



North Davis Fire District
381 North 3150 West
West Point City, UT 84015
Office: (801) 525-2850 ext. 101
Fax: (801) 525-6935
www.northdavisfiredistrict.com

PUBLIC NOTICE / HEARING

North Davis Fire District Board of Trustees – June 15, 2023

(Meetings and Public Hearings are subject to change)

Consideration of Amending FY2023 Budget - Notice is hereby given that the North Davis Fire District Board of Trustees will meet at Station 41 (381 N 3150 W, West Point) at 6:30 PM on June 15, 2023, to discuss, hear public comment, and consider amending the Fiscal Year 2022/2023 Budget. Interested parties are encouraged to attend the meeting and express their opinion on this matter. Additional information can be obtained at <https://www.northdavisfiredistrict.com> or by calling the District Clerk.

Consideration of Adoption of Property Tax Rate and Adoption of FY2024 Budget - Notice is hereby given that the North Davis Fire District Board of Trustees will meet at Station 41 (381 N 3150 W, West Point) at 6:30 PM on June 15, 2023, to discuss, hear public comment, and consider the adoption of the Property Tax Rate for Calendar Year 2023 (FY2023/2024), and Adoption of the Final Budget for FY2023/2024.

This notice has been posted in the following locations:

- North Davis Fire District, Station 41 – 381 N 3150 W, West Point City, UT 84015
- North Davis Fire District Website - <https://www.northdavisfiredistrict.com/board-meetings>
- Utah Public Noticing Website, <https://www.utah.gov/pmn/>
- Requests to post this notice and pertaining documentation were sent to Clearfield City, West Point City, and Sunset City for public review.

Interested parties are encouraged to attend the meeting and express their opinion on this matter. Additional information and a copy of the proposed property tax rate and budget are available for review by contacting the District Clerk North Davis Fire District, Station 41 – 381 N 3150 W, West Point City, UT 84015 (during regular office hours), the North Davis Fire District Website - <https://www.northdavisfiredistrict.com/board-meetings> or the Utah Public Noticing Website, <https://www.utah.gov/pmn/>. In accordance with the Americans with Disabilities Act, persons in need of special accommodations should contact the District Clerk at 801-525-2850, ext. 101 at least twenty-four before the meeting.

Dated this 5th day of June 2023.
Misty Rogers, District Clerk

**NORTH DAVIS FIRE DISTRICT
BUDGET AMENDMENTS
FOR THE YEAR ENDED
JUNE 30, 2023**

Amendments to be made in June 2023

GENERAL FUND

		Increase	Decrease	Net Increase (Decrease)
Revenues:				
		\$ -		
		\$ -	\$ -	\$ -
Expenses				
Vehicle Maintenance	1-43300	\$ 55,000		
Transfer to Capital Project		\$ 268,700		
Grand Total of General Fund Expenses		\$ 323,700	\$ -	\$ 323,700

CAPITAL PROJECTS FUND

		Revenues:			
Transfer from General Fund		\$	318,700		
		<hr/>			
		\$	318,700	\$	-
		<hr/>			
		Expenses			
Equipment		\$	318,700		
3-44200					
Grand Total of Capital Projects Fund Expenses		\$	318,700	\$	-
		<hr/>			
				\$	318,700

LBA FUND

Revenues:

\$	-	\$	-	
\$	-	\$	-	\$ -

Expenses

\$	-			
\$	-	\$	-	\$ -

GENERAL FUND

		Increase	Decrease	Net Increase (Decrease)
		Revenues:		
Ambulance	1-30100		\$ 115,000	
Fee in Lieu	1-32100	\$ 60,000		
Property Taxes - Current	1-32200	\$ 400,000		
Impact Fees	1-34100	\$ 30,000		
Interest Income	1-36100	\$ 75,000		
Grants	1-37200	\$ 33,000		
Uncategorized Income	1-3999	\$ 26,000		
		\$ 624,000	\$ 115,000	\$ 509,000
		Expenses		
Clothing Allowance	1-40300	\$ 4,000		
Iris Medical	1-40520		\$ 40,000	
Health Care Finance Assessment	1-40510	\$ 8,000		
Computer Maintenance & Supply	1-40700	\$ 7,000		
Bank Charges	1-40200	\$ 1,000		
EA Assistance Program	1-41000	\$ 105		
Employee Wages	1-41100	\$ 330,000		
FICA	1-41300	\$ 12,000		
Insurance (Health)	1-41400		\$ 15,000	
Medical Supplies Expenses - Other	1-41800	\$ 20,000		
Firefighter Testing	1-41930	\$ 2,500		
Safety Equipment	1-42005	\$ 4,000		
Haz-Mat Supplies	1-42025	\$ 3,000		
Office Supply & Expense	1-42200	\$ 1,000		
CEE Base Fee/400			\$ 4,000	
Accountant Fees	1-42410	\$ 8,000		
Attorney Fees	1-42420		\$ 5,000	
Bond Trustee	1-42450	\$ 2,500		
Payroll Administration	1-42480	\$ 2,000		
Retirement	1-42500	\$ 10,000		
Vehicle Maintenance	1-43300	\$ 85,000		
Transfer to Capital		\$ 304,195		
Grand Total of General Fund Expenses		\$ 804,300	\$ 64,000	\$ 740,300

CAPITAL PROJECTS FUND

		Revenues:		
Transfer from General Fund		\$ 304,195		
		<u>\$ 304,195</u>	<u>\$ -</u>	<u>\$ 304,195</u>
		Expenses		
		<u>\$ -</u>		
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LBA FUND

		Revenues:		
Interest Income	4-36100	\$ 75,000	\$ -	
		<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>
		Expenses		
		<u>\$ -</u>		
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2024

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

FY 2024 BUDGET

WITH YEAR TO YEAR COMPARISONS

GENERAL FUND:

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND BEGINNING FUND BALANCE 2023	3,020,234	967,884	3,988,118
CHANGE IN FUND BALANCE IN FY 23	89,525	50,000	139,525
BUDGETED REVENUES	7,898,396	75,000	7,973,396
BUDGETED EXPENDITURES	(7,925,532)	-	(7,925,532)
CHANGE IN FY 24 FUND BALANCE	(27,136)	75,000	47,864
ENDING FUND BALANCE AFTER FY 24	3,082,623	1,092,884	4,175,507

CAPTIAL PROJECTS FUND

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

DEBT SERVICE FUND

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

2023

	UNRESTRICTED
BEG GEN FUND BALANCE	3,020,234
REVENUES	7,571,755
EXPENDITURES	(7,482,230)
END GEN FUND BALANCE	3,109,759
CHANGE IN FUND BALANCE	89,525
BEG CPF FUND BALANCE	461,532
REVENUES	587,361
EXPENDITURES	(494,363)
ENDING CPF FUND BALANCE	554,530
CHANGE IN FUND BALANCE	92,998
BEG DEBT FUND BALANCE	58,302
REVENUES	485,594
EXPENDITURES	(485,594)
ENDING DEBT FUND BALANCE	58,302
CHANGE IN FUND BALANCE	-
BEG LBA FUND BALANCE	9,129,136
REVENUES	244,000
EXPENDITURES	(3,923,000)
ENDING LBA FUND BALANCE	5,450,136
CHANGE IN FUND BALANCE	(3,679,000)

RESTRICTED

967,884

50,000

-

1,017,884

50,000

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

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

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

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

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

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

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

GENERAL FUND							
LINE	DESCRIPTION			2023 ESTIMATES	FY2024 PROJECTED EXPENSES	FY2022 ACTUAL	DIFFERENCE
1	001 PERM EMPLOYEE WAGES			\$ 2,517,750	\$ 3,075,241	\$ 1,793,093	\$ 1,282,148
2	002 OVERTIME			\$ 393,061	\$ 135,246	\$ 246,805	\$ (111,559)
3	003 PART-TIME EMPLOYEE WAGES			\$ 219,377	\$ 263,556	\$ 255,854	\$ 7,702
4	003 BENEFIT PAYOUT CONTINGENCY			\$ 121,248	\$ 151,992	\$ 268,895	\$ (116,903)
5	004 MERIT PAY			\$ 4,247	\$ -	\$ -	\$ -
6	005 BOARD WAGES			\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.			\$ 228,834	\$ 280,299	\$ 190,846	\$ 89,453
8	007 RETIREMENT			\$ 452,261	\$ 547,007	\$ 397,208	\$ 149,799
9	008 INSURANCE (HEALTH)			\$ 634,170	\$ 743,117	\$ 424,352	\$ 318,766
10	009 UTAH DISABILITY DEATH BENEFIT			\$ 3,800	\$ 4,840	\$ 328	\$ 4,512
11	010 WORKMANS COMP			\$ 68,152	\$ 92,811	\$ 73,003	\$ 19,808
12	011 BANK CHARGES			\$ 5,961	\$ 6,700	\$ 5,060	\$ 1,640
13	012 EMPLOYEE ASSISTANCE PROGRAM			\$ 3,338	\$ 3,360	\$ 2,915	\$ 445
14	013 CLOTHING ALLOWANCE - FULL TIME			\$ 52,530	\$ 65,986	\$ 40,695	\$ 25,291
15	014 CLOTHING ALLOWANCE - PART TIME			\$ 3,393	\$ 4,300	\$ 2,629	\$ 1,671
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION			\$ -	\$ 20,535	\$ -	\$ 20,535
16	015 SUBSCRIPTIONS, MEMBERSHIPS			\$ 50,325	\$ 55,884	\$ 16,081	\$ 39,803
17	016 TRAVEL AND TRAINING			\$ 56,266	\$ 53,259	\$ 72,593	\$ (19,334)
18	017 OFFICE SUPPLY AND EXPENSE			\$ 13,669	\$ 13,000	\$ 10,172	\$ 2,828
19	018 EQUIPMENT MAINTENANCE AND SUPPLY			\$ 34,507	\$ 37,780	\$ 40,281	\$ (2,501)
20	019 VEHICLE MAINTENANCE			\$ 216,607	\$ 140,350	\$ 150,531	\$ (10,181)
21	020 COMPUTER MAINTENANCE AND SUPPLY			\$ 49,387	\$ 48,104	\$ 48,866	\$ (762)
22	021 UTILITIES (GAS, POWER, PHONES)			\$ 74,798	\$ 74,978	\$ 75,352	\$ (374)
23	022 800 COMMUNICATIONS			\$ 6,000	\$ 6,000	\$ 2,868	\$ 3,132
24	023 DISPATCH SERVICES			\$ 123,500	\$ 111,885	\$ 81,424	\$ 30,461
25	024 SPECIAL DEPARTMENT ALLOWANCE			\$ 25,896	\$ 32,010	\$ 27,906	\$ 4,104
26	025 GRANT EXPENSES			\$ -	\$ 8,000	\$ 23,500	\$ (15,500)
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)			\$ 70,330	\$ 78,329	\$ 59,430	\$ 18,900
28	027 COLLECTION CONTRACT (Billing)(Health Assess)			\$ 158,006	\$ 188,757	\$ 141,453	\$ 47,304
29	028 MEDICAL SUPPLIES			\$ 85,817	\$ 94,958	\$ 65,151	\$ 29,807
30	029 PARAMEDIC FEE			\$ 10,000	\$ 6,000	\$ 31,426	\$ (25,426)
31	030 MISC. SERVICES			\$ 27,250	\$ 25,040	\$ 4,772	\$ 20,268
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)			\$ 78,380	\$ 89,210	\$ 71,011	\$ 18,199
33	032 MISC. EQUIPMENT			\$ 44,800	\$ 32,750	\$ 34,838	\$ (2,088)
34	033 LEASE OBLIGATION			\$ 142,560	\$ 142,560	\$ 159,087	\$ (16,526)
35	034 TRANSFER TO DEBT SERVICE			\$ 485,594	\$ 528,394	\$ 341,713	\$ 186,681
35	035 TRANS TO CAPITAL PROJECTS			\$ 500,000	\$ 362,814	\$ 237,000	\$ 125,814
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)			\$ 482,418	\$ 362,480	\$ 482,418	\$ (119,938)
	TOTAL			\$ 7,482,230	\$ 7,925,532	\$ 5,917,554	\$ 2,007,978

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

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