

**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

**BOARD OF TRUSTEE MEETING
May 16th, 2024**

Board of Trustee Work Session – 6:00 PM

Board Members Present – Tim Roper, Mark Shepherd, Nancy Smalling, Brian Vincent, Annette Judd, Megan Ratchford

Excused: Jerry Chatterton, Scott Wiggill

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

Visitors – Amber King, Mike Rawlings, Allen Hadley, Mariah Reyes, Child Richards, Eric Burney, Chris Belliston

1. Call to Order
2. Badge Pinning for New NDFD Firefighters – *Tabled*
3. Discussion and Planning for Fiscal Year 2025 Budget
(*see Attachment A*)

Chief Becraft reviewed the history of the North Davis Fire District property tax rate. Board Member Shepherd asked why the Fiscal Year (FY) 2024 Budget included more property tax revenue than what was promised to the District. Chief Becraft, Ms. Rogers, Mariah Reyes, and Ryan Child tried to explain that over the past several years, NDFD has collected significantly more property tax than was actually promised. As a result, the budget committee, administration, and the board approved the FY2024 Budget with an average of extra received. Board Member Shepherd stated that budgeting for more property tax revenue than was promised and a significantly higher amount of ambulance revenue was “poor budgeting.”

- 2018 Tax Rate: 0.001205 TNT Held - Final Tax Rate of 0.001205 = \$2,435,931
- 2019 Tax Rate: 0.001108 Accepted the CTR = \$2,466,214
- 2020 Tax Rate: 0.001175 TNT Held - Final Tax Rate of 0.001175 = \$2,987,691 (*Sunset City Annexation*)
- 2021 Tax Rate: 0.001540 TNT Held - Final Tax Rate of 0.001540 = \$4,448,529 (*Paramedic Program*)
- 2022 Tax Rate: 0.001235 Accepted the CTR = \$4,583,808
- 2023 Tax Rate: 0.001238 Accepted the CTR = \$4,759,085
- 2024 Tax Rate: The CTR Rate will not become available until the first week of June.

Board Member Shepherd asked if the revenues projected in the FY2024 Budget were expected to be collected. It was stated that ambulance revenue, property tax revenue, and fire incident recovery fees are expected to be lower than originally budgeted. The NDFD Budget for FY2024 could be nearly \$800,000 short. He then asked for an explanation for the shortfall. Board Member Shepherd stated again that the shortfall indicated poor budgeting.

Mariah Reyes (NDFD Treasurer) and Ryan Child (NDFD Accounting Firm) explained that since 2018, NDFD has collected more property tax revenue than was promised, so the budgeting for property tax revenue included more revenue than guaranteed. On average, the District has collected nearly 9% more than promised, which is why the FY2024 Budget projected more property tax revenue than promised.

Fiscal Year	2025	2024	2023	2022	2021	2020	2019	2018
Tax Year	2024	2023	2022	2021	2020	2019	2018	2017
Assessed/Budgeted	4,900,000	4,759,085	4,583,808	4,448,529	2,987,691	2,466,214	2,435,931	2,176,812
Actual	5,000,000	4,945,000	4,865,112	5,088,590	3,289,553	2,555,861	2,535,991	2,486,584
Difference	100,000	185,915	281,304	640,061	301,862	89,647	100,060	309,772
% over assessment			6%	14%	10%	4%	4%	14%
Average % over			8.77%					

Ms. Rogers reminded the Board of Trustees that in the past, the budget committee and board agreed that taxes should not be raised if the District continued to collect large amounts of property tax revenue over what was promised. Chief Becraft stated that NDFD had collected nearly \$921,448 in ambulance revenue as of May 15, 2024. However, we will need to transfer part of the revenue into the previous fiscal year and continue to collect ambulance revenue through August 2024. NDFD is starting to get some interfacility transfers back, but because they are volatile, they should not be included as ambulance revenue. At the recommendation of the board and budget committee, the proposed budget does not include interfacility transfer revenue. Chief Becraft stated that the District is in the middle of signing a contract to become a backup to Syracuse for transfers from the new hospital facility. It was then stated that in FY2024, medical supplies, and numerous other necessities have increased in cost.

Board Member Shepherd stated that the Board of Trustees ultimately approved the FY2024 Budget. It was then stated that future budgets should only include the guaranteed amount and growth. Ms. Rogers informed the Board of Trustees that the FY2025 Tentative Budget is conservative and that NDFD must complete the TNT process because additional property tax revenue is needed. Board Member Shepherd stated that it does seem that NDFD will need to raise taxes. However, the administration, the budget committee, and the board should remain conservative with expenditures and try to reduce taxes when able to do so.

Board of Trustee Meeting – 7:05 pm

Board Members Present – Tim Roper, Mark Shepherd, Nancy Smalling, Brian Vincent, Annette Judd, Megan Ratchford

Excused: Jerry Chatterton, Scott Wiggill

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

Visitors – Amber King, Mike Rawlings, Allen Hadley, Eric Burney, Chris Belliston, Phillip Garlich

1. Call to Order
2. Moment of Silence for Mayor Madsen
3. Invocation - Misty
4. Pledge of Allegiance
5. Citizen Comment
6. Consideration of Approval of Minutes from the April 25, 2024, Board Meeting

Board Member Shepherd motioned to approve the Board Meeting minutes for April 25, 2024. Board Member Roper seconded the motion. The motion passed.

7. Consideration of Approval of the North Davis Fire District Bills for April 2024

Board Member Roper motioned to approve the bills for April 2024. Board Member Smalling seconded the motion, which passed.

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

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

9. Discussion and Appointment of North Davis Fire District Board of Trustee Vice-Chair

Board Member Judd motioned to nominate Nancy Smalling as the NDFD Board of Trustee Vice-Chair. Board Member Ratchford seconded the motion. The motion passed.

10. Discussion and Consideration of Resolution 2024R-04 Adoption of the North Davis Fire District Tentative Budget for FY2025

Chair Vincent opened the public hearing. Board Member Shepherd motioned to close the Public Hearing. Board Member Smalling seconded the motion. The motion passed.

Board Member Roper motioned to pass Resolution 2024R-04 Adoption of the North Davis Fire District Tentative Budget for FY2025. Board Member Shepherd seconded the motion. The motion passed.

Voting:

Chair Brian Vincent (*non-voting*)
 Board Member Mark Shepherd – Aye
 Board Member Annette Judd – Yes
 Board Member Wiggill – *excused*

Board Member Tim Roper – Aye
 Vice-Chair Nancy Smalling – Yes
 Board Member Megan Ratchford – Yes
 Board Member Chatterton - *excused*

11. Discussion and Consideration of Setting Public Hearing Dates for the Following Items:

Board Member Shepherd recommended that Ms. Rogers verify the notice requirements. It did not seem like a public hearing would be needed to consider a property tax rate and FY2025 Final Budget until the Truth in Taxation Hearing is held in August 2024. Ms. Rogers stated that because of the timing of when valuations and

the certified tax rate are released, she had always noticed a public hearing to consider a property tax rate and final budget for the June meeting in case the Board of Trustees decided to accept the certified rate. Then, in June, the Board of Trustees could hear public comments and either adopt the rate and budget or a motion to complete the TNT process. If the Board of Trustees elected to complete the TNT process, a public hearing for the property tax rate and final budget will be held in August. Tentatively, Ms. Rogers has informed Davis County that NDFD will hold TNT on August 8, 2024. Ms. Rogers stated that she would review the notice requirements.

12. Fire Chiefs Report

Deputy Chief King spoke of the North Davis Fire District's busyness, the increase in call volumes, and specific training that NDFD crews have been a part of. Chief Becraft gave an update on the construction of Station 42 and stated that they hoped to it would be complete by the end of June or early July.

13. Member City Updates

Board Member Shepherd said a lot is going on in Clearfield. The plane statues for the city should be here soon and they should be on display on the 4th of July if all goes well.

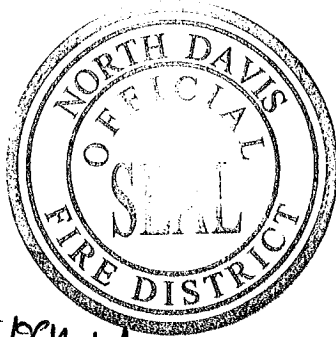
Vice-Chair Smalling mentioned that Sunset City Fun Days will be held June 14th and 15th. The event will be held at a different park than in the past because the new school is being built in the previous location. A circus is coming this year. This will take place on Father's Day Weekend.

Board Chair Vincent said that they have two schools being built in West Point.

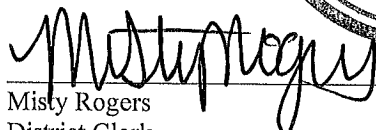
14. Motion to Adjourn

Vice-Chair Smalling motioned to adjourn the meeting. Board Member Shepherd seconded the motion. The motion passed.

Dated this 20th day of June 2024



ATTEST:


Misty Rogers
District Clerk


Brian Vincent
Chair of the Board of Trustees