



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

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

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

Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief

NOTICE & AGENDA

Thursday, August 8, 2024, at 6:00 PM

Station 41, 381 N 3150 W, West Point City, UT 84015

The Board of Trustees will accept citizen comments at the designated time via email, or in person. Citizen comments should be sent to the District Clerk (mrogers@northdavisfireut.gov) no later than 1:00 PM on the meeting day. The email subject line must state, "Citizen Comment 8/8/2024 Board of Trustee Meeting," the email body must include the citizen's first and last name, address, and a brief statement. In some circumstances, the board of trustees may participate electronically.

Board of Trustee Meeting – 6:00 PM

1. Call to Order
2. Invocation or Inspirational Thought (*Please contact the District Clerk to request permission to offer the invocation or inspirational thought*)
3. Pledge of Allegiance
4. Citizen Comment (*If you wish to comment to the Board, please use the podium and clearly state your name and address, keeping your comments to a maximum of 3 minutes. Public comment is a time for the Board to receive new information and perspectives. The Board may not respond to public comments during the comment period*)
5. Presentation and Discussion of the North Davis Fire District Budget for FY2025 (July 1, 2024 – June 30, 2025) and Property Tax Rate
6. Truth and Taxation Hearing, Consideration of Resolution 2024R-08, Adoption a Property Tax Rate for the North Davis Fire District for Calendar Year 2024 (FY2025)
 - a. Public Hearing
 - b. Action
7. Consideration of Resolution 2024R-09, Adoption of the North Davis Fire District Final Budget for FY2025
 - a. Public Hearing
 - b. Action
8. Motion to Adjourn

Dated and posted this 30th day of July 2024.

Misty Rogers, District Clerk



**North Davis Fire District
Board of Trustees
381 North 3150 West
West Point City, UT 84015
801-525-2850**

PUBLIC NOTICE / PUBLIC HEARING

(Meetings and Public Hearings are subject to change)

Notice is hereby given that the North Davis Fire District Board of Trustees will meet at Station 41 (381 N 3150 W, West Point) at 6:00 PM on August 8, 2024, to discuss, hear public comment, and consider the adoption of the North Davis Fire District Property Tax Rate and Final Budget for FY2024/2025.

Interested parties are encouraged to attend the meeting and express their opinion. Additional information and a copy of the proposed property tax rate and budget are available for review by contacting the District Clerk North Davis Fire District, Station 41 – 381 N 3150 W, West Point City, UT 84015 (during regular office hours), the North Davis Fire District Website.

This notice has been posted in the following locations:

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

In accordance with the Americans with Disabilities Act, persons in need of special accommodations should contact the District Clerk at 801-525-2850, ext. 101, at least 24 hours prior to the meeting.

Dated this 30th day of July 2024
Misty Rogers, District Clerk

RESOLUTION NO. 2024R-08

**A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT
ADOPTING AND CERTIFYING A TAX RATE FOR THE DAVIS
COUNTY CLERK-AUDITOR FOR THE 2025 FISCAL YEAR**

WHEREAS, the provisions of ' 17B-1-627 and ' 17B-1-628, Utah Code Annotated, 1953, and the provisions of “Fiscal Procedures for Local Districts” (' 17B-1-601 *et seq.* Utah Code Annotated, 1953) provide and require that the Board of Trustees of the North Davis Fire District (“District”) shall adopt and certify to the County Clerk-Auditor a Resolution specifying the amount of taxes to be levied for the current year on all the taxable property within the District; and,

WHEREAS, the District Fire Chief has heretofore caused to be prepared and submitted to the Board of Trustees a proposed Tax Rate for the 2025 fiscal year; and,

WHEREAS, said proposed Tax Rate has been duly received and considered by the Board of Trustees; and,

WHEREAS, a public hearing for property tax rate was duly noticed and held on was held on August 8, 2024, at 6:00 p.m. in accordance with law during which said proposed Tax Rate was considered by the Board of Trustees,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT, as follows, to-wit:

SECTION ONE: TAX RATE ESTABLISHED

The Board of Trustees of the North Davis Fire District has determined that the Certified Tax Rate of _____ on all taxable property lying and being within the corporate boundaries of the North Davis Fire District for the 2025 fiscal year.

SECTION TWO: CERTIFIED COPIES OF THE RESOLUTION TO COUNTY OFFICIALS

That the Clerk of the District is hereby authorized and directed forthwith to certify copies of this Resolution and forward and direct one copy each to the County Clerk-Auditor and Board of County Commissioners of Davis County, Farmington, Utah, together with and as a part hereof for each County “Tax Rate Summary” Form PT-693-SSD.

SECTION THREE: LEVY, COLLECTION AND REMITTANCE OF TAXES

The Board of Trustees requests that the Board of County Commissioners of Davis County include this Tax Rate in the levying process for property taxes for the 2025 fiscal year and that such taxes be extended and collected in the manner provided by law for the collection of general county taxes and that the proceeds thereof,

as collected, be turned over to the Treasurer of the District and that said taxes in all respects be collected and delivered to the District according to law.

SECTION FOUR: EFFECTIVE DATE

This Resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District this ____ day of August 2024.

NORTH DAVIS FIRE DISTRICT
Board of Trustees

By: _____
BRIAN VINCENT
Chair, Board of Trustees

ATTEST:

By: _____
MISTY ROGERS,
District Clerk

ROLL CALL VOTE:

Board Member Wiggill _____

Vice-Chair Smalling _____

Board Member Carlson _____

Board Member Shepherd _____

Board Member Roper _____

Board Member Ratchford _____

Board Member Chatterton _____

Board Member Judd _____

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. 2024R-08, including Form PT-800, is full and true. And, a 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 August 8, 2024 at 6:00 p.m., 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 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 ____ day of August 2024.

NORTH DAVIS FIRE DISTRICT

By: _____
MISTY ROGERS,
Clerk of the Board of Trustees

Subscribed and sworn to before me this ____ day of August 2024

NOTARY PUBLIC

(SEAL)

DAVIS COUNTY **Tax Year: 2024**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
902 Service Area 17B-2a-901	0.001191	0.001560	.0023	6,528,930
Total Tax Rate	0.001191	0.001560	Total Revenue	\$6,528,930

DRAFT

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

RESOLUTION NO. 2024R-09
A RESOLUTION ADOPTING A FINAL BUDGET FOR THE
NORTH DAVIS FIRE DISTRICT FOR THE YEAR 2024/2025
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 2024/2025 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 2024/2025 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 2024/2025 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 2024/2025 Property Tax Rate and Tentative Budget was held August 8, 2024, at 6:00 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 2024/2025

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 2024/2025 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 2024/2025 Property Tax Rate and Final Budget was held on August 8, 2024, at 6:00 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 8th day of August 2024

NORTH DAVIS FIRE DISTRICT

By: _____

BRIAN VINCENT
Chair, Board of Trustees

ATTEST:

MISTY ROGERS,
District Clerk

ROLL CALL VOTE:

Board Member Wiggill _____

Board Member Carlson _____

Board Member Roper _____

Board Member Chatterton _____

Vice-Chair Smalling _____

Board Member Shepherd _____

Board Member Ratchford _____

Board Member Judd _____

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,
Clerk of the Board of Trustees

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

NOTARY PUBLIC

(SEAL)



NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2025

(7/1/2024-6/30/2025)

FY 2025 TENTATIVE BUDGET WITH YEAR TO YEAR COMPARISONS

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

GENERAL FUND					
LINE	DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED REVENUE	FY 2023 ACTUAL	DIFFERENCE
1	TOTAL AMBULANCE	\$ 1,100,000	\$ 1,200,000	\$ 1,076,291	\$ 123,709
2	PMA AUTO AID REVENUE	\$ -	\$ -	\$ -	\$ -
3	FIRE/INCIDENT RECOVERY	\$ 20,000	\$ 36,000	\$ 50,964	\$ (14,964)
4	INTEREST INCOME	\$ 180,000	\$ 100,000	\$ 137,991	\$ (37,991)
5	MISC REVENUE	\$ 14,000	\$ -	\$ 61,000	\$ (61,000)
6	DONATIONS	\$ -	\$ -	\$ -	\$ -
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	\$ -	\$ -	\$ -
8	EMS PER CAPITA	\$ 6,216	\$ 6,216	\$ 6,216	\$ -
9	STATE OF UTAH MENTAL HEALTH GRANT	\$ -	\$ -	\$ 29,070	\$ (29,070)
10	UTAH STATE FORESTRY GRANT	\$ -	\$ -	\$ -	\$ -
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	\$ -	\$ -	\$ -
12	CLERICAL FEES / GRAMA REQUESTS	\$ -	\$ 700	\$ -	\$ 700
13	INSPECTION FEES	\$ 12,000	\$ 8,000	\$ 9,965	\$ (1,965)
14	SPECIALIZED PERMITS	\$ 3,000	\$ 2,000	\$ -	\$ 2,000
15	OPERATIONAL PERMITS	\$ -	\$ -	\$ -	\$ -
16	PUBLIC SAFETY IMPACT FEES	\$ 50,000	\$ 50,000	\$ 72,138	\$ (22,138)
17	LIFE SAFETY	\$ -	\$ -	\$ -	\$ -
18	PLAN REVIEW FEE - COMMERCIAL	\$ 5,250	\$ 3,000	\$ 7,503	\$ (4,503)
19	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 5,250	\$ 3,000	\$ 7,502	\$ (4,502)
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ -	\$ 1,000	\$ -	\$ 1,000
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ -	\$ 1,000	\$ -	\$ 1,000
22	FALSE ALARM FEE	\$ -	\$ -	\$ -	\$ -
23	OTHER TESTING	\$ -	\$ -	\$ -	\$ -
24	ILLEGAL BURING	\$ -	\$ -	\$ -	\$ -
25	STANDBY FEES	\$ 250	\$ -	\$ -	\$ -
26	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
27	FIRE PROTECTION UNICORPORATED COUNTY	\$ 700	\$ 700	\$ 1,158	\$ (458)
28	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 245,000	\$ 245,000	\$ 203,298	\$ 41,702
29	PROPERTY TAXES RATE OF <i>(accepting certified rate)</i>	\$ 5,000,000	\$ 6,283,930	\$ 4,865,112	\$ 1,418,818
30	<i>Release of RDA Westside Business</i>	\$ -	\$ -	\$ -	\$ -
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 774,898	\$ 774,898	\$ 632,039	\$ 142,859
32	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	\$ -	\$ -	\$ -
33	APPROPRIATION OF RESTRICTED IMPACT FEE (DEBT SERV)	\$ -	\$ -	\$ -	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 7,416,564	\$ 8,715,444	\$ 7,160,247	\$ 1,555,197

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED REVENUE	FY 2023 ACTUAL	DIFFERENCE
	GAIN ON SALE OF ASSET	\$ -	\$ -	\$ -	\$ -
7	TRANSFERS IN FROM GENERAL FUND	\$ 362,814	\$ 180,000	\$ 737,895	\$ (557,895)
	USES OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ -	\$ -	\$ 20,720	\$ (20,720)
	TOTAL REVENUES	\$ 362,814	\$ 180,000	\$ 758,615	\$ (578,615)

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED REVENUE	FY 2023 ACTUAL	DIFFERENCE
6	TRANSFERS IN FROM GENERAL FUND	\$ 528,394	\$ 524,194	\$ 485,594	\$ 38,600
	INTEREST INCOME	\$ -	\$ -	\$ 1,685	\$ (1,685)
	TOTAL REVENUES	\$ 528,394	\$ 524,194	\$ 487,279	\$ 36,915

LBA FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED REVENUE	FY 2023 ACTUAL	DIFFERENCE
	TRANSFERS IN	\$ 1,075,513	\$ -	\$ -	\$ -
	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -
	MISCELLANEOUS INCOME	\$ 50,039	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ 210,000	\$ -	\$ 321,391	\$ (321,391)
	TOTAL REVENUES	\$ 1,335,552	\$ -	\$ 321,391	\$ (321,391)

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

GENERAL FUND					
LINE	DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED EXPENSES	FY2023 ACTUAL	DIFFERENCE
1	001 PERM EMPLOYEE WAGES	\$ 3,075,241	\$ 3,297,932	\$ 2,372,651	\$ 925,281
2	002 OVERTIME	\$ 135,246	\$ 254,159	\$ 352,977	\$ (98,818)
3	003 PART-TIME EMPLOYEE WAGES	\$ 263,559	\$ 186,351	\$ 212,000	\$ (25,649)
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 151,992	\$ 125,000	\$ 30,563	\$ 94,437
5	004 MERIT PAY	\$ -	\$ 10,261	\$ -	\$ 10,261
6	005 BOARD WAGES	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.	\$ 270,000	\$ 298,460	\$ 220,564	\$ 77,896
8	007 RETIREMENT	\$ 571,007	\$ 588,504	\$ 438,172	\$ 150,332
9	008 INSURANCE (HEALTH)	\$ 668,117	\$ 858,531	\$ 579,084	\$ 279,447
10	009 UTAH DISABILITY DEATH BENEFIT	\$ 4,840	\$ 4,840	\$ 561	\$ 4,279
11	010 WORKMANS COMP	\$ 92,811	\$ 70,746	\$ 53,960	\$ 16,786
12	011 BANK CHARGES	\$ 6,700	\$ 8,050	\$ 5,732	\$ 2,318
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 11,500	\$ 16,400	\$ 3,095	\$ 13,305
14	013 CLOTHING ALLOWANCE - FULL TIME	\$ 38,200	\$ 44,986	\$ 45,001	\$ (15)
15	014 CLOTHING ALLOWANCE - PART TIME	\$ 4,300	\$ 3,100	\$ -	\$ 3,100
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 8,000	\$ 27,220	\$ -	\$ 27,220
16	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 55,884	\$ 73,966	\$ 54,343	\$ 19,623
17	016 TRAVEL AND TRAINING	\$ 27,312	\$ 53,085	\$ 56,307	\$ (3,222)
18	017 OFFICE SUPPLY AND EXPENSE	\$ 11,600	\$ 14,164	\$ 11,183	\$ 2,981
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 37,780	\$ 46,370	\$ 29,225	\$ 17,145
20	019 VEHICLE MAINTENANCE	\$ 123,600	\$ 120,350	\$ 236,619	\$ (116,269)
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 58,104	\$ 63,088	\$ 49,503	\$ 13,585
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 74,978	\$ 99,125	\$ 69,858	\$ 29,267
23	022 800 COMMUNICATIONS	\$ 6,000	\$ 11,000	\$ 4,113	\$ 6,887
24	023 DISPATCH SERVICES	\$ 128,794	\$ 134,069	\$ 120,000	\$ 14,069
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 27,010	\$ 31,785	\$ 23,729	\$ 8,056
26	025 GRANT EXPENSES	\$ 8,000	\$ -	\$ -	\$ -
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 78,329	\$ 91,657	\$ 68,056	\$ 23,601
28	027 COLLECTION CONTRACT (Billing)(Health Assess)	\$ 207,494	\$ 210,438	\$ 154,557	\$ 55,881
29	028 MEDICAL SUPPLIES	\$ 116,958	\$ 117,758	\$ 81,697	\$ 36,061
30	029 PARAMEDIC FEE	\$ 7,500	\$ 11,238	\$ 4,422	\$ 6,816
31	030 MISC. SERVICES	\$ 14,975	\$ 24,690	\$ 22,845	\$ 1,845
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)	\$ 87,710	\$ 106,390	\$ 73,522	\$ 32,868
33	032 MISC. EQUIPMENT	\$ 28,253	\$ 25,550	\$ 35,532	\$ (9,982)
34	033 LEASE OBLIGATION	\$ 142,560	\$ 142,560	\$ 142,560	\$ 0
35	034 TRANSFER TO DEBT SERVICE	\$ 528,394	\$ 524,194	\$ 485,594	\$ 38,600
36	035 TRANS TO CAPITAL PROJECTS	\$ 362,814	\$ 180,000	\$ 737,895	\$ (557,895)
37	036 TRANS TO LBA	\$ 1,075,513	\$ -	\$ -	\$ -
	037 INTEREST EXPENSE	\$ -	\$ -	\$ (5,528)	\$ 5,528
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 774,898	\$ 774,898	\$ 632,039	\$ 142,859
	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ 26,529	\$ -	\$ 26,529
	TOTAL	\$ 9,323,973	\$ 8,715,444	\$ 7,440,431	\$ 1,275,013

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED EXPENSES	FY2023 ACTUAL	DIFFERENCE
16	CAPITAL PROJECTS EXPENDITURES	\$ 329,112	\$ 197,834	\$ 488,731	\$ (290,897)
17	FLEET EXPENDITURES	\$ 93,995	\$ 302,726	\$ -	\$ 302,726
	TOTAL	\$ 423,107	\$ 500,560	\$ 488,731	\$ 11,829

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED EXPENSES	FY2023 ACTUAL	DIFFERENCE
17	DEBT SERVICE INTEREST	\$ 298,394	\$ 289,194	\$ 305,594	\$ (16,400)
19	DEBT SERVICE PRINCIPAL	\$ 230,000	\$ 235,000	\$ 180,000	\$ 55,000
	TOTAL	\$ 528,394	\$ 524,194	\$ 485,594	\$ 38,600

LBA FUND					
LINE	ITEM DESCRIPTION	2024 ESTIMATES	FY2025 PROJECTED EXPENSES	FY2023 ACTUAL	DIFFERENCE
	BOND REFUNDING	\$ -	\$ -	\$ -	\$ -
	BOND FEES AND INSURANCE	\$ -	\$ -	\$ -	\$ -
	CONSTRUCTION	\$ 6,847,664	\$ 350,330	\$ 3,661,921	\$ (3,311,591)
	SOFTS COSTS	\$ -	\$ -	\$ 1,154	\$ (1,154)
	PROFESSIONAL FEES	\$ 150,000	\$ -	\$ 94,490	\$ (94,490)
	WAGES	\$ -	\$ -	\$ -	\$ -
	TEMPORARY RELOCATION	\$ 19,000	\$ -	\$ 11,811	\$ (11,811)
	TOTAL	\$ 7,016,664	\$ 350,330	\$ 3,769,376	\$ (94,490)