



**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES**  
Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 101

*Brian Vincent, Chair  
Howard Madsen, Vice-Chair  
Annette Judd, Member  
Nancy Smalling, Member  
Mark Shepherd, Member  
Tim Roper, Member  
Jerry Chatterton, Member  
Megan Ratchford, Member  
Scott Wiggill, Member*  
  
*Mark Becraft, Fire Chief  
Curt King, Deputy Fire Chief*

**BOARD OF TRUSTEE MEETING**

April 25th, , 2024

**Board of Trustee Work Session – 5:30 PM**

*If the work session is not completed before the scheduled board meeting, the work session will continue until all items have been discussed or discussed during the meeting.*

Board Members Present – Tim Roper, Jerry Chatterton, Brian Vincent, Annette Judd, Scott Wiggill, Megan Ratchford, Nancy Smalling (Arrived at 5:44 pm), Mark Shepherd (Via Zoom)  
Excused: Howard Madsen

Staff Present – Mark Becraft, Curt King, Misty Rogers, Jamey Maddy

Visitors – Mike Rawlings, Amber King

1. Call to Order
2. Badge Pinning – *Tabled*
3. Discussion and Planning for Fiscal Year 2025 Budget

Chief Becraft presented a slide show presentation of the draft Fiscal Year 2025 Budget (FY2025) to the Board of Trustees. NDFD is its own taxing entity, and the Board of Trustees is the governing body. He then presented a slideshow presentation to the Board of Trustees. *(see Attachment A)*

**Dates to Remember**

- May 16, 2024 – Discuss and consider adopting the NDFD Tentative Budget for FY2025. Set public hearing dates for considering the adoption of the NDFD Property Tax Rate and the Final Budget for FY2025.
- June 8, 2024 - The tax rates and valuations will be released to the taxing entities.
- June 20, 2024 – Discuss, hold public hearings, and consider amending the NDFD FY2024 Budget, adoption of the NDFD Property Tax Rate and the Final Budget for FY2025. If the Board of Trustees opts to complete the Truth in Taxations process, the district will use the FY2025 “Tentative Budget” until the Truth in Taxation process is held and completed in August 2024.

Overview of NDFD Revenue Sources

NDFD does not receive sales tax, and property taxes are the district's biggest revenue source. Ambulance revenue in FY2025 has been reduced to \$1,175,000 due to revenue collections being down in FY2024. NDFD call volume and services continue to increase. However, the ambulance revenue generated depends on area demographics and insurance situation. More self-pay, Medicaid, and Medicare-covered patients significantly reduce the revenue the District receives for services. In most cases, the actual cost to treat a Medicaid and Medicare-covered patient is less than the allowable charge and payment for service the District receives. The cost of providing fire/EMS services is not and cannot be funded strictly through ambulance service revenue. Ambulance revenue is volatile, but the level of service must be provided to meet the needs of the District. NDFD will contract with the new hospital being built in Syracuse to assist with patient transport. However, the amount of revenue this could generate is entirely unknown. Syracuse City plans to hire more firefighters to help with the growth and will be the primary agency transporting from the hospital. NDFD would only transport if Syracuse could not.

Property tax revenue in FY2025 will likely need to be increased to meet the budget needs. The Certified Tax Rate (CTR) and valuations will not be released until the first week in June. This puts the District at a disadvantage because a tentative budget must be adopted in May of each year, and the board will only have a short amount of time to determine if the Truth in Taxation process should be followed.

Overview of NDFD Expenditures for FY2025.

Due to NDFD call volume and growth, three additional full-time firefighters are needed. The FY2025 budget includes the hiring of three additional full-time firefighters. If the three positions are not approved, a significant amount of money set aside in the budget for their wages should be moved to overtime, as we will need to pay for more overtime coverage. Unfortunately, every entity is experiencing increased costs, and NDFD is no different. Increases to the FY2025 budget include a 3% merit increase for employees and a Tier 2 retirement increase. The cost of vehicle maintenance, medical insurance, liability, workers' compensation, equipment, and maintenance continues to increase. Administration and the budget committee have met, discussed, and cut where we can in the budget. However, we cannot cut enough to cover the additional revenue needed to operate adequately. The District needs approximately \$900,00 in additional revenue in FY2025 to meet the needs of the district. If the District had held the rate last year, we would have collected \$600,000 to \$700,000 more in property tax revenue in FY2024. This is due to other valuations decreasing and entities holding or increasing their rate. This causes a decrease in the revenue the District receives.

Historical Property Tax Rates Assessed by NDFD

- 2018 Tax Rate: 0.001205 TNT Held - Final Tax Rate of 0.001205 = \$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 0.001175 = \$2,987,691 (certified rate of 0.001083) – Sunset Annexation
- 2021 Tax Rate: 0.001540 TNT Held - Final Tax Rate of 0.001540 = \$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: *unknown* The CTR Rate will not be available until the first of June

Historical NDFD Ambulance Revenue

• Fiscal Year 2019 (7/1/2018– 6/30/2019)	\$1,032,410
• Fiscal Year 2020 (7/1/2019-6/30/2020)	\$1,137,661
• Fiscal Year 2021 (7/1/2020-6/30/2021)	\$1,198,636
• Fiscal Year 2022 (7/1/2021-6/30/2022)	\$ 1,138,819
• Fiscal Year 2023 (7/1/2022-6/30/2023)	\$1,076,291
• Fiscal Year 2024 (7/1/2023-6/30/2024)	\$1,565,000 Budgeted
• Fiscal Year 2024 (7/1/2023-6/30/2024)	\$872,826 Collected as of 4/24/2024.

The NDFD Projected Revenue Sources for the FY2025 Budget

- Property Tax Revenue - 84.52%
- Ambulance Billing Revenue - 12.84%
- Fire Incident Recovery - 0.42%
- Permit, Plan Reviews, & Inspections – 0.22%
- Interest & Misc Fees – 1.42%
- Impact Fee (one-time money) – 0.58%

Call Volume and Overlapping Calls

Nearly half the time, NDFD has overlapping calls where two incidents occur simultaneously; 14% of the time, two calls are in progress simultaneously, and 2% of the time, three or more incidents are in progress simultaneously. In most cases, several units have to respond to the scene simultaneously. During a 48-hour shift, 66% of the time, crews are running incidents, and 34% of the time (8 hours), the firefighters are expected to fire and EMS train, complete day-to-day operations, provide public addresses, vehicle maintenance, station and yard maintenance, janitorial duties, plan and prepare, and sleep.

NDFD Staffing

Chief Becraft explained that NDFD needs additional full-time firefighters. In the past, NDFD had many part-time firefighters who wanted to work and would fill open shifts. Dynamics have changed; NDFD has fewer than 10 qualified part-time firefighters available to work open shifts. The industry lacks qualified firefighters and AEMT/Paramedics. Hiring three full-time firefighters will commit firefighters, create reliability, and hopefully keep from having mandatory call-back firefighters. Chief King stated that between January 2024 and the end of March 60% of NDFD shifts have not been fully staffed. Board Member Ratchford asked if the shifts ran short because of neglect from NDFD. Chief King stated that it has not been neglected. Part-time is used to cover vacations and sick leave. Vacations are planned for, and shifts are filled in advance with part-time firefighters. However, if the part-time firefighter is mandated to be in a full-time position, there is nothing that we can do. Sick leave is typically not planned for and, in most cases, not filled because it is typically the last minute, and people cannot cover it at the last minute. A minimum staffing has been set; if one person is gone,

the crew will run one firefighter short. Overtime will not be called for unless the crew is under minimum staffing.

Chief King has applied for a Safer Grant, but the awarding will not be announced until August. NDFD should not plan to receive the grant and plan to budget for the hiring of three additional firefighters in the budget. Last year only one department in Utah received funds from the Safer Grant. Board Member Ratchford asked about the cost of each full-time position (including benefits). Chief King stated that one full-time firefighter costs \$56,666.22 in wages and \$24,959 in benefits. However, the benefit amount can change. The estimated benefit amount is based on an average of what the employee could take. It is likely that the new hire. Board Member Ratchford asked if the overtime budget would be reduced if the three additional full-time firefighters were hired. Chief Becraft stated that the overtime will be reduced in the upcoming budget year. However, the District will still need a significant amount of overtime.

Chief King stated that NDFD will complete a hiring process in May. We have received nine qualified candidates; this is great news and indicates that NDFD is a desirable agency to work with.

#### Population Projections

The District is growing; Board Member Roper stated that during the day, the population within Clearfield is likely near 60,000 due to the Freeport Center and other commercial.

#### Draft Fiscal Year 2025 (FY2025) Budget Overview (Attachment B)

Chief Becraft provided highlights from the draft budget presented to the Board of Trustees. It was then stated that liability and worker's compensation premiums were not set for FY2025. However, the administration hopes the rates will be lower than projected in the draft budget document. Board Member Ratchford asked if the "Bank Charges" were set or if there was flexibility. Ms. Rogers stated that NDFD is charged for having a lockbox, bank, credit card charges, etc. Board Member Ratchford asked if other banking facilities would assess the same fees. Chief Becraft stated that we could discuss something with the District Treasurer. Board Member Ratchford expressed concern over the cost of the Zoom subscription; she recommended using platforms such as Teams. Ms. Rogers stated that she could look into that and provide feedback later. Chair Vincent asked who carries the membership to Sam's Club. Chief Becraft stated that he, Ms. Rogers, Chief King, and one Battalion Chief have memberships of Sam's Club.

Chief Becraft stated in the end that NDFD needs approximately \$904,000 to meet the budget in FY2025. However, numbers will continue to change through June. Hopefully, the dollar amount needed will decrease as the final numbers are received. Board Member Roper stated that the Board of Trustees should consider holding the rate. Board Member Ratchford seemed to agree. Chair Vincent stated that the budget committee discussed holding Truth in Taxation. Board Member Roper stated that it is the practice to complete the Truth in Taxation process each year in Clearfield. Ms. Rogers stated that the Board of Trustees shouldn't make a policy but knows that it is good practice to complete the Truth in Taxation process each year. It allows for valuations to be released, property tax rates to be recommended, and the end of the budget year to hopefully give a more actual view of the entity's needs. Board Member Ratchford stated that the District could scrape a few areas. However, it does not appear that we could lower than \$800,000. Board Member Roper stated that the only way we could substantially cut is to decrease the service provided, which would be an option. Chief King stated that this is an honest budget without fluff. Board Member Roper stated that this is a harsh reality for all entities, and Board Member Wiggill agreed the cost of business goes up for residents,

businesses, and entities. Board Member Chatterton asked if NDFD would sell an ambulance when the new one is received. Chief Becraft stated that the older ambulance would be sold, but the sale would generate approximately \$10,000 to \$15,000 dollars at the most. Chief Becraft stated that the budget includes contributing to the Capital Improvements Plan and future purchases. The sale of the ambulance is not yet listed as revenue because of timing.

Chief Becraft was excused as he had a prior engagement. The work session closed, and the Board of Trustees entered the regular session.

**Board of Trustee Meeting – 6:54 PM**

Board Members Present – Tim Roper, Jerry Chatterton, Brian Vincent, Annette Judd, Scott Wiggill, Megan Ratchford, Nancy Smalling, Mark Shepherd (Via Zoom)

Excused: Howard Madsen

Staff Present – Curt King, Misty Rogers, Jamey Maddy

Visitors – Mike Rawlings, Amber King

1. Call to Order
2. Invocation or Inspirational Thought – Annette Judd
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes from the March 21, 2024, Board Meeting

Board Member Chatterton motioned to approve the March 21, 2024, Board Meeting minutes. Board Member Smalling seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for March 2024

Board Member Wiggill motioned to approve the bills for February 2024. Board Member Judd seconded the motion. The motion passed.

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

Misty Rogers pointed out that at the top of the financial report, it has \$6,000 in Stripe Sales. This is a glitch and should not be included. It is a journal entry that we are working with our Treasurer to remove. Ambulance revenue has changed a lot over the last two months, it's really been coming in. We have been getting things from insurance from 2022. Property taxes are still a little low, but we still have some time. We are still doing well with inspections and many of our line items. We are likely going to RFP for IT services once our current contract ends. Employee wages are at 78% where we should be. We are over on dispatch services this year because we had to stay another month with Clearfield. We will have to amend the budget for Medical Supplies.

Board Member Ratchford asked if there is a line item for uncollected debt. Misty answered that it is in our Audit Report. We have been really careful, and when we amend in June, we should be able to balance.

Board Member Roper motioned to approve the North Davis Fire District Financial Report. Board Member Ratchford seconded the motion. The motion passed.

## 8. Fire Chiefs Report

Deputy Chief King said that they had a construction meeting at the new building today. They are still telling us the end of May, but we are planning on beginning or mid-June. There are hiccups that don't make the chiefs confident in the timeline they are being told. They have a lot of things in and are making good progress. Cleaners are tentatively scheduled for May 13<sup>th</sup> to work on getting things ready. Walking through it today, they have all the glass in except for the glass in the Battalion Chief's office and the reports room. Overall, they are happy with the way it's all coming together. Board Member Ratchford brought up that they said the project is about 91% complete at this time.

The sewer at the Freeport Center station backed up Friday night at 5:00. We've brought it to another company that couldn't snake the whole thing. They had to dig it up, and the crew cleaned things up and contained it as much as they could. We were able to get rooms at the True Hilton while the work was being finished. We will be checking out tomorrow morning due to the work being complete enough for them to use the water.

We did another training at Clearfield Recycling with UFRA instructors teaching extraction. Chief Hadley, who oversees fire training, made some changes by flipping the cars, smashing them up, and giving them a real-life scenario. It's a technical rescue level. We are very impressed with our people, and we got a really good response with it.

May 15<sup>th</sup> we are doing a hiring test. We have a lot of good candidates showing interest. We are excited to see how it is going to go. Misty Rogers requested that Chief King explain the testing process to those who don't know. He explained that it's an all-day event and we start with the interview panel, go on to a medical scenario, and then move to a fire skills test. We've given the people in charge of these different sections of the test the latitude to make them what they want.

West Point City ran 65 calls last month, and they usually run an average of 30. We had 235 calls in Clearfield, 65 in West Point, and 28 in Sunset. We went to Clinton 9 times, Syracuse 8 times, Layton two times, and Kaysville one time. Last month there were 331 times with only one call, 98 times there were two, 18 times there were three, and two times we had four calls in progress.

We sent out an anonymous survey to everyone below an officer for them to answer questions about our captains, battalion chiefs, and administration. We got maybe 50% of the people to respond back. We had an overwhelming amount of them who were saying "we are excited, this place has never been this fun to work at." There are a few hiccups we can all work on, but it was good, constructive feedback.

We took Misty, Jamey, and Amber out to lunch for Secretary Day. Thank you to them for all that they do. Mike has been very busy with the Fire Marshal duties, and he is doing a great job. We've got a lot of stuff going on and things are good.

9. Member City Updates

Board Member Ratchford mentioned that the Argentine Corner has opened in Clearfield. The fire district helped her out today, they came to the hotel and did a tour of the paramedic vehicles and the fire truck.

Board Member Wiggill thanked the district for their work at the Sunset City Easter Egg Hunt. Fun days are also coming up in June.

West Point is having their first Farmer's Market next Friday night.

10. Motion to Adjourn

Board Member Chatterton motioned to adjourn. Board Member Smalling seconded the motion. The motion passed.

Dated this 25<sup>th</sup> day of April 2024



  
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Brian Vincent  
Chair of the Board of Trustees

ATTEST:

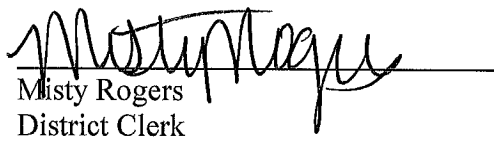
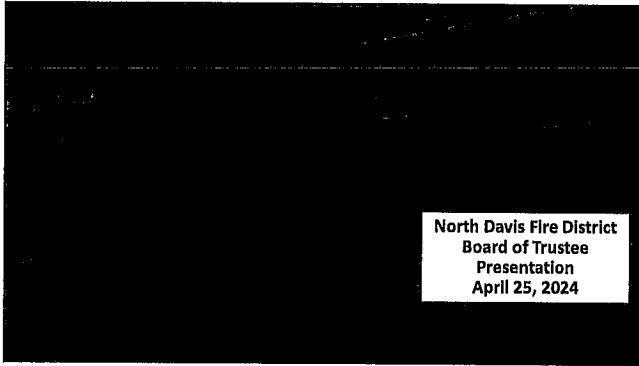
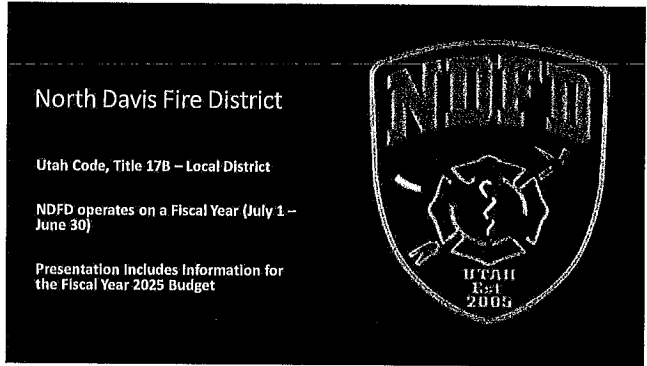
  
\_\_\_\_\_  
Misty Rogers  
District Clerk

Exhibit A



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2

### Dates to Remember

- April 25, 2024**
  - Present and discuss the NDFD Draft Budget for FY2025
- May 15, 2024**
  - Present, discuss, and consider adopting the NDFD Tentative Budget for FY2025.
  - Set public hearing dates for adopting the North Davis Fire District Property Tax Rate and the NDFD Final Budget for FY2025
- June 8, 2024**
  - The deadline for tax rates and valuations is to be released to the taxing entity.
- June 20, 2024**
  - Public hearing; consider amending the NDFD FY2024 Budget.
  - Public hearing; consider the adoption of the NDFD Property Tax Rate and the Final Budget for FY2025. This is the meeting when the Board of Trustees would determine if they want to accept the certified tax rate or complete the Truth in Taxation Process. If the Board of Trustees opted to complete the Truth in Taxation process, the district would operate using the FY2025 "Tentative Budget" until the Truth in Taxation process was held and completed in August 2024.

3

### Explanation of NDFD Revenue Sources

- Sales Tax** - As a Local Service District, North Davis Fire District is NOT ELIGIBLE to receive sales tax, fuel tax, or utility tax revenue.
- 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 significant 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.
- Inspector/Miscellaneous Fees** - minimal revenue.
- Property Tax - Contributions to Other Government (BDA, CDRA)** - These are pass-through funds in which agencies are allowed to collect the Taxing Entity's portion of the tax increment in accordance with the terms and conditions outlined in Interlocal Agreements. In FY2025, approximately \$737,000 will be collected by other agencies within the boundaries of the North Davis Fire District.

4

Information used from FY2025 DRAFT BUDGET	ACTUAL 2023	Additional Revenue needed to meet the budget in FY2025 =
TOTAL BUDGET	2,000,000	\$904,991
SALES TAX	0	0
PROPERTY TAX	1,200,000	1,200,000
AMBULANCE FEES	150,000	150,000
FIRE INCIDENT RECOVERY FEES	50,000	50,000
PLAN REVIEW FEES	20,000	20,000
INSPECTOR/MISCELLANEOUS FEES	10,000	10,000
CONTRIBUTIONS TO OTHER GOVERNMENT	570,000	570,000
TOTAL REVENUE	1,950,000	1,950,000
DEFICIT	50,000	50,000

5

### 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 x 55% = \$165,000; \$165,000 x CTR = 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 x 100% = \$500,000; \$500,000 x CTR = Amount of property tax revenue the district will receive for the commercial property.

6




Exhibit A

2018 Tax Rate: 0.001205	TNT Held - Final Tax Rate of 0.001205 = \$2,435,931 (certified rate of 0.001205)
2019 Tax Rate: 0.001108	Accepted the CTR = \$2,466,214
2020 Tax Rate: 0.001175	TNT Held - Final Tax Rate of 0.001175 = \$2,987,691 (certified rate of 0.001175) - Sunset Association
2021 Tax Rate: 0.001540	TNT Held - Final Tax Rate of 0.001540 = \$4,448,529 (certified rate of 0.001540) - 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:	

\*CTR = Certified Tax Rate

7

### North Davis Fire District Ambulance Revenue



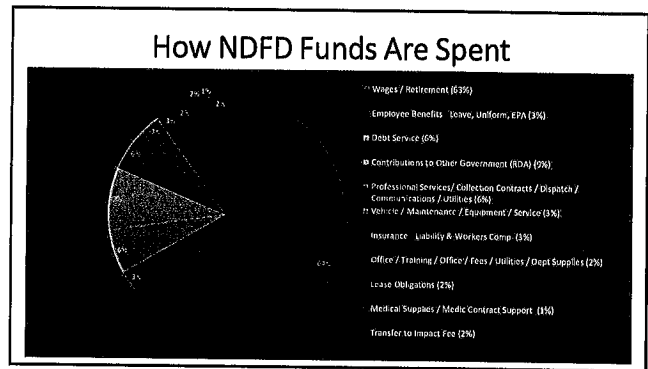
FY 2019 (7/1/2018-6/30/2019)	\$1,032,410
FY 2020 (7/1/2019-6/30/2020)	\$1,137,661
FY 2021 (7/1/2020-6/30/2021)	\$1,198,636
FY 2022 (7/1/2021-6/30/2022)	\$1,138,819
FY 2023 (7/1/2022-6/30/2023)	\$1,076,291

8

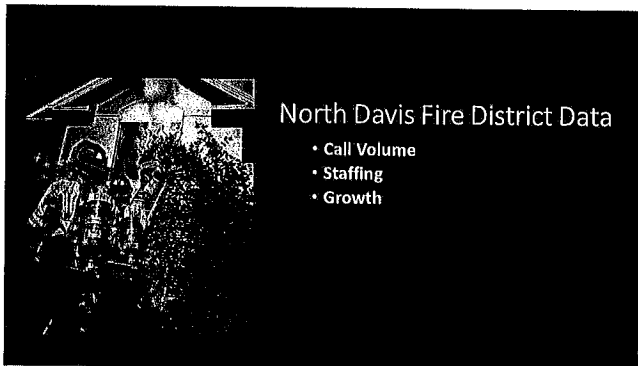
### North Davis Fire District Projected Revenue Sources for FY2025 Budget

Property Tax = 84.52% of Budget	Ambulance Billing = 12.84% of Budget	Fire Incident Recovery = 0.42% of Budget
Permit, Plan Review, & Inspection Fees = 0.22% of Budget	Interest & Misc. Fees = 1.42% of Budget	Impact Fees (one-time money) = 0.58% of Budget


9



10



11

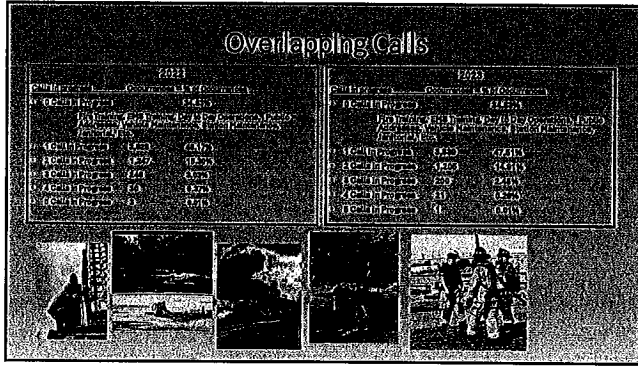


### Call Volume 2005-Current (approximate)

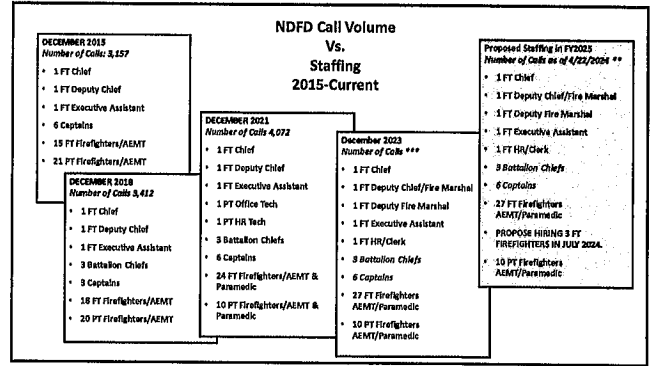
YEAR	EMTs	FRY	TOTAL	Interim Count by Appointment
2005	1517	487	2004	
2006	1691	451	2142	
2007	1693	477	2170	
2008	1593	425	2018	
2009	1568	407	1975	
2010	1612	480	2092	
2011	2002	534	2536	
2012	2180	467	2647	
2013	2146	500	2646	
2014	2512	501	3013	
2015	2673	684	3357	
2016	2542	551	3093	
2017	2785	543	3328	
2018	2899	573	3472	5,053
2019	2990	546	3536	5,443
2020	3269	666	3935	6,087
2021	3465	807	4272	6,189
2022	3155	889	4044	8,499
As of 4/24/2024			1207	8,166

12

Exhibit A



13



14

Population Projection

2010-2060

2010-2060 Population Projection (Estimated) (2010-2060)

NDFD Member Cities	2010	2020	2030	2040	2050	2060
Clearfield City	30,112	31,684	32,502	33,056	33,995	34,866
Sunset City	5,122	5,417	5,485	5,509	5,599	5,678
West Point City	9,511	12,162	16,326	24,541	30,326	36,554

15







Exhibit B - for NDFD Board of Trustee Minutes Date 4/25/2024

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
000 INSURANCE

TYPE	QUANTITY	UNIT PRICE	AMOUNT	PREVIOUS YEAR	CHANGE
Health Family	21	\$ 20,854.16	\$ 437,937.36	\$ 478,161.80	\$ -40,224.44
Health Single	14	\$ 29,704.29	\$ 415,860.06	\$ 414,843.16	\$ 1,016.90
Health Spouse	9	\$ 65,874.32	\$ 592,868.88	\$ 572,543.43	\$ 20,325.45
<b>TOTAL</b>	<b>44</b>	<b>\$ 116,432.77</b>	<b>\$ 1,446,666.30</b>	<b>\$ 1,465,548.39</b>	<b>\$ -18,882.09</b>

Updated 5/9/2024

19

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

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000 INSURANCE

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Updated 5/9/2024

20

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
000 MAN DEATH BENEFIT (In-line of duty)

TYPE	QUANTITY	UNIT PRICE	AMOUNT	PREVIOUS YEAR	CHANGE
Health Family	21	\$ 20,854.16	\$ 437,937.36	\$ 478,161.80	\$ -40,224.44
Health Single	14	\$ 29,704.29	\$ 415,860.06	\$ 414,843.16	\$ 1,016.90
Health Spouse	9	\$ 65,874.32	\$ 592,868.88	\$ 572,543.43	\$ 20,325.45
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Updated 5/9/2024

21

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
010 BANK CHARGES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	PREVIOUS YEAR	CHANGE
Bank Charges	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 0.00
<b>TOTAL</b>	<b>1</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 0.00</b>

Updated 5/9/2024

22

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
000 WORKMAN'S COMP

TYPE	QUANTITY	UNIT PRICE	AMOUNT	PREVIOUS YEAR	CHANGE
Health Family	21	\$ 20,854.16	\$ 437,937.36	\$ 478,161.80	\$ -40,224.44
Health Single	14	\$ 29,704.29	\$ 415,860.06	\$ 414,843.16	\$ 1,016.90
Health Spouse	9	\$ 65,874.32	\$ 592,868.88	\$ 572,543.43	\$ 20,325.45
<b>TOTAL</b>	<b>44</b>	<b>\$ 116,432.77</b>	<b>\$ 1,446,666.30</b>	<b>\$ 1,465,548.39</b>	<b>\$ -18,882.09</b>

Updated 5/9/2024

23

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
010 BANK CHARGES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	PREVIOUS YEAR	CHANGE
Bank Charges	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 0.00
<b>TOTAL</b>	<b>1</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 0.00</b>

Updated 5/9/2024

24







Exhibit B - for NDFD Board of Trustee Minutes Date 4/25/2024

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
022 COMMUNICATION (RADIO MAINTENANCE AND SUPPLY)

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
COMMUNICATIONS RDS SYSTEM	1	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TRUCKS STATION #1 & 2 CONTINGENCY	1	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL			\$ 16,000.00	\$ 16,000.00

Updated 1/8/2024

37

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
023 DISPATCHER SERVICES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
DISPATCH SERVICES STATION	1	\$ 104,818.00	\$ 104,818.00	\$ 111,000.00
TOTAL			\$ 104,818.00	\$ 111,000.00

Updated 2/12/2024

38

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
034 RESCUE DEPARTMENT ALLOWANCE

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
RESCUE DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
RESERVE DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
REPAIRS DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TRAINING DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
UTILITIES DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WATER DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WASTE DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WATER SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WASTE SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WATER SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WASTE SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WATER SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WASTE SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WATER SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WASTE SUPPLY DEPT ALLOWANCE	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
TOTAL			\$ 12,000.00	\$ 12,000.00

Updated 2/12/2024

39

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
025 GRANT EXPENSES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
GRANT EXPENSES	1	\$ 800.00	\$ 800.00	\$ 800.00
TOTAL			\$ 800.00	\$ 800.00

Updated 2/12/2024

40

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
026 LIABILITY INSURANCE

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
LIABILITY INSURANCE DEPT	1	\$ 2,428.00	\$ 2,428.00	\$ 2,428.00
LIABILITY INSURANCE STATION	1	\$ 2,428.00	\$ 2,428.00	\$ 2,428.00
TOTAL			\$ 4,856.00	\$ 4,856.00

Updated 1/8/2024 ESTIMATED 10% INCREASE

41

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
027 COLLECTION CONTRACT

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
WARRANTY COLLECTION CONTRACTS - 5.2%	6,500	\$ 170,000.00	\$ 1,105,000.00	\$ 1,105,000.00
WARRANTY COLLECTION CONTRACTS - 5.2%	1,000	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
WARRANTY COLLECTION CONTRACTS - 5.2%	2,100	\$ 33,333.33	\$ 70,000.00	\$ 70,000.00
WARRANTY COLLECTION CONTRACTS - 5.2%	100	\$ 7,000.00	\$ 700.00	\$ 700.00
TOTAL			\$ 1,175,700.00	\$ 1,175,700.00

Estimated number of Ground Transports: 1 Year  
Estimated number of transports and cost per year per patient transport. Actual cost per transport is determined by Utah Department of Health/Redcross.

Updated 4/25/2024

42

Exhibit B - for NDFD Board of Trustee Minutes Date 4/25/2024

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
028 MEDICAL SUPPLIES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 MEDICAL SUPPLIES	1	\$17,000.00	\$17,000.00	
2 AMPUTATION PADS	1	\$3,500.00	\$3,500.00	
3 MEDICAL RESPONSE SUPPLIES	1	\$1,500.00	\$1,500.00	
4 STRETCHERS	1	\$2,000.00	\$2,000.00	
5 STRETCHER CARRY STRAPS	1	\$150.00	\$150.00	
6			\$1,150.00	
7			\$1,150.00	
8			\$1,150.00	
9			\$1,150.00	
10			\$1,150.00	
11			\$1,150.00	
12			\$1,150.00	
13			\$1,150.00	
14			\$1,150.00	
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16			\$1,150.00	
17			\$1,150.00	
18			\$1,150.00	
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21			\$1,150.00	
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23			\$1,150.00	
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37			\$1,150.00	
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43			\$1,150.00	
44			\$1,150.00	
45			\$1,150.00	
46			\$1,150.00	
47			\$1,150.00	
48			\$1,150.00	
49			\$1,150.00	
50			\$1,150.00	
TOTAL			\$11,775.00	\$11,775.00

Updated 5/2/2024

43

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
029 PARAMEDIC PAYMENTS

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 PARAMEDIC PAYMENTS	36	\$1,442.50	\$51,930.00	
TOTAL			\$51,930.00	\$51,930.00

Updated 5/2/2024

44

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
030 MISC. SERVICES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 PROFESSIONAL PHYSICALS AND LIFE TESTING	60	\$1,500.00	\$90,000.00	
2 MEDICAL SERVICES	1	\$1,000.00	\$1,000.00	
3 VEHICLE AND DRIVER LICENSE FEES	1	\$1,000.00	\$1,000.00	
4 TRUCK PARKING LICENSE FEE	1	\$1,000.00	\$1,000.00	
5 REPRODUCTION OF CERTS STATE & NATIONAL	20	\$1,000.00	\$20,000.00	
6 PROFESSIONAL CHARGES	1	\$1,000.00	\$1,000.00	
7 TRUCK INSURANCE (per year) (include every other year) - Budgeted in each year	1	\$1,000.00	\$1,000.00	
8 TRUCK CONSULTATION / EMPLOYEE & SIGNIFICANT OTHER SERVICES	1	\$1,000.00	\$1,000.00	
TOTAL			\$114,000.00	\$114,000.00

Updated 5/2/2024

45

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
031 PROFESSIONAL SERVICES

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 ACCIDENT PREVENTION / Facility Assistance / Pharmacy (SAR/Pharm)	12	\$1,500.00	\$18,000.00	
2 MEDICAL ADVISOR	12	\$1,500.00	\$18,000.00	
3 FUEL	12	\$2,500.00	\$30,000.00	
4 AIRLIFT	12	\$1,500.00	\$18,000.00	
5 PRIVATE ADMINISTRATION CONSULT	12	\$1,500.00	\$18,000.00	
6 BOND SUBSIDIARY (SAR) Fee Fee	12	\$1,500.00	\$18,000.00	
7 BOND SUBSIDIARY (SAR) BONDING	12	\$2,000.00	\$24,000.00	
8 PROFESSIONAL PAYROLL SERVICES	12	\$1,500.00	\$18,000.00	
9 BLUE LINE DRUG TESTING PROGRAM	12	\$1,500.00	\$18,000.00	
10 NEW EMPLOYEE DRUG TESTING	12	\$1,500.00	\$18,000.00	
11 BACKGROUND CHECKS	12	\$1,500.00	\$18,000.00	
12 PROFESSIONAL SERVICE RESERVE	12	\$2,000.00	\$24,000.00	
TOTAL			\$144,000.00	\$144,000.00

Updated 5/2/2024

46

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
032 MISC. EQUIPMENT

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 SAFETY EQUIPMENT FOR NEW TRUCKS (EYE BOYS)	10	\$1,000.00	\$10,000.00	
2 TRUCKS / EQUIPMENT	1	\$1,000.00	\$1,000.00	
3 LIFE MAINTENANCE	1	\$1,000.00	\$1,000.00	
4 TRUCKS	1	\$1,000.00	\$1,000.00	
5 SAFETY GEAR	1	\$1,000.00	\$1,000.00	
6 PERSONAL PROTECTIVE EQUIPMENT	1	\$1,000.00	\$1,000.00	
7 SAFETY EQUIPMENT	1	\$1,000.00	\$1,000.00	
8			\$1,000.00	
9			\$1,000.00	
10			\$1,000.00	
TOTAL			\$14,000.00	\$14,000.00

Updated 5/2/2024

47

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
Fiscal Year 2023 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
033 LEASE OBLIGATION

LINE ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2024
1 2021 Pierce (over budget 44 - Interest 02/20/2024)	1	\$1,348.00	\$1,348.00	
2 2021 Pierce (over budget 44 - Interest 02/20/2024)	1	\$1,348.00	\$1,348.00	
3 Payment 4 of 10 Pierce 02/20/2024 PFD EQUIPMENT			\$76,651.38	
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TOTAL			\$79,346.38	\$79,346.38

Updated 5/2/2024

48

Exhibit B - for NDFD Board of Trustee Minutes Date 4/25/2024

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
 Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
 034 DEBT SERVICE ON NDFD FACILITIES

LINE/ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	BUDGETED IN FY2024
WATER SERVICE INTEREST 01/22/2024		\$ 144,000.00	\$ 144,000.00	
WATER SERVICE INTEREST 01/22/2024		\$ 144,000.00	\$ 144,000.00	
WATER SERVICE INTEREST 01/22/2024		\$ 144,000.00	\$ 144,000.00	
TOTAL			\$ 432,000.00	\$ 432,000.00

Updated 2/7/2024

49

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
 Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
 035 TRANSFER TO CAPITAL PROJECTS

LINE	ITEM DESCRIPTION	QUANTITY	PRICE	AMOUNT	BUDGETED IN FY2024
1	Transfer to Capital Projects		\$ 100,000.00	\$ 100,000.00	
2	Transfer to Capital Projects		\$ 100,000.00	\$ 100,000.00	
TOTAL			\$ 200,000.00	\$ 200,000.00	\$ 200,000.00

Updated 4/18/2024

50

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
 Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
 036 IMPACT FEE RESTRICTED FUNDS SCHEDULE

LINE/ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
BEGINNING RESTRICTED FUND BALANCE - RESIDENTIAL			\$ 0.00
BEGINNING RESTRICTED FUND BALANCE - COMMERCIAL			\$ 0.00
ADDITIONAL CHARGES			\$ 0.00
TOTAL			\$ 0.00
ENDING RESTRICTED FUND BALANCE			\$ 0.00

Updated 2/9/2024

51

**NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET**  
 Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

DESCRIPTION  
 037 TRANSFER TO FUND BALANCE

LINE/ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
TOTAL EXPENDITURES			\$ 7,200,000.00
TOTAL EXPENSES			\$ 7,200,000.00
DIFFERENCE BETWEEN REVENUE AND EXPENSES			\$ (2,400,000.00)

Updated 3/9/2024

52