



Chairman Gary Petersen,  
Vice-Chair Mark Shepherd,  
Jerry Chatterton, Member  
Erik Craythorne, Member  
Nike Peterson, Member  
Tim Roper, Member  
Dave Nelson, Member  
Howard Madsen, Member  
Scott Wiggill, Member

NORTH DAVIS FIRE DISTRICT  
ADMINISTRATIVE CONTROL BOARD MEETING  
381 North 3150 West  
West Point City, UT 84015

NOTICE & AGENDA - AMENDED  
July 19, 2018 – 6:00 PM

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment (*If you wish to make comment to the Board, please use the podium and clearly state your name, address, keeping your comments to a maximum of 2 ½ minutes. Please do not repeat positions already stated. Public comment is a time for the Board to receive new information and perspectives*)
5. Consideration of Approval of Minutes from the June 14, 2018 Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for June 2018
7. Consideration of Approval of the North Davis Fire District Financial Report for June 2018
8. North Davis Fire District Engineer Badge Pinning Ceremony
9. Discussion of the Fiscal Year 2019 Budget and Property Tax Rate
10. Fire Chiefs Report
11. Other
12. Motion to Adjourn

Dated this 11<sup>th</sup> day of July, 2018



District Clerk Misty Rogers

On July 11, 2018, a copy of the foregoing notice was posted in conspicuous view in the front foyer of the North Davis Fire District Offices, on the North Davis Fire District website at <http://northdavisfiredistrict.com> and State of Utah Public Meeting Notice website at <http://pmn.utah.gov> – Misty Rogers, District Clerk

Board Members may participate in the meeting via telephonic communication. If a Board Member does participate via telephonic communication, the Board Member will be on speakerphone. The speakerphone will be amplified so that the other Board Members and all other persons' present will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall notify Misty Rogers, District Clerk, at (801) 525-2850 ext. 102 at least 24 hours prior to the meeting. If you would like to submit written comments on any agenda item they should be received by the District Clerk no later than the Wednesday prior to the meeting at noon. Comments can be emailed [to mrogers@nofires.org](mailto:tmrogers@nofires.org).



ADMINISTRATIVE CONTROL BOARD  
SUMMARY SHEET

July 19, 2018

**Agenda Item:** North Davis Fire District Administrative Control Board Meeting Minutes.

**Information:** Minutes from the North Davis Fire District Administrative Control Board Meeting held June 14, 2018.

**Recommendation:** Approve the minutes as presented or amended. Please contact the District Clerk with any corrections.



**North Davis Fire District  
Administrative Control Board Meeting  
381 North 3150 West  
West Point City, UT 84015**

**June 14, 2018 – 5:30 PM**

Minutes from the North Davis Fire District Administrative Control Board Meeting held at 5:30 pm on June 14, 2018 at Station 41, 381 North 3150 West, West Point City, Utah 84015 with Chairman Gary Petersen presiding.

**Board Members Present:** Chairman Gary Petersen, Nike Peterson, Tim Roper and Erik Craythorne via electronic communication

**Board Members Excused:** Mark Shepherd, Jerry Chatterton, Howard Madsen, Scott Wiggill and David Nelson

**Staff Present:** Fire Chief Mark Becraft, Deputy Fire Chief John Taylor and District Clerk Misty Rogers

**Visitors:** None

- 1. Call to Order:** Chairman Petersen opened the North Davis Fire District Administrative Control Board Meeting.
- 2. Invocation or Inspirational Thoughts:** Chairman G. Petersen provided the invocation.
- 3. Pledge of Allegiance:** Repeated by all.
- 4. Citizen Comment:** None
- 5. Consideration of Approval of Minutes from the May 24, 2018 Administrative Control Board Meeting**  
Board Member N. Peterson motioned to approve the minutes from the North Davis Fire District Administrative Control Board meeting held on May 24, 2018. Board Member Roper seconded the motion. The motion passed unanimously.
- 6. Consideration of Approval of the May 2018 Bills for the North Davis Fire District**  
Board Member Roper motioned to approve the North Davis Fire District bills for May 2018. Board Member N. Peterson seconded the motion. The motion passed unanimously.
- 7. Consideration of Approval of the May 2018 Financial Report for the North Davis Fire District**  
Chief Becraft stated that as of today (June 14<sup>th</sup>) the district had collected nearly \$45,000 in ambulance revenue for the month of June. He then stated that property tax revenues are on target and the district could possibly exceed the budgeted amount for Fiscal Year 2018.

Chairman G. Petersen stated that the Fiscal Year 2018 is nearly over (June 30, 2018), however property taxes and ambulance revenues collected in July and August will likely be reversed back into Fiscal Year 2018. Chairman G. Petersen motioned to approve the North Davis Fire District Financial Report for May 2018. Board Member Roper seconded the motion. The motion passed unanimously.

- 8. Discussion and Consideration of Approval of Resolution 2018R-04, the Adoption of the North Davis Fire District FY2017/2018 Amended Budget for the Period Beginning July 1, 2017 and Ending June 30, 2018.**

Chief Becraft stated lines items and budgeted amounts have been adjusted to balance the Fiscal Year 2018 Budget. He then informed the board that the North Davis Fire District absorbed nearly \$30,000 for expenses incurred with the annexation process of Sunset City. Chief Becraft stated that the collection of Impact Fees which were budgeted for in Fiscal Year 2018 were lower than anticipated. However, there are a few large projects occurring within the district within the next few weeks that may provided impact fees for Fiscal Year 2018. Chairman G. Petersen opened the Public Hearing.

- a. Public Hearing – None  
Board Member Roper motioned to close the public hearing. Board Member N. Peterson seconded the motion. The motion passed unanimously.
  
- b. Action - Board Member N. Peterson motioned to approve 2018R-04, the Adoption of the North Davis Fire District FY2017/2018 Amended Budget for the Period Beginning July 1, 2017 and Ending June 30, 2018. Board Member Roper seconded the motion. The motion passed unanimously.

Roll Call Vote:

|                                |                            |
|--------------------------------|----------------------------|
| Board Member N. Peterson – aye | Board Member Roper – aye   |
| Board Member Craythorne – aye  | Chairman G. Petersen - aye |

**9. Discussion and Consideration of Approval of Resolution 2018R-05, Adoption of the Proposed Certified 0.001098 Property Tax Rate for the 2018 Taxable Year for the North Davis Fire District and Requesting that Clearfield City Council as the Governing Authority Adopt a Resolution Adopt a Resolution Certifying a Tax Rate and Providing for an Effective Date.** *(The Administrative Control Board has the opportunity to accept the Certified Tax Rate or motion to proceed with the Truth in Taxation process)*

Chairman G. Petersen stated during the May 24, 2018 Administrative Control Board Meeting, the Fiscal Year 2019 Tentative Budget was discussed and adopted. He then stated that the discussions with the Administrative Control Board included the possibility of completing the Truth in Taxation process to generate needed revenues.

Board Member N. Petersen asked if the scheduled public hearing for the adoption of the property tax rate would be held open or if it would be closed if the board chooses to complete the Truth in Taxation process. Chairman G. Petersen stated that the scheduled public hearing for the adoption of the property tax rate will be held and then closed. If the Administrative Control Board chooses to the complete the Truth in Taxation process, specific noticing and information will be required and a public hearing will be scheduled. Ms. Rogers stated if board chooses to complete the Truth in Taxation, a public hearing will likely be scheduled for Monday, August 6, 2018 at 6:00 pm. Chairman G. Petersen opened the public hearing.

- a. Public Hearing – None  
Board Member N. Peterson motioned to close the public hearing. Board Member Roper seconded the motion. The motion passed unanimously.
  
- b. Action – Chairman G. Petersen motioned to table the adoption of the of property tax rate of the North Davis Fire District and to proceed with the Truth in Taxation process. Board Member N. Peterson seconded the motion. The motion passed unanimously.

Roll Call Vote:

|                                |                            |
|--------------------------------|----------------------------|
| Board Member N. Peterson – aye | Board Member Roper – aye   |
| Board Member Craythorne – aye  | Chairman G. Petersen - aye |

**10. Discussion and Consideration of Approval Resolution 2018R-06, the Adoption of the North Davis Fire District FY2018/2019 Final Budget and Appropriating Funds for the Purposes Set Forth Therein for the Period Beginning July 1, 2018 and Ending June 30, 2019.** *(If the Administrative Control Board chooses to complete the Truth in Taxation process, the final budget will not be adopted until August 2018)*

Mrs. Rogers stated the Fiscal Year 2019 Final Budget cannot be approved until the Truth in Taxation process is complete. Chairman G. Petersen stated the North Davis Fire District will operate on the Fiscal Year 2019 Tentative Budget until after the Truth in Taxation process is complete and the Final Budget is adopted. Chairman G. Petersen opened the public hearing.

- a. Public Hearing – None  
Board Member Roper motioned to close the public hearing. Board Member N. Peterson seconded the motion. The motion passed unanimously.
- b. Action – Chairman G. Petersen motioned to table the Adoption of the North Davis Fire District FY2018/2019 Final Budget. Board Member N. Peterson seconded the motion. The motion passed unanimously.

Roll Call Vote:

Board Member N. Peterson – aye  
Board Member Craythorne – aye

Board Member Roper – aye  
Chairman G. Petersen - aye

Chairman G. Petersen stated due to scheduling conflicts, the June 14<sup>th</sup> meeting had to be held earlier than normal.

**11. Fire Chiefs Report**

Chief Becraft stated the North Davis Fire District is preparing for the Fourth of July celebration. He then expressed his appreciation to the board members for gathering quickly to meet the needs of the district.

**12. Other**

Board Member N. Peterson stated the residents of Clearfield City are thrilled that the North Davis Fire District will be present and participate in the Fourth of July celebration. She then stated residents if the district will participate in the “world’s greatest splash pad” during the celebration. Chief Becraft and Chief Taylor stated the district will not be able to participate in the “world’s greatest splash pad” on the Fourth of July, however the district will try to participate another day.

Chief Taylor stated that on July 3<sup>rd</sup>, the North Davis Fire District firefighters and their families will gather together to wash district vehicles and have dinner.

Chairman G. Petersen thanked the Firefighters of the North Davis Fire Department for assisting with the Fourth of July celebration.

**13. Motion to Adjourn**

Board Member Roper motioned to adjourn. Board Member N. Peterson seconded the motion. The motion passed unanimously.

Passed and adopted the 19<sup>th</sup> day of July, 2018.

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Gary Petersen, Chairman

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Misty Rogers, District Clerk



ADMINISTRATIVE CONTROL BOARD  
SUMMARY SHEET

July 19, 2018

**Agenda Item:** Consideration of Approval of the North Davis Fire District bills for June 2018.

**Information:** Please see the attached transaction report for June 2018.

**Recommendation:** Approve the bills as presented or amended. Please contact the District Clerk with any questions.

**North Davis Fire District**  
**Transaction List by Vendor**  
June 2018

|   | Type            | Date       | Memo  | Split                        | Amount     |
|---|-----------------|------------|---|------------------------------|------------|
| <b>AFLAC</b>                                  |                 |            |   |                              |            |
|   | Bill            | 06/25/2018 | June 2018 - NDFD Paid Cancer Policy (\$1,219.86) / Employee W/Holdings (\$1,285.29) |                              | -2,505.15  |
| <b>Airgas Intermountain Inc</b>               |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -195.30    |
|   | Bill            | 06/06/2018 | Oxygen  | Medical Supplies Expenses    | -42.39     |
|   | Bill            | 06/18/2018 | Oxygen  | Medical Supplies Expenses    | -37.68     |
|   | Bill Pmt -Check | 06/27/2018 | Payment   | Accounts Payable             | -80.07     |
|   | Bill            | 06/30/2018 | Oxygen  | Medical Supplies Expenses    | -181.20    |
| <b>Amerifactors</b>                           |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/12/2018 | Backflow Testing  | Accounts Payable             | -100.00    |
| <b>Apparatus Equipment &amp; Service, Inc</b> |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -12,959.84 |
|   | Bill            | 06/23/2018 | Truck 42 Breather Cranker / Enigne 42 Batteries                                     | Vehicle Maintenance          | -3,191.05  |
| <b>Blomquist Hale Consulting Group, Inc</b>   |                 |            |   |                              |            |
|   | Bill            | 06/01/2018 | Employee Assistance - June 2018   | EA Assistance Program        | -225.00    |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -225.00    |
| <b>Blueline Services</b>                      |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -100.00    |
|   | Bill            | 06/30/2018 | Employee Drug/Alcohol Testing   | Blueline Drug Testin         | -50.00     |
| <b>Charlie's Service Center</b>               |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -20.00     |
| <b>Child Richards (CPA)</b>                   |                 |            |   |                              |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable             | -750.00    |
|   | Bill            | 06/30/2018 | Treasurer Duties - June 2018  | Accountant Fees              | -993.75    |
| <b>Child Support Services</b>                 |                 |            |   |                              |            |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018  | -SPLIT-                      | -496.61    |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018  | -SPLIT-                      | -496.61    |
|   | Check           | 06/29/2018 | Payroll Date: 6/29/2018   | -SPLIT-                      | -496.61    |
| <b>Clearfield Aquatic Center</b>              |                 |            |   |                              |            |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018  | Aquatic Center W/H           | -50.84     |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018  | Aquatic Center W/H           | -50.84     |
| <b>Clearfield City Corp</b>                   |                 |            |   |                              |            |
|   | Bill            | 06/01/2018 | Utilities - May 2018  | Utilities (Gas,Power,Phones) | -248.72    |
|   | Bill Pmt -Check | 06/12/2018 | Payment   | Accounts Payable             | -248.72    |
|   | Bill            | 06/21/2018 | February 2018 Dispatch  | Dispatch Services            | -7,084.00  |
|   | Bill Pmt -Check | 06/27/2018 | Payment   | Accounts Payable             | -7,084.00  |

**North Davis Fire District  
Transaction List by Vendor  
June 2018**

|                                       | Type            | Date       | Memo                           | Split                         | Amount     |
|---------------------------------------|-----------------|------------|--------------------------------|-------------------------------|------------|
|                                       | Bill            | 06/30/2018 | Utilities - June 2018          | Utilities (Gas,Power,Phones)  | -252.25    |
| <b>Colonial Insurance</b>             |                 |            |                                |                               |            |
|                                       | Bill Pmt -Check | 06/04/2018 | Payment                        | Accounts Payable              | -23.54     |
|                                       | Bill            | 06/06/2018 | Employee W/Holding             | -SPLIT-                       | -23.54     |
|                                       | Bill            | 06/20/2018 | Employee W/Holding             | -SPLIT-                       | -23.54     |
|                                       | Bill Pmt -Check | 06/27/2018 | Payment                        | Accounts Payable              | -23.54     |
| <b>Creative Culture Insignia, LLC</b> |                 |            |                                |                               |            |
|                                       | Bill            | 06/13/2018 | Badges, Name Plates            | -SPLIT-                       | -1,529.00  |
| <b>DCSO</b>                           |                 |            |                                |                               |            |
|                                       | Bill Pmt -Check | 06/27/2018 | Paramedic Service - May 2018   | Accounts Payable              | -3,919.41  |
| <b>Department of Health</b>           |                 |            |                                |                               |            |
|                                       | Bill            | 06/15/2018 | Ambulance Inspection           | Yearly Ambulance License Fees | -650.00    |
|                                       | Bill Pmt -Check | 06/27/2018 | Payment                        | Accounts Payable              | -650.00    |
| <b>Dominion Energy</b>                |                 |            |                                |                               |            |
|                                       | Bill            | 06/12/2018 | Utilities                      | Utilities (Gas,Power,Phones)  | -87.82     |
|                                       | Bill Pmt -Check | 06/27/2018 | Payment                        | Accounts Payable              | -87.82     |
| <b>Econo Waste</b>                    |                 |            |                                |                               |            |
|                                       | Bill            | 06/01/2018 | Utilities                      | Utilities (Gas,Power,Phones)  | -56.00     |
|                                       | Bill Pmt -Check | 06/04/2018 | Payment                        | Accounts Payable              | -56.00     |
| <b>ERS</b>                            |                 |            |                                |                               |            |
|                                       | Bill Pmt -Check | 06/04/2018 | Payment                        | Accounts Payable              | -255.00    |
| <b>Fuelman</b>                        |                 |            |                                |                               |            |
|                                       | Bill Pmt -Check | 06/04/2018 | Payment                        | Accounts Payable              | -3,857.10  |
|                                       | Bill            | 06/30/2018 | Fuel - June 2018               | -SPLIT-                       | -3,549.14  |
| <b>Henry Schein</b>                   |                 |            |                                |                               |            |
|                                       | Bill            | 06/08/2018 | Medical Supplies               | Medical Supplies Expenses     | -94.95     |
|                                       | Bill Pmt -Check | 06/27/2018 | Payment                        | Accounts Payable              | -94.95     |
| <b>Iris Medical Inc</b>               |                 |            |                                |                               |            |
|                                       | Bill Pmt -Check | 06/27/2018 | May 2018                       | Accounts Payable              | -6,535.20  |
| <b>IRS Deposit</b>                    |                 |            |                                |                               |            |
|                                       | Check           | 06/01/2018 | Payroll Date: 6/1/2018         | -SPLIT-                       | -13,507.26 |
|                                       | Check           | 06/15/2018 | Payroll Date 6/15/2018         | -SPLIT-                       | -13,699.54 |
|                                       | Check           | 06/29/2018 | Payroll Date: 6/29/2018        | -SPLIT-                       | -14,677.80 |
| <b>King &amp; King</b>                |                 |            |                                |                               |            |
|                                       | Bill            | 06/04/2018 | Attorney Fees                  | Attorney                      | -175.00    |
|                                       | Bill Pmt -Check | 06/04/2018 | Payment                        | Accounts Payable              | -175.00    |
| <b>LegalShield</b>                    |                 |            |                                |                               |            |
|                                       | Bill            | 06/05/2018 | Employee W/Holding             | Legal W/H                     | -25.90     |
|                                       | Bill Pmt -Check | 06/12/2018 | Payment                        | Accounts Payable              | -25.90     |
| <b>Logo Lady</b>                      |                 |            |                                |                               |            |
|                                       | Bill            | 06/11/2018 | Harrington - Uniform Allowance | -SPLIT-                       | -36.00     |



**North Davis Fire District  
Transaction List by Vendor  
June 2018**

|   | Type            | Date       | Memo  | Split                    | Amount     |
|---|-----------------|------------|---|--------------------------|------------|
|   | Bill            | 06/11/2018 | Youngberg - Uniform Allowance                                 | Clothing Allowance       | -17.00     |
|   | Bill            | 06/11/2018 | Sholly - Uniform Allowance                                    | Clothing Allowance       | -17.00     |
|   | Bill            | 06/11/2018 | McGuire - Uniform Allowance                                   | -SPLIT-                  | -43.00     |
|   | Bill            | 06/11/2018 | Judson - Uniform Allowance                                    | -SPLIT-                  | -60.00     |
|   | Bill            | 06/11/2018 | Coyle - Uniform Allowance                                     | -SPLIT-                  | -62.00     |
|   | Bill            | 06/11/2018 | King - Uniform Allowance                                      | -SPLIT-                  | -61.00     |
|   | Bill            | 06/11/2018 | J.Oliver - Uniform Allowance                                  | Clothing Allowance       | -44.00     |
|   | Bill            | 06/11/2018 | Langston - Uniform Allowance                                  | Clothing Allowance       | -51.00     |
|   | Bill Pmt -Check | 06/12/2018 | Payment   | Accounts Payable         | -415.00    |
|   | Bill            | 06/30/2018 | Taylor - Uniform Allowance                                    | Clothing Allowance       | -26.00     |
|   | Bill            | 06/30/2018 | McGuire - Uniform Allowance                                   | Clothing Allowance       | -24.00     |
| <b>Lowe's</b>                               |                 |            |   |                          |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable         | -27.74     |
| <b>Moreton</b>                              |                 |            |   |                          |            |
|   | Bill            | 06/13/2018 | PREPAID - First Installment for Liability Insurance in FY2019 | Liability Insurance      | -19,260.00 |
|   | Bill Pmt -Check | 06/27/2018 | Payment   | Accounts Payable         | -19,260.00 |
| <b>Napa Auto</b>                            |                 |            |   |                          |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable         | -15.01     |
|   | Bill            | 06/25/2018 | Vehicle Supplie - Halogen Lamp                                | Vehicle Maintenance      | -10.99     |
| <b>North Davis Firefighters Association</b> |                 |            |   |                          |            |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018  | NDFD Association Dues    | -180.00    |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018  | NDFD Association Dues    | -175.00    |
| <b>O'Reilly Auto Parts</b>                  |                 |            |   |                          |            |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable         | -119.83    |
| <b>Office Depot</b>                         |                 |            |   |                          |            |
|   | Bill            | 06/01/2018 | Office Supplies   | -SPLIT-                  | -25.44     |
|   | Bill            | 06/01/2018 | Office Supplies   | Office supply & expenses | -11.82     |
|   | Bill Pmt -Check | 06/04/2018 | Payment   | Accounts Payable         | -37.26     |
|   | Bill            | 06/13/2018 | Office Supplies   | Office supply & expenses | -24.48     |
|   | Bill            | 06/18/2018 | Office Supplies   | -SPLIT-                  | -97.68     |
|   | Bill Pmt -Check | 06/27/2018 | Payment   | Accounts Payable         | -24.48     |
| <b>Payroll</b>                              |                 |            |   |                          |            |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018  | -SPLIT-                  | -39,558.52 |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018  | -SPLIT-                  | -39,280.49 |
|   | Check           | 06/29/2018 | Payroll Date: 6/29/2018                                       | -SPLIT-                  | -43,578.20 |
| <b>PEHP Flex</b>                            |                 |            |   |                          |            |
|   | Check           | 06/29/2018 | Payroll Date: 6/29/2018                                       | -SPLIT-                  | -1,999.04  |
| <b>PEHP Group Insurance</b>                 |                 |            |   |                          |            |
|   | Bill            | 06/21/2018 | Health & Dental Insurance - June 2018                         | -SPLIT-                  | -25,918.44 |

**North Davis Fire District  
Transaction List by Vendor  
June 2018**

|  | Type            | Date       | Memo                                   | Split                        | Amount     |
|--|-----------------|------------|--|------------------------------|------------|
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -25,918.44 |
| <b>PEHP Long Term Disability</b>           |                 |            |  |                              |            |
|  | Bill            | 06/11/2018 | Long Term Disability                   | Disability Insurance         | -121.52    |
|  | Bill Pmt -Check | 06/12/2018 | Payment                                | Accounts Payable             | -121.52    |
| <b>Physio-Control, Inc</b>                 |                 |            |  |                              |            |
|  | Bill            | 06/26/2018 | Life-Pak Repair                        | Medical Supplies Expenses    | -995.00    |
| <b>Pitney Bowes Inc</b>                    |                 |            |  |                              |            |
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -105.00    |
| <b>Purchase Power</b>                      |                 |            |  |                              |            |
|  | Bill            | 06/17/2018 | Postage                                | Office supply & expenses     | -100.00    |
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -100.00    |
| <b>Rocky Mountain Ambulance</b>            |                 |            |  |                              |            |
|  | Bill            | 06/25/2018 | Handle for Trudk                       | Vehicle Maintenance          | -144.74    |
| <b>Rocky Mountain Power</b>                |                 |            |  |                              |            |
|  | Bill            | 06/13/2018 | Utilities                              | -SPLIT-                      | -1,245.36  |
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -1,245.36  |
| <b>Shay Holley</b>                         |                 |            |  |                              |            |
|  | Bill            | 06/01/2018 | Physician Advisor - June 2018          | Medical Advisor              | -700.00    |
|  | Bill Pmt -Check | 06/04/2018 | Payment                                | Accounts Payable             | -700.00    |
| <b>Standard Examiner</b>                   |                 |            |  |                              |            |
|  | Bill Pmt -Check | 06/04/2018 | Payment                                | Accounts Payable             | -108.50    |
|  | Bill            | 06/30/2018 | Advertising - Public Hearing           | Special Department Allowance | -162.50    |
|  | Bill            | 06/30/2018 | Advertising - Public Hearing           | Special Department Allowance | -162.50    |
| <b>Univantage Insurance Solutions</b>      |                 |            |  |                              |            |
|  | Bill            | 06/01/2018 | PREPAID - Data Breach Fiscal Year 2019 | Workmans Comp                | -1,181.11  |
|  | Bill Pmt -Check | 06/04/2018 | Payment                                | Accounts Payable             | -1,181.11  |
| <b>Utah Local Governments Trust</b>        |                 |            |  |                              |            |
|  | Bill Pmt -Check | 06/12/2018 | Payment                                | Accounts Payable             | -1,911.63  |
| <b>Utah Retirement Systems</b>             |                 |            |  |                              |            |
|  | Check           | 06/15/2018 | Payroll Date 6/15/2018                 | Retirement                   | -7,522.55  |
|  | Check           | 06/29/2018 | Payroll Date: 6/29/2018                | Retirement                   | -7,629.37  |
| <b>Utah State Firefighters Association</b> |                 |            |  |                              |            |
|  | Bill            | 06/11/2018 | Membership - Gallegos                  | Subscriptions, Memberships   | -25.00     |
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -25.00     |
| <b>Utah State Tax Commission</b>           |                 |            |  |                              |            |
|  | Check           | 06/01/2018 | Payroll Date: 6/1/2018                 | State W/H                    | -7,200.68  |
|  | Check           | 06/01/2018 | Payroll Date: 5/4/2018                 | State W/H                    | -4,841.61  |
| <b>Utah Valley University</b>              |                 |            |  |                              |            |
|  | Bill            | 06/13/2018 | Exams, Certifications, Red Cards       | -SPLIT-                      | -160.00    |
|  | Bill Pmt -Check | 06/27/2018 | Payment                                | Accounts Payable             | -160.00    |

**North Davis Fire District  
Transaction List by Vendor  
June 2018**

|   | Type            | Date       | Memo                                    | Split                          | Amount    |
|---|-----------------|------------|---|--------------------------------|-----------|
|   | Bill            | 06/27/2018 | Recertification                         | Travel and Training            | -5.00     |
| <b>Vantagepoint Transfer Agents - 401</b> |                 |            |   |                                |           |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018                  | -SPLIT-                        | -1,625.29 |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018                  | -SPLIT-                        | -1,601.81 |
|   | Check           | 06/29/2018 | Payroll Date: 6/29/2018                 | 401K Loan Repayment W/H        | -1,601.81 |
| <b>Vantagepoint Transfer Agents - 457</b> |                 |            |   |                                |           |
|   | Check           | 06/01/2018 | Payroll Date: 6/1/2018                  | -SPLIT-                        | -1,097.16 |
|   | Check           | 06/15/2018 | Payroll Date 6/15/2018                  | -SPLIT-                        | -1,098.63 |
|   | Check           | 06/29/2018 | Payroll Date: 6/29/2018                 | -SPLIT-                        | -1,097.16 |
| <b>Verizon Wireless</b>                   |                 |            |   |                                |           |
|   | Bill Pmt -Check | 06/04/2018 | Payment                                 | Accounts Payable               | -1,210.47 |
|   | Bill            | 06/30/2018 | Utilities - June 2018                   | Verizon                        | -1,606.95 |
| <b>Visa Zions</b>                         |                 |            |   |                                |           |
|   | Check           | 06/01/2018 | <i>Taylor</i>                           | -SPLIT-                        | -646.75   |
|   |                 |            | Techna Glass - 402 Eindshield           |                                |           |
|   |                 |            | Kohls - Taylor Uniform Allowance        |                                |           |
|   |                 |            | Dropbox - Computer Softward             |                                |           |
|   | Check           | 06/01/2018 | <i>Rogers</i>                           | Computer Maint & Supply        | -47.96    |
|   |                 |            | Amazon - Charging Cords for Surface Pro |                                |           |
|   | Check           | 06/01/2018 | <i>Hadley</i>                           | -SPLIT-                        | -325.57   |
|   |                 |            | Costcto - Janitorial Supplies           |                                |           |
|   |                 |            | Walmart - Seem Rippers                  |                                |           |
|   | Check           | 06/01/2018 | <i>Montgomery</i>                       | Equipment Maintenance & Supply | -40.46    |
|   |                 |            | Smith's - Water Softner Salt            |                                |           |
|   | Check           | 06/01/2018 | <i>Weekes</i>                           | Equipment Maintenance & Supply | -13.87    |
|   |                 |            | Winegars - Supplies for Ladder Repair   |                                |           |
| <b>Waste Management</b>                   |                 |            |   |                                |           |
|   | Bill Pmt -Check | 06/04/2018 | Payment                                 | Accounts Payable               | -92.53    |
| <b>West Point City (2)</b>                |                 |            |   |                                |           |
|   | Bill            | 06/01/2018 | Utilities - May 2018                    | Utilities (Gas,Power,Phones)   | -94.85    |
|   | Bill Pmt -Check | 06/04/2018 | Payment                                 | Accounts Payable               | -94.85    |
|   | Bill            | 06/30/2018 | Utilities - June 2018                   | Utilities (Gas,Power,Phones)   | -96.50    |
| <b>Wiggins &amp; Co</b>                   |                 |            |   |                                |           |
|   | Bill Pmt -Check | 06/27/2018 | Payment                                 | Accounts Payable               | -731.20   |
| <b>Workers Comp Fund Insurance</b>        |                 |            |   |                                |           |
|   | Bill            | 06/04/2018 | PREPAID - 1st payment for FY2019        | Workmans Comp                  | -6,542.55 |
|   | Bill Pmt -Check | 06/04/2018 | Payment                                 | Accounts Payable               | -6,542.55 |



ADMINISTRATIVE CONTROL BOARD  
SUMMARY SHEET

July 19, 2018

**Agenda Item:** Consideration of Approval of the Financial Report for the North Davis Fire District.

**Information:** Please see the attached Financial Report for the North Davis Fire District. Fiscal Year 2018 has ended, however there will be revenues and expenditures which will continue for Fiscal Year 2018.00

**Recommendation:** Please approve the Financial Report for the North Davis Fire District. Please contact the District Clerk with any questions.

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

|  | Jul '17 - Jun...    | Budget              | \$ Over Bud...     | % of Budget   |
|--|---------------------|---------------------|--------------------|---------------|
| <b>Ordinary Income/Expense</b>                 |                     |                     |                    |               |
| <b>Income</b>                                  |                     |                     |                    |               |
| Ambulance                                      | 783,089.30          | 1,146,479.68        | -363,390.38        | 68.3%         |
| Contract Services                              | 184,386.84          | 185,338.86          | -952.02            | 99.5%         |
| Donations                                      | 2,650.00            |                     |                    |               |
| EMS Per Capita                                 | 0.00                | 3,000.00            | -3,000.00          | 0.0%          |
| Fee in Lieu                                    | 142,862.26          | 170,264.66          | -27,402.40         | 83.9%         |
| Fire Investigation Report                      | 5.00                |                     |                    |               |
| Fire Protection                                | 1,113.58            | 1,475.00            | -361.42            | 75.5%         |
| Fire Works Display                             | 0.00                | 0.00                | 0.00               | 0.0%          |
| Impact Fees                                    | 47,108.88           | 150,000.00          | -102,891.12        | 31.4%         |
| Incident Report                                | 0.00                | 0.00                | 0.00               | 0.0%          |
| Inspection Fees                                | 1,515.00            | 1,000.00            | 515.00             | 151.5%        |
| Interest Income-General Fund                   | 39,141.37           | 14,000.00           | 25,141.37          | 279.6%        |
| Miscellaneous Service Revenues                 | 20.04               | 1,500.00            | -1,479.96          | 1.3%          |
| Other Financing Sources                        | 0.00                | 0.00                | 0.00               | 0.0%          |
| Paramedic Fees                                 | 0.00                | 0.00                | 0.00               | 0.0%          |
| Permit Fees                                    | 5,164.28            | 1,500.00            | 3,664.28           | 344.3%        |
| Plan Review Fees                               | 3,225.00            | 3,500.00            | -275.00            | 92.1%         |
| Property Taxes                                 | 2,280,370.54        | 2,313,696.00        | -33,325.46         | 98.6%         |
| PT Contribution to Other Gover.                | 0.00                | 300,000.00          | -300,000.00        | 0.0%          |
| Reimburse Dental                               | 0.00                | 0.00                | 0.00               | 0.0%          |
| Returned Check Fee                             | -25.00              |                     |                    |               |
| <b>Total Income</b>                            | <b>3,490,627.09</b> | <b>4,291,754.20</b> | <b>-801,127.11</b> | <b>81.3%</b>  |
| <b>Gross Profit</b>                            | <b>3,490,627.09</b> | <b>4,291,754.20</b> | <b>-801,127.11</b> | <b>81.3%</b>  |
| <b>Expense</b>                                 |                     |                     |                    |               |
| <b>Administrative Control Board</b>            |                     |                     |                    |               |
| Board of Directors Payroll                     | 34,000.00           | 34,000.00           | 0.00               | 100.0%        |
| <b>Total Administrative Control Board</b>      | <b>34,000.00</b>    | <b>34,000.00</b>    | <b>0.00</b>        | <b>100.0%</b> |
| Administrative Fees                            | 0.00                | 0.00                | 0.00               | 0.0%          |
| Bank Charges                                   | 4,828.20            | 4,890.00            | -61.80             | 98.7%         |
| Clothing Allowance                             | 33,232.62           | 33,738.00           | -505.38            | 98.5%         |
| Collection Contract                            |                     |                     |                    |               |
| Health Care Finance Assessment                 | 32,708.19           | 38,976.00           | -6,267.81          | 83.9%         |
| IRIS Medical                                   | 67,796.95           | 72,000.00           | -4,203.05          | 94.2%         |
| Collection Contract - Other                    | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total Collection Contract</b>               | <b>100,505.14</b>   | <b>110,976.00</b>   | <b>-10,470.86</b>  | <b>90.6%</b>  |
| Communications                                 | 2,695.04            | 11,040.00           | -8,344.96          | 24.4%         |
| <b>Computer Maintenance &amp; Supply</b>       |                     |                     |                    |               |
| Computer Maint & Supply                        | 10,487.55           | 17,000.00           | -6,512.45          | 61.7%         |
| ERS Annual User Fee                            | 4,228.00            | 4,230.00            | -2.00              | 100.0%        |
| Rover Mobile - Spotted Dog                     | 1,060.00            | 1,100.00            | -40.00             | 96.4%         |
| Computer Maintenance & Supply - Other          | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total Computer Maintenance &amp; Supply</b> | <b>15,775.55</b>    | <b>22,330.00</b>    | <b>-6,554.45</b>   | <b>70.6%</b>  |
| Computer Maintenance Supply                    | 0.00                | 0.00                | 0.00               | 0.0%          |
| Contributions to Other Govt                    | 0.00                | 300,000.00          | -300,000.00        | 0.0%          |
| Dispatch Services                              | 85,008.00           | 85,000.00           | 8.00               | 100.0%        |
| EA Assistance Program                          | 2,725.00            | 2,760.00            | -35.00             | 98.7%         |

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

|   | Jul '17 - Jun... | Budget       | \$ Over Bud... | % of Budget |
|---|------------------|--------------|----------------|-------------|
| <b>Employees Wages</b>                    |                  |              |                |             |
| <b>Full Time Employee Wages</b>           |                  |              |                |             |
| Auto Overtime                             | 108,637.50       | 105,323.35   | 3,314.15       | 103.1%      |
| Differential Pay                          | 5,000.06         | 5,000.06     | 0.00           | 100.0%      |
| Hourly Acting Captain                     | 69,921.00        | 80,000.00    | -10,079.00     | 87.4%       |
| Retro Pay                                 | 4,272.59         |              |                |             |
| Salary                                    | 105,807.21       | 107,205.80   | -1,398.59      | 98.7%       |
| Sick Leave                                | 38,737.18        |              |                |             |
| Vacation Leave                            | 97,579.99        |              |                |             |
| Full Time Employee Wages - Other          | 1,017,888.80     | 1,186,023.00 | -168,134.20    | 85.8%       |
| <b>Total Full Time Employee Wages</b>     | 1,447,844.33     | 1,483,552.21 | -35,707.88     | 97.6%       |
| Part-Time Employee Wages                  | 250,822.84       | 264,956.17   | -14,133.33     | 94.7%       |
| Employees Wages - Other                   | 0.00             | 0.00         | 0.00           | 0.0%        |
| <b>Total Employees Wages</b>              | 1,698,667.17     | 1,748,508.38 | -49,841.21     | 97.1%       |
| <b>Equipment Maintenance &amp; Supply</b> | 31,833.19        | 43,517.00    | -11,683.81     | 73.2%       |
| <b>FICA</b>                               | 126,583.02       | 130,546.00   | -3,962.98      | 97.0%       |
| <b>Fleet Fund Capital Exp</b>             | 0.00             | 96,300.00    | -96,300.00     | 0.0%        |
| <b>Grant Expenses</b>                     | 0.00             | 0.00         | 0.00           | 0.0%        |
| <b>Insurance (Health)</b>                 |                  |              |                |             |
| AFLAC Cancer Policy                       | 9,900.38         | 10,572.12    | -671.74        | 93.6%       |
| Dental Insurance                          | 0.00             | 0.00         | 0.00           | 0.0%        |
| Disability Insurance                      | 333.04           | 343.45       | -10.41         | 97.0%       |
| Life Insurance                            | 1,554.01         | 2,802.60     | -1,248.59      | 55.4%       |
| Insurance (Health) - Other                | 225,376.19       | 238,610.00   | -13,233.81     | 94.5%       |
| <b>Total Insurance (Health)</b>           | 237,163.62       | 252,328.17   | -15,164.55     | 94.0%       |
| <b>Lease Obligation-interest</b>          | 25,226.86        | 25,226.86    | 0.00           | 100.0%      |
| <b>Lease Obligations-principal</b>        | 111,742.60       | 111,742.60   | 0.00           | 100.0%      |
| <b>Liability Insurance (Risk Manag</b>    | 89,680.00        | 71,312.00    | 18,368.00      | 125.8%      |
| <b>Medical Supplies</b>                   | 0.00             | 0.00         | 0.00           | 0.0%        |
| <b>Medical Supplies Expenses</b>          |                  |              |                |             |
| Jump Kits                                 | 0.00             | 0.00         | 0.00           | 0.0%        |
| Medical Supplies Expenses - Other         | 39,453.58        | 45,175.00    | -5,721.42      | 87.3%       |
| <b>Total Medical Supplies Expenses</b>    | 39,453.58        | 45,175.00    | -5,721.42      | 87.3%       |
| <b>Misc Services</b>                      |                  |              |                |             |
| Duty Crew Fitness Pass                    | 0.00             | 500.00       | -500.00        | 0.0%        |
| Firefighter Testing                       | 0.00             | 1,600.00     | -1,600.00      | 0.0%        |
| New Employee Drug Testing                 | 330.00           | 500.00       | -170.00        | 66.0%       |
| Recert of AMETs                           | 0.00             | 0.00         | 0.00           | 0.0%        |
| Yearly Ambulance License Fees             | 650.00           | 1,500.00     | -850.00        | 43.3%       |
| Misc Services - Other                     | 0.00             | 2,815.00     | -2,815.00      | 0.0%        |
| <b>Total Misc Services</b>                | 980.00           | 6,915.00     | -5,935.00      | 14.2%       |
| <b>Misc Supplies</b>                      | 0.00             | 0.00         | 0.00           | 0.0%        |
| <b>Misc. Equipment</b>                    | 48,453.04        | 48,650.00    | -196.96        | 99.6%       |
| <b>Office supply &amp; expenses</b>       | 9,787.56         | 9,840.00     | -52.44         | 99.5%       |
| <b>Paramedics</b>                         | 42,778.25        | 48,000.00    | -5,221.75      | 89.1%       |

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

|   | Jul '17 - Jun...    | Budget              | \$ Over Bud...     | % of Budget   |
|---|---------------------|---------------------|--------------------|---------------|
| <b>Professional Services</b>              |                     |                     |                    |               |
| Accountant Fees                           | 15,418.75           | 22,800.00           | -7,381.25          | 67.6%         |
| Attorney                                  | 9,675.00            | 10,200.00           | -525.00            | 94.9%         |
| Auditor                                   | 9,000.00            | 8,000.00            | 1,000.00           | 112.5%        |
| Blueline Drug Testin                      | 1,243.39            | 1,200.00            | 43.39              | 103.6%        |
| Blueline New Hire Testing                 | 0.00                | 0.00                | 0.00               | 0.0%          |
| Bond Trustee (Zions Bond)                 | 2,000.00            | 2,000.00            | 0.00               | 100.0%        |
| Bonding                                   | 1,072.00            | 587.00              | 485.00             | 182.6%        |
| Medical Advisor                           | 8,400.00            | 8,400.00            | 0.00               | 100.0%        |
| Payroll Administration                    | 6,338.70            | 6,480.00            | -141.30            | 97.8%         |
| Prof. Services - Plats, Etc.              | 9,873.19            | 4,500.00            | 5,373.19           | 219.4%        |
| Transparency                              | 750.00              | 2,500.00            | -1,750.00          | 30.0%         |
| Professional Services - Other             | 2,183.75            | 0.00                | 2,183.75           | 100.0%        |
| <b>Total Professional Services</b>        | <b>65,954.78</b>    | <b>66,667.00</b>    | <b>-712.22</b>     | <b>98.9%</b>  |
| <b>Retirement</b>                         | <b>226,215.49</b>   | <b>245,424.00</b>   | <b>-19,208.51</b>  | <b>92.2%</b>  |
| Shipping Charges                          | 0.00                | 0.00                | 0.00               | 0.0%          |
| Special Department Allowance              | 18,281.85           | 20,115.00           | -1,833.15          | 90.9%         |
| Subscriptions, Memberships                | 11,910.92           | 12,359.00           | -448.08            | 96.4%         |
| Surviving Spouse Trust Fund               | 0.00                | 0.00                | 0.00               | 0.0%          |
| Transfer Out General Fund                 | 0.00                | 263,996.77          | -263,996.77        | 0.0%          |
| <b>Travel and Training</b>                |                     |                     |                    |               |
| Pub Ed Supplies for Clowns                | 0.00                | 0.00                | 0.00               | 0.0%          |
| Travel and Training - Other               | 34,948.25           | 38,410.00           | -3,461.75          | 91.0%         |
| <b>Total Travel and Training</b>          | <b>34,948.25</b>    | <b>38,410.00</b>    | <b>-3,461.75</b>   | <b>91.0%</b>  |
| <b>Unemployment</b>                       | <b>3,000.43</b>     | <b>3,000.00</b>     | <b>0.43</b>        | <b>100.0%</b> |
| Utah Disability Death Benefit             | 0.00                | 2,470.00            | -2,470.00          | 0.0%          |
| <b>Utilities (Gas,Power,Phones)</b>       |                     |                     |                    |               |
| Verizon                                   | 18,352.55           | 18,000.00           | 352.55             | 102.0%        |
| Utilities (Gas,Power,Phones) - Other      | 45,612.26           | 49,765.00           | -4,152.74          | 91.7%         |
| <b>Total Utilities (Gas,Power,Phones)</b> | <b>63,964.81</b>    | <b>67,765.00</b>    | <b>-3,800.19</b>   | <b>94.4%</b>  |
| <b>Vehicle Maintenance</b>                | <b>108,245.67</b>   | <b>109,954.00</b>   | <b>-1,708.33</b>   | <b>98.4%</b>  |
| Workmans Comp                             | 56,271.47           | 49,299.83           | 6,971.64           | 114.1%        |
| Wx - Addition to Fund Balance             | 0.00                | 169,498.59          | -169,498.59        | 0.0%          |
| <b>Total Expense</b>                      | <b>3,329,912.11</b> | <b>4,291,754.20</b> | <b>-961,842.09</b> | <b>77.6%</b>  |
| <b>Net Ordinary Income</b>                | <b>160,714.98</b>   | <b>0.00</b>         | <b>160,714.98</b>  | <b>100.0%</b> |
| <b>Other Income/Expense</b>               |                     |                     |                    |               |
| <b>Other Income</b>                       |                     |                     |                    |               |
| <b>Capital Projects Inc 3</b>             |                     |                     |                    |               |
| Capital Projects-Transfer In              | 0.00                | 33,593.77           | -33,593.77         | 0.0%          |
| Gain on Sale of Assets                    | 5,950.00            | 8,000.00            | -2,050.00          | 74.4%         |
| Interest Income                           | 0.00                | 8,000.00            | -8,000.00          | 0.0%          |
| Use of Fund Balance                       | 0.00                | 443,972.74          | -443,972.74        | 0.0%          |
| <b>Total Capital Projects Inc 3</b>       | <b>5,950.00</b>     | <b>493,566.51</b>   | <b>-487,616.51</b> | <b>1.2%</b>   |
| <b>Debt Service Inc 2</b>                 |                     |                     |                    |               |
| Interest Income                           | 0.00                | 500.00              | -500.00            | 0.0%          |
| Transfers In Debt Service                 | 0.00                | 230,403.00          | -230,403.00        | 0.0%          |
| <b>Total Debt Service Inc 2</b>           | <b>0.00</b>         | <b>230,903.00</b>   | <b>-230,903.00</b> | <b>0.0%</b>   |
| <b>Total Other Income</b>                 | <b>5,950.00</b>     | <b>724,469.51</b>   | <b>-718,519.51</b> | <b>0.8%</b>   |

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

|                                     | Jul '17 - Jun...   | Budget      | \$ Over Bud...     | % of Budget   |
|-------------------------------------|--------------------|-------------|--------------------|---------------|
| <b>Other Expense</b>                |                    |             |                    |               |
| <b>Capital Projects Exp 3</b>       |                    |             |                    |               |
| Equipment                           | 109,211.74         | 111,400.00  | -2,188.26          | 98.0%         |
| Office Equipment                    | 2,867.00           | 8,450.00    | -5,583.00          | 33.9%         |
| Transfers Out Capital Projects      | 0.00               | 0.00        | 0.00               | 0.0%          |
| Vehicles                            | 378,598.03         | 373,716.51  | 4,881.52           | 101.3%        |
| Capital Projects Exp 3 - Other      | 0.00               | 0.00        | 0.00               | 0.0%          |
| <b>Total Capital Projects Exp 3</b> | 490,676.77         | 493,566.51  | -2,889.74          | 99.4%         |
| <b>Debt Service Exp 2</b>           |                    |             |                    |               |
| Addition to Fund Balance            | 0.00               | 500.00      | -500.00            | 0.0%          |
| Interest Expense                    | 65,403.00          | 65,403.00   | 0.00               | 100.0%        |
| Principal                           | 165,000.00         | 165,000.00  | 0.00               | 100.0%        |
| <b>Total Debt Service Exp 2</b>     | 230,403.00         | 230,903.00  | -500.00            | 99.8%         |
| <b>Total Other Expense</b>          | 721,079.77         | 724,469.51  | -3,389.74          | 99.5%         |
| <b>Net Other Income</b>             | -715,129.77        | 0.00        | -715,129.77        | 100.0%        |
| <b>Net Income</b>                   | <b>-554,414.79</b> | <b>0.00</b> | <b>-554,414.79</b> | <b>100.0%</b> |





## ADMINISTRATIVE CONTROL BOARD SUMMARY SHEET

July 19, 2018

**Agenda Item:** Discussion of the North Davis Fire District Budget for Fiscal Year 2019 and the 2018 Property Tax Rate.

**Information:** Revenues and Expenditures of the District. Current impacts on the District ability to provide services.

### Revenues of the North Davis Fire District:

- Ambulance Service – The North Davis Fire District receives revenue for providing EMS services. Because of Medicaid and Medicare contract billing amounts or percentages, it is fairly normal that the district does not collect its total amount billed for ambulance services. Each year, the North Davis Fire District only collects approximately \*\*% of the billed amount.
- The District's main source of revenue is property tax revenue. However, it does have several other minor income items such as Interest, Inspection Fees and Miscellaneous Incomes – Each year, the North Davis Fire District collects a small amount of miscellaneous and interest income and inspection fees.
- Depending on development within the District there are also Plan Review, Impact and Permit Fees – The North Davis Fire District collects a minimal revenue for Plan Reviews and Impact and Permit Fees for development within the district. These are difficult to predict each year because they are based on real estate developments.
- Property Tax and Fee in Lieu – The North Davis Fire District collects a percentage of Property Tax and Fee in Lieu from residents and businesses within Clearfield City and West Point City.
- Contact Services – Sunset City currently contracts with the North Davis Fire District for Fire and EMS services. This contract allows for the North Davis Fire District to collect revenue from Sunset City.

*Note: Unlike a normal municipality, the North Davis Fire District does not receive revenue from Sales Tax and Class C Road Funds.*

### Current impact on District expenditures:

- The District has found that Employee wages have not kept up with market increases. The district has lost seasoned employees to other agencies and need to remain in line or above market rates in order to provide appropriate medical and fire suppression experience in emergencies. The increase to employee wages creates a trickle effect causing FICA, retirement and workers compensation costs to also increase.
- Health Insurance – Due to the rising cost of health coverage, the budgeted amount for health insurance in Fiscal Year 2019 increased nearly 11%.
- Liability Insurance – Due to the rising cost of insurance, the budgeted amount for Liability Insurance in Fiscal Year 2019 increased nearly 6.5%.
- Medical supplies, vehicle maintenance and fuel costs continue to increase.

**Recommendation:** Currently, the Fiscal Year 2019 Tentative Budget is being balanced using approximately \$218,215.38 of fund balance. If the property tax rate is increased from 0.001098 to 0.001205 the district will receive approximately \$216,305.00 of additional revenue and only \$1,910.38 of fund balance will need to be used to balance the Fiscal Year 2019 Budget.

In order to continue providing the current level of public safety the Administration recommends the North Davis Fire District Administrative Control Board discuss property tax rates and budgetary needs of the district and consider the proposed property tax rate increase. On Monday, August 6, 2018 at 6:00 pm, the North Davis Fire District Administrative Control Board will hold a public hearing for the adoption of the 2018 Property Tax Rate and the Fiscal Year 2019 Final Budget.

DRAFT