



**NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES/
LOCAL BUILDING AUTHORITY**

Station 41, 381 North 3150 West
West Point City, UT 84015
(801)525-2850 ext. 101
www.northdavisfireut.gov

*Brian Vincent, Chair
Nancy Smalling, Vice-Chair
Mark Shepherd, Member
Scott Wiggill, Member
Annette Judd, Member
Jerry Chatterton, Member
Megan Ratchford, Member
Tim Roper, Member
Ricky Carlson, Member*

*Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief*

**BOARD OF TRUSTEE MEETING
Thursday, August 8, 2024, at 5:45 PM**
Station 41, 381 N 3150 W, West Point City, UT 84015

Board of Trustee Meeting – 5:45 PM

Board Members Present – Chair Brian Vincent, Vice-Chair Nancy Smalling, Scott Wiggill, Annette Judd, Mark Shepherd, Tim Roper, Jerry Chatterton, Megan Ratchford, and Ricky Carlson

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief Curt King, Clerk Misty Rogers, and NDFD Attorney Andrew Blackburn

Visitors – Amber King, Mike Rawlings, Mariah Reyes and Ryan Child (Child Richards CPA),

1. Call to Order

Chair Vincent called the meeting to order.

2. Oath of Office for appointed North Davis Fire District Board Member Ricky Carlson. Board Member Carlson replaced Howard Madsen.

3. Motion to Adjourn

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

Dated this 24th day of October 2024.



ATTEST:

Misty Rogers
Misty Rogers
District Clerk

Brian Vincent
Brian Vincent
Chair of the Board of Trustees



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Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief

**BOARD OF TRUSTEE MEETING
Thursday, August 8, 2024, at 6:00 PM**
Station 41, 381 N 3150 W, West Point City, UT 84015

Board Members Present – Chair Brian Vincent, Vice-Chair Nancy Smalling, Tim Roper, Mark Shepherd, Annette Judd, Megan Ratchford, Jerry Chatterton, Scott Wiggill, and Ricky Carlson

Excused: None

Staff Present – Chief Mark Becraft, Deputy Chief Curt King, Misty Rogers, and Attorney Andrew Blackburn

Visitors – Ryan Child and Mariah Reyes (Child Richards CPA), Chuck Goldberg, Robert Browning, Dawn Fitzpatrick, Gwen Parkin, and NDFD Employees Amber King, Battalion Chief Allen Hadley, and Deputy Fire Marshal Mike Rawlings

Board of Trustee Meeting – 6:00 PM

1. Call to Order
2. Invocation – Deputy Chief King
3. Pledge of Allegiance
4. Citizen Comment
5. Presentation and Discussion of the North Davis Fire District Budget for FY2025 (July 1, 2024 – June 30, 2025) and Property Tax Rate (*see Exhibit A*)

Chief Becraft stated that NDFD serves Clearfield City, Sunset City, West Point City, and some unincorporated areas of Davis County. He then noted the presentation provided would include service area information, call volume, overlapping calls, an explanation of revenue, expenditures, and the FY2025 Budget. Deputy Chief King provided call volume statistics from 2005 to current.

Chief Becraft explained NDFD revenue sources.

- Impact Fees – 0.57% of the NDFD Budgeted Revenue; impact fees are a one-time fee charged to new development to help offset the capital costs associated with new growth. By statute, impact fee revenue can only be used for fire buildings and specific fire vehicles that cost more than \$500,000.
- Property Taxes – 83.80% of the NDFD Budgeted Revenue; this is the most dependable and stable source of revenue that the district has.

- Ambulance Fees – 13.77% of the NDFD Budgeted Revenue; ambulance revenue is down nearly \$400,000. Collections depend upon demographics, transfers, contractual write-offs, and the ability to pay for services. Ambulance revenue is hitting the NDFD budget hard. We collect pennies on the dollar, and we have a 36% collection rate; this is the national average. The cost of medical supplies has gone up nearly 150%, call volumes have increased as a result, and the need for more medical supplies has increased. For example, Medicaid and Medicare only allow specific amounts to be paid. It does not matter how many supplies are used, what type of supplies are used, and how many firefighters are assisting with the call. They pay a flat amount, in most cases, this amount does not cover the cost of supplies, wages, the cost of the vehicle, etc. NDFD has changed billing services, this is to help maximize efficiency and revenue. However, ambulance revenue is dependent on the ability to pay, insurance paying for services provided, and demographics.
- Fire Incident Recovery – 0.41% of the NDFD Budgeted Revenue; collections are minimal, and NDFD tries to obtain revenue from any source possible. If an insured's insurance company is willing to pay, we will collect. However, NDFD does not collect Fire Incident Recovery fees from residents of the district.
- Plan Review & Inspection Fees – 0.22% of the NDFD Budgeted Revenue; minimal source of revenue and the funds are restricted money that is to be used to pay for the Deputy Fire Marshal position.
- Sales Tax – 0.00% of the NDFD Budgeted Revenue. As a Local Service District, NDFD is not eligible to receive sales tax, fuel tax, or utility tax revenue.

Chief Becraft explained that in the NDFD Tentative Budget, ambulance revenue is low because of decreasing revenue; Tier 2 retirement was a mandated increase that NDFD must fund, cost of insurance, supplies, vehicles, operating needs and have increased.

Board Member Shepherd stated that the raises we are giving our employees compared to the police are small. In Utah, the tax rate is given to use by the county, and “it is probably the worst system that has ever been devised for taxes.” We have been keeping the rate and based the budget on what the estimated values were, but they were not what ended up happening. We must pay for supplies, wages, etc., and do the work whether the income is coming in or not. Four years ago, we started the process of building a fire station because we desperately needed it. A resident recently said that the station was too nice, and Mayor Shepherd pointed out that the firefighters live there. The old Station 42 was not up to code, and not built for men and women living together.

Board Member Wiggill pointed out that the increase is not to cover the new building. The funds are separate. The facility is needed for safety and efficiency.

Board Member Chatterton said that this will affect us too, as citizens and board members. We understand how hard it is for fixed incomes.

6. Truth and Taxation Hearing, Consideration of Resolution 2024R-08, Adoption of a Property Tax Rate for the North Davis Fire District for Calendar Year 2024 (FY2025)

Chair Brian Vincent opened the public hearing.

a. Public Hearing

Robert Browning



Stated that there is nothing that he has received with the information about the budget. In other states, when the values go up, taxes pay more. I need truth in our dollar amounts. Still do not understand the basics after 30 minutes here. Who came up with the system?

Dawn Fitzpatrick
[REDACTED]

In support of the increase. I talked to Chief Becraft, and he shared all the information with me. I commend all for supporting law enforcement. With this raise, I will pay about \$35 per month. School is \$130 a month and I have no kids.

Gwen Parkin
[REDACTED]

No sales tax, why? Are there other revenue sources? As we grow, our needs will continue to grow. In support of this increase. The percentage was initially scary, but it is just for the line item. Worth it.

Chuck Goldberg
[REDACTED]

The Chief spent some time with me today explaining all of this, so I am on board. Would have liked to see a graphic showing how the costs have escalated vs. the revenue. I just have one question which I think I know the answer to. Why can't you go after some of these people that aren't paying their bills? Why are we only collecting 34%?

Board Member Shepherd motioned to close the public hearing. Board Member Chatterton seconded the motion. The motion passed.

Board Member Shepherd said that there are no other sources of income, and we have tried. Wanted to try passing the boot or doing a bake sale if we could. Special Districts are held to different rules, and they will not allow sales tax.

Chief Becraft explained that we have lost \$1.1 million in revenue, and we should be collecting about \$2.5 million. Nobody collects 100%, but demographics play a big role. Compared with those around us, for example, North View has an 80%-90% collection rate. Misty Rogers said that in speaking with our billing company First Professional Services, the National Average is about 35%.

Board Member Ratchford asked where the increase in calls is coming from. Chief Becraft said it is safe to say that it is a good mix of industrial calls, school calls, etc. Mental Health is a big one.

Board Member Ratchford asked about Retirement Tier 1 and Tier 2. Chief Becraft answered that Tier 1 is older, and 20-year retirement is 19%-20%. Tier 2 is 25-year retirement and 14%-15% is needed to go to 19%.

Chair Vincent said that we will work on getting the information out to the public better and quicker.

Board Member Chatterton said that he is both excited and not excited about the increase. It is necessary for improvement. There is no fluff in the budget. We need to pay our people what they deserve, and we need good equipment.

Board Member Smalling thanked Gwen for her comment and for looking beyond the percentage to the actual dollar amount.

b. Action

Board Member Shepherd motioned to approve Resolution 2024R-08, adopting a property tax rate of 0.001560 for the North Davis Fire District for FY2025 (July 1, 2024 – June 30, 2025). Board Member Roper seconded the motion. The motion passed.

Roll Call Vote:

Chair Vincent (non-voting)
Board Member Judd - Aye
Board Member Ratchford - Aye
Board Member Shepherd – Aye
Board Member Carlson - Aye

Vice-Chair Smalling - Aye
Board Member Chatterton – Aye
Board Member Roper – Aye
Board Member Wiggill – Aye

7. Consideration of Resolution 2024R-09, Adoption of the North Davis Fire District Final Budget for FY2025

Chair Vincent opened the public meeting for the budget.

a. Public Hearing

Board Member Shepherd motioned to close the public hearing. Board Member Smalling seconded the motion. The motion passed.

b. Action

Board Member Wiggill motioned to approve Resolution 2024R-0, adopting the North Davis Fire District Final Budget for FY2025 (July 1, 2024 – June 30, 2025). Board Member Judd seconded the motion. The motion passed.

Roll Call Vote:

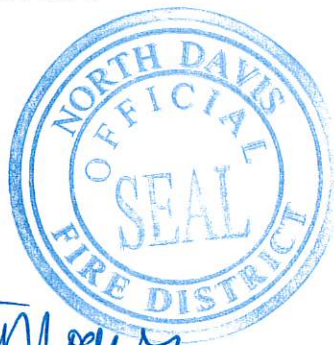
Chair Vincent (non-voting)
Board Member Judd - Aye
Board Member Ratchford - Aye
Board Member Shepherd – Aye
Board Member Carlson – Aye

Vice-Chair Smalling - Aye
Board Member Chatterton – Aye
Board Member Roper – Aye
Board Member Wiggill – Aye

8. Motion to Adjourn


Board Member Shepherd motion to adjourn. Board Member Chatterton seconded the motion. The motion passed.

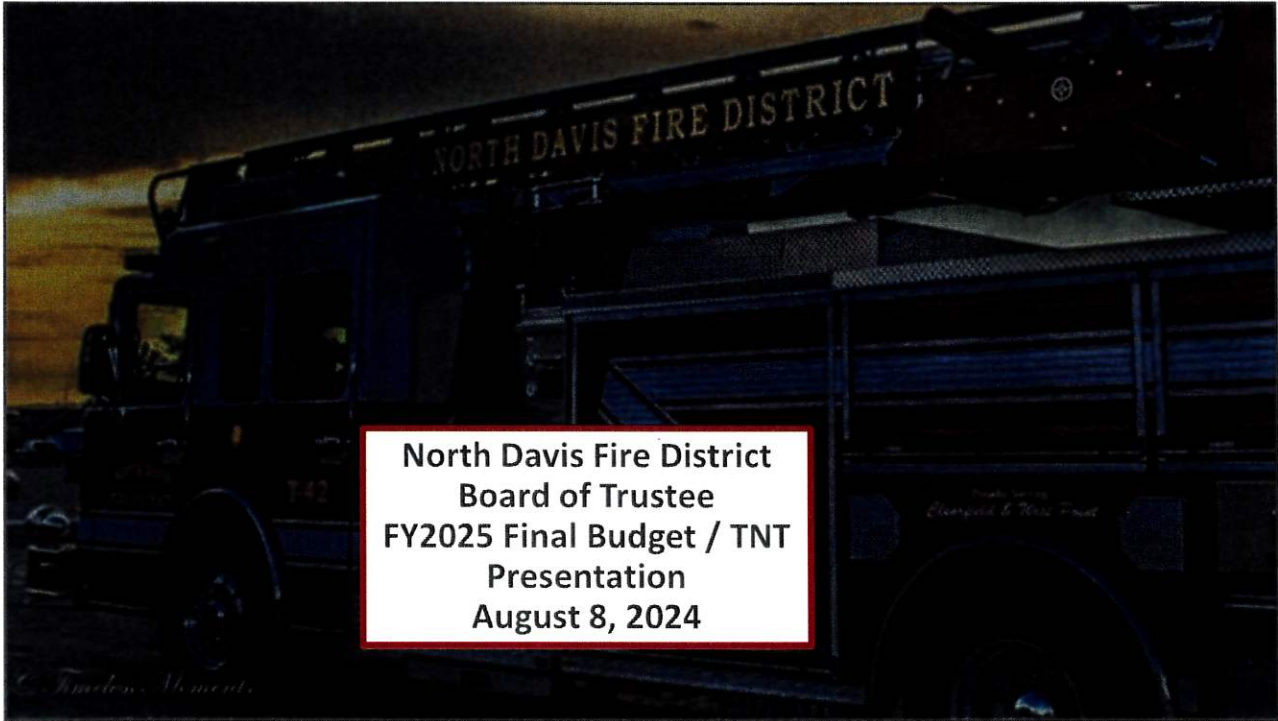
Dated this 24th day of October 2024.



ATTEST:


Misty Rogers
District Clerk


Brian Vincent
Chair of the Board of Trustees



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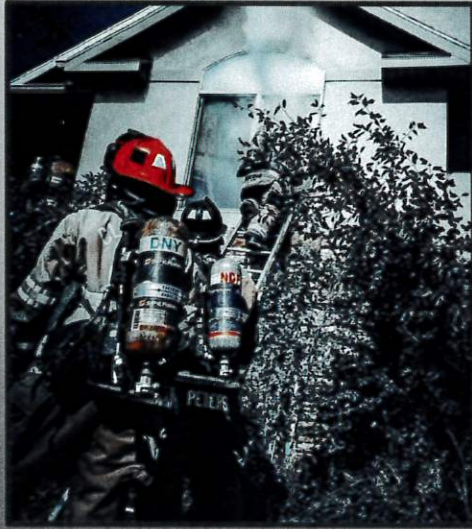
North Davis Fire District
Utah Code, Title 17B – Local District
NDFD operates on a Fiscal Year (July 1 – June 30)

Presentation Includes:

- Service Area Information
- Call Volume
- Overlapping Calls
- Explanation of Revenue
- Expenditures
- FY 2025 Budget

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North Davis Fire District Data



- **Service Area**
 - Clearfield City
 - Sunset City
 - West Point City
 - Areas of Unincorporated Davis County & MIDA

- **Population (2020 US Census)** data.census.gov
 - Clearfield City – 31,909
 - Sunset City – 5,475
 - West Point City – 10,963

- **Population Estimates, July 1, 2023,** census.gov/quickfacts
 - Clearfield City – 34,470
 - Sunset City – 5,358
 - West Point City – 12,479

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Call Volume 2005-Current *(approximate)*

YEAR	EMS	FIRE	TOTAL	Incident Count Per Apparatus
2005	1,517	487	2,004	
2006	1,691	451	2,142	
2007	1,691	477	2,168	
2008	1,503	425	1,928	
2009	1,566	407	1,973	
2010	1,612	480	2,092	
2011	2,002	534	2,536	
2012	2,180	467	2,647	
2013	2,146	500	2,646	
2014	2,512	501	3,013	
2015	2,673	484	3,157	
2016	2,542	551	3,093	
2017	2,785	543	3,328	
2018	2,839	573	3,412	5,053
2019	2,900	546	3,446	5,443
2020	3,269	666	3,935	6,087
2021	3,465	607	4,072	6,189
2022	3,318	938	4,256	8,499
2023	3,155	889	4,044	8,082
As of 8/7/2024	1,817	685	2,504	5,115

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Overlapping Calls

2022

Calls in progress	Occurrences	% of Occurrences
• 0 Calls in Progress	34.83%	
<i>During the 34.83% of time, firefighters must participate Fire training, EMS training, day to day, operations, public addresses, vehicle maintenance, station maintenance, janitorial, reporting, study, sleep, etc.</i>		
• 1 Call in Progress	3,928	48.17%
• 2 Calls in Progress	1,247	15.30%
• 3 Calls in Progress	246	3.03%
• 4 Calls in Progress	30	0.37%
• 5 Calls in Progress	3	0.01%

2023

Calls in progress	Occurrences	% of Occurrences
• 0 Calls in Progress	34.83%	
<i>During the 34.83% of time, firefighters must participate fire training, training, EMS training, day to day operations, public addresses, vehicle maintenance, station maintenance, janitorial, reporting, studying, sleep, etc.</i>		
• 1 Call in Progress	3,839	47.51%
• 2 Calls in Progress	1,206	14.91%
• 3 Calls in Progress	201	2.48%
• 4 Calls in Progress	21	0.26%
• 5 Calls in Progress	1	0.01%

January 1 – August 7, 2024

Calls in progress	Occurrences	% of Occurrences
• 0 Calls in Progress	35.55%	
<i>During the 34.83% of time, firefighters must participate fire training, EMS training, day to day operations, public addresses, vehicle maintenance, station maintenance, janitorial, reporting, studying, sleep, etc.</i>		
• 1 Call in Progress	2371	47.44%
• 2 Calls in Progress	707	14.15%
• 3 Calls in Progress	127	2.54%
• 4 Calls in Progress	15	0.30%
• 5 Calls in Progress	1	0.02%



Revenue Sources

Explanation of NDFD Revenue Sources

- Impact Fees – a one-time fee charged to new development to help offset the capital costs associated with new growth. By statute, impact fees can be used for fire buildings and specific fire vehicles that cost more than \$500,000.
- Property Taxes – the most dependable source of revenue
- Ambulance Fees – collections depend on demographics, transfers, contractual write-offs, and ability to pay for services.
- Fire Incident Recovery Fees – minimal collections, dependent upon the insured’s insurance policy and willingness to pay.
- Plan Review Fees – minimal revenue
- Inspection/Miscellaneous Fees - minimal revenue
- Sales Tax - ~~\$0.00~~ As a Local Service District, North Davis Fire District is **NOT ELIGIBLE** to receive sales tax, fuel tax, or utility tax revenue.

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North Davis Fire District Projected Revenue Sources for FY2025 Budget



Property Tax = 83.80% of Budget



Ambulance Billing = 13.77% of Budget



Fire Incident Recovery = 0.41% of Budget



Permit, Plan Review, & Inspection Fees = 0.22% of Budget



Interest & Misc. Fees = 1.23% of Budget



Impact Fees (one-time money) = 0.57% of Budget

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North Davis Fire District Ambulance Revenue

• FY 2019 (7/1/2018– 6/30/2019)	\$1,032,410
• FY 2020 (7/1/2019-6/30/2020)	\$1,137,661
• FY 2021 (7/1/2020-6/30/2021)	\$1,198,636
• FY 2022 (7/1/2021-6/30/2022)	\$ 1,138,819
• FY 2023 (7/1/2022-6/30/2023)	\$1,076,291
• FY 2024 (7/1/2023-6/30/2024)	\$1,100,000



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Utah Certified Tax Rates

- **Certified Tax Rate (CTR):** is a number that is used to calculate the amount of tax levied on a property owner.
- **Residential:** 55% of the value of the residential property is taxable.
 - Example a property valued at \$300,000 would be taxed on 55% of its value. $\$300,000 \times 55\% = \$165,000$; $\$165,000 \times \text{CTR} = \text{Amount of property tax revenue the district will receive for the residential property.}$
- **Commercial:** has a taxable value of 100%
 - Example a property valued at \$500,000 would be taxed on 100% of its value. $\$500,000 \times 100\% = \$500,000$; $\$500,000 \times \text{CTR} = \text{Amount of property tax revenue the district will receive for the commercial property.}$

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Historical Property Tax Rates Assessed by NDFD

2018 Tax Rate: 0.001205	TNT Held - Final Tax Rate of <u>0.001205</u> = \$2,435,931 (certified rate of 0.001098)
2019 Tax Rate: 0.001108	Accepted the CTR = \$2,466,214
2020 Tax Rate: 0.001175	TNT Held - Final Tax Rate of <u>0.001175</u> = \$2,987,691 (certified rate of 0.001083) – Sunset Annexation
2021 Tax Rate: 0.001540	TNT Held - Final Tax Rate of <u>0.001540</u> = \$4,448,529 (certified rate of 0.001053) - Paramedic Program
2022 Tax Rate: 0.001235	Accepted the CTR = \$4,583,808
2023 Tax Rate: 0.001238	Accepted the CTR = \$4,759,085
2024 Tax Rate:	CERTIFIED TAX RATE OF 0.001191 = \$4,984,587

Proposed Truth in Taxation – seeking rate of 0.001560 = \$6,528,930

*CTR = Certified Tax Rate