

RESOLUTION NO. 2023R-08
A RESOLUTION ADOPTING A FINAL BUDGET FOR THE
NORTH DAVIS FIRE DISTRICT FOR THE YEAR 2023-2024
ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Board of Trustees of the North Davis Fire District, County of Davis, State of Utah, (hereinafter referred to as the "District") is required by Title 17B, Chapter 1, Part 6 and particularly § 17B-1-613 of the Utah Code, to adopt a Budget for the 2023-2024 fiscal year; and,

WHEREAS, the North Davis Fire District Fire Chief has heretofore caused to be prepared and submitted to the Board of Trustees a Final Budget for the District for the 2023-2024 fiscal year; and,

WHEREAS, said Final Budget appears to be in proper form, subject to minor modifications and appears correctly to set forth the anticipated disbursements and anticipated receipts of the District for the 2023-2024 fiscal year;

WHEREAS, a public hearing was advertised as required by law in connection with the adoption of the Property Tax Rate and Final Budget. The public hearing to consider the adoption of the Fiscal Year 2023-2024 Property Tax Rate and Tentative Budget was held on June 15, 2023, at 6:30 p.m. at 381 North 3150 West, West Point City, Utah 84015,

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

SECTION ONE: ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2023/2024

The hereto attached Final Budget, together with the modifications and adjustments made by the Board of Trustees, be and the same is hereby adopted as the Final Budget for the District for the 2023/2024 fiscal year and that a copy of said Final Budget is deposited with the Clerk of the Board for a period of at least seven (7) days prior to the adoption of a Final Budget.

SECTION TWO: PUBLIC HEARING

A public hearing to consider the adoption of the Fiscal Year 2023/2024 Property Tax Rate and Final Budget was held on June 15, 2023, at 6:30 p.m. at 381 North 3150 West, West Point City, Utah 84015, and that Notice of such public hearing be published as required by law.

SECTION THREE: EFFECTIVE DATE

This Resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED this 15th day of June 2023



NORTH DAVIS FIRE DISTRICT

By: *N. Peterson*
NIKE PETERSON
Chair, Board of Trustees

ATTEST:

Misty Rogers
MISTY ROGERS,
Clerk of the Board

VOTING:

Nike Peterson (Chair)
Scott Wiggill *excused*
Howard Madsen *aye*
Nancy Smalling *aye*
Vern Phipps *aye*

Mark Shepherd *aye*
Brian Vincent *aye*
Annette Judd *aye*
Gary Petersen *aye*

CERTIFICATION

STATE OF UTAH)

: ss.

COUNTY OF DAVIS)

I hereby certify that I am the Clerk of the Board of Trustees of the North Davis Fire District, a Local District of the State of Utah; that the above and foregoing Resolution No. 2023R-08, including the Fiscal year 2023/2024 Budget, is a full and true and correct copy of the Resolution duly and regularly adopted by the vote of a majority or more of the members of the Board of Trustees of said North Davis Fire District at a meeting of the Board of said District duly and regularly called, noticed and held at the District Offices at 381 North 3150 West, West Point, Utah, on June 15, 2023, at 6:30 PM, at which meeting a quorum was present and acting, and I was present and acted as Clerk of the Board. That there are no provisions in the law applicable to the District or the Bylaws of said District conflicting with said Resolution, and that the said Resolution has not been modified or revoked and still remains in full force and effect.

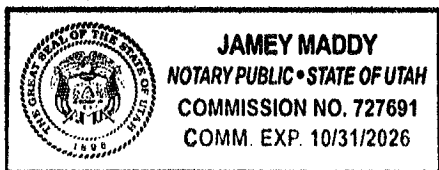
IN WITNESS WHEREOF, I have hereto set my hand and seal as Clerk of the Board of Trustees of said District this 15th day of June 2023.

NORTH DAVIS FIRE DISTRICT



By: *Misty Rogers*
MISTY ROGERS,
Clerk of the Board of Trustees

Subscribed and sworn to before me this 15th day of June 2023.



Jamey Maddy
NOTARY PUBLIC

(SEAL)



NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2024

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

FY 2024 TENTATIVE BUDGET WITH YEAR TO YEAR COMPARISONS

GENERAL FUND:

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

CAPTIAL PROJECTS FUND

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

DEBT SERVICE FUND

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

	2023	
	UNRESTRICTED	RESTRICTED
BEG GEN FUND BALANCE	3,020,234	967,884
REVENUES	7,571,755	50,000
EXPENDITURES	(7,482,230)	-
END GEN FUND BALANCE	3,109,759	1,017,884
CHANGE IN FUND BALANCE	89,525	50,000
BEG CPF FUND BALANCE	461,532	-
REVENUES	587,361	-
EXPENDITURES	(494,363)	-
ENDING CPF FUND BALANCE	554,530	-
CHANGE IN FUND BALANCE	92,998	-
BEG DEBT FUND BALANCE	58,302	-
REVENUES	485,594	-
EXPENDITURES	(485,594)	-
ENDING DEBT FUND BALANCE	58,302	-
CHANGE IN FUND BALANCE	-	-
BEG LBA FUND BALANCE	9,129,136	-
REVENUES	244,000	-
EXPENDITURES	(3,923,000)	-
ENDING LBA FUND BALANCE	5,450,136	-
CHANGE IN FUND BALANCE	(3,679,000)	-

LBA FUND

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
GENERAL FUND BEGINNING FUND BALANCE 2023	-	9,129,136	9,129,136
CHANGE IN FUND BALANCE IN FY 23	-	(3,679,000)	(3,679,000)
BUDGETED REVENUES	-	116,814	116,814
BUDGETED EXPENDITURES	-	(4,844,086)	(4,844,086)
CHANGE IN FY 24 FUND BALANCE	-	(4,727,272)	(4,727,272)
ENDING FUND BALANCE AFTER FY 24	-	<u>722,864</u>	<u>722,864</u>

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

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

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

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

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

LBA FUND					
LINE	ITEM DESCRIPTION	2023 ESTIMATES	FY2024 PROJECTED REVENUE	FY 2022 ACTUAL	DIFFERENCE
	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
	BOND PROCEEDS	\$ -	\$ -	\$ 11,087,783	\$ -
	INTEREST INCOME	\$ 244,000	\$ 116,814	\$ 37,294	\$ 79,520
	TOTAL REVENUES	\$ 244,000	\$ 116,814	\$ 11,125,077	\$ 79,520

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

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

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

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

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

LBA FUND							
LINE	ITEM DESCRIPTION			2023 ESTIMATES	FY2024 PROJECTED EXPENSES	FY2022 ACTUAL	DIFFERENCE
	BOND REFUNDING			\$ -	\$ -	\$ 1,242,096	\$ (1,242,096)
	BOND FEES AND INSURANCE			\$ -	\$ -	\$ 195,275	\$ (195,275)
	CONSTRUCTION			\$ 3,800,000	\$ 4,675,086	\$ 32,345	\$ 4,642,741
	SOFTS COSTS			\$ 2,000	\$ -	\$ 4,194	\$ (4,194)
	PROFESSIONAL FEES			\$ 100,000	\$ 150,000	\$ 387,217	\$ (237,217)
	WAGES			\$ -	\$ -	\$ 18,189	\$ (18,189)
	TEMPORARY RELOCATION			\$ 21,000	\$ 19,000	\$ 116,626	\$ (97,626)
	TOTAL			\$ 3,923,000	\$ 4,844,086	\$ 1,995,942	\$ (255,406)