and NDFD Board Members

FROM: Misty Rogers, NDFD Clerk

MEETING DATE: June 13, 2022

SUBJECT: Proposed Property Tax Rate FY2023  
Proposed Final FY2022-2023 Budget  
Fleet & Capital Improvement Plan  
Proposed Wage Study  
Proposed Policy Amendments

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DESCRIPTION / BACKGROUND

**1. Proposed Property Tax Rate and FY2022-2023 Budget**

Outlined below is a breakdown and explanation of changes to the budget since the adoption of the FY2022-2023 Tentative Budget to the proposed FY2022-2023 Final Budget.

a. Revenues Changes:

- i. The budgeted Property Tax Revenue for the FY2022-2023 Final Budget has been reduced by \$12,998. The Auditor's Certified Tax Rate for the North Davis Fire District for the FY2023 Budget Year has been released. Accepting the Auditor's Certified Tax Rate of 0.001235 will provide the District with \$4,583,808 in property tax revenue (fee in lieu and property tax combined).

b. Expenditure Changes:

- i. Employee Wages: Upon review of employee wages, it became apparent that a few employees were not given full credit for their years of service and experience. Those employees' wages were adjusted to reflect their service. These changes increased wages, FICA, retirement, and overtime.
- ii. Utah Disability Death Benefit: Increased \$190 from the prior year.
- iii. Dispatch Services: Increased \$3,500 to pay for a portion of the ImageTrend software.
- iv. Transfer to Capital: Removed the \$30,000 Transfer to Capital Projects out of the budget to allow for the funds to be utilized in other areas. In the future, the District should continue to budget Transfers into the Capital Projects for future needs.

**2. Fleet and Capital Improvement Plan**

The Fleet and Capital Improvement Plan is a fluid document that will be amended over the years to meet the needs of the District. The Board of Trustees can allocate funds within each budget to be set aside to assist with future CIP purchases. From time to time and if the budget allows, the Board of Trustees may find it necessary to approve CIP purchases outside of the designated years.

**3. Proposed Wage Study**

Information for the 2022 wage study was gathered from surrounding and like agencies such as Weber Fire, South Davis Metro, Ogden, Roy, Clinton, and Syracuse. As information for the 2022 wage study was gathered it became apparent the movement for specific position ranges would need to keep the position within the mid-range of the market.

#### 4. **Proposed Policy Amendments**

The proposed amendments to the North Davis Fire District Personnel Policy will enhance employee benefits and reduce unfunded retirement liability. Chapters included in the proposed amendment includes 502 Vacation Leave, 505 Miscellaneous Leaves, 506 Holiday, and 707 Absences from Work.

- a. Chapter 502 Vacation Leave: Accrual Rates - Amending vacation leave accrual rates for full-time 24-hour shift firefighters to be within regional market. Accrual rates include an increase to vacation leave accrual and the addition of the Juneteenth Holiday. Amending accrual rates and including the Juneteenth Holiday will bring accrual rates closer to market ranges.

Vacation Buy Back Program - Implementation of the Vacation Buy Back program will enhance employee benefits by allowing employees to sell back a maximum number of vacation hours to the District. This will reduce the number of part-time hours needed to cover vacation leave, ensure that employees have the opportunity to obtain the full benefit of vacation hours earned, and reduce the overall liability of the district.

- b. Chapter 505 Miscellaneous Leave: During the Legislative Session, it was recommended that bereavement leave include miscarriages and stillbirths. Administration believes that this is a necessary policy change.
- c. Chapter 506 Holiday: In 2021, Juneteenth National Independence Day (June 19) was established as a US federal holiday. Administration recommends amending the list of holidays that NDFD will observe to include Juneteenth.
- d. Chapter 707 - Absences from Work: Removal of Funeral/Bereavement Leave and Miscellaneous Leave from the title page of Section 707 as they are already located in Section 505.

#### LIST OF ATTACHMENTS

NDFD Property Tax Rate for FY2023  
NDFD Final Budget for FY2022-2023  
NDFD Wage Study for FY2022-2023  
NDFD Personnel Policy Amendments.

#### RECOMMENDATION

- a. Adopt the NDFD Property Tax Rate for FY2023
- b. Adopt the NDFD Final FY2022-2023 Budget
- c. Adopt the NDFD Wage Study for FY2022-2023
- d. Adopt Amendments to NDFD Personnel Policy Manual Concerning Leave Policies, and Adopting Juneteenth as a Holiday

**RESOLUTION NO. 2022R-04**

**A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT  
ADOPTING AND CERTIFYING A TAX RATE TO THE DAVIS  
COUNTY CLERK-AUDITOR FOR THE 2023 FISCAL YEAR**

**WHEREAS**, the provisions of '17B-1-627 and '17B-1-628, Utah Code Annotated, 1953, and the provisions of “Fiscal Procedures for Local Districts” (“17B-1-601 *et seq.* Utah Code Annotated, 1953) provide and require that the Board of Trustees of the North Davis Fire District (“District”) shall adopt and certify to the County Clerk-Auditor a Resolution specifying the amount of taxes to be levied for the current year on all the taxable property within the District; and,

**WHEREAS**, the District Fire Chief has heretofore caused to be prepared and submitted to the Board of Trustees a proposed Tax Rate for the 2023 fiscal year); and,

**WHEREAS**, said proposed Tax Rate has been duly received and considered by the Board of Trustees; and,

**WHEREAS**, a regular meeting was duly noticed and held according to law during which said proposed Tax Rate was considered by the Board of Trustees,

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT**, as follows, to-wit:

**SECTION ONE:                      TAX RATE ESTABLISHED**

That the Board of Trustees of the North Davis Fire District has determined that the Certified Tax Rate of 0.001235 on all taxable property lying and being within the corporate boundaries of the North Davis Fire District for the 2023 fiscal year.

**SECTION TWO:                      CERTIFIED COPIES OF RESOLUTION TO COUNTY OFFICIALS**



That the Clerk of the District is hereby authorized and directed forthwith to certify copies of this Resolution and forward and direct one copy each to the County Clerk-Auditor and Board of County Commissioners of Davis County, Farmington, Utah, together with and as a part hereof for each County "Tax Rate Summary" Form PT-693-SSD.

**SECTION THREE:                    LEVY, COLLECTION AND REMITTANCE OF TAXES**

The Board of Trustees requests that the Board of County Commissioners of Davis County include this Tax Rate in the levying process for property taxes for the 2023 fiscal year and that such taxes be extended and collected in the manner provided by law for the collection of general county taxes and that the proceeds thereof, as collected, be turned over to the Treasurer of the District and that said taxes in all respects be collected and delivered to the District according to law.

**SECTION FOUR:                    EFFECTIVE DATE**

This Resolution shall be effective immediately upon passage and adoption.

**PASSED AND ADOPTED** by the Board of Trustees of the North Davis Fire District this 16<sup>th</sup> day of June, 2022.

NORTH DAVIS FIRE DISTRICT  
Board of Trustees

By: \_\_\_\_\_  
NIKE PETERSON,  
Chair, Board of Trustees

ATTEST:

By: \_\_\_\_\_  
MISTY ROGERS,  
Clerk

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**CERTIFICATION**

STATE OF UTAH            )  
                                  : ss.  
COUNTY OF DAVIS        )

I hereby certify that I am the Clerk of the Board of Trustees of the North Davis Fire District, a Local District of the State of Utah; that the above and foregoing Resolution No. 2022R-04, including Form PT-800 is a full and true. And, a copy of the Resolution duly and regularly adopted by the vote of

a majority or more of the members of the Board of Trustees of said North Davis Fire District at a meeting of the Board of said District duly and regularly called, noticed, and held at the District Offices at 381 North 3150 West, West Point, Utah, on June 16, 2022 at 6:30PM, at which meeting a quorum was present and acting, and I was present and acted as Clerk of the Board. That there are no provisions in the law applicable to the District or the Bylaws of said District conflicting with said Resolution, and that the said Resolution has not been modified or revoked and still remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereto set my hand and seal as Clerk of the Board of Trustees of said District this 16<sup>th</sup> day of June 2022

NORTH DAVIS FIRE DISTRICT

By: \_\_\_\_\_  
MISTY ROGERS,  
Clerk of the Board of Trustees

Subscribed and sworn to before me this 16<sup>th</sup> day of June, 2022.

\_\_\_\_\_  
NOTARY PUBLIC

(SEAL)

<b>Utah State Tax Commission - Property Tax Division</b> <b>Tax Rate Summary (693)</b> <b>ENTITY: 4110 NORTH DAVIS FIRE DISTRICT</b>	<b>Form PT-693</b>  Rev. 2/15
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**DAVIS COUNTY** **Tax Year: 2022**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
902 Service Area 17B-2a-901	0.001235	0.001235	.0023	4,568,987
<b>Total Tax Rate</b>	<b>0.001235</b>	<b>0.001235</b>	<b>Total Revenue</b>	<b>\$4,568,987</b>

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

<b>Utah State Tax Commission - Property Tax Division</b> <b>Resolution Adopting Final Tax Rates and Budgets</b>	<b>Form PT-800</b> Rev. 02/15
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**County: DAVIS**

**Tax Year: 2022**

It is hereby resolved that the governing body of:

**NORTH DAVIS FIRE DISTRICT**

approves the following property tax rate(s) and revenue(s) for the year: **2022**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
902 Service Area	4,568,987	0.001235
	<b>\$4,568,987</b>	<b>0.001235</b>

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

**Signature of Governing Chair**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

**RESOLUTION NO. 2022R-05**  
**A RESOLUTION ADOPTING A FINAL BUDGET FOR THE**  
**NORTH DAVIS FIRE DISTRICT FOR THE YEAR 2022-2023**  
**ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Trustees of the North Davis Fire District, County of Davis, State of Utah, (hereinafter referred to as the "District") is required by Title 17B, Chapter 1, Part 6 and particularly § 17B-1-613 of the Utah Code, to adopt a Budget for the 2022-2023 fiscal year; and,

**WHEREAS**, the North Davis Fire District Fire Chief has heretofore caused to be prepared and submitted to the Board of Trustees a Final Budget for the District for the 2022-2023 fiscal year; and,

**WHEREAS**, said Final Budget appears to be in proper form, subject to minor modifications and appears correctly to set forth the anticipated disbursements and anticipated receipts of the District for the 2022-2023 fiscal year;

**WHEREAS**, a public hearing was advertised as required by law in connection with the adoption of the Property Tax Rate and Final Budget. The public hearing to consider the adoption of the Fiscal Year 2022-2023 Property Tax Rate and Tentative Budget was held on June 16, 2022, at 6:30 p.m. at 381 North 3150 West, West Point City, Utah 84015,

**NOW, THEREFORE, BE IT FOUND, ORDERED, AND RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT, STATE OF UTAH**, as follows:

**SECTION ONE: ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2022/2023**

The hereto attached Final Budget, together with the modifications and adjustments made by the Board of Trustees, be and the same is hereby adopted as the Final Budget for the District for the 2022-2023 fiscal year and that a copy of said Final Budget is deposited with the Clerk of the Board for a period of at least seven (7) days prior to the adoption of a Final Budget.

**SECTION TWO: PUBLIC HEARING**

A public hearing to consider the adoption of the Fiscal Year 2022-2023 Property Tax Rate and Final Budget was held on June 16, 2022, at 6:30 p.m. at 381 North 3150 West, West

Point City, Utah 84015, and that Notice of such public hearing be published as required by law.

**SECTION THREE: EFFECTIVE DATE**

This Resolution shall be effective on and after June 16, 2022

**PASSED AND ADOPTED** this 16<sup>th</sup> day of June 2022

NORTH DAVIS FIRE DISTRICT

By: \_\_\_\_\_  
NIKE PETERSON  
Chair, Board of Trustees

ATTEST:

\_\_\_\_\_  
MISTY ROGERS,  
Clerk of the Board

**CERTIFICATION**

STATE OF UTAH )

: ss.

COUNTY OF DAVIS )

I hereby certify that I am the Clerk of the Board of Trustees of the North Davis Fire District, a Local District of the State of Utah; that the above and foregoing Resolution No. 2022R-05, including the Fiscal year 2022/2023 Budget, is a full and true and correct copy of the Resolution duly and regularly adopted by the vote of a majority or more of the members of the Board of Trustees of said North Davis Fire District at a meeting of the Board of said District duly and regularly called, noticed and held at the District Offices at 381 North 3150 West, West Point, Utah, on June 16, 2022, at 6:30 PM, at which meeting a quorum was present and acting, and I was present and acted as Clerk of the Board. That there are no provisions in the law applicable to the District or the Bylaws of said District conflicting with said Resolution, and that the said Resolution has not been modified or revoked and still remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereto set my hand and seal as Clerk of the Board of Trustees of said District this 16<sup>th</sup> day of June 2022.

NORTH DAVIS FIRE DISTRICT

By: \_\_\_\_\_  
MISTY ROGERS,  
Clerk of the Board of Trustees

Subscribed and sworn to before me this 16<sup>th</sup> day of June 2022.

NOTARY PUBLIC

(SEAL)



**NORTH DAVIS FIRE DISTRICT PROJECTED 3-YEAR BUDGET**

	<b>2023 PROPOSED BUDGET</b>	<b>2024 ESTIMATED BUDGET</b>	<b>2025 ESTIMATED BUDGET</b>
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
TOTAL AMBULANCE	1,198,000	1,203,990	1,210,010
FIRE/INCIDENT RECOVERY	50,000	50,000	50,000
CONTRACT SERVICES	-		
DONATIONS	-		
GRANTS	2,593	-	-
CARES ACT STIMULUS	-		
IMPACT FEES	50,000	50,000	50,000
INCIDENT REPORTS	-		
INTEREST INCOME	8,000	8,240	8,487
INSPECTION FEES	1,000	1,000	1,000
MISCELLANEOUS SERVICE REVENUES	1,500	1,500	1,500
PERMIT FEES	1,500	1,500	1,500
PLAN REVIEW FEES	4,500	4,500	4,500
FIRE PROTECTION UNINCORPORATED COUNTY	700	700	700
FEE IN LIEU OF TAXES AND AGE BASED FEES	150,000	150,000	150,000
PROPERTY TAXES	4,418,987	4,556,057	4,697,238
PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	482,418	482,418	482,418
OTHER FINANCING SOURCES	-	-	-
APPROPRIATION OF IMPACT FEE FOR DEBT SERVICE	-	-	255,000
APPROPRIATION OF FUND BALANCE	-	-	-
<b>TOTAL REVENUE</b>	<b>6,369,198</b>	<b>6,509,905</b>	<b>6,912,353</b>
2023 is based on 2021 certified tax rate plus 3% growth. 2024 and 2025 estimated budget account for 3% growth.			
<b>EXPENDITURES</b>			
PERM EMPLOYEE WAGES	2,423,622	2,496,331	2,571,221
OVERTIME	114,490	117,925	121,462
PART-TIME EMPLOYEE WAGES	95,000	97,850	100,786
BENEFIT PAYOUT CONTINGENCY	121,248	100,000	100,000
MERIT PAY	4,247	4,247	4,247
BOARD WAGES	38,000	38,000	38,000
F.I.C.A.	213,940	220,358	226,969
RETIREMENT	436,054	449,136	462,610
INSURANCE (HEALTH)	634,170	665,879	699,172
UTAH DISABILITY DEATH BENEFIT	3,800	3,610	3,610
WORKMANS COMP	68,152	70,197	72,302
BANK CHARGES	5,355	5,516	5,681
EMPLOYEE ASSISTANCE PROGRAM	3,000	3,000	3,000
CLOTHING ALLOWANCE	41,138	42,538	42,538
SUBSCRIPTIONS, MEMBERSHIPS	50,325	51,835	53,390
TRAVEL AND TRAINING	55,689	57,360	59,080
OFFICE SUPPLY AND EXPENSE	10,800	11,124	11,458
EQUIPMENT MAINTENANCE AND SUPPLY	34,507	40,000	40,000
VEHICLE MAINTENANCE	115,150	115,150	115,150
COMPUTER MAINTENANCE AND SUPPLY	46,604	40,788	40,788
UTILITIES (GAS, POWER, PHONES)	74,798	77,042	79,353
COMMUNICATIONS	6,000	6,000	6,000
DISPATCH SERVICES	123,500	150,000	150,000
SPECIAL DEPARTMENT ALLOWANCE	24,410	24,000	24,000
GRANT EXPENSES	-	-	-
LIABILITY INSURANCE (RISK MANAGEMENT)	70,330	72,440	74,613
COLLECTION CONTRACT (IRIS MEDICAL)(Health Assess)	158,006	162,746	167,629
MEDICAL SUPPLIES	74,958	77,207	79,523
PARAMEDIC FEE	10,000	10,000	10,000
MISC. SERVICES	27,250	27,250	27,250
PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)	78,380	80,731	83,153
MISC. EQUIPMENT	44,800	44,800	44,800
LEASE OBLIGATION	142,560	142,544	75,576
TRANSFER TO DEBT SERVICE	485,594	528,394	524,194
TRANSFER TO CAPITAL	-	180,000	246,968
IMPACT FEE EXPENDITURES	-	-	-
APPROPRIATION TO IMPACT FEE RESTRICTED REVENUE	50,000	50,000	50,000
CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	482,418	482,418	482,418
<b>TOTAL EXPENDITURES</b>	<b>6,368,295</b>	<b>6,746,413</b>	<b>6,896,941</b>
<b>CHANGE IN FUND BALANCE</b>			
APPROPRIATION TO/(FROM) FUND BALANCE	903	(236,509)	15,412
<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NORTH DAVIS FIRE DISTRICT PROJECTED 3-YEAR BUDGET**

	<b>2023 PROPOSED BUDGET</b>	<b>2024 ESTIMATED BUDGET</b>	<b>2025 ESTIMATED BUDGET</b>
<b>CAPITAL PROJECTS FUND</b>			
<b>REVENUES</b>			
INTEREST INCOME	1,361	1,402	1,444
TRANSFER IN FROM GENERAL FUND	-	180,000	246,968
GAIN ON SALE OF ASSETS	15,000	-	-
OTHER FINANCING SOURCES	-	-	-
<b>TOTAL REVENUES</b>	<b>16,361</b>	<b>181,402</b>	<b>248,412</b>
<b>EXPENDITURES</b>			
GARAGE	-	-	-
EQUIPMENT	184,699	45,606	433,366
VEHICLES	-	260,000	-
OTHER EXPENSES	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>184,699</b>	<b>305,606</b>	<b>433,366</b>
<b>CHANGE IN FUND BALANCE</b>			
APPROPRIATION TO/(FROM) ASSIGNED FUND BALANCE	(168,338)	(124,204)	(184,954)
<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE FUND</b>			
<b>REVENUES</b>			
INTEREST INCOME	-	-	-
TRANSFER IN FROM GENERAL FUND	485,594	528,394	524,194
<b>TOTAL REVENUES</b>	<b>485,594</b>	<b>528,394</b>	<b>524,194</b>
<b>EXPENDITURES</b>			
INTEREST EXPENSE	305,594	298,394	289,194
PRINCIPAL PAYMENTS	180,000	230,000	235,000
<b>TOTAL EXPENDITURES</b>	<b>485,594</b>	<b>528,394</b>	<b>524,194</b>
<b>CHANGE IN FUND BALANCE</b>			
APPROPRIATION TO/(FROM) ASSIGNED FUND BALANCE	-	-	-
<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOCAL BUILDING AUTHORITY FUND</b>			
<b>REVENUES</b>			
INTEREST INCOME	-	-	-
BOND PROCEEDS	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
BOND REFUNDING	-	-	-
BOND FEES AND INSURANCE	-	-	-
CONSTRUCTION	8,455,000	-	-
SOFT COSTS	415,000	-	-
PROFESSIONAL FEES	250,000	-	-
WAGES	-	-	-
TEMPORARY RELOCATION	40,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,160,000</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>			
APPROPRIATION TO/(FROM) ASSIGNED FUND BALANCE	-	-	-
<b>BALANCE</b>	<b>(9,160,000)</b>	<b>-</b>	<b>-</b>

**North Davis Fire District Fleet & Capital Expense Plan**

<b>Trailers</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
1989	Wells Fargo (523777)	Haz-Mat Trailer	Sell										
2008	Clown Trailer (523776)	Pub Ed											
2010	Haulmark Trailer (523404)	Rehab											
	-95877	Mass Casualty	Sell										
2016	Grey Trailer (217772)	Utility											

<b>Engine / Ladder Trucks Rotation</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
2017	America La France (refurb 2003) - Ladder Truck												
2007	Spartan Aerial (Crimson) - Ladder Truck												
2009	Spartan Pumper												
2015	Pierce Pumper/Transport												
<i>FY2022</i>	<i>Projected Lease Purchase Engine 42</i>		\$ 95,000	\$ -									
<i>FY2028</i>	<i>Projected Lease Purchase Truck 42</i>							\$ 1,600,000					

<b>PMA Unit - 6 Year Rotation</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
<i>FY2022</i>	<i>PMA Unit Purchase</i>		\$ 179,000						Reserve PMA				
<i>FY2028</i>	<i>Projected PMA Unit Purchase</i>								\$ 200,000				
	<i>Estimated Cost</i>		\$ 179,000						\$ 200,000				

<b>Ambulances - 20 Year Rotation</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
2006	Wheeled Coach F-350				SALE								
<i>FY2024</i>	<i>Projected Ambulance Purchase</i>				\$ 260,000								
2011	Wheeled Coach F-350								SALE				
<i>FY2028</i>	<i>Projected Ambulance Purchase</i>								\$ 275,000				
2013	Wheeled Coach F-350 again in FY2033												SALE
<i>FY2032</i>	<i>Projected Ambulance Purchase</i>												\$ 285,000
2017	Dodge Remount (2006) again in FY2035												
2017	Wheeled Coach F-350 again in FY2037												
	<i>Estimated Cost</i>		\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 285,000

<b>Trucks</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
1994	Ford (Utility Truck/Plow)												
2010	Ford F550 - Brush 42												
2015	Ford F550 - Brush 41												
2013	Ford - F150 (Reserve Vehicle)												

2016	GMC Silverado (BC Vehicle)												
2014	Chev Silverado (Operations Vehicle)												
<i>Estimated Cost</i>													

<b>Chief Truck (401) - 10 Year Replacement for Diesel Trucks</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
2017	GMC Silverado (Diesel) - 401							Reserve BC					
FY2027	<i>Purchase 401 - Diesel (10 year rotation)</i>							\$ 85,811					
<i>Estimated Cost</i>								\$ 85,811					

<b>Deputy Chief Truck (402) - 10 Year Replacement for Diesel Trucks</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
2019	Chev Silverado 2500												
FY2029	<i>Purchase 402 - Diesel (10 year rotation)</i>									\$ 89,278			
<i>Estimated Cost</i>										\$ 89,278			

<b>Vehicle Upgrades</b>													
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
<b>Purchase of Used Fleet Box Truck w/Tailgate Lift (Region 1)</b>			\$ 23,500										
<i>Estimated Cost</i>			\$ 23,500	\$ -									

<b>Gain on Sale of Assets Projection</b>													
Year	Make/Model	Current Status	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
Sale of Haz-Mat Trailer ad Mass Casulty (Region 1)			\$ 10,000	\$ -									
<i>Estimated Revenue</i>			\$ 10,000	\$ -									

<b>Capital Expenditures</b>													
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
Zoll Defibrillator Program (5-year program)			\$ 30,000	\$ 30,000	\$ 30,000								
Zoll Defibrillator Rotation						\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,803	\$ 48,759
Zoll Defibrillator for PM Unit			\$ 35,000										
Vent for PM Unit			\$ 17,000										
Vent for PM Unit Rotation												\$ 20,000	
NFPA/OSHA Compliant Multi-Use Helmet													
Integrated Radio Comms													
MOPA Server Participation, UHF Paging, Radios				\$ 30,000									
SCBA Masks, Packs, Bottles - PM Unit			\$ 14,450										
SCBA Packs						\$ 375,000							
UCA Communication Radios (purchase 3 per year)			\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926	\$ 18,285
UCA Communication Pagers (purchase 3 per year)					\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
UCA Station Alerting System Upgrade (\$100,000 per station)				\$ 79,399									
Lucas 3 Chest Compression System			\$ 16,552										
Station 41 Parking Lot Resurface & Paint			\$ 8,500		\$ 9,000								

Station 41 Carpet Replacement	\$ 35,000											
Station 41 Telephone System Upgrade	\$ 70,000											
Station 41 Audio Visual System		\$ 20,000										
Website Development		\$ 15,000										
<b>Vehicle Exhaust Upgrade - Station 41</b>												
Capital Expenditure Estimated Cost	\$ 241,502	\$ 189,699	\$ 59,706	\$ 438,568	\$ 64,839	\$ 66,136	\$ 67,459	\$ 68,808	\$ 70,184	\$ 91,588	\$ 73,020	
<i>Estimated Cost</i>	\$ 549,002	\$ 189,699	\$ 319,706	\$ 438,568	\$ 64,839	\$ 1,751,947	\$ 542,459	\$ 158,086	\$ 70,184	\$ 91,588	\$ 358,020	

<b>Lease Obligations</b>	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
Lease Obligation (2009 Crimson) Final Payment 9/21/2021)	\$ 69,990										
Projected Lease Purchase Engine 42 (est. cost \$800,000)	\$ 22,115	\$ 77,581	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576	\$ 75,576
Lease Obligation (2015 RE41) Final Payment 8/2024	\$ 66,968	\$ 66,968	\$ 66,968								
Projected Lease Purchase Truck 42 (estimated \$1,200,000)						\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
<i>Estimated Cost</i>	\$ 159,073	\$ 144,549	\$ 142,544	\$ 75,576	\$ 75,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576

<b>Debt Service Payment</b>	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
Debt Service Payment - (New Bond) - 30 years	\$ 341,713	\$ 485,594	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394
<i>Estimated Cost</i>	\$ 341,713	\$ 485,594	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394

<b>Estimated Total Expense by Fiscal Year</b>	\$ 1,049,788	\$ 819,842	\$ 990,644	\$ 1,038,338	\$ 665,209	\$ 2,442,517	\$ 1,232,829	\$ 852,859	\$ 763,754	\$ 783,558	\$ 1,047,990
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<b>Estimated Contributions and Uses of Committed Funds</b>											
Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
<b>Balance at Beginning of Fiscal Year</b>	\$ 730,128	\$ 420,316	\$ 241,878	\$ 103,381	\$ (87,702)	\$ 93,988	\$ (257,489)	\$ (601,236)	\$ (562,328)	\$ (415,324)	\$ (288,989)
Anticipated Interest Income (0.3%)	\$ 2,190	\$ 1,261	\$ 1,209	\$ 517	\$ (439)	\$ 470	\$ (1,287)	\$ (3,006)	\$ (2,812)	\$ (2,077)	\$ (1,445)
Sale of Haz-Mat & Mass Casulty (Region 1)		\$ 10,000									
Contribution of Impact Fees ( <i>use for debt service</i> )											
Committed Funds Contribution (Fleet & Capital Expenses)	\$ 237,000	\$ -	\$ 180,000	\$ 246,968	\$ 246,968	\$ 200,000	\$ 200,000	\$ 200,000	\$ 220,000	\$ 220,000	\$ 220,000
Committed Funds for Lease Obligations	\$ 159,073	\$ 144,548	\$ 142,544	\$ 75,576	\$ 75,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576	\$ 165,576
Committed Funds for Debt Service	\$ 341,713	\$ 485,594	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394
Loan Proceeds						\$ 1,200,000					
Expense for Purchase of Capital / Fleet / Debt Service	\$ (1,049,788)	\$ (819,842)	\$ (990,644)	\$ (1,038,338)	\$ (665,209)	\$ (2,442,517)	\$ (1,232,829)	\$ (852,859)	\$ (763,754)	\$ (783,558)	\$ (1,047,990)
<b>Estimated Balance at end of Fiscal Year</b>	\$ 420,316	\$ 241,878	\$ 103,381	\$ (87,702)	\$ 93,988	\$ (257,489)	\$ (601,236)	\$ (562,328)	\$ (415,324)	\$ (288,989)	\$ (428,454)

(updated 6/13/2022) Draft

<b>DEBT SERVICE BONDING</b>	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032
New Station - Debt Service for Station 42	\$ 9,650,000										
Revenue Bond - Debt Service for Station 41	\$ 1,244,540										
Fees	\$ 215,561										
	\$ 11,110,101										

**RESOLUTION NO. 2022R-06**

**A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT  
ADOPTING A WAGE STUDY FOR THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, The Administration of the North Davis Fire District has conducted a wage study for the District which is attached hereto as Exhibit “A”; and

**WHEREAS**, the Board of Trustees has reviewed the wage study and desires to adopt it for implementation in the 2022- 2023 fiscal year.

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT, that the wage study attached hereto as Exhibit “A” is adopted for the 2022-2023 fiscal year and shall become effective July 1, 2022, upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District this 16th day of June 2022.

NORTH DAVIS FIRE DISTRICT  
Board of Trustees

By: \_\_\_\_\_  
NIKE PETERSON, Chair

ATTEST:

\_\_\_\_\_  
MISTY ROGERS, Clerk of the Board

EXHIBIT A

North Davis Fire District Wage Study for 2022-2023 Fiscal Year

PART-TIME Firefighter / EMT (9.6% Increase from prior year)													
	Step 1	Notes											
Hourly	\$ 14.23	1 Year Probation (Must have AEMT and Fire II at the end of year one)											

  

PART-TIME Firefighter / AEMT													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 14.64	\$ 15.08	\$ 15.53	\$ 16.00	\$ 16.48	\$ 16.97	\$ 17.48	\$ 18.01	\$ 18.55	\$ 19.10	\$ 19.67	\$ 20.27	FY2017 Increase

  

PART-TIME Firefighter / PARAMEDIC (moved to be same as FT Paramedic Hourly Rate)													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 18.52	\$ 19.08	\$ 19.65	\$ 20.24	\$ 20.84	\$ 21.47	\$ 22.11	\$ 22.78	\$ 23.46	\$ 24.16	\$ 24.89	\$ 25.64	Added 3/2021 for Paramedic Service

  

Full-Time Firefighter / EMT													
	Step 1	Notes											
Hourly	\$ 14.23	1 Year Probation (Must have AEMT and Fire II at the end of year one)											
Annual	\$ 40,982.40												

  

Full-Time Firefighter / AEMT													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 15.26	\$ 15.72	\$ 16.19	\$ 16.68	\$ 17.18	\$ 17.69	\$ 18.22	\$ 18.77	\$ 19.33	\$ 19.91	\$ 20.51	\$ 21.12	
Annual	\$ 43,948.80	\$ 45,267.26	\$ 46,625.28	\$ 48,024.04	\$ 49,464.76	\$ 50,948.70	\$ 52,477.17	\$ 54,051.48	\$ 55,673.02	\$ 57,343.22	\$ 59,063.51	\$ 60,835.42	

  

Full-Time Firefighter / Paramedic													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 18.52	\$ 19.08	\$ 19.65	\$ 20.24	\$ 20.84	\$ 21.47	\$ 22.11	\$ 22.78	\$ 23.46	\$ 24.16	\$ 24.89	\$ 25.64	2,880 hours Straight Time
Annual	\$ 53,337.60	\$ 54,937.73	\$ 56,585.86	\$ 58,283.44	\$ 60,031.94	\$ 61,832.90	\$ 63,687.88	\$ 65,598.52	\$ 67,566.48	\$ 69,593.47	\$ 71,681.27	\$ 73,831.71	

  

Driver/Engineer (within market)													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Notes	
Hourly	\$ 17.97	\$ 18.51	\$ 19.07	\$ 19.64	\$ 20.23	\$ 20.84	\$ 21.47	\$ 22.11	\$ 22.77	\$ 23.45	\$ 24.15	2,880 hours Straight Time	
Annual	\$ 51,762.67	\$ 53,308.80	\$ 54,921.60	\$ 56,563.20	\$ 58,262.40	\$ 60,019.20	\$ 61,833.60	\$ 63,676.80	\$ 65,577.60	\$ 67,536.00	\$ 69,552.00		

  

Captain													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Notes	
Hourly	\$22.64	\$23.32	\$24.02	\$24.74	\$25.48	\$26.25	\$27.03	\$27.84	\$28.68	\$29.54	\$30.43	2,880 hours Straight Time	
Annual	\$ 65,203.20	\$ 67,159.30	\$ 69,174.07	\$ 71,249.30	\$ 73,386.78	\$ 75,588.38	\$ 77,856.03	\$ 80,191.71	\$ 82,597.46	\$ 85,075.39	\$ 87,627.65		

  

Battalion Chief													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Notes		
Hourly	\$ 28.28	\$ 29.13	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	2,880 hours Straight Time		
Annual	\$ 81,446.40	\$ 83,889.79	\$ 86,406.49	\$ 88,998.68	\$ 91,668.64	\$ 94,418.70	\$ 97,251.26	\$ 100,168.80	\$ 103,173.86	\$ 106,269.08			

  

Administrative Assistant (within market)													
Step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	NOTE	
Hourly	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.38	\$ 16.87	\$ 17.38	\$ 17.90	\$ 18.44	\$ 18.99	\$ 19.56	\$ 20.15	Hourly	

  

Human Resource Coordinator (within market)													
Step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	NOTE	
Hourly	\$ 20.15	\$ 20.74	\$ 21.36	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	Hourly	

  

Exempt Positions													
Executive Assistant / Human Resource Director / Clerk	Salary Range		NOTE										
	\$ 68,182.40	\$ 104,324.00	EXEMPT STATUS										
Deputy Fire Chief / Fire Marshall	Salary Range		NOTE										
	\$ 89,492.00	\$ 129,764.13	EXEMPT STATUS										
Fire Chief	Salary Range		NOTE										
	\$ 99,360.55	\$ 143,079.19	EXEMPT STATUS										

**RESOLUTION NO. 2022R-07**

**A RESOLUTION AMENDING NORTH DAVIS FIRE DISTRICT PERSONNEL POLICY AND PROCEDURE MANUAL CONCERNING LEAVE POLICIES, AND ADOPTING JUNETEENTH AS A HOLIDAY AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the State of Utah recently enacted legislation concerning recognition of Juneteenth as a holiday and requiring bereavement leave; and

**WHEREAS**, the Board of Trustees of the North Davis Fire District, County of Davis, State of Utah, hereinafter referred to as the “Board”, desires to make certain amendments to the District’s Policy and Procedure Manual to bring it in compliance with the new enactments; and

**WHEREAS**, the Board desires to amend policy Section 502 concerning Vacation Leave, Section 505 concerning Miscellaneous Leave, Section 506 concerning Holidays and Section 707 concerning Absences From Work.

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT, that the Policy and Procedure Manual be amended as follows:

**SECTION ONE:**

That Sections 502, 505, 506 and 707 of the policy manual are amended with the additions, deletions and amendments as provided in Exhibit “A” which is attached hereto.

**SECTION TWO: EFFECTIVE DATE**

This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District this 16<sup>th</sup> day of June 2022.

NORTH DAVIS FIRE DISTRICT  
Board of Trustees

By: \_\_\_\_\_  
NIKE PETERSON, Chair

ATTEST:

\_\_\_\_\_  
MISTY ROGERS, Clerk of the Board



## VACATION LEAVE

### Policy:

It is the policy of The North Davis Fire District to grant vacation leave that represents earned time off the job and accrues during the working year. Only Full-Time Regular Employees, Exempt Employees, and Full-Time Firefighters are eligible for vacation leave.

### Procedure:

(1) The established vacation year is the calendar year, January 1 through December 31 each year. Vacations are accrued or earned based on the employee's length of service and on the time actually worked.

(2) Regular Full-time and Exempt Employees will accrue paid vacation leave according to the following schedule:

<u>Service Period</u>	<u>Hours Accrued</u>
Category 1 – 1 through 4 years employment	96 hours per year
Category 2 – 5+ years employment	120 hours per year

Hours accrue at 3.692 hours per biweekly pay period (26 pay periods per year) for Category 1; and 4.615 hours per biweekly pay period for Category 2;

### Annual Leave Accrual for Firefighters (24-hour shifts)

The basis for annual leave accrual for firefighters working 24-hour shifts shall be consistent with how accrual occurs in the rest of the District, and is determined by comparing the total number of hours scheduled in a year for a firefighter to that of a regular 40 hour per week employee. Firefighters are scheduled to work 2880 hours, while regular employees are scheduled for 2080 hours.

Each regular full-time firefighter working 24-hour shifts, who has been in the Fire District service for a continuous period of one month, accrues annual leave, on 26 pay periods according to the schedule below:

### **ANNUAL LEAVE ACCRUAL SCHEDULE FOR FIREFIGHTERS (24 HR SHIFT)**

Years in Service	Accrual Rate of Annual Leave Per Pay Period	24-Hour Days of Annual Leave Earned Per Year	Accrual Rate of Annual and Holiday (4) Hours per Pay Period	24-Hour Days of Annual and Holiday Earned Per Year
0-4	5.25 hours	5.68 days	9.25 hours	10.02 days
5-over	8.95hours	9.69 days	12.95hours	14.02 days

(3) Employees may not take paid vacation until they have actually earned the vacation hours.

(4) Regular Full-time Employees (except 24-hour Shift Firefighters) are expected to take an annual vacation. Employees may accumulate a maximum of 240 vacation hours, which may be carried forward to a new calendar year. Unused vacation hours in excess of 240 hours will be forfeited at the end of each calendar year.

(5) In the event that a 24-hour Shift Firefighter changes employment status to a Regular Full-time or Exempt Employee, any vacation hours in excess of 240 will be paid out to the employee. Vacation accrual rates will coincide with that Regular Full-Time or Exempt Employee.

(6) Regular Full-time Employees who are 24-hour Shift Firefighters are expected to take an annual vacation. Employees may accumulate a maximum of 318 vacation hours, which may be carried forward to a new calendar year. Unused vacation hours in excess of 318 hours will be forfeited at the end of each calendar year.

(7) Employees should plan their vacation time throughout the year in order to not exceed the maximum carryover at the end of the year. In an unforeseeable emergency, hours in excess of those described in paragraph (5) and (6) above may be approved for carry over or donated to the Sick Leave Bank. Upon the request of the employee and with the approval of the human resources and the District Fire Chief may grant up to a 60-day extension to the December 31 deadline in order to allow an employee to use vacation hours in excess of the maximum. A leave extension will not be granted to an employee for failure to plan to use his vacation.

(8) **Vacation Buy Back:** An employee may request to have the District buy back unused vacation time once per year, between the dates of July 1 and May 1. To participate, full-time regular employees must have a minimum of 120 hours of accrued vacation time remaining after any buy back. Firefighters must have a minimum of 159 hours of accrued vacation time remaining after any buy back. The vacation time will be paid out at straight time based on the employee's rate of pay at the time of the buy back. The employee shall submit a written request for vacation buy back to the employee's department director for approval and then to the Human Resources Director for processing. The maximum vacation that any full-time firefighter can sell back within one fiscal year is 106 hours. The maximum a regular full-time employee can sell back within one fiscal year is 80 hours.

(9) At discretion of the Fire Chief, employees of the District who have exhausted all sick leave can utilize accrued vacation hours in lieu of sick leave.

(10) Employees have the ability to convert unused vacation leave to the districts Sick Leave Bank: The North Davis Fire District recognizes that employees may have a personal or immediate family medical emergency, resulting in a need for additional time off in excess of their available leave. To address this need, all eligible employees will be permitted to donate accrued

vacation or annual leave from their unused balance to a Sick Leave Bank where eligible employees can apply for consideration of assistance from the Sick Leave Bank. (*see Sick Leave Policy 503*)

- (1) The donation of unused vacation or annual leave is strictly voluntary.
- (2) Once a donor has converted unused vacation or annual leave to the Sick Leave Bank, the donated leave becomes the property of the North Davis Fire District and then donor has no legal right to the leave for any reason.
- (3) Donated unused vacation or annual leave will be converted to sick leave and deposited into a Sick Leave Bank for use by eligible recipients.
- (4) The minimum number of unused vacation or annual leave hours that an eligible employee may donate is 1 hour and the maximum is 50-percent of the donor employee's current balance.
- (5) Employees will be given the opportunity to donate unused vacation or annual leave anytime during the calendar year.
- (6) The donated unused vacation or annual leave will be transferred from the donor to the Sick Leave Bank upon the request of the donor.
- (7) The donation of unused vacation or annual leave will be calculated on a dollar basis. The dollar amount of the donation is determined by the donor's current hourly wage.
- (8) Employee's wishing to donate unused vacation or annual leave are required to complete a Donation of Unused Vacation or Annual Leave Request Form and submit it to human resources.
- (9) Employees should submit vacation requests for consideration pursuant to North Davis Fire District Standard Operating Procedures 000-001. Management reserves the right to designate when some or all vacations must be taken. Supervisors are responsible for ensuring adequate staffing levels and should attempt, when feasible, to resolve vacation scheduling conflicts based on length of service.
- (10) A paid holiday that occurs during a regular employee's vacation period will not be charged as vacation leave, for regular full-time employees. (See policy on Full-time Firefighters)
- (11) In the event of a declared emergency, the District retains the option of ordering employees back to work during their scheduled vacations and pay them for the hours worked rather than granting them vacation leave. Employees on leave at the time an emergency is declared are subject to being called back to work.

(12) Employees on a leave of absence, other than a military leave of absence, are required to use all accrued paid vacation time as part of the leave, as specified in Leaves of Absence, Chapter 702. In addition, employees on a leave of absence will not accrue any new vacation time during the leave. Vacation pay will consist of the employee's regular rate of pay for the vacation period and generally will be paid on the regularly scheduled payday.

(13) Employees may not receive pay for their vacation hours in lieu of time off. Except in the event that a 24-hour Shift Firefighter changes employment status to a separate's employment.

(14) Regular Full-time or Exempt Employee, any vacation hours in excess of 240 at the end of the calendar year will not be paid out to the employee. Excess hours will be considered use or lose. Vacation hours used are not considered as time worked for purposes of calculating overtime.

(15) When employment is terminated, employees will receive a lump sum payment for any unused vacation hours at the time of termination.

(16) Employees who feel that there is a discrepancy in the calculation of their vacation hours, vacation pay, or eligibility may request a review of that calculation by the Human Resource Coordinator.

## MISCELLANEOUS LEAVES

### Policy:

It is the policy of The North Davis Fire District to permit employees to be absent from work on an authorized short-term basis for circumstances that arise that are not covered by vacation and sick leave hours. To help employees maintain their income during certain authorized absences, the District will provide compensation according to the guidelines below.

### Procedure:

(1) **Bereavement Leave:** The District Fire Chief may grant Bereavement leave for full-time employees as follows:

- (1) **Death in the Immediate Family:** Three days (24-hours) will be allowed without deduction from sick leave or vacation leave for Regular Full-time Employees. Regular Full-time Employees who are 24-hour Shift Firefighters will be allowed 48 hours of bereavement leave without deduction from sick leave or vacation leave. Immediate family is defined as the employees' spouse or partner, child, step-child, brother, sister, parent, father-in-law, mother-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law and grandchild.

**Miscarriage or Stillbirth:** The District will provide 24-hours (3 work days) of bereavement for regular full-time employees; and 72-hours ; (3 work days) of bereavement for full-time employees who are 24-shift firefighters:

- (a) Following the end of the employee's pregnancy by way of miscarriage or stillbirth; or
- (b) following the end of another individuals pregnancy by way of miscarriage or stillbirth the: if
- i. the employee is the individuals spouse or partner; or
  - ii. the employee is the individuals former spouse or partner; and
  - iii. the employee would have been the biological parent of a child born as a result of pregnancy.

- (2) **Death in the Extended Family:** One day (8-hours) will be allowed without deduction from sick leave or vacation leave for Regular Full-time Employees. Regular Full-time Employees who are 24-hour Shift Firefighters will be allowed 24 of bereavement leave without deduction from sick leave or vacation leave. Extended family is defined as: uncle, aunt, nephew, niece, grandfather, and grandmother.

(3) Bereavement leave is not counted as time worked for overtime purposes. However, if any employee uses bereavement leave during a week and then works extra hours on the other days to maintain the workload, they will be paid all of the hours used for bereavement leave and all of the hours worked at the employees' regular rate of pay.

(4) Jury Duty/Court Witness Leave: The District recognizes the duty of employees as citizens to serve on juries or as court witnesses. When possible, employees are expected to report to work before and after jury service to perform as many of their regular duties as possible. Employees, who are called to serve as jurors or witnesses on behalf of the District or as a citizen, will have their choice of compensation as follows:

- (1) Remit the court paid juror/witness fee to the District and be compensated for regular hours worked; or
- (2) Use vacation or compensatory leave for the time away from work and keep the court paid juror/witness fee.

(5) Administrative Leave: Administrative leave with pay may be granted by the District Fire Chief for special circumstances as deemed necessary, i.e., investigations, disciplinary measures, etc.

Time absent by reason of subpoena in private litigation or by some party other than the Federal Government, the State of Utah or political subdivision thereof, to testify not in official capacity, but as an individual, shall be taken as vacation or compensatory leave.

- (1) Employees with other employment that requires court appearances shall not be paid for District time used to fulfill that obligation.
- (2) This policy does not apply to employees who appear in court on their own behalf, such as to pay a traffic ticket or to participate in a personal lawsuit.

## HOLIDAYS

### Policy:

It is the policy of The North Davis Fire District to designate and observe certain days each year as holidays. Eligible administrative employees will be given a day off with pay for each holiday observed.

### Procedure:

The schedule of holidays the District will observe during each calendar year and the days the District offices will be closed are as follows:

New Year's Day	First day in January
Human Rights Day	Third Monday in January
Presidents Day	Third Monday in February
Memorial Day	Last Monday in May
Juneteenth	Nineteenth day in June
Independence Day	Fourth day in July
Pioneer Day	Twenty-fourth day in July
Labor Day	First Monday in September
Veterans Day	Eleventh day in November
Thanksgiving Day	Fourth Thursday in November
Day after Thanksgiving Day	Fourth Friday in November
Christmas Day	Twenty-fifth day in December
Day after Christmas	Twenty-sixth day in December

(1) Regular Full-time Employees are eligible to receive eight hours of their regular rate of pay for each observed holiday. All holidays except the Personal Holiday will count as time worked for Regular Full-time Employees who are not 24-hour Shift Firefighters (8 hours multiplied by 13 holiday = 104 hours. 104 hours divided by 26 payrolls = 4 hours of accrual).

(2) Full-time Employees who are 24-hour Shift Firefighters will be given 4 hours of annual leave per pay period in lieu of holiday pay benefit. The 4 hours per pay period is built into the vacation leave accrual rate.

(3) A holiday that occurs on a Saturday will be observed the previous Friday. Holidays falling on Sunday will be observed on the following Monday.

(4) If a holiday occurs while a 2080-hour employee is on vacation leave, that day will not be treated as vacation leave.

(5) If a holiday occurs while a 2080-hour employee is on paid sick leave, that day will not be treated as sick leave.

(6) The District recognizes that some employees may wish to observe, as periods of worship or commemoration, certain days that are not included in the District's regular holiday schedule. Accordingly, employees who would like to take a day off for those reasons may do so if it will not unduly disrupt the District's business and if the employee's supervisor approves. Employees may use accumulated vacation days for these occasions. (See Leaves of Absences Chapter 500 and 702.)

(7) The District may schedule work on an observed holiday for regular full-time employees, as it considers necessary. Normally, work on an observed holiday will be paid as if the day were a regularly scheduled day. Employees will be given the option of receiving an additional eight hours of pay for their holiday benefit or may schedule another day off, with the prior approval of their supervisor, at another time during the year.

(8) The holiday benefit is defined as eight hours of pay. 40-Hour week employees working less than eight-hour shifts will be required to use vacation leave to make up the additional hours for the holiday or make up the hours during the other days of the week in which the holiday occurs.

(9) If an employee is off without pay because of an unauthorized absence either the workday before or the workday after a holiday, the employee forfeits that holiday and shall receive no pay for that day.



**ABSENCE FROM WORK - 700**

Attendance and Punctuality ..... 701:1

Leaves of Absence ..... 702:1

- Family and Medical Leave Act
- Military Leave

Rest Breaks ..... 703:1

Meal Breaks ..... 704:1

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