



NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES & LOCAL BUILDING AUTHORITY
Station 41, 381 North 3150 West
West Point City, UT 84015
www.northdavisfireut.gov

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

Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief

Meeting Notice & Agenda

Date: June 18, 2026

Time: 6:00 PM Work Session / 6:30 PM Regular Session *(or immediately following the Work Session)*

Location: Station 41, 381 North 3150 West, West Point City UT 84015

Electronic: <https://meet.goto.com/ndfdboard>

The Board of Trustees will accept citizen comments at the designated time via email, or in person. Citizen comments should be sent to [District Clerk Misty Rogers](#) or [Deputy District Clerk Jamey Maddy](#) no later than 1:00 PM on the meeting day. The email subject line must state, "Citizen Comment 06/18/2026 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 Trustees Work Session

Time: 6:00 PM

Location: Station 41, 381 North 3150 West, West Point City UT 84015

Electronic: <https://meet.goto.com/ndfdboard>

Agenda Items:

1. Badge Pinning for New NDFD Firefighters or Promoted Employees
2. Presentation and Discussion of final budget of the North Davis Fire District Fiscal Year 2027 Final Budget and Capital Improvements Plan
3. Presentation and Discussion of the North Davis Fire District Fiscal Year 2026 Budget Amendment

Board of Trustees Regular Session

Time: 6:30 PM *(or immediately following the Work Session)*

Location: Station 41, 381 North 3150 West, West Point City UT 84015

Electronic: <https://meet.goto.com/ndfdboard>

Agenda Items:

1. Call to Order
2. Invocation or Inspirational Thought – Board Member Judd
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. Consideration of Approval of the NDFD Board of Trustee Meeting Minutes from the May 2026 Board of Trustees meeting
6. Consideration of Approval of the North Davis Fire District Bills
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Presentation and Acceptance of the North Davis Fire District Fraud Risk Assessment – Treasurer

9. Discussion and Consideration of Adoption of Resolution 2026R-08, Amending the North Davis Fire District Budget for FY 2026
 - a. Public Hearing
 - b. Action
10. Discussion and Consideration of Approval of Resolution 2026R-09, Adopting the North Davis Fire District Capital Improvements Plan (CIP)
11. Discussion and Consideration of Approval of Resolution 2026R-10, Adopting and Certifying a Tax Rate for the North Davis Fire District for the 2027Fiscal Year.
 - a. Public hearing
 - b. Action
12. Discussion and Consideration of Approval of Resolution 2026R-11, Adopting the North Davis Fire District Final Budget for FY 2027
 - a. Public hearing
 - b. Action
13. Discussion and Consideration of Approval of Resolution 2026R-12, Adoption the International Fire Code as Adopted and Amended by the State of Utah
 - a. Public hearing
 - b. Action
14. Consideration of Resolution 2026R-13, First Amendment to the Interlocal Agreement between North Davis Fire District and Military Installation Development Authority
15. Consideration of Resolution 2026R-14, Amending the North Davis Fire District Personnel Policy Chapter 500, Section 504 Miscellaneous Leaves
16. Fire Chiefs Report
17. Member City Updates
18. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law. Annual evaluation of Chief Mark Becraft.
 - a. Discussion of the character, professional competence, or physical or mental health of an individual
 - b. Strategy session to discuss collective bargaining
 - c. Strategy session to discuss pending or reasonably imminent litigation
 - d. Strategy session to discuss the purchase, exchange, or lease of real property
 - e. Strategy session to discuss the sale of real property
 - f. Motion to adjourn out of Closed Session
19. Motion to Adjourn

Board Members may participate in the meeting in person, electronically, or by telephone. If a Board Member does participate by telephone or electronically, the audio will be amplified so that the other Board Members and all other individuals present will be able to hear all discussions. This agenda template ensures that all participants, regardless of their abilities, can fully engage with the meeting content. It can also be adapted for specific meetings or business needs, contact NDFD if you need further modifications!

Contact Information:

For any questions or accessibility concerns, please contact Misty Rogers at mrogers@northdavisfireut.gov or Jamey Maddy at jmaddy@northdavisfireut.gov or 801-525-2850.

Noticed the 15th day of June, 2026.

North Davis Fire District
Misty Rogers, District Clerk

Tentative Upcoming Agenda Items
(Meeting dates, times, and agenda items are subject to change)

July 16, 2026

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for North Davis Fire District

6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)

1. Call to Order
2. Invocation or Inspirational Thought
3. Citizen Comment
4. Consideration of Approval of Minutes from June 18, 2026 Board Meeting
5. Consideration of Approval of the North Davis Fire District Bills for June 2026
6. Consideration of Approval of the North Davis Fire District Financial Report
7. Fire Chiefs Report
8. Member City Updates
9. Consideration of Adjourning into a Closed Session Pursuant to §52-4-205 (1)(a), Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual
 - a. Call to Order
 - b. Motion to adjourn into a Closed Session Pursuant to §52-4-205
 - c. Motion to adjourn out of Closed Session and Re-enter the Regular Meeting
10. Motion to Adjourn

August 20, 2026

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for North Davis Fire District

6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)

1. .Call to Order
2. Invocation or Inspirational Thought
3. Citizen Comment
4. Consideration of Approval of Minutes from July 16, 2026 Board Meeting
5. Consideration of Approval of the North Davis Fire District Bills for August 2026
6. Consideration of Approval of the North Davis Fire District Financial Report
7. Fire Chiefs Report
8. Member City Updates
9. Consideration of Adjourning into a Closed Session Pursuant to §52-4-205 (1)(a), Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual
 - a. Call to Order
 - b. Motion to adjourn into a Closed Session Pursuant to §52-4-205
 - c. Motion to adjourn out of Closed Session and Re-enter the Regular Meeting
10. Motion to Adjourn



Certified Property Tax Rates

View ▾ Data Entry ▾ Reports ▾ Forms ▾

Tax Year **2026** County **06_DAVIS** Entity **4110_NORTH DAVIS FIRE DISTRICT** Accounting Cycle: Fiscal Year

Tax Rate Summary (693) SSD

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Save **Approve**

Proposed Tax Rate Value: \$ 4,713,112,048
Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
902	Service Area			17B-2a-901	.0023	0.001503	0.001503	7,083,807				
Total Tax Rate						0.001503	0.001503	7,083,807	0.000000		0.000000	

NOTES:

City/Entity	2026 Average Values	
	Residential	Commercial
Davis County	619,000	1,403,000
Bountiful	668,000	947,000
Centerville	610,000	1,775,000
Clearfield	510,000	2,151,000
Clinton	491,000	1,445,000
Farmington	790,000	1,510,000
Fruit Heights	790,000	260,000
Kaysville	711,000	1,061,000
Layton	595,000	1,824,000
NSL	703,000	1,680,000
Sunset	370,000	796,000
South Weber	596,000	606,000
Syracuse	582,000	1,568,000
West Bountiful	650,000	1,382,000
West Point	552,000	349,000
Woods Cross	543,000	1,087,000
NDFD	505,000	1,630,000
SDMFSSA	651,000	1,310,000
Benchland Water	579,000	765,000
South Davis Recreation	651,000	1,307,000
Weber Basin Water	619,000	1,252,000

These numbers come from the Davis County Auditor Supplemental Report of Values SPRING by Entity



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Nancy Smalling, Member
Ricky Carlson, Member
Dakota Wurth, Member*

*Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief*

Board Meeting Minutes

Thursday, May 21st, 2026

Work Session 6:00 PM / Regular Meeting 6:30 PM
or Immediately following Work Session

Board of Trustees Work Session 6:00 PM

Board Members Present: Scott Wiggill, Megan Ratchford, Brian Vincent, Ricky Carlson, Annette Judd, Jerry Chatterton, Nancy Smalling (Virtually), Dakota Wurth (Virtually)

Excused: Mark Shepherd

Staff Present: Mark Becraft, Curt King, Misty Rogers, Jamey Maddy, Amber King, Mike Rawlings

Visitors: None

1. Badge Pinning for New NDFD Firefighters or Promoted Employees - Tabled
2. Discussion and Planning for the North Davis Fire District; including the Fiscal Year 2027 Draft Budget, Capital Improvements Plan, and Staffing

District Clerk Misty Rogers went over the wage study that was conducted. She said that the district is close, but it would be a good time to adjust the scale. The goal is to be around third in comparison to other agencies. She went through each position and the proposed changes.

Board Chair, Wiggill said that he has seen other agencies struggle by not making these minor increases. He said that he agrees with taking smaller steps continuously rather than getting behind and making bigger jumps. Chief Becraft said that the board has done a good job with this. Board Member Carlson thanked the district and the budget committee for all their hard work on the budget.

3. Discussion and Planning for the North Davis Fire District Year 2026 Budget Amendment

Chief Becraft said that there will be a budget amendment next month. There are only a few changes.

Board of Trustees Regular Session 6:30 PM (immediately following the Work Session)

Board Members Present: Scott Wiggill, Megan Ratchford, Annette Judd, Ricky Carlson, Brian Vincent, Jerry Chatterton, Nancy Smalling (Virtually), Dakota Wurth (Virtually)

Excused: Mark Shepherd

Staff Present: Mark Becraft, Curt King, Misty Rogers, Jamey Maddy, Amber King, Mike Rawlings

Visitors: None

1. Call to Order
2. Invocation or Inspirational Thought – Annette Judd
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of NDFD Board of Trustee Meeting Minutes from April 2026

Board Member Ratchford motioned to approve the NDFD Board of Trustee Minutes from April 2026. Board Member Vincent seconded the motion. The motion passed.

6. Consideration of Approval of the NDFD Bills

Board Member Judd motioned to approve the NDFD Bills. Board Member Ratchford seconded the motion. The motion passed.

7. Consideration of Approval of the NDFD Financial Report

Chief Becraft said ambulance revenue looks good. Over in fee and lieu and property taxes are on the target. However, the FY2026 Budget will need to be amended for unforeseen vehicle maintenance.

Board Member Carlson motioned to approve the NDFD Financial Report. Board Member Chatterton seconded the motion. The motion passed.

8. Consideration of Resolution 2026R-03, Entering into an Interlocal Cooperation Master Agreement Regarding Regional Dispatch Services

Chief Becraft explained that the district is already a member of this agreement. Since it is a district and not a city, there is representation on the budget by Chief Becraft and representation on the fire side by Chief King.

Board Member Ratchford motioned to approve Resolution 2026R-03, Entering into an Interlocal Cooperation Master Agreement Regarding Regional Dispatch Services. Board Member Judd seconded the motion. The motion passed.

Vote:	Board Member Judd: Yes	Board Member Carlson: Yes
	Board Member Ratchford: Yes	Board Member Vincent: Yes
	Board Member Chatterton: Yes	Board Member Smalling: Yes
	Board Member Wurth: Yes	

9. Consideration of Resolution 2026R-04, Amending the North Davis Fire District Personnel Policy Chapter 900, Miscellaneous, Section 904, Artificial Intelligence (AI)

District Clerk Rogers informed the board that there is a new statute saying that an AI policy is required. Policies from other agencies were collected to review, and one was put together for the district. There will also be a data protection policy coming in the next few months. Board Member Vincent asked how AI is being used in the district currently. District Clerk Rogers said that HR has used it for a few simple templates with no personal information. Deputy Chief King said that Image Trend has AI in report writing for medical information. It is not used on scene and does not accept personal information. Board Member Chatterton asked the plan for training this policy within the district. District Clerk Rogers said that the training will happen within the next three weeks with each shift to go over the dos, don'ts, and the whys.

Board Member Judd motioned to approve Resolution 2026R-04, Amending the North Davis Fire District Personnel Policy Chapter 900, Miscellaneous, Section 904, Artificial Intelligence (AI). Board Member Carlson seconded the motion. The motion passed.

Vote:	Board Member Judd: Yes	Board Member Carlson: Yes
	Board Member Ratchford: Yes	Board Member Vincent: Yes
	Board Member Chatterton: Yes	Board Member Smalling: Yes
	Board Member Wurth: Yes	

10. Consideration of Resolution 2026R-05, Amending the North Davis Fire District Personnel Policy Chapter 500, Section 504 Miscellaneous Leaves

District Clerk Rogers explained that the policies needed some clarification around military leave. This resolution was tabled due to needing some clarification on the amount of time they get paid leave for.

Board Member Ratchford motioned to table Resolution 2026R-05, Amending the North Davis Fire District Personnel Policy Chapter 500, Section 505 Miscellaneous Leaves to be revisited at the next board meeting. Board Member Carlson seconded the motion. The motion passed.

11. Presentation and Consideration of Resolution 2026R-06, Adoption of a Tentative Budget for FY2027 For the North Davis Fire District

Chief Becraft touched on some highlights within the budget. As far as use of funds, he feels that the district has been conservative and transparent with the revenue. Between talking with the treasurer and looking at past revenues from tax and ambulance revenues, he feels confident with the proposed budget. He also said that the district is asking for three more positions plus the Emergency Manager Position. This was done by balancing the budget without having to go to the taxpayers. There are changes coming with the Worker's Compensation coverage due to the original provider no longer serving firefighters.

Board Member Ratchford suggested moving the ambulance licensing fees from miscellaneous to vehicle maintenance. This will be changed in the final budget.

Board Member Ratchford motioned to approve Resolution 2026R-06, Adoption of a Tentative Budget for FY2027 for the North Davis Fire District. Board Member Judd seconded the motion. The motion passed.

Vote:	Board Member Judd: Yes	Board Member Carlson: Yes
	Board Member Ratchford: Yes	Board Member Vincent: Yes
	Board Member Chatterton: Yes	Board Member Smalling: Yes
	Board Member Wurth: Yes	

12. Consideration of Resolution 2026R-07, Amending the Wages of the North Davis Fire District

Board Member Ratchford motioned to approve Resolution 2026R-07, Amending the Wages of the North Davis Fire District. Board Member Vincent seconded the motion. The motion passed.

Vote:	Board Member Judd: Yes	Board Member Carlson: Yes
	Board Member Ratchford: Yes	Board Member Vincent: Yes
	Board Member Chatterton: Yes	Board Member Smalling: Yes
	Board Member Wurth: Yes	

13. Fire Chiefs Report

Chief Becraft thanked Misty, Curt, and the budget committee for their work during the budget season this year.

Chief King said that last month for April there were 355 calls, which was the busiest month of the year. Crews have been busy. Things have been going well with operations. There is a hiring process happening on June 2nd with 11 interviews. There are some well-qualified applicants. There are multiple open positions due to resignations and other movement within the district.

14. Member City Updates

Board Member Ratchford shared that Clearfield City is working on the July 4th parade and that they could use help with the parade float for the city.

Board Member Chatterton shared that he would need to be excused from the June meeting due to his granddaughter getting married.

15. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law - Tabled

16. Motion to Adjourn

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

Dated the 18th day of June 2026.

By: _____
SCOTT WIGGILL, Chair

ATTEST:

By: _____
MISTY ROGERS, Clerk



NORTH DAVIS FIRE DISTRICT

**GENERAL FUND
FISCAL YEAR 2027**

(7/1/2026-6/30/2027)

DRAFT

**TENTATIVE BUDGET ADOPTION:
FINAL BUDGET ADOPTION:**

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

DESCRIPTION
3-002 CAPITAL FUND BALANCE 2026-2027
Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

LINE	ITEM DESCRIPTION		
1	BEGINNING FUND BALANCE	\$	1,599,236.00
2	INTEREST INCOME		
3			
4			
5	LEASE PROCEEDS	\$	548,751.00
6	REFINANCE PROCEEDS		
7	TRANSFERS IN FROM GENERAL FUND	\$	180,000.00
8	TRANSFER IN FROM IMPACT FEE		
9			
10	APPROPRIATION OF FUND BALANCE		
11			
12			
13			
14	AVAILABLE FUNDS	\$	2,327,987.00
15	CONTRIBUTION TO FUND BALANCE		
16	CAPITAL PROJECTS EXPENDITURES	\$	252,592.00
17	FLEET EXPENDITURES	\$	1,791,318.00
18			
19	APPROPRIATION FROM CAPITAL TO GENERAL FUND		
20	TRANSFER OUT TO GENERAL FUND		
21			
	ENDING FUND BALANCE	\$	284,077.00

[CLICK HERE TO GO TO REVENUES](#)
[CLICK HERE TO GO TO USES OF FUNDS](#)
[CLICK HERE TO GO TO CAPITAL EXPENSES](#)

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 FY2027 (July 1, 2026 - June 30, 2027)

3-44100 CAPITAL PROJECT EXPENSES:

LINE	Chart of Account	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	3-44200	Zoll Defibrillator (get *, pay for 1 per year for * years)	1	\$ 50,000.00	\$ 50,000.00
2	3-44205	Turnout Gear (approx. 14 sets)	14	\$ 5,000.00	\$ 70,000.00
3	3-44220	UCA Communications Radios (P-25 upgrade)	1	\$ 16,200.00	\$ 16,200.00
4		Parking Lot Resurface & Paint (Station 41) in FY2028			\$ -
5	3-44330	Fleet Maintenance	1	\$ 30,000.00	\$ 30,000.00
6	3-44221	STRYKER BATTERIES & CHARGER	1	\$ 15,000.00	\$ 15,000.00
7	3-44222	ZOLL & LUCAS BATTERIES	1	\$ 6,000.00	\$ 6,000.00
8	3-44200	VENT	1	\$ 20,000.00	\$ 20,000.00
9	3-44200	MSA MASK FIT TEST MACHINE - NFPA ANNUAL SCBA TESTING	1	\$ 11,000.00	\$ 11,000.00
10	3-44200	WINDOW SHADES (station 41 bedrooms and station 42 BC & captain office)	1	\$ 5,000.00	\$ 5,000.00
11	3-44200	NFPA 1500 COMPLIANT FIRE FITNESS TESTING PROP	1	\$ 5,000.00	\$ 5,000.00
12		EMERGENCY MANAGEMENT DIRECTOR RADIO	1	\$ 3,500.00	\$ 3,500.00
13		EMERGENCY MANAGEMENT DIRECTOR OFFICE FURNITURE	1	\$ 5,000.00	\$ 5,000.00
14		HANDTEVY PEDIATRIC EMERGENCY STANDARDS	1	\$ 15,892.00	\$ 15,892.00
					\$ 252,592.00

Budgeted in FY2026				
LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	Zoll Defibrillator (replace 1 per year)	0	\$ 42,448.00	\$ -
2	Turnout Gear (approx. 14 sets)	14	\$ 4,500.00	\$ 63,000.00
3	UCA Communications Radios (P-25 upgrade)	1	\$ 16,200.00	\$ 16,200.00
4	Parking Lot Resurface & Paint (Station 41) in FY2027	0	\$ 9,700.00	\$ -
5	Fleet Maintenance	1	\$ 30,000.00	\$ 30,000.00
6	STRYKER BATTERIES & CHARGER	1	\$ 15,000.00	\$ 15,000.00
7	ZOLL & LUCAS BATTERIES	1	\$ 6,000.00	\$ 6,000.00
8	LUCAS DEVICE	2	\$ 25,000.00	\$ 50,000.00
9	Ventilation Exhaust Fan	2	\$ 6,000.00	\$ 12,000.00
10	Station 41 Upgrades	1	\$ 102,804.78	\$ 102,804.78
				\$ 295,004.78

[CLICK HERE TO GO TO REVENUES](#)
[CLICK HERE TO GO TO EXPENSES](#)

Updated 5/13/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 FY 2027 (July 1, 2026 - June 30, 2027)

3-44100 CAPITAL PROJECT EXPENSES: FLEET EXPENDITURES

LINE	Chart of Account	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	3-44300	2026 107' Single Axle Ladder	1	\$ 1,570,157.00	\$ 1,570,157.00
2	3-44300	Lighing package, equipment, tools, hose, etc.	1	\$ 175,000.00	\$ 175,000.00
3	3-44300	EMERGENCY MANAGEMENT DIRECTOR VEHICLE	1	\$ 46,161.00	\$ 46,161.00
TOTAL EXPENDITURES					\$ 1,791,318.00

Budgeted in FY2026			
ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Purchase of Diesel Truck	1	\$ 101,279.60	\$ 101,279.60
Lighing package, radio, shell, slide bed			\$ -
TOTAL EXPENDITURES			\$ 101,279.60

[CLICK HERE TO GO TO REVENUES](#)
[CLICK HERE TO GO TO EXPENSES](#)

Updated 3/30/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
3-004 DEBT SERVICE:
FY2027 (7/1/2026-6/30/2027)

*** update beginning number at the end of June

LINE	ITEM DESCRIPTION	
1	BEGINNING FUND BALANCE	\$ 66,956.00
2	INTEREST INCOME	\$ -
3		
4		
5		
6	TRANSFERS IN FROM GENERAL FUND	
7	TRANSFERS IN FROM GENERAL FUND	\$ 500,000.00
8		
9		
10		
11		
12		
13		
14		
15	AVAILABLE FUNDS	\$ 566,956.00
16		
17	DEBT SERVICE INTEREST 9/15/2026	\$ 134,996.88
18	DEBT SERVICE INTEREST 3/15/2027	\$ 134,996.88
19	DEBT SERVICE PRINCIPAL 3/15/2027	\$ 255,000.00
20		
21	ENDING FUND BALACE	\$ 41,962.24

Updated 5/15/2026

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NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
USES OF FUNDS - FY2027
FY2027 (7/1/2026-6/30/2027)

LINE	DESCRIPTION	ACCT. TOTAL	Budgeted in FY2025
1	001 PERM EMPLOYEE WAGES	\$ 3,994,047	
2	002 OVERTIME	\$ 259,120	
3	003 PART-TIME EMPLOYEE WAGES	\$ 292,739	
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 138,199	
5	004 MERIT PAY	\$ -	
6	005 BOARD WAGES	\$ 38,000	
7	006 F.T.C.A.	\$ 361,241	
8	007 RETIREMENT	\$ 751,145	
9	008 INSURANCE (HEALTH)	\$ 1,111,891	
10	009 UTAH DISABILITY DEATH BENEFIT	\$ 4,800	
11	010 WORKMANS COMP	\$ 112,500	
12	011 BANK CHARGES	\$ 9,000	
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 20,100	
14	013 CLOTHING ALLOWANCE	\$ 52,435	
15	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 27,670	
16	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 117,976	
17	016 TRAVEL AND TRAINING	\$ 79,983	
18	017 OFFICE SUPPLY AND EXPENSE	\$ 14,964	
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 62,088	
20	019 VEHICLE MAINTENANCE	\$ 147,850	
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 78,450	
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 115,012	
23	022 800 COMMUNICATIONS	\$ 11,000	
24	023 DISPATCH SERVICES	\$ 211,952	
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 35,785	
26	025 GRANT EXPENSES	\$ -	
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 106,100	
28	027 COLLECTION CONTRACT	\$ 212,740	
29	028 MEDICAL SUPPLIES	\$ 129,960	
30	029 PARAMEDIC FEE	\$ 16,857	
31	030 MISC. SERVICES	\$ 24,210	
32	031 PROFESSIONAL SERVICES (ACCT.AUDIT, ATTORNEY)	\$ 127,320	
33	032 MISC. EQUIPMENT	\$ 30,140	
34	033 LEASE OBLIGATION	\$ 145,581	
35	034 TRANSFER TO DEBT SERVICE	\$ 500,000	
36	035 TRANS TO CAPITAL PROJECTS	\$ 180,000	
37	037 IMPACT FEE RESERVES	\$ -	
	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 205,667	
	TOTAL	\$ 9,726,523	\$ 9,115,329.00
037	TRANSFER TO FUND BALANCE	\$ 4,660	
	TOTAL BUDGET WITH TRANSFER TO CAPITAL	\$ 9,731,083	
	CLICK HERE TO GO TO REVENUES		
	CLICK HERE TO GO TO USES OF FUNDS		
	CLICK HERE TO GO TO CAPITAL PROJECTS FUND BALANCE		
	CLICK HERE TO GO TO CAPITAL EXPENSES		
	CLICK HERE TO GO TO TRANSFER TO CAPITAL		

updated 5/12/2026

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NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 1-3 REVENUES - PROJECTED REVENUES FOR FY2027
 FY 2027 (July 1, 2026 - June 30, 2027)

LINE	CHART OF ACCOUNT #S	REVENUE SOURCE	AMOUNT	FY2026 BUDGETED REVENUE	
1	1-30100	TOTAL AMBULANCE (minus interfacility transfers 400)	\$ 1,350,000.00	TOTAL AMBULANCE	\$ 1,340,000.00
2	1-30100	AMBULANCE COLLECTIONS REVENUE	\$ 60,000.00	PMA AUTO AID REVENUE	\$ 60,000.00
3	1-30150	FIRE/INCIDENT RECOVERY	\$ 55,000.00	FIRE/INCIDENT RECOVERY	\$ 55,000.00
4	1-36100	INTEREST INCOME	\$ 100,000.00	INTEREST INCOME	\$ 100,000.00
5	1-37106	MISC REVENUE (HEALTH INSURANCE REBATE)	\$ 6,000.00	MISC REVENUE	\$ 5,000.00
6		DONATIONS	\$ -	DONATIONS	\$ -
7		UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	UTAH DIVISION OF FORESTRY FIRE & STATE LAN	\$ -
8	1-37210	EMS PER CAPITA	\$ 6,216.00	EMS PER CAPITA	\$ 6,216.00
9		STATE OF UTAH MENTAL HEALTH GRANT	\$ -	STATE OF UTAH MENTAL HEALTH GRANT	\$ -
10		UTAH STATE FORESTRY GRANT	\$ -	UTAH STATE FORESTRY GRANT	\$ -
11		FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -
12	1-33110	CLERICAL FEES / GRAMA REQUESTS	\$ 500.00	CLERICAL FEES / GRAMA REQUESTS	\$ 500.00
13	1-35100	INSPECTION FEES	\$ 10,000.00	INSPECTION FEES	\$ 10,000.00
14		SPECIALIZED PERMITS	\$ 2,500.00	SPECIALIZED PERMITS	\$ 2,500.00
15		OPERATIONAL PERMITS	\$ -	OPERATIONAL PERMITS	\$ -
16	1-34100	PUBLIC SAFETY IMPACT FEES	\$ 65,000.00	PUBLIC SAFET IMPACTY FEES	\$ 65,000.00
17		LIFE SAFETY	\$ -	LIFE SAFETY	\$ -
18	1-38200	PLAN REVIEW FEE - COMMERCIAL	\$ 3,000.00	PLAN REVIEW FEE - COMMERCIAL	\$ 3,000.00
19	1-38205	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 3,000.00	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 3,000.00
20	1-32820	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ 1,000.00	FIRE PROTECTION - FIRE ALARM SYSTEM INSTAL	\$ 1,000.00
21	1-32810	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ 1,000.00	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ 1,000.00
22		FALSE ALARM FEE	\$ -	FALSE ALARM FEE	\$ -
23		OTHER TESTING	\$ -	OTHER TESTING	\$ -
24		ILLEGAL BURING	\$ -	ILLEGAL BURING	\$ -
25		STANDBY FEES	\$ -	STANDBY FEES	\$ -
26		USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -
27	1-33100	FIRE PROTECTION UNICORPORATED COUNTY	\$ 700.00	FIRE PROTECTION UNICORPORATED COUNTY	\$ 700.00
28	1-32100	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 280,000.00	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 245,000.00
29	1-32200	PROPERTY TAX RATE ACCEPTING CERTIFIED RATE OF 0.001557 (4.5% growth projection)	\$ 7,131,500.00	PROPERTY TAXES RATE (based on FY2024 accepted tax rate) 0.001560	\$ 6,582,300.00
30		Release of RDA	\$ 410,000.00	Release of RDA	\$ -
31	1-32300	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 205,667.00	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 635,113.00
32		MIDA MOU	\$ 40,000.00		
33		APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	APPROPRIATION OF FUND BALANCE CAPITAL	
34		APPROPRIATION OF FUND BALANCE	\$ -	APPROPRIATION OF FUND BALANCE	
		TOTAL REVENUES	\$ 9,731,083.00	TOTAL REVENUE BUDGETED FY2024	\$ 9,115,329.00

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[CLICK HERE TO GO TO CAPITAL EXPENSES](#)
 Updated 4/16/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 001 PERMANENT EMPLOYEE WAGES
 FY2027 (July 1, 2026 - June 30, 2027)

LINE	ITEM DESCRIPTION	Step FY26	Step FY27	Employee	Hours Annually	Hourly Wage	FY2026 BI-WEEKLY	FY2026 Annual Wage w/out OT	FY2027 Proposed 5% Increase	FY2027 Proposed New Hourly	TIER	FY2027 Wages
Chart of Account 1-41110												
1	Full-Time Fire Chief - exempt											
2	Full-Time Deputy Chief / Fire Marshal - exempt											
3	Full-Time Deputy Fire Marshal											
4	Full-Time Emergency Management Director - exempt											
5	Full-Time Executive Assistant/Finance/HR/Clerk - exempt											
6	Full-Time HR Coordinator / Deputy District Clerk											
BATTALION CHIEFS & CAPTAINS												
1	Full-Time Battalion Chief - exempt PROBATION 3/2026											
2	Full-Time Battalion Chief - exempt											
3	Full-Time Battalion Chief - exempt											
4	Full-Time Captain		4									
5	Full-Time Captain		3									
6	Full-Time Captain - PROBATION 1/2026		3									
7	Full-Time Captain		6									
8	Full-Time Captain		4									
9	Full-Time Captain		6									
DRIVER/ENGINEERS												
1	Full-Time Driver/Engineer		5									
2	Full-Time Driver/Engineer		4									
3	Full-Time Driver/Engineer		8									
4	Full-Time Driver/Engineer		4									
5	Full-Time Driver/Engineer		3									
6	Full-Time Driver/Engineer (wage capped)		12									
FIREFIGHTERS/PARAMEDICS												
1	Full-Time Firefighter (Paramedic)		8									
2	Full-Time Firefighter (Paramedic) - probation ending 1/2027		6									
3	Full-Time Firefighter (Paramedic)		3									
4	Full-Time Firefighter (Paramedic)		5									
5	Full-Time Firefighter (Paramedic)		7									
6	Full-Time Firefighter (Paramedic)		4									
7	Full-Time Firefighter (Paramedic) - new position											

1 Full-Time Fire Chief
 1 Full-Time Deputy Chief / Fire Marshal
 1 Full-Time Deputy Fire Marshal
 1 Full-Time Executive Assistant / Finance / HR Director / District Clerk
 1 Full-Time HR Coordinator / Deputy District Clerk
 3 Full-Time Battalion Chiefs
 6 Full-Time Captains
 6 Full-Time Driver/Engineers
 10 Full-Time Paramedics
 17 Full-Time Firefighters (3 new full-time firefighter positions being proposed in FY2027)
 3 Shifts (48/96 scheduled)

9

8	Full-Time Firefighter (Paramedic) - new position											
9	Full-Time Firefighter (Paramedic) - new position											
FIREFIGHTERS												
1	Full-Time Firefighter		3									
2	Full-Time Firefighter - probation ending 11/2026		1									
3	Full-Time Firefighter -		4									
4	Full-Time Firefighter -		4									
5	Full-Time Firefighter - probation ending 1/2026		3									
6	Full-Time Firefighter - probation ending 11/2026		1									
7	Full-Time Firefighter		4									
8	Full-Time Firefighter		7									
9	Full-Time Firefighter - probation ending 9/2026		6									
10	Full-Time Firefighter		3									
11	Full-Time Firefighter		3									
12	Full-Time Firefighter		3									
13	Full-Time Firefighter - probation ending 8/2026 (wage capped)		12									
14	Full-Time Firefighter		3									
15	Full-Time Firefighter - probation ending 3/2027		1									
16	Full-Time Firefighter - new position											
17	Full-Time Firefighter - new position											
18	Full-Time Firefighter - new position											
							TOTAL	\$3,473,234				\$3,994,046.94

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Updated 5/13/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 003 BENEFIT PAYOUT CONTINGENCY
 FY2027 (July 1, 2026 - June 30, 2027)
 (Chart of Account 1-41118)

	Position	Employee	QUANTITY		UNIT PRICE		BUDGETED FY2026
			Estimated Sick Leave Sell Back Hours	Estimated Vacation Leave Sell Back Hours	Hourly Rate	Total	
1	Full-Time Fire Chief	1 Full-Time Fire Chief					
2	Full-Time Deputy Chief / Fire Marshal	1 Full-Time Deputy Chief / Fire Marshal					
3	Full-Time Deputy Fire Marshal	1 Full-Time Deputy Fire Marshal					
4	Full-Time Emergency Management Director - exempt	1 Full-Time Deputy Fire Marshal					
5	Full-Time Exec. Assistant/Finance/HR/Clerk	1 Full-Time Executive Assistant / HR Director / Clerk					
6	Full-Time HR Coordinator / Deputy Clerk	1 Full-Time HR Coordinator / Deputy Clerk					
BATTALION CHIEFS & CAPTAINS							
1	Full-Time Battalion Chief	3 Full-Time Battalion Chiefs					
2	Full-Time Battalion Chief	6 Full-Time Captains					
3	Full-Time Battalion Chief	6 Full-Time Driver/Engineers					
4	Full-Time Captain	24 Full-Time Firefighters (AEMT & Paramedic)					
5	Full-Time Captain	3 NEW POSITIONS FOR FULL-TIME FIREFIGHTERS					
6	Full-Time Captain						
7	Full-Time Captain						
8	Full-Time Captain						
9	Full-Time Captain						
DRIVER/ENGINEERS							
1	Full-Time Driver/Engineer						
2	Full-Time Driver/Engineer						
3	Full-Time Driver/Engineer						
4	Full-Time Driver/Engineer						
5	Full-Time Driver/Engineer						
6	Full-Time Driver/Engineer						
FIREFIGHTERS/PARAMEDICS							
1	Full-Time Firefighter (Paramedic)						
2	Full-Time Firefighter (Paramedic)						
3	Full-Time Firefighter (Paramedic)						
4	Full-Time Firefighter (Paramedic)						
5	Full-Time Firefighter (Paramedic)						
6	Full-Time Firefighter (Paramedic)						
7	Full-Time Firefighter (Paramedic)						
8	Full-Time Firefighter (Paramedic)						
9	Full-Time Firefighter (Paramedic)						
FIREFIGHTERS							
1	Full-Time Firefighter						

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2	Full-Time Firefighter						
3	Full-Time Firefighter						
4	Full-Time Firefighter						
5	Full-Time Firefighter						
6	Full-Time Firefighter						
7	Full-Time Firefighter						
8	Full-Time Firefighter						
9	Full-Time Firefighter						
10	Full-Time Firefighter						
11	Full-Time Firefighter						
12	Full-Time Firefighter						
13	Full-Time Firefighter						
14	Full-Time Firefighter						
15	Full-Time Firefighter - new position						
16	Full-Time Firefighter - new position						
17	Full-Time Firefighter - new position						
18	Full-Time Firefighter - new position						
			1656.42	4932		\$ 197,426.52	
			TOTAL VACATION BENEFIT PAYOUT (70% of total)			\$ 138,198.57	\$ 90,000.00
FUNDS							
Updated 3/23/2026							

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
007 RETIREMENT

FY2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-42500)
 ** wage scale adjustment

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LINE	ITEM DESCRIPTION	UNIT PRICE	AMOUNT
1	FULL TIME - TIER 1 (FIREFIGHTERS RETIREMENT DIV. A) FUND 31	\$ 1,208,054.16	\$ 201,261.82
2	FULL TIME - TIER 2 (FIREFIGHTERS RETIREMENT DIV. A) FUND 132 & 232	\$ 2,496,104.64	\$ 500,718.59
3	FULL TIME - FUND 15 (16.97%), FUND 111 (17.65%), FUND 211 (16.95%)	\$ 289,888.14	\$ 49,165.03
4	RETIREMENT RESERVE	-	-
TOTAL		\$ 3,994,046.94	\$ 751,145.44

	Tier 1 (Fund 31)	Tier 2 (Fund 132 & 232)	Fund 15 & 211 (non-firefighter)
2017-2018 rate	18.97%	12.08%	
2018-2019 rate	19.66%	12.08%	
2019-2020 rate	19.66%	12.08%	
2020-2021 rate	19.66%	16.35%	
2021-2022 rate	19.66%	16.35%	
2022-2023 rate	18.66%	16.67%	
2023-2024 rate	18.66%	16.67%	
2024-2025 rate	16.66%	18.81%	16.97%
2025-2026 rate	16.66%	18.81%	15.97%
2026-2027 rate	16.66%	20.06%	16.96%

Updated 5/13/2026

FY2026 BUDGETED \$641,003

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

FY2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-41400)

008 INSURANCE (NOTE: Not all employees utilize NDFD benefits or they may only utilize some of the benefits offered. If an employee experiences a qualifying "life event" sometime throughout the year, premiums could change). ADDED 3 POSITIONS.

	TYPE	TOTAL ANNUAL PREMIUM	QUANTITY	TOTAL ANNUAL PREMIUM	NDFD ANNUAL PREMIUM	EMPLOYEE ANNUAL
1	Traditional Health Family	\$ 31,757.04	23	\$ 730,411.92	\$ 598,937.77	\$ 131,474.15
2	Traditional Health Double	\$ 23,477.52	5	\$ 117,387.60	\$ 96,257.83	\$ 21,129.77
3	Traditional Health Single	\$ 11,341.92	2	\$ 22,683.84	\$ 18,600.75	\$ 4,083.09
			30	\$ 870,483.36	\$ 713,796.36	\$ 156,687.00
1	HSA Health Family	\$ 24,821.28	8	\$ 198,570.24	\$ 198,570.24	\$ -
2	HSA Health Double	\$ 18,349.92	3	\$ 55,049.76	\$ 55,049.76	\$ -
3	HSA Health Single	\$ 8,864.88	7	\$ 62,054.16	\$ 62,054.16	\$ -
			18	\$ 315,674.16	\$ 315,674.16	\$ -
1	Dental Family	\$ 1,360.56	24	\$ 32,653.44	\$ 26,775.82	\$ 5,877.62
2	Dental Double	\$ 873.36	14	\$ 12,227.04	\$ 10,026.17	\$ 2,200.87
3	Dental Single	\$ 437.52	9	\$ 3,937.68	\$ 3,228.90	\$ 708.78
			47	\$ 48,818.16	\$ 40,030.89	\$ 8,787.27
1	Vision Family	\$ 158.88	24	\$ 3,813.12	\$ 3,126.76	\$ 686.36
2	Vision Double	\$ 118.08	14	\$ 1,653.12	\$ 1,355.56	\$ 297.56
3	Vision Single	\$ 77.28	9	\$ 695.52	\$ 570.33	\$ 125.19
			47	\$ 6,161.76	\$ 5,052.64	\$ 1,109.12
TOTAL ANNUAL PREMIUM				\$ 1,241,137.44	\$ 1,074,554.05	\$ 166,583.39

	TYPE	TOTAL MONTHLY	QUANTITY	TOTAL ANNUAL PREMIUM	NDFD ANNUAL PREMIUM (100%)	FY2026 Amount Budgeted		
1	LIFE & AD&D BENEFIT FOR FT EMPLOYEES	\$ 118.80	48	\$ 5,702.40	\$ 5,702.40	NDFD AMOUNT	Employee Amount	TOTAL
2	CANCER INSURANCE FOR FT EMPLOYEES	\$ 391.56	48	\$ 18,794.88	\$ 18,794.88	\$ 895,934.19	\$ 144,993.41	\$ 1,040,927.60
3	DISABILITY INS. FOR NON FF EMPLOYEE (26 PAYROLLS)	\$ 40.00	27	\$ 1,080.00	\$ 1,080.00			
4	FLEX & HSA ADMIN FEE	\$ 60.00	12	\$ 720.00	\$ 720.00			
5	(VASA) - HEALTH BENEFIT	\$ 920.00	12	\$ 11,040.00	\$ 11,040.00			
TOTAL ANNUAL PREMIUM				\$ 37,337.28	\$ 37,337.28	FY2027 TOTAL ANNUAL PREMIUM	FY2027 NDFD ANNUAL PREMIUM	EMPLOYEE ANNUAL PREMIUM
						\$ 1,278,474.72	\$ 1,111,891.33	\$ 166,583.39

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Updated 5/14/2026

NORTH DAVIS FIRE DISTRICT - HEALTH INSURANCE COST FOR FY2027 (July 1, 2026 - June 30, 2027)

Traditional Plan	FY2026 MONTHLY PREMIUM	FY2027 MONTHLY PREMIUM	Annual Premium	NDFD Annual Cost 82%	Employee Annual Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 2,457.10	\$ 2,646.42	\$ 31,757.04	\$ 26,040.77	\$ 5,716.27	\$ 2,170.05	\$ 476.36	\$ 238.18
Double	\$ 1,816.50	\$ 1,956.46	\$ 23,477.52	\$ 19,251.57	\$ 4,225.95	\$ 1,604.30	\$ 352.16	\$ 176.08
Single	\$ 877.54	\$ 945.16	\$ 11,341.92	\$ 9,300.37	\$ 2,041.55	\$ 775.03	\$ 170.13	\$ 85.06

HSA Plan	FY2026 MONTHLY PREMIUM	FY2027 MONTHLY PREMIUM	Annual Premium	NDFD Annual Cost 100%	Employee Annual Premium 0%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 1,929.04	\$ 2,068.44	\$ 24,821.28	\$ 24,821.28	\$ -	\$ 2,068.44	\$ -	\$ -
Double	\$ 1,426.12	\$ 1,529.16	\$ 18,349.92	\$ 18,349.92	\$ -	\$ 1,529.16	\$ -	\$ -
Single	\$ 688.96	\$ 738.74	\$ 8,864.88	\$ 8,864.88	\$ -	\$ 738.74	\$ -	\$ -

Dental	FY2026 MONTHLY PREMIUM	FY2027 MONTHLY PREMIUM	Annual Premium	NDFD Annual Cost 82%	Employee Annual Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 109.12	\$ 113.38	\$ 1,360.56	\$ 1,115.66	\$ 244.90	\$ 92.97	\$ 20.41	\$ 10.20
Double	\$ 70.06	\$ 72.78	\$ 873.36	\$ 716.16	\$ 157.20	\$ 59.68	\$ 13.10	\$ 6.55
Single	\$ 35.10	\$ 36.46	\$ 437.52	\$ 358.77	\$ 78.75	\$ 29.90	\$ 6.56	\$ 3.28

Vision	FY2026 MONTHLY PREMIUM	FY2027 MONTHLY PREMIUM	Annual Premium	NDFD Annual Cost 82%	Employee Annual Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 13.93	\$ 13.24	\$ 158.88	\$ 130.28	\$ 28.60	\$ 10.86	\$ 2.38	\$ 1.19
Double	\$ 10.28	\$ 9.84	\$ 118.08	\$ 96.83	\$ 21.25	\$ 8.07	\$ 1.77	\$ 0.89
Single	\$ 6.63	\$ 6.44	\$ 77.28	\$ 63.37	\$ 13.91	\$ 5.28	\$ 1.16	\$ 0.58

FY2026						
Traditional Plan (increase)	Yearly Premium	NDFD Yearly Cost 82%	Employee Yearly Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 29,485.20	\$ 24,177.86	\$ 5,307.34	\$ 2,014.82	\$ 442.28	\$ 221.14
Double	\$ 21,798.00	\$ 17,874.36	\$ 3,923.64	\$ 1,489.53	\$ 326.97	\$ 163.49
Single	\$ 10,530.48	\$ 8,634.99	\$ 1,895.49	\$ 719.58	\$ 157.96	\$ 78.98

HSA Plan (5% increase)	Yearly Premium	NDFD Yearly \$ amount as traditional	Employee Yearly Premium	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 23,148.48	\$ 23,148.48		\$ 1,929.04	\$ -	\$ -
Double	\$ 17,113.44	\$ 17,113.44		\$ 1,426.12	\$ -	\$ -
Single	\$ 8,267.52	\$ 8,267.52		\$ 688.96	\$ -	\$ -

Dental increase	Yearly Premium	NDFD Yearly Cost 82%	Employee Yearly Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 1,309.44	\$ 1,073.74	\$ 235.70	\$ 89.48	\$ 19.64	\$ 9.82
Double	\$ 840.72	\$ 689.39	\$ 151.33	\$ 57.45	\$ 12.61	\$ 6.31
Single	\$ 421.20	\$ 345.38	\$ 75.82	\$ 28.78	\$ 6.32	\$ 3.16

Vision	Yearly Premium	NDFD Yearly Cost 82%	Employee Yearly Premium 18%	NDFD Monthly Cost	Employee Monthly Cost	Employee Pay Period Cost (24)
Family	\$ 167.16	\$ 138.74	\$ 28.42	\$ 11.56	\$ 2.37	\$ 1.18
Double	\$ 123.36	\$ 102.39	\$ 20.97	\$ 8.53	\$ 1.75	\$ 0.87
Single	\$ 79.56	\$ 66.03	\$ 13.53	\$ 5.50	\$ 1.13	\$ 0.56

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

010 WORKMANS COMP
 FY2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-43400)

ESTIMATED INCREASE

LINE	ITEM DESCRIPTION	CHART OF ACCOUNT	QUANTITY	UNIT PRICE	AMOUNT
1	WORKMANS COMP (Benchmark (A-VII, 7710)	1-43400	1	\$ 110,000.00	\$ 110,000.00
2	WORKMANS COMP EST FOR EMERGENCY MANAGEMENT DIRECTOR	1-43400	1	\$ 2,500.00	\$ 2,500.00
				TOTAL	\$ 112,500.00

FY2026 BUDGETED	
\$	95,393.00

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Updated 4/14/2026

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NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

012 EMPLOYEE ASSISTANCE PROGRAM
 FY2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-41000)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	EMPLOYEE ASSISTANCE - WELLNESS CHECKS	1	\$ 19,800.00	\$ 19,800.00
2	EMPLOYEE ASSISTANCE - WELLNESS CHECKS (EMERGENCY MANAGEMENT DIRECTOR)	1	\$ 300.00	\$ 300.00
			TOTAL	\$ 20,100.00

Budgeted in FY2026	
\$	19,800.00

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Updated 3/23/2026

2029 Cancer * State Statute

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

013 CLOTHING ALLOWANCE (FULL-TIME)
 FY2027 (July 1, 2026 - June 30, 2027)
 (Chart of Account 1-40300)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	Fire Chief	1	\$ 1,408.75	\$ 1,408.75
2	Deputy Fire Chief	1	\$ 1,408.75	\$ 1,408.75
3	Deputy Fire Marshal	1	\$ 1,408.75	\$ 1,408.75
4	Emergency Management Director	1	1408.75	\$ 1,408.75
5	Battalion Chief	3	\$ 780.00	\$ 2,340.00
6	Captain	6	\$ 780.00	\$ 4,680.00
7	Full-Time Firefighters	33	\$ 780.00	\$ 25,740.00
8	Part-Time Firefighters (under 1200 hours)	10	\$ 300.00	\$ 3,000.00
9	Part-Time Firefighters (over 1200 hours)	2	\$ 200.00	\$ 400.00
10	NAMEPLATES	1	\$ 800.00	\$ 800.00
11	BADGES	8	\$ 130.00	\$ 1,040.00
12	UNIFORM RESERVE CONTINGENCY	1	\$ 8,800.00	\$ 8,800.00
13				\$ -
				\$ -
	TOTAL			\$ 52,435.00

FULL-TIME CLOTHING ALLOWANCE
 Chief/Deputy Chief Uniform Allowance = \$1,100.00
 52 weeks x 5 days = 260 days
 Chief/Deputy Chief Uniform Cleaning Allowance = \$308.75
 260 days - 13 holidays = 247 days.
 247 days x \$1.25 = \$308.75
 24-Hour Firefighters (Full-Time) Uniform Allowance = \$630.00
 30 Pay Periods x 4 Shifts = 120 24-hour shifts
 24-Hour Firefighters (Full-Time) Uniform Cleaning Allowance = \$150.00
 120 Shifts x \$1.25 = \$150.00
moved part-time clothing tab to full-time clothing tab.

PART-TIME CLOTHING ALLOWANCE BREAKDOWN.
 Part-Time FF who worked less than 1200 hours the prior year - \$200.00
 Part-Time FF who worked more than 1200 hours the prior - \$300.00

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Budgeted in FY2026	
\$	44,486.25

Updated 4/6/2026

NOR NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

016 CODE ENFORCEMENT - PUBLIC EDUCATION
 FY2027 (July 1, 2026 - June 30, 2027)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	1-40405	IAAI UTAH & National CHAPTER	5	\$ 140.00	\$ 700.00
2	1-40455	IAAI TRAINING SEMINAR (seminar/hotel)	5	\$ 700.00	\$ 3,500.00
3	1-40410	ICC MEMBERSHIP	3	\$ 135.00	\$ 405.00
4	1-40410	ICC CODES	1	\$ 800.00	\$ 800.00
5	1-40415	NATIONAL ASSOCIATION OF FIRE INVESTIGATORS	5	\$ 65.00	\$ 325.00
6	1-40420	NFPA MEMBERSHIP	2	\$ 225.00	\$ 450.00
7	1-40420	NFPA PUBLICATIONS/DISK CODES	1	\$ 1,305.00	\$ 1,305.00
8	1-40425	STATE FIRE & LIFE SAFETY ASSOCIATION	2	\$ 75.00	\$ 150.00
9	1-40430	UTAH FIRE & LIFE SAFETY EDUCATORS PROGRAMS	1	\$ 1,250.00	\$ 1,250.00
10	1-40435	UTAH STATE FIRE MARSHAL ASSOCIATION	1	\$ 50.00	\$ 50.00
11	1-40440	BLUEBEAM	2	\$ 500.00	\$ 1,000.00
12	1-40440	FIRE MARSHALL TRAINING	1	\$ 885.00	\$ 885.00
13	1-40450	ARSON INVESTIGATOR TRAINING PERDIEM	5	\$ 250.00	\$ 1,250.00
14	1-40460	FIRE & LIFE SAFETY EDUCATOR PROGRAM	1	\$ 700.00	\$ 700.00
15	1-40465	PUB ED & PRESENTATION SUPPLIES	1	\$ 1,500.00	\$ 1,500.00
16	1-40465	PUB ED FIRE PREVENTION OPEN HOUSE	2	2,700.00	\$ 5,400.00
17	1-40465	PUB ED STATION TOUR SUPPLIES	1	1,500.00	\$ 1,500.00
18	1-40470	PUB ED CHARACTERIZATION TRAINING	1	\$ 3,000.00	\$ 3,000.00
19	1-40475	INVESTIGATION SUPPLIES	1	\$ 2,000.00	\$ 2,000.00
20	1-40480	CODE ENFORCEMENT SUPPLY RESERVE	1	\$ 1,500.00	\$ 1,500.00
		TOTAL			\$ 27,670.00

Budgeted in FY2026	
\$	27,220.00

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Updated 2/3/2025

TH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 015 SUBSCRIPTIONS, MEMBERSHIPS
 FY2027 (July 1, 2026 - June 30, 2027)

CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1-42800	DAVIS COUNTY FIRE OFFICER MEMBERSHIP	5	\$ 150.00	\$ 750.00	\$ 610.00
	DAVIS COUNTY OFFICER REHAB DUES & TRAINING ALLIANCE	1	\$ 650.00	\$ 650.00	\$ 150.00
	IFSTA (International Fire Service Training Association)	1	\$ 150.00	\$ 150.00	\$ 150.00
	INTERNATIONAL ASSOCIATION OF FIRE CHIEFS	2	\$ 285.00	\$ 570.00	\$ 570.00
	UTAH STATE FIREFIGHTERS ASSOCIATION DUES	54	\$ 15.00	\$ 810.00	\$ 810.00
	UTAH STATE FIRE CHIEFS DUES	4	\$ 125.00	\$ 500.00	\$ 375.00
	UTAH TRAINING OFFICERS ASSOCIATION	2	\$ 100.00	\$ 200.00	\$ 200.00
	UTAH EMERGENCY MEDICAL SERVICES ASSOC.	1	\$ 250.00	\$ 250.00	\$ 250.00
	LAYTON CITY DAPSS SHARED SYSTEM SOFTWARE & SERVICE	1	\$ 2,700.00	\$ 2,700.00	\$ 225.00
	UTAH ASSOCIATION OF SPECIAL DISTRICTS	1	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	MISSION SQUARE RETIREMENT MEMBERSHIP FEES	4	\$ 250.00	\$ 1,000.00	\$ 1,000.00
	NUHRA (HR - CLERK)	1	\$ 150.00	\$ 150.00	\$ 150.00
	UTAH GOV FINANCE OFFICERS ASSOCIATION	1	\$ 150.00	\$ 150.00	\$ 150.00
	SHRM (HR - CLERK)	2	\$ 395.00	\$ 790.00	\$ 790.00
	NOTARY (every 4-years)	1	\$ 135.00	\$ 135.00	\$ 135.00
	UTAH FIRE ADMINISTRATORS ASSOCIATION	2	\$ 150.00	\$ 300.00	\$ 300.00
	COMMERCE SYNC	12	\$ 42.00	\$ 504.00	\$ 480.00
	STREAMLINE (NDFD WEBSITE) - DocAccess ADA	1	\$ 4,500.00	\$ 4,500.00	
	STREAMLINE (NDFD WEBSITE)	1	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
	MEDICAL PUBLICATIONS AND DUES	1	\$ 200.00	\$ 200.00	\$ 200.00
	NEWS PAPER SUBSCRIPTIONS			\$ -	\$ 247.00
	SAM'S CLUB MEMBERSHIP	1	\$ 250.00	\$ 250.00	\$ 312.00
	COSTCO MEMBERSHIP	1	\$ 150.00	\$ 150.00	\$ -
	AMAZON MEMBERSHIP	1	\$ 179.00	\$ 179.00	\$ 130.00
	DOCUSIGN	1	\$ 700.00	\$ 700.00	\$ 700.00
	DROPBOX	2	\$ 130.00	\$ 260.00	\$ 260.00
	INTUIT QUICKBOOKS	1	\$ 1,600.00	\$ 1,600.00	\$ 1,250.00
	KOFAX CONVERTER	3	\$ 191.00	\$ 573.00	\$ 573.00
	CANVA	1	\$ 140.00	\$ 140.00	
	Vector Scheduling (TSCPRO)	1	\$ 4,500.00	\$ 4,500.00	\$ 4,275.00
	Vector-LMS Maint Fee (TSMINTFEES)		\$ 400.00	\$ -	\$ 400.00
	Vector-LMS Membership (TSPREMIER)		\$ 100.00	\$ -	\$ 4,000.00
	Vector-LMS TS EDITION ADMIN (TSADMIN)		\$ 75.00	\$ -	\$ 300.00
	Vector-Check-IT-Vehicles (TSCheckit-A)		\$ 200.00	\$ -	\$ 4,000.00
	Vector-Check-IT-Stationes (TSCHECK-FIRESTATIONS)		\$ 300.00	\$ -	\$ 600.00
Vector-Check-IT-Drug Safe (TSCHECKIT-DS)		\$ 200.00	\$ -	\$ 1,400.00	
MIRATECH (EMPLOYEE EVALUATION SOFTWARE)	1	\$ 6,500.00	\$ 6,500.00	\$ 4,275.00	
FIRE ENGINEERING TRAINING	1	\$ 9,185.00	\$ 9,185.00	\$ 375.00	

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1-42805	IMAGETREND-ELITE RESCUE-Annual-Fee	0	\$ 10,400.00	\$ -	\$ 10,400.00	
	IMAGETREND-Mobile-Inspections	0	\$ 2,050.00	\$ -	\$ 2,050.00	
	IMAGETREND-Continum	0	\$ 5,000.00	\$ -	\$ 5,000.00	
	IMAGETREND-Permits	0	\$ 1,327.13	\$ -	\$ 1,327.00	
	IMAGETREND-CAD-DISTRIBUTION	0	\$ 3,900.00	\$ -	\$ 3,900.00	
	IMAGETREND-FIRE-&EMS-CONTENT	0	\$ 885.00	\$ -	\$ 1,770.00	
	IMAGETREND-CASE-REVIEW	0	\$ 1,900.00	\$ -		
	FIRST DUE					
	1-42800	ZOLL Q&A SOFTWARE - CASE REVIEW	1	\$ 28,800.00	\$ 28,800.00	\$ 1,900.00
		ERS REPORTING - OLD SOFTWARE SUBSCRIPTION	1	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00
	ISPYFIRE	1	\$ 500.00	\$ 500.00	\$ 500.00	
	KNOX COMPANY	1	\$ 2,100.00	\$ 2,100.00	\$ 1,950.00	
	TECH NET	1	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	
1-42800	EMERGENCY MANAGEMENT DIRECTOR	1	\$ 600.00	\$ 600.00	\$ 600.00	
	TOTAL		\$ 117,976.00		\$ 80,089.00	

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ed 5/13/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

017 OFFICE SUPPLIES

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-42200)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	MISCELLANEOUS OFFICE SUPPLIES				
	OFFICE MACHINE REPAIR, LES OLSEN TONER CONTRACT	1	\$ 9,000.00	\$ 9,000.00	\$ 9,500.00
	PENS, PENCILS, MARKERS, BINDERS			\$ -	
	STORAGE BOXES, PROFESSIONAL PRINTING,			\$ -	
	SD CARDS, USB, TONER, INLK, FOLDER, ETC.			\$ -	
2	POSTAGE MACHINE RENTAL & Postage			\$ -	
3	FORMS	1	\$ 1,664.00	\$ 1,664.00	\$ 1,664.00
3	ENVELOPES, PAPER, PRINTING FOR MEDICAL SUPPLIES,	1	\$ 500.00	\$ 500.00	\$ 500.00
4	BUSINESS CARDS				
5	CHECKS	1	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
5	CHECKS	1	\$ 900.00	\$ 900.00	
6	EMERGENCY MANAGEMENT DIRECTOR SUPPLIES	1	\$ 400.00	\$ 400.00	
	TOTAL			\$ 14,964.00	\$ 14,164.00

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Updated 1/23/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

018 EQUIPMENT, MAINT. AND SUPPLY

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-41200)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	ANNUAL FIRE ALARM SYSTEM MONITORING/SERVICE/INSPECTIONS/FIRE EXTINGUISHER MAINTENANCE TESTING AND REFILL, BACKFLOW TESTING				
2	AIR COMPRESSOR CERTIFICATION TESTING (station compressors)	2	\$ 1,600.00	\$ 3,200.00	
3	SCBA HYDROSTATIC FLOW TESTING (AIRPACKS & Masks) - LN Curtis	2	\$ 100.00	\$ 200.00	
4	SCBA MASK FIT TESTING	34	\$ 122.00	\$ 4,148.00	
5	SCBA - HYDRO TEST FOR SCBA BOTTLE (every 5 years) - LN Curtis	0	\$ 70.00	\$ -	
6	SCBA COMPRESSOR MAINTENANCE (CASCADE) - LN Curtis	70	\$ 72.00	\$ 5,040.00	
7	GENERATOR MAINTENANCE (needed in FY27)	2	\$ 1,850.00	\$ 3,700.00	
8	JANITORIAL SUPPLIES	2	\$ 3,200.00	\$ 6,400.00	
9	AIRHAWK FILTERS	1	\$ 10,000.00	\$ 10,000.00	
10	GARAGE DOOR MAINTENANCE	1	\$ 3,700.00	\$ 3,700.00	
11	MISC. BATTERIES FOR SMALL EQUIPMENT	1	\$ 2,000.00	\$ 2,000.00	
12	LAWN CARE MAINTENANCE STATION 41	2	\$ 1,000.00	\$ 2,000.00	
13	STATION HANDTOOLS & REPAIRS	4	\$ 300.00	\$ 1,200.00	
14	SMALL ENGINE REPAIR	1	\$ 1,000.00	\$ 1,000.00	
15	APPLIANCE REPAIR/REPLACEMENT RESERVE	1	\$ 1,700.00	\$ 1,500.00	
16	EXTRACATION MAINTENANCE (5 SETS TOTAL) - 3 SETS ONE YEAR 2 SETS THE NEXT YEAR	1	\$ 4,000.00	\$ 4,000.00	
17	PEST CONTROL	3	\$ 1,600.00	\$ 4,800.00	
18	STATION CARPET & TILE CLEANING	4	\$ 600.00	\$ 2,400.00	
19	UNFORSEEN MAINTENANCE RESERVE	4	\$ 700.00	\$ 2,800.00	
20		1	\$ 4,000.00	\$ 4,000.00	
	TOTAL			\$ 62,088.00	\$ 49,985.00

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Updated 2/18/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
019 VEHICLE MAINTENANCE
 FY2027 (July 1, 2026 - June 30, 2027)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	1-43300	PM SERVICES			
1	1-43300	VEHICLE MAINTENANCE	1	\$ 10,000.00	\$ 10,000.00
9	1-43300	MISC. VEHICLE MAINTENANCE / SHOP SUPPLIES (bolts, oil, wash, misc parts)	1	\$ 5,000.00	\$ 5,000.00
6	1-43300	EXTERIOR TRUCK MAINTENANCE (lights, paint, etc.)	1	\$ 2,000.00	\$ 2,000.00
8	1-43315	TIRES	1	\$ 20,000.00	\$ 20,000.00
2	1-43305	ANNUAL AERIAL INSPECTION	1	\$ 2,000.00	\$ 2,000.00
3	1-43305	ANNUAL INSPECTIONS / EMISSION	10	\$ 140.00	\$ 1,400.00
4	1-43305	ANNUAL LADDER CERTIFICATION TESTS	20	\$ 75.00	\$ 1,500.00
5	1-43305	ANNUAL PUMP TESTS	5	\$ 150.00	\$ 750.00
7	1-43310	FUEL	12	\$ 4,900.00	\$ 58,800.00
11	1-43300	MAINTENANCE RESERVE	1	\$ 10,000.00	\$ 10,000.00
13	1-43310	EMERGENCY MANAGEMENT DIRECTOR FUEL	1	\$ 3,600.00	\$ 3,600.00
	1-43310	EMERGENCY MANAGEMENT DIRECTOR VEHICLE MAINT	1	\$ 2,800.00	\$ 2,800.00
		CLICK HERE TO RETURN TO USES OF FUNDS			
		TOTAL			\$ 147,850.00

Budgeted in FY2026
\$ 5,000.00
\$ 10,000.00
\$ 10,000.00
\$ 500.00
\$ 20,000.00
\$ 2,000.00
\$ 1,000.00
\$ 1,500.00
\$ 750.00
\$ 66,000.00
\$ 10,000.00
\$ 126,750.00

Updated 3/23/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
020 COMPUTER MAINTENANCE AND SUPPLY
 FY2027 (July 1, 2026 - June 30, 2027)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	1-40740	IT EQUIPMENT/SUPPLIES/PRINTERS - RESERVE (budget to replace 4 per year)	1	\$ 7,000.00	\$ 7,000.00
2	1-40750	COMPUTER MAINTENANCE & MONTHLY SUPPORT (during business hours)	12	\$ 3,000.00	\$ 36,000.00
3	1-40750	AFTER HOURS NEEDS	1	\$ 2,000.00	\$ 2,000.00
4	1-40750	MICROSOFT LICENSES, ETC.	1	\$ 9,500.00	\$ 9,500.00
5	1-40750	SONIC WALL FIREWALL (5 Year Subscription; (2026 2 renewals)	2	\$ 10,000.00	\$ 20,000.00
6	1-40740	EMERGENCY MANAGEMENT DIRECTOR PRINTER, LAPTOP, DESKTOP	1	\$ 3,950.00	\$ 3,950.00
7					\$ -
8					\$ -
9					\$ -
10					\$ -
		TOTAL			\$ 78,450.00

Budgeted in FY2026
\$ 47,669.00

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Updated 3/23/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 023 DISPATCH SERVICES
 FY2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 1-40900)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	DISPATCH SERVICES (Layton) July-Sept	9	\$ 19,250.00	\$ 173,250.00
	DISPATCH SERVICES (Layton) Oct - June	3	\$ 11,334.00	\$ 34,002.00
3	DEAPSS SHARED SYSTEM SOFTWARE & SERVICES (Layton)	1	\$ 2,700.00	\$ 2,700.00
2	LAYTON IT	1	\$ 2,000.00	\$ 2,000.00
	TOTAL			\$ 211,952.00

Budgeted in FY2026
\$ 136,893.00
\$ 2,000.00
\$ 138,893.00

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updated 3/30/2026

Next year FY2028 \$231,000

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
 024 SPECIAL DEPARTMENT ALLOWANCE
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	Chart of Account	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1		CHRISTMAS CARDS	1	\$ 500.00	\$ 500.00
2		CHRISTMAS GIFT CARDS	59	\$ 75.00	\$ 4,425.00
3		DAVIS COUNTY TRAINING ALLIANCE	1	\$ 400.00	\$ 400.00
4		LUNCH MEETINGS	12	\$ 30.00	\$ 360.00
5		LUNCHEES FOR TESTING TEAM	1	\$ 800.00	\$ 800.00
6		OFFICERS MEETING LUNCHEONS	1	\$ 500.00	\$ 500.00
7	1-42700	MISC. LUNCHEONS FOR STAFF	1	\$ 2,100.00	\$ 2,100.00
8		MISC FLOWERS FOR EMPLOYEES	1	\$ 500.00	\$ 500.00
9		SPECIAL DEPT CONTINGENCY	1	\$ 2,000.00	\$ 2,000.00
10		ON THE SPOT AWARDS	1	\$ 750.00	\$ 750.00
11		NDFD CHALLENGE COINS	1	\$ 1,500.00	\$ 1,500.00
12		SERVICE AWARDS (monetary)	1	\$ 650.00	\$ 650.00
13		PLAQUES/INCIDENT AWARDS	1	\$ 2,400.00	\$ 2,400.00
14	1-42705	WINTER SOCIAL DINNER / OTHER	1	\$ 8,400.00	\$ 8,400.00
15		PUBLICATIONS (PUBLIC HEARINGS)	1	\$ 3,500.00	\$ 3,500.00
16	1-42700	4TH OF JULY CANDY/FOOD	1	\$ 6,000.00	\$ 6,000.00
17	1-42715	BOARD OF TRUSTEE EXPENSE	1	\$ 1,000.00	\$ 1,000.00
		TOTAL			\$ 35,785.00

Budgeted in FY2026
\$ 500.00
\$ 4,125.00
\$ 400.00
\$ 360.00
\$ 700.00
\$ 500.00
\$ 2,000.00
\$ 500.00
\$ 2,000.00
\$ 2,000.00
\$ 600.00
\$ 2,000.00
\$ 9,000.00
\$ 4,000.00
\$ 2,100.00
\$ 1,000.00
\$ 31,785.00

FY2026 Fire Years of Service		
FY2026 NDFD Years of Service		
Years	Employee	\$ Amount
25	Rawlings, Mike	\$ 250.00
10	Holman, Dan	\$ 100.00
10	Iarossi, Anthony	\$ 100.00
5	McCreary, Robert	\$ 50.00
5	Taylor, Crystal	\$ 50.00
5	Christensen, Ryan	\$ 50.00
5	Busdicker, Austin	\$ 50.00
		\$ 650.00
	FF OF THE YEAR AWARD X 4	\$ 400.00
	FIRE & EMS INCIDENT OF YEAR & YEARS OF SERVICE PLAQUE	\$ 1,500.00
	YEARS OF SERVICE AWARD	\$ 350.00
	CROOKED HALOGEN	\$ 75.00
	CITIZEN OF THE YEAR	\$ 75.00
		\$ 2,400.00

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Updated 1/27/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
025 GRANT EXPENSES
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	EMS PER CAPITA GRANT EXPENSE	1		\$ -
2	EMS GRANT	1		\$ -
3	FEMA ASSISTANCE TO FIREFIGHTERS (AFG)	1		\$ -
4	REGION 1 HAZMAT GRANT	1		\$ -
5	DAVIS COUNTY SAFE KIDS COALALITION	1		\$ -
6	SAFER GRANT	1		\$ -
7		1	\$ -	\$ -
			TOTAL	\$ -

Budgeted in FY2026	
\$	-

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 FEMA ASSISTANCE TO FIREFIGHTERS (AFG)

Updated 1/27/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
026 LIABILITY INSURANCE
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

Estimated Increase

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	1-41720	LIABILITY INSURANCE (HCC) (4 installments)	1	\$ 87,000.00	\$ 87,000.00
2	1-41700	CYBER LIABILITY (Cowbell) (1 installment)	1	\$ 16,600.00	\$ 16,600.00
3	1-41720	EMERGENCY MANAGEMENT DIRECTOR LIABILITY INSURANCE	1	\$ 2,500.00	\$ 2,500.00
				TOTAL	\$ 106,100.00

Budgeted in FY2026	
\$	84,138.00
\$	15,455.00
\$	99,593.00

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Updated 4/14/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
027 COLLECTION CONTRACT
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

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LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	1-40500	AMBULANCE COLLECTION 6.54% Percent of Ambulance Revenue (estimated) First Professional	6.54%	\$ 1,350,000.00	\$ 88,290.00	\$ 87,636.00
2	1-40500	AMBULANCE COLLECTION FEES (collection company - estimated)	25%	\$ 65,000.00	\$ 16,250.00	\$ 16,250.00
2	1-40500	Stripe Fee	1	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
3	1-40510	HEALTH CARE FINANCE ASSESSMENT (est 9.82 qtr)	4	\$ 25,000.00	\$ 100,000.00	\$ 82,488.00
4	1-40500	Fire Recovery	1	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
		Fire Recovery USA - 20% of Hazardous Materials Management & Incident Cost Recovery				
		TOTAL			\$ 212,740.00	\$ 194,574.00

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Estimated number of Ground Transports in 1-Year	Estimated number of transports and cost per year per patient transport. Actual cost per transport is determined by Utah Department of Health/Medicaid.
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Updated 4/22/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
028 MEDICAL SUPPLIES
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	FY2026
1	1-41810	GENERAL MEDICAL SUPPLIES - Consumable	1	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
	1-41812	GENERAL MEDICAL SUPPLIES -Equipment	1			
2	1-14815	JUMP KITS/TRAUMA BAG	5	\$ 450.00	\$ 2,250.00	\$ 2,250.00
3	1-14813	MEDICAL HARDWARE MAINTENANCE	1	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
4	1-41805	PATHO-SHIELD GURNEY STRAPS	6	\$ 90.00	\$ 540.00	\$ 540.00
5	1-41890	LUCAS PM MAINTENANCE ADD IN FY26	3	\$ 500.00	\$ 1,500.00	\$ 2,400.00
6	1-41895	STRYKER COT PREVENT & MAINT FY26	4	\$ 400.00	\$ 1,600.00	\$ 4,500.00
	1-41899	STRYKER POWERLOAD MAINT FY26	4	\$ 525.00	\$ 2,100.00	\$ 3,700.00
7	1-41820	STYKER GURNEY MATTRESS	2	\$ 335.00	\$ 670.00	\$ 670.00
8	1-41865	ZOLL PM SERVICES	7	\$ 900.00	\$ 6,300.00	\$ 6,300.00
9	1-41814	Vent Maintenance Every (2 vents) (Service September of each year)	2	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00
10	1-41806	SeCur Lyft	1	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
		TOTAL			\$ 129,960.00	\$ 135,860.00

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Updated 4/14/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

029 PARAMEDIC PAYMENTS

Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

***need to update when info can be obtained from FPS

(Chart of Account 1-42300)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	PAYMENT FOR PMA SERVICE - OTHER ENTITIES	60	\$ 280.95	\$ 16,857.00
			TOTAL	\$ 16,857.00

Budgeted in FY2026
\$ 11,238.00

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Here is the updated PMA rate for FY25.

Updated 2/3/2025

PMA FEE CALCULATION		CY2023	AVERAGE
% Gross Revenue			
South Davis Metro Fire	39.00%		42.25%
Farmington Fire Department	41.88%		
Kaysville Fire Department	41.15%		
Layton Fire Department	58.57%		
South Weber Fire Dept	46.15%		
Syracuse Fire Department	38.48%		
North Davis Fire District	33.16%		
Clinton Fire Department	39.60%		

Approved PM Rate \$665.00

Flat Rate Amount \$280.95

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

030 MISC. SERVICES

Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	1-41930	FIREFIGHTER PHYSICALS AND HPE TESTING	55	\$ 300.00	\$ 16,500.00
2	1-41990	SHIPPING CHARGES	1	\$ 750.00	\$ 750.00
3	1-41920	YEARLY AMBULANCE LICENSE FEES (AEMT Quick Response Vehicle)	6	\$ 130.00	\$ 780.00
4	1-41925	YEARLY PARAMEDIC LICENSE FEE (Paramedic Rescue & Ground Ambulance)	6	\$ 180.00	\$ 1,080.00
5	1-41940	RECERTIFICATION OF EMTS STATE & NATIONAL/TESTING	20	\$ 160.00	\$ 3,200.00
6	1-41940	CERTIFICATION TESTING	1	\$ 750.00	\$ 750.00
7	1-41940	BLS/ACLS/PALS CARDS	1	\$ 550.00	\$ 550.00
8		TB TESTING FOR RECERTIFYING EMTS	0	\$ 165.00	\$ -
9	1-41990	NUTRITION CONSULTATION / EMPLOYEE & SIGNIFICANT OTHER TRAINING	1	\$ 600.00	\$ 600.00
		TOTAL			\$ 24,210.00

Budgeted in FY2026
\$ 16,500.00
\$ 1,000.00
\$ 1,625.00
\$ 325.00
\$ 3,200.00
\$ 550.00
\$ 600.00
\$ 23,800.00

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Updated 4/7/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
031 PROFESSIONAL SERVICES
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	1-42410	ACCOUNTANT FEES - Audit Prep / Monthly Assistance / Transparency (Child/Richards)	12	\$ 3,300.00	\$ 39,600.00	\$ 39,600.00
2	1-42470	MEDICAL ADVISOR	12	\$ 900.00	\$ 10,800.00	\$ 10,800.00
3	1-42420	LEGAL	1	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
4	1-42430	AUDITOR	1	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
5	1-42480	PAYROLL ADMINISTRATION (Rasmussen)	12	\$ 1,270.00	\$ 15,240.00	\$ 15,240.00
6	1-42460	BOND TRUSTEE (EMMA Filing Fee & Moodys)	1	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
7		BOND TRUSTEE (ZIONS BONDS)	2	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
8	1-42490	ANNEXATION & NOTICING (ANNEX)	1	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
9	1-42440	BLUE LINE DRUG TESTING PROGRAM	16	\$ 110.00	\$ 1,760.00	\$ 1,760.00
10	1-42441	NEW EMPLOYEE DRUG TESTING	8	\$ 75.00	\$ 600.00	\$ 600.00
11	1-42435	BACKGROUND CHECKS	8	\$ 40.00	\$ 320.00	\$ 320.00
12	1-42400	PROFESSIONAL SERVICE RESERVE	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
13	1-42490	ZIONS IMPACT FEE STUDY	1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
		TOTAL			\$ 127,320.00	\$ 127,320.00

[CLICK HERE TO RETURN TO USES OF FUNDS](#)

Updated 1/26/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET
032 MISC. EQUIPMENT
 Fiscal Year 2027 (July 1, 2025 - June 30, 2026)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	1-42001	SCBA MASKS	1	\$ 1,000.00	\$ 1,000.00	\$ 1,450.00
6	1-42002	SAFETY GLASSES	15	\$ 40.00	\$ 600.00	\$ 600.00
	1-42003	HOODS	1	\$ 1,000.00	\$ 1,000.00	
	1-42004	GLOVES	1	\$ 1,000.00	\$ 1,000.00	
	1-42005	SAFETY EQUIPMENT	10	\$ 145.00	\$ 1,450.00	
	1-42006	HELMETS	3	\$ 630.00	\$ 1,890.00	
	1-42007	STRUCTURE BOOTS	3	\$ 600.00	\$ 1,800.00	
	1-42008	PAR TAGS	1	\$ 700.00	\$ 700.00	
	1-42009					
3	1-42010	TURNOUT GEAR RESERVE	1	\$ 5,100.00	\$ 5,100.00	\$ 10,000.00
4	1-42020	PPE MAINTENANCE	1	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
5					\$ -	\$ 1,000.00
7	1-42025	HAZ-MAT SUPPLIES	1	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
8	1-42025	GAS MONITOR DETECTOR/SENSORS	1			
9	1-12031	ICE RESCUE SUITS	1	\$ 1,000.00	\$ 1,000.00	\$ 4,200.00
10	1-12031	ICE RESCUE SUIT REPAIR	1	\$ 600.00	\$ 600.00	
11	1-12031	ICE RESCUE EQUIPMENT	1	\$ 1,500.00	\$ 1,500.00	\$ -
12		ACTIVE SHOOTER PPE (determined by expiration date of PPE)	0	0.00	\$ -	\$ -
		TOTAL			\$ 30,140.00	\$ 29,750.00

[CLICK HERE TO RETURN TO USES OF FUNDS](#)

Updated 5/13/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

033 LEASE OBLIGATION
Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

033 LEASE OBLIGATION

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	1-41500	2021 Pierce Enforcer Engine 42 - Interest (07/26/2026)	1	\$ 14,625.65	\$ 14,625.65	\$ 16,469.93
	1-41600	2021 Pierce Enforcer Engine 42 - Principal (07/26/2026)	1	\$ 60,955.70	\$ 60,955.70	\$ 59,111.42
		Payment 6 of 12 (Maturity 07/26/2032) PNC Equipment				
		Total			\$ 75,581.35	\$ 75,581.35
2	1-41500	2026 107' Single Axle Ladder - Interest	1	\$ 44,263.48	\$ 44,263.48	
	1-41500	2026 107' Single Axle Ladder - Principal	1	\$ 25,736.44	\$ 25,736.44	
	1-41600	Payment 1 of 10 (payment due 3/11/2027)				
		Total			\$ 69,999.92	
		3/9/2026 Paid down payment of \$1,024,677.08; financing \$548,751.39 for 10 years with PNC Bank				
		TOTAL			\$ 145,581.27	\$ 75,581.35

[CLICK HERE TO RETURN TO USES OF FUNDS](#)

Updated 3/9/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

034 DEBT SERVICE ON NDFD FACILITIES
Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

LINE	CHART OF ACCOUNT	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	Budgeted in FY2026
1	2-45100	DEBT SERVICE INTEREST 9/15/2026	1	\$ 134,996.88	\$ 134,996.88	\$ 139,896.88
2	2-45100	DEBT SERVICE INTEREST 3/15/2027	1	\$ 134,996.88	\$ 134,996.88	\$ 139,896.88
2	2-45200	DEBT SERVICE PRINCIPAL 3/15/2027	1	\$ 255,000.00	\$ 255,000.00	\$ 245,000.00
		reduce \$20,000 for use of fund balance - for FY27 only			\$ (24,993.76)	
		TOTAL			\$ 500,000.00	\$ 524,793.76

[CLICK HERE TO RETURN TO USES OF FUNDS](#)

Updated 4/16/2026

NORTH NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

035 TRANSFER TO CAPITAL PROJECTS
 Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

(Chart of Account 3-39100)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1	Trans to Capital	1	\$ 180,000.00	\$ 180,000.00
				\$ -
			TOTAL	\$ 180,000.00

FY2026 BUDGETED
\$ 260,000.00
\$ 260,000.00

[CLICK HERE TO RETURN TO USES OF FUNDS](#)

Updated 4/6/2026

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

036 IMPACT FEE RESTRICTED FUNDS SCHEDULE
 Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

LINE	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	BEGINNING RESTICTED FUND BALANCE - RESIDENTIAL			\$ -
	BEGINNING RESTICTED FUND BALANCE - COMMERCIAL			
	BUDGETED REVENUES			\$ 65,000.00
			TOTAL	\$ 65,000.00
			TOTAL	\$ -
			TOTAL	\$ -
	ENDING RESTRICTED FUND BALANCE			\$ 65,000.00

[CLICK HERE TO GO TO REVENUES](#)
[CLICK HERE TO GO TO EXPENSES](#)

Updated 2/4/2025

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

037 TRANSFER TO FUND BALANCE
 Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

LINE	ITEM DESCRIPTION		AMOUNT	
1	TOTAL REVENUES		\$ 9,731,083.00	
			\$ -	
2	TOTAL EXPENSES		\$ 9,726,523.18	
	DIFFERENCE BETWEEN REVS AND EXPENSES	TOTAL	\$ 4,559.82	GENERAL FUND BALANCE

RETURN TO USES OF FUNDS

Updated 5/14/2026

North Davis Fire District Custom Transaction Detail Report

May 2026

Date	Type	Name	Memo	Account	Amount
05/01/2026	Deposit		Noridian	1-30100 · Ambulance	5,512.32
05/01/2026	Deposit		Lockbox	1-30100 · Ambulance	587.76
05/05/2026	Deposit		UT Medicaid	1-30100 · Ambulance	9,449.55
05/04/2026	Invoice	Layton City Fire	Paramedic Service - Transport by Another Agency with a NDFD Medic 4/26/2026, NDFD Incident 26ND...	1-30100 · Ambulance	280.95
05/05/2026	Deposit		Lockbox	1-30100 · Ambulance	91.78
05/06/2026	Deposit		First Professional	1-30100 · Ambulance	12,345.54
05/06/2026	Receipt	Bonneville Collections	24ND00583	1-30100 · Ambulance	115.00
05/06/2026	Receipt	Bonneville Collections	24ND00383	1-30100 · Ambulance	25.00
05/06/2026	Receipt	Bonneville Collections	23-0772	1-30100 · Ambulance	72.55
05/06/2026	Receipt	Bonneville Collections	24ND01622	1-30100 · Ambulance	246.38
05/06/2026	Receipt	Bonneville Collections	24ND01622	1-30100 · Ambulance	250.38
05/06/2026	Receipt	Bonneville Collections	22-3615	1-30100 · Ambulance	208.31
05/06/2026	Receipt	Bonneville Collections	24ND01344	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	25ND00566	1-30100 · Ambulance	10.00
05/06/2026	Receipt	Bonneville Collections	25ND00566	1-30100 · Ambulance	75.00
05/06/2026	Receipt	Bonneville Collections	25ND00566	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	25ND00566	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	24ND01509	1-30100 · Ambulance	65.00
05/06/2026	Receipt	Bonneville Collections	25ND01209	1-30100 · Ambulance	553.95
05/06/2026	Receipt	Bonneville Collections	24ND03649	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	23ND03649	1-30100 · Ambulance	300.00
05/06/2026	Receipt	Bonneville Collections	23-1981	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	24ND02466	1-30100 · Ambulance	40.00
05/06/2026	Receipt	Bonneville Collections	24ND02466	1-30100 · Ambulance	50.00
05/06/2026	Receipt	Bonneville Collections	24ND03022	1-30100 · Ambulance	200.00
05/06/2026	Receipt	Bonneville Collections	24ND01478	1-30100 · Ambulance	100.00
05/06/2026	Receipt	Bonneville Collections	22-3258	1-30100 · Ambulance	107.19
05/06/2026	Receipt	Bonneville Collections	24ND01952	1-30100 · Ambulance	150.00
05/07/2026	Deposit		36 Treas	1-30100 · Ambulance	101.11
05/11/2026	Deposit		Noridian	1-30100 · Ambulance	3,154.54

North Davis Fire District

Custom Transaction Detail Report

May 2026

05/11/2026	Deposit		Lockbox	1-30100 · Ambulance	50.00
05/12/2026	Deposit		UT Medicaid	1-30100 · Ambulance	14,681.63
05/13/2026	Deposit		First Professional	1-30100 · Ambulance	4,685.22
05/13/2026	Deposit		Lockbox	1-30100 · Ambulance	5,056.30
05/18/2026	Deposit		Noridian	1-30100 · Ambulance	4,350.59
05/18/2026	Deposit		36 Treas	1-30100 · Ambulance	107.53
05/19/2026	Deposit		UT Medicaid	1-30100 · Ambulance	5,336.77
05/19/2026	Deposit		Lockbox	1-30100 · Ambulance	10,428.60
05/20/2026	Deposit		First Professional	1-30100 · Ambulance	6,903.08
05/22/2026	Deposit		Noridian	1-30100 · Ambulance	3,527.49
	Sales				
05/26/2026	Receipt	Layton City Fire	Overpayment for Medic	1-30100 · Ambulance	280.95
05/26/2026	Deposit		Lockbox	1-30100 · Ambulance	2,559.00
05/27/2026	Deposit		First Professional	1-30100 · Ambulance	11,421.16
05/27/2026	Deposit		UT Medicaid	1-30100 · Ambulance	9,113.58
05/29/2026	Deposit		Noridian	1-30100 · Ambulance	1,316.02
	Sales				
05/08/2026	Receipt	Fire Recovery USA	Reference # 2139988	1-30150 · Fire / Incident Recovery	705.00
	Sales				
05/08/2026	Receipt	Fire Recovery USA	Reference # 1996388	1-30150 · Fire / Incident Recovery	692.00
	Sales				
05/08/2026	Receipt	Davis County Auditor	2025 Fee In Lieu (MV)	1-32100 · Fee in Lieu	-138.80
	Sales				
05/08/2026	Receipt	Davis County Auditor	2026 Fee In Lieu (MV)	1-32100 · Fee in Lieu	31,569.24
	Sales				
05/08/2026	Receipt	Davis County Auditor	2023 Interest	1-32200 · Property Taxes	0.52
	Sales				
05/08/2026	Receipt	Davis County Auditor	2024 Interest	1-32200 · Property Taxes	0.36
	Sales				
05/08/2026	Receipt	Davis County Auditor	2025 Interest	1-32200 · Property Taxes	2.13
	Sales				
05/08/2026	Receipt	Davis County Auditor	2023 Penalty	1-32200 · Property Taxes	1.55
	Sales				
05/08/2026	Receipt	Davis County Auditor	2024 Penalty	1-32200 · Property Taxes	4.02
	Sales				
05/08/2026	Receipt	Davis County Auditor	2023 PTax	1-32200 · Property Taxes	-2.64
	Sales				
05/08/2026	Receipt	Davis County Auditor	2025 PTax	1-32200 · Property Taxes	53.70
	Sales				
05/08/2026	Receipt	Davis County Auditor	2026 PTax	1-32200 · Property Taxes	20,875.70
	Sales				
05/08/2026	Receipt	Davis County Auditor	2024 Additional Penalty	1-32200 · Property Taxes	2.76
	Sales				
05/08/2026	Receipt	Davis County Auditor	2025 Additional Penalty	1-32200 · Property Taxes	48.54
	Sales				
05/08/2026	Receipt	Davis County Auditor	2021 Interest	1-32200 · Property Taxes	34.20
	Sales				
05/08/2026	Receipt	Davis County Auditor	2022 Interest	1-32200 · Property Taxes	40.53
	Sales				
05/08/2026	Receipt	Davis County Auditor	2023 Interest	1-32200 · Property Taxes	0.10
	Sales				
05/08/2026	Receipt	Davis County Auditor	2024 Interest	1-32200 · Property Taxes	24.42

North Davis Fire District Custom Transaction Detail Report May 2026

05/08/2026	Sales Receipt	Davis County Auditor	2025 Interest	1-32200 · Property Taxes	99.09
05/08/2026	Sales Receipt	Davis County Auditor	2021 Penalty	1-32200 · Property Taxes	2.86
05/08/2026	Sales Receipt	Davis County Auditor	2022 Penalty	1-32200 · Property Taxes	3.10
05/08/2026	Sales Receipt	Davis County Auditor	2024 Penalty	1-32200 · Property Taxes	1.84
05/08/2026	Sales Receipt	Davis County Auditor	2025 Penalty	1-32200 · Property Taxes	34.02
05/08/2026	Sales Receipt	Davis County Auditor	2021 Tax	1-32200 · Property Taxes	286.35
05/08/2026	Sales Receipt	Davis County Auditor	2022 Tax	1-32200 · Property Taxes	310.26
05/08/2026	Sales Receipt	Davis County Auditor	2023 Tax	1-32200 · Property Taxes	93.95
05/08/2026	Sales Receipt	Davis County Auditor	2024 Tax	1-32200 · Property Taxes	534.29
05/08/2026	Sales Receipt	Davis County Auditor	2025 Tax	1-32200 · Property Taxes	6,599.57
05/13/2026	Invoice	gwilliams@fawkesconsultants.com	Subdivision Site plan Review 1-30 Lots	1-32805 · Plan Review Subdivision	125.00
05/18/2026	Sales Receipt	Davis County Auditor	Fire Protection for Unincorporated Areas of Davis County July 2025 - June 2026	1-33100 · Fire Protection	506.55
05/27/2026	Invoice	Jnoriega@partneresi.com	Property: Indigo Sixteen60 (entire development/property)- 1660 S 1000 E, Clearfield, UT 84015 / ...	1-33110 · Clerical Fees	35.00
05/01/2026	Invoice	tadkruitbosch@gmail.com	314 Bennett Farms Project City:West Point Project Address:1193 N. 3850 W. West Point, UT 84...	1-34100 · Impact Fees	181.13
05/01/2026	Invoice	tadkruitbosch@gmail.com	314 Bennett Farms Project City:West Point Project Address:1193 N. 3850 W. West Point, UT 84...	1-34100 · Impact Fees	181.13
05/07/2026	Invoice	castlecreekemail@gmail.com	115 Whitesides Place Project City:West Point Project Address:2581 W. 550 N., West Point, UT ...	1-34100 · Impact Fees	181.13
05/07/2026	Invoice	castlecreekemail@gmail.com	Harvest Fields Project City:West Point Project Address:1067 S 4475 W, West Point, UT 84015 ...	1-34100 · Impact Fees	181.13
05/07/2026	Invoice	castlecreekemail@gmail.com	113 Whitesides PLace Project City:West Point Project Address:537 N 2625 W, West Point, UT 84...	1-34100 · Impact Fees	181.13
05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms 126 Project City:Clearfield Project Address:1527 S 920 W Mailing Address:110...	1-34100 · Impact Fees	181.13
05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms Project City:Clearfield Project Address:1533 S 920 W Mailing Address:1100 W T...	1-34100 · Impact Fees	181.13
05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms 118 Project City:Clearfield Project Address:936 W 1600 S Mailing Address:1100...	1-34100 · Impact Fees	181.13
05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms 117 Project City:Clearfield Project Address:942 W 1600S Mailing Address:1100 ...	1-34100 · Impact Fees	181.13
05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms 120 Project City:Clearfield Project Address:1558 S 950 W Mailing Address:110...	1-34100 · Impact Fees	181.13

North Davis Fire District

Custom Transaction Detail Report

May 2026

05/08/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms 119 Project City:Clearfield Project Address:1564 S 950 W Mailing Address:110...	1-34100 · Impact Fees	181.13
05/11/2026	Invoice	capitalhomesutah@gmail.com	Lot 27 Hamblin Estates Project City:Clearfield Project Address:216 N Rick Way Mailing Add...	1-34100 · Impact Fees	181.13
05/11/2026	Sales Receipt	Ovation Homes	Hall Haven 05 Project City:West Point Project Address:356 N 3250 W West Point, UT 84015 Mai...	1-34100 · Impact Fees	181.13
05/13/2026	Invoice	tadkruitbosch@gmail.com	323 Bennett Farms Project City:West Point Project Address:1169 N. 3775 W. West Point, UT 84...	1-34100 · Impact Fees	181.13
05/20/2026	Invoice	tanner@elitecrafthomes.com	Craythorn Homestead Lot 609 Project City:West Point City Project Address:372 S 4300 W Maili...	1-34100 · Impact Fees	181.13
05/26/2026	Invoice	projectengineer@bachhomes.com	The Preserve at Willow Bluff Project City:West Point Project Address:3683 West 900 North, We...	1-34100 · Impact Fees	181.13
05/29/2026	Sales Receipt	Ovation Homes	10 Hall Haven Project City:West Point Project Address:363 N 3250 W West Point, UT 84015 Mai...	1-34100 · Impact Fees	181.13
05/28/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms Project City:Clearfield Project Address:1539 S 920 W Mailing Address:1100 W ...	1-34100 · Impact Fees	181.13
05/28/2026	Invoice	taisha.stocking@lennar.com	Wilcox Farms Project City:Clearfield Project Address:1529 S 900 W Mailing Address:1100 W T...	1-34100 · Impact Fees	181.13
05/01/2026	Invoice	kierston2017@gmail.com	Kierston Langley 370 S 500 E Suite 135, Clearfield, UT 84015	1-35100 · Inspection Fees	100.00
05/02/2026	Invoice	sslcclearfield@gmail.com	Smart Start Learning Center - Clearfield 805 E 700 S Clearfield UT 84015	1-35100 · Inspection Fees	100.00
05/04/2026	Invoice	excphotography@gmail.com	Meraki Fine Art Studios 1689 N Main Street #1, Sunset, 84015	1-35100 · Inspection Fees	100.00
05/04/2026	Invoice	Jungleice22@gmail.com	Le paw pet grooming trailer 2317 n.main street sunset (bighmam cyclery) parking lot	1-35100 · Inspection Fees	100.00
05/07/2026	Invoice	thalsey@toyon.com	TOYON RESEARCH CORPORATION 95- 3526665 9700 Village Center Drive, Suite 104	1-35100 · Inspection Fees	100.00
05/13/2026	Invoice	bre@wholemindtms.com	Whole Mind, LLC 1412 South Legend Hills Dr Suite 110	1-35100 · Inspection Fees	100.00
05/13/2026	Invoice	laluxuryautomotors@gmail.com	LA LUXURY AUTO MOTORS 447 N Main St, Clearfield Ut 84015	1-35100 · Inspection Fees	100.00
05/14/2026	Invoice	karlas.rascals@gmail.com	Little Rascals Preschool 835 N Main St. Sunset, Ut. 84015	1-35100 · Inspection Fees	100.00
05/06/2026	Deposit		refund - bartly@studmeister.us	1-35100 · Inspection Fees	-100.00
05/20/2026	Invoice	NEFA	N.E.F.A.,LLC 370 South 500 East Suite 126 Clearfiled utah 84015	1-35100 · Inspection Fees	100.00
05/20/2026	Invoice	bartly@studmeister.us	Mathews Group, LLC dba Studmeister 345 W 1700 S, Unit 4	1-35100 · Inspection Fees	100.00
05/26/2026	Invoice	Chicas22@yahoo.com	Chicas 65 Sycamore Cir clearfield ut 84015	1-35100 · Inspection Fees	100.00
05/26/2026	Invoice	tearsa@shophenly.com	Henly LLC 340 West 1700 South Suite C101 Clearfield UT 84015	1-35100 · Inspection Fees	100.00
05/26/2026	Invoice	nancy.grove@comop.org	Community Options - West Point group home 1594 W 100 S. West Point UT 84015	1-35100 · Inspection Fees	100.00

North Davis Fire District

Custom Transaction Detail Report

May 2026

05/27/2026 Invoice	terihampton@janisan.com	Imprezza Products, Inc 321 South 13th Street, Bldg. Z13 Doors 9-12	1-35100 · Inspection Fees	100.00
05/27/2026 Invoice	Davis Behavioral Health Inc	Davis Behavioral Health 2221 SO 100 W CLEARFIELD	1-35100 · Inspection Fees	100.00
05/31/2026 Deposit		Interest	1-36100 · Interest Income-General Fund	14,532.08
05/31/2026 Invoice	amanda@globalzoning.com	1400 South Street Clearfield UT 84041 Date of Incident: unknown Patient Name: none Patient Da...	1-37100 · Miscellaneous Service Revenues	35.00
05/14/2026 Receipt	Bonneville Collections	Clerical - Garnishment	1-37106 · Misc Revenue	25.00
05/11/2026 Invoice	thebowman2@yahoo.com	Firework Stand Dragon Dynamite LLC 916 West 1700 South, Clearfield, UT 84015	1-38110 · Specialized Permit	350.00
05/19/2026 Invoice	jannette@wincofireworks.com	Winco Fireworks Utah LLC 678 S STATE ST CLEARFIELD UT	1-38110 · Specialized Permit	350.00
05/20/2026 Receipt	Phantom Fireworks	Phantom Tent at West Point Smiths 217 N 2000 W	1-38110 · Specialized Permit	350.00
05/20/2026 Receipt	Phantom Fireworks	Phantom Tent at Smiths in Sunset 2353 N Main Street	1-38110 · Specialized Permit	350.00
05/20/2026 Receipt	Phantom Fireworks	Phantom Tent at Clearfield Winegars 1080 West 300 North	1-38110 · Specialized Permit	350.00
05/21/2026 Invoice	alliedgeneralconstruction@gmail.com	Chubby's 339 North 2000 West West point Ut.	1-38200 · Plan Review Commercial	125.00
05/01/2026 Receipt	Town of Paragonah	Sale 2007 Sptn Crimson Fire Truck (VIN 4S7HT2B937C058421)	1-3999 · Uncategorized Income	15,000.00
05/21/2026 Check		Service Charge	1-40200 · Bank Charges	-567.03
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-40300 · Clothing Allowance	-145.00
05/22/2026 Bill	Symbol Arts	Nameplates (4)	1-40300 · Clothing Allowance	-92.50
05/22/2026 Bill	Symbol Arts	Nameplate (1)	1-40300 · Clothing Allowance	-28.00
05/03/2026 Charge	Staples	Foam Board - Pub Ed	1-40465 · Pub Ed Supplies & Open House	-74.12
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-20.70
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-4.50
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-13.06
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-44.35
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-45.07
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-37.50
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-1.80
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-13.50
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00

North Davis Fire District

Custom Transaction Detail Report

May 2026

Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-11.70
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-99.71
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-54.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-7.20
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-36.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-18.00
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-19.29
Sales				
05/06/2026 Receipt	Bonneville Collections		1-40500 · Collection Contract	-27.00
				211,599.96
05/01/2026 Bill	Proponent IT	Monthly IT Support - May 2026	1-40750 · IT Maintenance	-2,971.00
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41110 · Full Time Employee Wages	-91,724.51
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41110 · Full Time Employee Wages	-710.33
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41110 · Full Time Employee Wages	-86,751.89
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41110 · Full Time Employee Wages	-1,652.03
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41111 · Overtime	-7,184.17
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41111 · Overtime	-6,264.66
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41115 · Salary	-15,492.00
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41115 · Salary	-15,492.00
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41116 · Sick Leave	-852.33
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41116 · Sick Leave	-4,680.64
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41117 · Vacation Leave	-6,194.20
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41117 · Vacation Leave	-8,953.58
05/11/2026 Check	Payroll	5/11/2026 Vacation Buy Back	1-41118 · Benefit Contingency Payout	-3,422.24
05/19/2026 Check	Payroll	Payroll Date 5/21/2026 Vacation Buy Back	1-41118 · Benefit Contingency Payout	-5,493.98
05/08/2026 Check	Payroll	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41120 · Part-Time Employee Wages	-3,902.16
05/22/2026 Check	Payroll	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41120 · Part-Time Employee Wages	-6,697.16

North Davis Fire District

Custom Transaction Detail Report

May 2026

05/01/2026 Bill	Quinney's Carpet Cleaning	Station 41 Carpet Cleaning	1-41200 · Equipment Maintenance & Supply	-892.05
05/01/2026 Bill	Colonial Flag	Flags for both stations	1-41200 · Equipment Maintenance & Supply	-896.00
	Credit Card			
05/07/2026 Charge	Harmon and Sons	Station 41 Lawn Treatment	1-41200 · Equipment Maintenance & Supply	-118.80
05/12/2026 Bill	Sam's Club	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	-131.61
	Credit Card			
05/14/2026 Charge	Guys Glass Inc	Glass replacement - Station 42 bay door	1-41200 · Equipment Maintenance & Supply	-381.22
05/12/2026 Bill	Sam's Club	Janitorial Supplies - Station 41	1-41200 · Equipment Maintenance & Supply	-231.61
	Credit Card			
05/15/2026 Charge	Ace Hardware	Yard Tools (hoes) for Station 42	1-41200 · Equipment Maintenance & Supply	-53.30
05/24/2026 Bill	HillPro Plumbing	Toilet Drain Cleaning - Station 41	1-41200 · Equipment Maintenance & Supply	-215.00
05/22/2026 Bill	HillPro Plumbing	Replace water heater sensor - Station 41	1-41200 · Equipment Maintenance & Supply	-338.00
05/15/2026 Bill	Labor Commission	Boiler or Pressure Vessel Testing - Station 42	1-41200 · Equipment Maintenance & Supply	-72.00
05/15/2026 Bill	Labor Commission	Boiler or Pressure Vessel Testing - Station 41	1-41200 · Equipment Maintenance & Supply	-90.00
05/21/2026 Bill	Sam's Club	Toilet Paper	1-41200 · Equipment Maintenance & Supply	-210.08
05/26/2026 Bill	Sam's Club	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	-229.94
05/18/2026 Bill	Precision Power Inc.	Annual Generator Service Maint - Station 41	1-41200 · Equipment Maintenance & Supply	-1,489.00
05/18/2026 Bill	Precision Power Inc.	Annual Maint of generator - Station 41	1-41200 · Equipment Maintenance & Supply	-224.00
05/08/2026 Check	IRS Deposit	Payroll 5/8/2026 (FT FF4/14/26-4/25/26 PT & Admin 4/19/26-5/2/26)	1-41300 · FICA	-9,060.66
05/11/2026 Check	IRS Deposit	5/11/2026 Vacation Buy Back	1-41300 · FICA	-261.81
05/19/2026 Check	IRS Deposit	Payroll Date 5/21/2026 Vacation Buy Back	1-41300 · FICA	-420.28
05/22/2026 Check	IRS Deposit	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41300 · FICA	-9,399.73
	Credit Card			
05/08/2026 Charge	VASA	Through April 2026	1-41400 · Insurance (Health)	-911.52
05/15/2026 Bill	PEHP Group Insurance	NDFD Health - June 2026	1-41400 · Insurance (Health)	-61,609.13
05/22/2026 Check	Health Equity	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26)	1-41400 · Insurance (Health)	-35.70
05/25/2026 Bill	AFLAC	Cancer Policy - NDFD (May 2026)	1-41410 · AFLAC Cancer Policy	-1,004.52
05/20/2026 Bill	PEHP Group Insurance	Life - May 2026	1-41430 · Life Insurance	-269.12
05/18/2026 Bill	Verathon	Shipping Medical Supply	1-41800 · Medical Supplies Expenses	-126.96
	Credit Card			
05/11/2026 Charge	Lifetime Products	Cooler	1-41810 · Medical Consumable	-79.98
05/05/2026 Bill	Henry Schein	Carry Bag	1-41810 · Medical Consumable	-85.82
05/05/2026 Bill	Henry Schein	Valve	1-41810 · Medical Consumable	-64.73
05/01/2026 Bill	Henry Schein	Medication, Gloves, Coban, IV Solution	1-41810 · Medical Consumable	-557.03

North Davis Fire District

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05/05/2026	Bill	Henry Schein	Syringes, Splints, Sensors, Gloves, Medication	1-41810 · Medical Consumable	-1,188.12
05/07/2026	Credit	Henry Schein	Credit - Sodium Chloride	1-41810 · Medical Consumable	34.08
05/12/2026	Bill	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	-25.20
05/12/2026	Bill	Henry Schein	Medications, Cath, Infusers, Syringe, Gloves, O2 Masks, Airway Kit, Thermometer, Electrode	1-41810 · Medical Consumable	-2,228.30
05/18/2026	Bill	Henry Schein	Medication	1-41810 · Medical Consumable	-85.78
05/12/2026	Bill	Henry Schein	Scissors	1-41810 · Medical Consumable	-74.27
05/13/2026	Credit	Henry Schein	Refund for Cric System	1-41810 · Medical Consumable	384.80
05/18/2026	Bill	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	-12.60
05/15/2026	Bill	Henry Schein	Scissors	1-41810 · Medical Consumable	-31.83
05/18/2026	Bill	Henry Schein	Valve	1-41810 · Medical Consumable	-63.94
05/18/2026	Bill	Verathon	GS Spectrum QC eco, MAS S4, NS	1-41810 · Medical Consumable	-440.00
05/18/2026	Bill	Verathon	GS Spectrum QC, MAC S3, NS	1-41810 · Medical Consumable	-440.00
05/18/2026	Bill	Verathon	GS Spectrum QC eco, Hyperangle S4, NS	1-41810 · Medical Consumable	-440.00
05/18/2026	Bill	Verathon	GS Spectrum QC, Hyperangle S3, NS	1-41810 · Medical Consumable	-440.00
05/18/2026	Bill	Verathon	GS Spectrum QC eco, Hyperangle S2.5, NS	1-41810 · Medical Consumable	-550.00
05/18/2026	Bill	Verathon	GS Spectrum QC eco, Miller S1, NS	1-41810 · Medical Consumable	-550.00
05/26/2026	Bill	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	-31.50
05/29/2026	Bill	Henry Schein	Medication	1-41810 · Medical Consumable	-35.14
	Credit Card				
05/05/2026	Charge	Caso Manufacturing	Tarp for Medical Calls (demo)	1-41812 · Medical Equipment	-107.12
05/05/2026	Bill	Verathon	GlideScope Go 2 Monitor Kit Quote 00362223	1-41812 · Medical Equipment	-6,292.00
05/12/2026	Bill	Henry Schein	BVM Bags	1-41812 · Medical Equipment	-439.20
05/29/2026	Bill	Henry Schein	Charge	1-41812 · Medical Equipment	-195.52
	Credit Card				
05/06/2026	Charge	Gordon's Copy Print	Copies and Binders - Tactical Worksheets	1-42200 · Office supply & expenses	-32.45
	Credit Card				
05/12/2026	Charge	Amazon	binder clips	1-42200 · Office supply & expenses	-41.71
	Credit Card				
05/12/2026	Charge	Amazon	Batteries, file folders, highlighters	1-42200 · Office supply & expenses	-126.07
	Credit Card				
05/12/2026	Charge	Amazon	Filing Cabinet for BC Office	1-42200 · Office supply & expenses	-62.99
	Credit Card				
05/13/2026	Charge	Amazon	Translation Earbuds (4)	1-42200 · Office supply & expenses	-163.16
	Credit Card				
05/28/2026	Charge	Amazon	Mouse	1-42200 · Office supply & expenses	-13.49
	Credit Card				
05/29/2026	Charge	Amazon	Pens	1-42200 · Office supply & expenses	-37.63
	Credit Card				
05/29/2026	Charge	Amazon	Pens, File Folders, Copy Paper, Binders, Paper Organizer	1-42200 · Office supply & expenses	-618.48

North Davis Fire District

Custom Transaction Detail Report

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05/29/2026	Credit Card Charge	Amazon	Mouse	1-42200 · Office supply & expenses	-13.49
05/09/2026	Credit Card Charge	Target	Phone Charger (King)	1-42200 · Office supply & expenses	-39.49
05/04/2026	Bill	Syracuse City Fire	26ND01225	1-42300 · Paramedics	-280.95
05/19/2026	Bill	Clinton City Ambulance	NDFD Incident 26ND01156 (Clinton 26TF00378)	1-42300 · Paramedics	-280.95
05/19/2026	Bill	Clinton City Ambulance	NDFD Incident 26ND01172 (Clinton 26TF00381)	1-42300 · Paramedics	-280.95
05/31/2026	Bill	Child Richards (CPA)	May 2026	1-42410 · Accountant Fees	-3,300.00
05/01/2026	Bill	Andrew H. Blackburn	May 2026	1-42420 · Attorney	-1,580.00
05/31/2026	Bill	Blueline Services	Drug testing	1-42440 · Blueline Drug Testin	-180.00
05/01/2026	Bill	Jason L. Taylor	May 2026	1-42470 · Medical Advisor	-900.00
05/07/2026	Bill	Rasmussen & Associates, PC	Payroll Service - April 2026	1-42480 · Payroll Administration	-2,050.00
05/08/2026	Check	Utah Retirement Systems	Payroll 5/8/2026 (Admin 4/19/26-5/2/26)	1-42500 · Retirement	-20,872.43
05/22/2026	Check	Utah Retirement Systems	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26) - Firefighters	1-42500 · Retirement	-17,752.22
05/22/2026	Check	Utah Retirement Systems	Payroll Date 5/22/2026 (FT FF 4/26/26-5/7/26 PT & Admin 5/3/26-5/16/26) - Admin	1-42500 · Retirement	-3,455.18
05/08/2026	Check	Utah Retirement Systems	Double draft for 5/8/2026. Will be given credit.	1-42500 · Retirement	-4,383.18
05/04/2026	Credit Card Charge	Cafe Rio	Dinner - C Shift Station 41	1-42700 · Special Department Allowance	-36.15
05/08/2026	Credit Card Charge	Cafe Central	County Chiefs Lunch	1-42700 · Special Department Allowance	-18.23
05/07/2026	Credit Card Charge	Cafe Central	County Chiefs Lunch - Becraft	1-42700 · Special Department Allowance	-14.48
05/14/2026	Credit Card Charge	Banbury Cross Donuts	Donuts for Training	1-42700 · Special Department Allowance	-117.81
05/04/2026	Credit Card Charge	Cafe Rio	crew dinner	1-42700 · Special Department Allowance	-66.52
05/06/2026	Credit Card Charge	Intuit	Intuit Subscription	1-42800 · Subscriptions, Memberships	-1,477.60
05/07/2026	Bill	First Due	Implementation and Configuration Service for Subscription 7/1/2026.	1-42800 · Subscriptions, Memberships	-4,300.00
05/20/2026	Bill	Bridgerland Technical College	Pre Medic Programs Courseese (Lundahl, Pitcher)	1-43000 · Travel and Training	-120.00
05/01/2026	Bill	Utopia Fiber	May 2026	1-43200 · Utilities (Gas,Power,Phones)	-996.00
05/01/2026	Bill	Pye-Barker Fire & Safety	Station 42 Monitoring - May 2026	1-43200 · Utilities (Gas,Power,Phones)	-75.00
05/01/2026	Credit Card Charge	GoTo Communications Inc		1-43200 · Utilities (Gas,Power,Phones)	-506.21

North Davis Fire District Custom Transaction Detail Report May 2026

05/01/2026 Bill	Ace Disposal	May 2026 - Station 41	1-43200 · Utilities (Gas,Power,Phones)	-153.31
05/05/2026 Bill	Clearfield City Corp	3/18/26 - 4/22/26 Station 42	1-43200 · Utilities (Gas,Power,Phones)	-449.93
05/08/2026 Bill	Enbridge Gas UT WY ID	Station 42 4/10/2026-5/8/2026	1-43200 · Utilities (Gas,Power,Phones)	-214.42
05/04/2026 Bill	AT&T Mobility - CC	Data 4/5/26-5/4/26	1-43200 · Utilities (Gas,Power,Phones)	-549.01
05/14/2026 Bill	Rocky Mountain Power	4/14/26-5/13/26 Station 41	1-43200 · Utilities (Gas,Power,Phones)	-741.76
05/14/2026 Bill	Rocky Mountain Power	4/13/26-5/12/26 Station 42	1-43200 · Utilities (Gas,Power,Phones)	-1,813.62
05/18/2026 Bill	Enbridge Gas UT WY ID	4/18/26-5/18/26 Station 41	1-43200 · Utilities (Gas,Power,Phones)	-242.13
05/29/2026 Bill	Waste Management	July 2026 - Station 42	1-43200 · Utilities (Gas,Power,Phones)	-271.61
05/20/2026 Bill	AT&T Mobility	4/21/2026-5/20/2026	1-43200 · Utilities (Gas,Power,Phones)	-1,597.99
05/21/2026 Bill	West Point City (2)	Station 41 4/21/26-5/21/2026	1-43200 · Utilities (Gas,Power,Phones)	-72.25
	Credit Card			
05/30/2026 Charge	YouTube		1-43200 · Utilities (Gas,Power,Phones)	-89.01
	Credit Card			
05/28/2026 Charge	YouTube		1-43200 · Utilities (Gas,Power,Phones)	-10.71
05/31/2026 Bill	Ace Disposal	Waste Disposal - June 2026	1-43200 · Utilities (Gas,Power,Phones)	-154.50
05/31/2026 Bill	West Point City (2)	Station 41 - May 2026	1-43200 · Utilities (Gas,Power,Phones)	-65.65
05/05/2026 Bill	Siddons-Martin Emergency Group	Replace turbo sensor, repair collant leaks - ND10 E422	1-43300 · Vehicle Maintenance	-1,708.51
	Credit Card			
05/08/2026 Charge	Absolute Auto Glass	Rock Chip Repair - 401	1-43300 · Vehicle Maintenance	-50.00
05/11/2026 Bill	Charlie's Service Center	Radiator Hose Repair - A422 2017 Dodge Ambulance	1-43300 · Vehicle Maintenance	-306.55
05/26/2026 Bill	Ed Kenley Ford	New key for A41	1-43300 · Vehicle Maintenance	-324.95
05/26/2026 Bill	Charlie's Service Center	Repair to freon line - ND18 2014 Chev	1-43300 · Vehicle Maintenance	-221.16
05/27/2026 Bill	Napa Auto	Antifreeze - E42 ND07	1-43300 · Vehicle Maintenance	-21.98
05/16/2026 Bill	Les Schwab Tire Center	2 New Tires - ND01 Medic 42	1-43315 · Tires/Brakes	-871.92
05/27/2026 Bill	LN Curtis and Sons	TR-STD Pants - Standard Energy Tech Rescue Pants (15)	3-44200 · Equipment	-9,453.75
05/27/2026 Bill	LN Curtis and Sons	TR-STD Coat - Standard Energy Tech Rescue Coat (15)	3-44205 · Turnout Gear	-11,722.50
	Credit Card			
05/05/2026 Charge	Amazon	Saw Blades - to be placed on new ladder truck	3-44300 · Vehicles	-48.44
	Credit Card			
05/05/2026 Charge	Amazon	Band Saw to be placed on new ladder truck	3-44300 · Vehicles	-323.10
	Credit Card			
05/05/2026 Charge	Amazon	Chainsaw to be placed on new ladder truck	3-44300 · Vehicles	-339.07
05/03/2026 Deposit		Interest	4-36100 · Interest Income	1,221.06

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05/08/2026	Sales Receipt	Fire Recovery USA		Fire Recovery	-141.00
05/08/2026	Sales Receipt	Fire Recovery USA		Fire Recovery	-138.40
05/01/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-15.15
05/04/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-5.50
05/05/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-14.30
05/11/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-16.65
05/12/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-33.30
05/13/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-16.80
05/15/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-15.88
05/18/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-3.20
05/06/2026	Deposit		Deposit	Stripe Fees	-9.60
05/06/2026	Deposit		Deposit	Stripe Fees	-0.40
05/19/2026	Credit Card Charge	CommerceSync	5/19/26-6/19/26	Stripe Fees	-46.00
05/21/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-10.45
05/22/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-8.75
05/26/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-3.93
05/27/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-0.80
05/28/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-15.15
05/29/2026	Deposit		Stripe Merchant Fees	Stripe Fees	-7.72
05/01/2026	Deposit		Invoicing (2026-04-27): Invoicing Starter	Stripe Uncat. Expenses	-2.00
05/04/2026	Deposit		Invoicing (2026-04-30): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/04/2026	Deposit		Invoicing (2026-04-29): Invoicing Starter	Stripe Uncat. Expenses	-1.92
05/04/2026	Deposit		Invoicing (2026-04-28): Invoicing Starter	Stripe Uncat. Expenses	-0.86
05/04/2026	Deposit		Connections Verification (2026-04-01 - 2026-04-30)	Stripe Uncat. Expenses	-4.50
05/05/2026	Deposit		Invoicing (2026-04-28): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-1.15
05/05/2026	Deposit		Invoicing (2026-05-01): Invoicing Starter	Stripe Uncat. Expenses	-1.85
05/11/2026	Deposit		Invoicing (2026-05-07): Invoicing Starter	Stripe Uncat. Expenses	-2.17
05/11/2026	Deposit		Invoicing (2026-05-04): Invoicing Starter	Stripe Uncat. Expenses	-0.80
05/12/2026	Deposit		Invoicing (2026-05-08): Invoicing Starter	Stripe Uncat. Expenses	-4.35
05/15/2026	Deposit		Invoicing (2026-05-14): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/15/2026	Deposit		Invoicing (2026-05-11): Invoicing Starter	Stripe Uncat. Expenses	-2.12
05/15/2026	Deposit		Invoicing (2026-05-13): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/15/2026	Deposit		Invoicing (2026-05-07): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/18/2026	Deposit		Invoicing (2026-05-13): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-1.62
05/21/2026	Deposit		Invoicing (2026-05-20): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.72
05/21/2026	Deposit		Invoicing (2026-05-20): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/21/2026	Deposit		Invoicing (2026-05-19): Invoicing Starter	Stripe Uncat. Expenses	-1.40
05/22/2026	Deposit		Invoicing (2026-05-21): Invoicing Starter	Stripe Uncat. Expenses	-0.50
05/27/2026	Deposit		Invoicing (2026-05-26): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40

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05/27/2026 Deposit	Invoicing (2026-05-26): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.72
05/27/2026 Deposit	Invoicing (2026-05-26): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/28/2026 Deposit	Invoicing (2026-05-27): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/28/2026 Deposit	Invoicing (2026-05-27): Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/28/2026 Deposit	Invoicing (2026-05-20): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/28/2026 Deposit	Invoicing (2026-05-26): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
05/29/2026 Deposit	Invoicing (2026-05-28): Invoicing Starter	Stripe Uncat. Expenses	-1.45
05/29/2026 Deposit	Invoicing (2026-05-27): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.14
			<u><u>-466,475.36</u></u>

North Davis Fire District

Profit & Loss Budget vs. Actual

July 2025 through June 2026

Ordinary Income/Expense	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
Stripe Refunds	-120.00			
1-30100 · Ambulance	1,026,244.81	1,400,000.00	-373,755.19	73.3%
1-30150 · Fire / Incident Recovery	24,663.12	40,000.00	-15,336.88	61.66%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-31100 · Donations	0.00	0.00	0.00	0.0%
1-32100 · Fee in Lieu	247,015.21	245,000.00	2,015.21	100.82%
1-32200 · Property Taxes	6,533,585.81	6,582,300.00	-48,714.19	99.26%
1-32300 · PT Contribution to Other Gover.	763,497.00	635,113.00	128,384.00	120.21%
1-32803 · Plan Review				
1-32805 · Plan Review Subdivision	1,700.00	3,000.00	-1,300.00	56.67%
1-38200 · Plan Review Commercial	4,295.00	3,000.00	1,295.00	143.17%
1-32803 · Plan Review - Other	0.00	0.00	0.00	0.0%
Total 1-32803 · Plan Review	5,995.00	6,000.00	-5.00	99.92%
1-32810 · Fire Protection - Sprinkler	5,038.22	4,289.00	749.22	117.47%
1-32820 · Fire Spinkler Alarm	4,550.00	3,150.00	1,400.00	144.44%
1-33100 · Fire Protection	506.55	700.00	-193.45	72.36%
1-33110 · Clerical Fees	315.00	500.00	-185.00	63.0%
1-34100 · Impact Fees	42,825.03	65,000.00	-22,174.97	65.89%
1-35100 · Inspection Fees	13,800.00	10,000.00	3,800.00	138.0%
1-36100 · Interest Income-General Fund	164,754.65	100,000.00	64,754.65	164.76%
1-37100 · Miscellaneous Service Revenues				
1-37106 · Misc Revenue	7,027.72	6,700.00	327.72	104.89%
1-37100 · Miscellaneous Service Revenues - Other	105.00	0.00	105.00	100.0%
Total 1-37100 · Miscellaneous Service Revenues	7,132.72	6,700.00	432.72	106.46%
1-37101 · Fire Investigation Report	0.00	0.00	0.00	0.0%
1-37102 · Incident Report	0.00	0.00	0.00	0.0%
1-37105 · Standby Fee	0.00	0.00	0.00	0.0%
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	5,896.00	6,216.00	-320.00	94.85%
1-37220 · EMS Competitive (Ambulance)	0.00	0.00	0.00	0.0%
1-37230 · Region 1 Haz-Mat Grant	0.00	0.00	0.00	0.0%
1-37240 · Firehouse Subs Foundation Grant	0.00	0.00	0.00	0.0%
1-37200 · Grants - Other	-1,722.00	0.00	-1,722.00	100.0%
Total 1-37200 · Grants	4,174.00	6,216.00	-2,042.00	67.15%
1-38100 · Permit Fees				
1-38110 · Specialized Permit	5,375.00	2,500.00	2,875.00	215.0%
1-38100 · Permit Fees - Other	0.00	0.00	0.00	0.0%
Total 1-38100 · Permit Fees	5,375.00	2,500.00	2,875.00	215.0%
1-38210 · Fire Protection - Fire Alarm	0.00	0.00	0.00	0.0%
1-3999 · Uncategorized Income	15,000.00			

North Davis Fire District

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Total Income	8,864,352.12	9,107,468.00	-243,115.88	97.33%
Gross Profit	8,864,352.12	9,107,468.00	-243,115.88	97.33%
Expense				
Administrative Fees	0.00			
Stripe Uncat. Expenses	609.82			
1-40100 · Administrative Control Board	28,500.00	38,000.00	-9,500.00	75.0%
1-40200 · Bank Charges	6,644.68	8,050.00	-1,405.32	82.54%
1-40300 · Clothing Allowance	42,015.06	48,286.00	-6,270.94	87.01%
1-40400 · Code Enforcement				
1-40405 · IAAI Chapter Membership	1,342.08	300.00	1,042.08	447.36%
1-40410 · ICC Membership & Codes	1,185.46	1,205.00	-19.54	98.38%
1-40415 · National Assoc Fire Invest	0.00	325.00	-325.00	0.0%
1-40420 · NFPA Dues & Publications	992.99	1,705.00	-712.01	58.24%
1-40425 · Utah Fire & Life Safety Assoc	0.00	150.00	-150.00	0.0%
1-40430 · Utah Fire Life Educators Prog	0.00	1,250.00	-1,250.00	0.0%
1-40435 · Utah State Fire Marshal Assoc	104.02	50.00	54.02	208.04%
1-40440 · Bluebeam	0.00	1,000.00	-1,000.00	0.0%
1-40445 · Fire Marshal Training	769.16	885.00	-115.84	86.91%
1-40450 · Arson Investigator Training	1,202.80	1,250.00	-47.20	96.22%
1-40455 · IAAI Training Seminar	1,712.70	3,500.00	-1,787.30	48.93%
1-40460 · Fire & Life Educators Program	0.00	700.00	-700.00	0.0%
1-40465 · Pub Ed Supplies & Open House	8,243.80	8,400.00	-156.20	98.14%
1-40470 · Pub Ed Training	200.16	3,000.00	-2,799.84	6.67%
1-40475 · Investgation Supplies	255.76	2,000.00	-1,744.24	12.79%
1-40480 · Code Enforcement Supplies	0.00	1,500.00	-1,500.00	0.0%
Total 1-40400 · Code Enforcement	16,008.93	27,220.00	-11,211.07	58.81%
1-40500 · Collection Contract				
Fire Recovery	4,698.40	6,000.00	-1,301.60	78.31%
Stripe Fees	1,854.83	2,200.00	-345.17	84.31%
1-40510 · Health Care Finance Assessment	71,952.02	82,488.00	-10,535.98	87.23%
1-40500 · Collection Contract - Other	8,173.73	103,886.00	-95,712.27	7.87%
Total 1-40500 · Collection Contract	86,678.98	194,574.00	-107,895.02	44.55%
1-40530 · Fire Recovery	0.00	0.00	0.00	0.0%
1-40600 · Communications	5,527.80	11,000.00	-5,472.20	50.25%
1-40700 · Computer Maintenance & Supply				
1-40740 · IT Equipment	6,990.65	7,000.00	-9.35	99.87%
1-40750 · IT Maintenance	43,326.47	45,669.00	-2,342.53	94.87%
Total 1-40700 · Computer Maintenance & Supply	50,317.12	52,669.00	-2,351.88	95.54%
1-40800 · Contributions to Other Govt	763,497.00	635,113.00	128,384.00	120.21%
1-40900 · Dispatch Services	138,922.00	138,893.00	29.00	100.02%
1-41000 · EA Assistance Program	11,775.00	19,800.00	-8,025.00	59.47%
1-41100 · Employees Wages				

North Davis Fire District Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
1-41110 · Full Time Employee Wages				
1-41111 · Overtime	236,260.64	251,291.00	-15,030.36	94.02%
1-41115 · Salary	370,569.69			
1-41116 · Sick Leave	94,229.59			
1-41117 · Vacation Leave	301,486.53			
1-41118 · Benefit Contingency Payout	70,903.57	90,000.00	-19,096.43	78.78%
1-41110 · Full Time Employee Wages - Other	2,408,589.79	3,572,819.00	-1,164,229.21	67.41%
Total 1-41110 · Full Time Employee Wages	3,482,039.81	3,914,110.00	-432,070.19	88.96%
1-41120 · Part-Time Employee Wages	208,037.39	250,926.00	-42,888.61	82.91%
Total 1-41100 · Employees Wages	3,690,077.20	4,165,036.00	-474,958.80	88.6%
1-41200 · Equipment Maintenance & Supply	41,341.82	49,985.00	-8,643.18	82.71%
1-41300 · FICA	273,338.83	321,532.00	-48,193.17	85.01%
1-41400 · Insurance (Health)				
1-41410 · AFLAC Cancer Policy	12,917.42			
1-41420 · Disability Insurance	618.80			
1-41430 · Life Insurance	2,985.55	0.00	2,985.55	100.0%
1-41400 · Insurance (Health) - Other	698,123.88	895,934.00	-197,810.12	77.92%
Total 1-41400 · Insurance (Health)	714,645.65	895,934.00	-181,288.35	79.77%
1-41500 · Lease Obligation-interest	16,469.93	16,469.58	0.35	100.0%
1-41600 · Lease Obligations-principal	59,111.42	59,111.42	0.00	100.0%
1-41700 · Liability Insurance (Risk Manag				
1-41720 · Cyber Liability	15,455.00	15,455.00	0.00	100.0%
1-41700 · Liability Insurance (Risk Manag - Other	74,138.00	84,138.00	-10,000.00	88.12%
Total 1-41700 · Liability Insurance (Risk Manag	89,593.00	99,593.00	-10,000.00	89.96%
1-41800 · Medical Supplies Expenses				
1-14813 · Medical Hardware Maintenance	0.00	2,000.00	-2,000.00	0.0%
1-14815 · Jump Kit	0.00	2,250.00	-2,250.00	0.0%
1-41805 · Gurney Straps	0.00	540.00	-540.00	0.0%
1-41806 · SeCur Lyft	25,120.50	26,000.00	-879.50	96.62%
1-41810 · Medical Consumable	57,664.08	65,000.00	-7,335.92	88.71%
1-41812 · Medical Equipment	12,359.78	20,000.00	-7,640.22	61.8%
1-41814 · Vent Maintenance	0.00	2,500.00	-2,500.00	0.0%
1-41820 · Stryker Gurney Mattress	0.00	670.00	-670.00	0.0%
1-41865 · Zoll	2,380.00	6,300.00	-3,920.00	37.78%
1-41890 · Lucas PM Maintenance	0.00	2,400.00	-2,400.00	0.0%
1-41895 · Stryker Cot Maintenance	2,960.00	4,500.00	-1,540.00	65.78%
1-41899 · Styker Powerload Maint	0.00	3,700.00	-3,700.00	0.0%
1-41800 · Medical Supplies Expenses - Other	126.96			
Total 1-41800 · Medical Supplies Expenses	100,611.32	135,860.00	-35,248.68	74.06%
1-41900 · Misc Services				
1-41920 · Yearly Ambulance License Fees	1,060.00	1,625.00	-565.00	65.23%
1-41925 · Yearly Paramedic License Fee	0.00	325.00	-325.00	0.0%

North Davis Fire District Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
1-41930 · Firefighter Testing	7,844.00	16,500.00	-8,656.00	47.54%
1-41940 · Recert of AMETs	1,760.00	3,750.00	-1,990.00	46.93%
1-41990 · Other Misc Charges	0.00	1,600.00	-1,600.00	0.0%
Total 1-41900 · Misc Services	10,664.00	23,800.00	-13,136.00	44.81%
1-42000 · Misc. Equipment				
1-42005 · Safety Equipment	1,621.42	2,050.00	-428.58	79.09%
1-42010 · Turnout Gear	8,906.19	10,000.00	-1,093.81	89.06%
1-42015 · Ansi Coats	0.00	1,000.00	-1,000.00	0.0%
1-42025 · Haz-Mat Supplies	6,033.47	6,000.00	33.47	100.56%
1-42031 · Ice Rescue Suits	2,279.34	4,200.00	-1,920.66	54.27%
42020 · Safety / PPE	5,676.90	6,500.00	-823.10	87.34%
Total 1-42000 · Misc. Equipment	24,517.32	29,750.00	-5,232.68	82.41%
1-42200 · Office supply & expenses	10,506.96	14,164.00	-3,657.04	74.18%
1-42300 · Paramedics	5,899.95	16,857.00	-10,957.05	35.0%
1-42400 · Professional Services				
1-42410 · Accountant Fees	36,300.00	39,600.00	-3,300.00	91.67%
1-42420 · Attorney	19,250.00	22,000.00	-2,750.00	87.5%
1-42430 · Auditor	9,600.00	9,500.00	100.00	101.05%
1-42435 · Background Checks	367.50	320.00	47.50	114.84%
1-42440 · Blueline Drug Testin	1,561.00	1,760.00	-199.00	88.69%
1-42441 · Blueline New Hlre Testing	1,088.50	600.00	488.50	181.42%
1-42460 · Bonding	5,500.00	7,500.00	-2,000.00	73.33%
1-42470 · Medical Advisor	10,800.00	10,800.00	0.00	100.0%
1-42480 · Payroll Administration	14,580.00	15,240.00	-660.00	95.67%
1-42490 · Prof. Services - Plats, Etc.	9,162.25	18,000.00	-8,837.75	50.9%
1-42400 · Professional Services - Other	0.00	2,000.00	-2,000.00	0.0%
Total 1-42400 · Professional Services	108,209.25	127,320.00	-19,110.75	84.99%
1-42500 · Retirement	575,168.14	641,003.00	-65,834.86	89.73%
1-42700 · Special Department Allowance				
1-42705 · Winter Social & Awards	7,185.14	9,500.00	-2,314.86	75.63%
1-42715 · Board of Trustee Expenses	102.50	1,000.00	-897.50	10.25%
1-42700 · Special Department Allowance - Other	22,798.73	27,185.00	-4,386.27	83.87%
Total 1-42700 · Special Department Allowance	30,086.37	37,685.00	-7,598.63	79.84%
1-42800 · Subscriptions, Memberships				
1-42805 · ImagedTrend	22,764.70	19,625.00	3,139.70	116.0%
1-42810 · Vector Solutions	19,213.65	26,347.00	-7,133.35	72.93%
1-42800 · Subscriptions, Memberships - Other	37,882.73	33,567.00	4,315.73	112.86%
Total 1-42800 · Subscriptions, Memberships	79,861.08	79,539.00	322.08	100.41%
1-42850 · Surviving Spouse Trust Fund	4,200.00	4,200.00	0.00	100.0%
1-43000 · Travel and Training	40,920.45	56,785.00	-15,864.55	72.06%
1-43200 · Utilities (Gas,Power,Phones)	95,238.32	114,012.00	-18,773.68	83.53%
1-43300 · Vehicle Maintenance				

North Davis Fire District Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
1-43305 · Inspections, Pump Tests	2,798.89	15,250.00	-12,451.11	18.35%
1-43310 · Fuel	51,285.75	56,000.00	-4,714.25	91.58%
1-43315 · Tires/Brakes	15,460.18	20,000.00	-4,539.82	77.3%
1-43300 · Vehicle Maintenance - Other	67,984.91	55,500.00	12,484.91	122.5%
Total 1-43300 · Vehicle Maintenance	137,529.73	146,750.00	-9,220.27	93.72%
1-43400 · Workmans Comp	92,189.00	95,393.00	-3,204.00	96.64%
1-48000 · Transfer to Debt Service	524,794.00	524,794.00	0.00	100.0%
1-49000 · Fleet Fund Capital Exp	260,000.00	260,000.00	0.00	100.0%
1-49999 · Appropriation of Fund Bal (Exp)	0.00	18,290.00	-18,290.00	0.0%
Total Expense	8,135,470.13	9,107,468.00	-971,997.87	89.33%
Net Ordinary Income	728,881.99	0.00	728,881.99	100.0%
Other Income/Expense				
Other Income				
Capital Projects Inc 3				
Use of Fund Balance	0.00	33,856.00	-33,856.00	0.0%
3-36100 · Interest Income	0.00	57,870.00	-57,870.00	0.0%
3-39100 · Capital Projects-Transfer In	479,935.00	479,935.00	0.00	100.0%
Total Capital Projects Inc 3	479,935.00	571,661.00	-91,726.00	83.95%
Debt Service Inc 2				
2-39100 · Transfers In Debt Service	524,794.00	524,794.00	0.00	100.0%
Total Debt Service Inc 2	524,794.00	524,794.00	0.00	100.0%
Local Building Authority Inc 4				
4-36100 · Interest Income	1,596.93			
Total Local Building Authority Inc 4	1,596.93			
Total Other Income	1,006,325.93	1,096,455.00	-90,129.07	91.78%
Other Expense				
Debt Service Exp 2				
2-45100 · Interest Expense	279,793.76	279,794.00	-0.24	100.0%
2-45200 · Principal	245,000.00	245,000.00	0.00	100.0%
Total Debt Service Exp 2	524,793.76	524,794.00	-0.24	100.0%
Local Building Authority Exp 4				
4-46300 · Construction of Station 42	0.00			
4-49000 · Transfer Out	219,935.00	219,935.00	0.00	100.0%
Total Local Building Authority Exp 4	219,935.00	219,935.00	0.00	100.0%
3-44100 · Capital Projects Exp 3				
3-44200 · Equipment	75,447.57	62,000.00	13,447.57	121.69%
3-44205 · Turnout Gear	41,452.50	63,000.00	-21,547.50	65.8%
3-44220 · UCA Communications	0.00	16,200.00	-16,200.00	0.0%
3-44221 · Stryker Batteries/Charger	1,391.22	15,000.00	-13,608.78	9.28%
3-44222 · Zoll & Lucas Batteries	0.00	6,000.00	-6,000.00	0.0%
3-44300 · Vehicles	182,734.25	276,656.00	-93,921.75	66.05%
3-44330 · Ongoing Transfer for Fleet Main	0.00	30,000.00	-30,000.00	0.0%

North Davis Fire District Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
3-44100 - Capital Projects Exp 3 - Other	102,804.78	102,805.00	-0.22	100.0%
Total 3-44100 - Capital Projects Exp 3	403,830.32	571,661.00	-167,830.68	70.64%
Total Other Expense	1,148,559.08	1,316,390.00	-167,830.92	87.25%
Net Other Income	-142,233.15	-219,935.00	77,701.85	64.67%
Net Income	586,648.84	-219,935.00	806,583.84	-266.74%



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or refers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	20	20
9. Does the entity have a formal audit committee?	0	20

*Entity Name: North Davis Fire District

*Completed for Fiscal Year Ending: 2026 *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	x			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	x			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	x			
4. Are all the people who have access to blank checks different from those who are authorized signers?	x			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	x			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	x			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	x			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	x			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	x			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			

* MC = Mitigating Control



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

RESOLUTION NO. 2026R-08

A RESOLUTION APPROVING AND ADOPTING AN AMENDMENT TO THE FISCAL YEAR 2026 BUDGET FOR THE NORTH DAVIS FIRE DISTRICT FOR THE PERIOD BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, FOR THE REMAINDER OF THE BUDGET YEAR

WHEREAS, on June 19, 2025, the Board of Trustees of the North Davis Fire District (hereinafter referred to sometimes as the “District”) adopted Resolution No. 2025R-10 adopting a final budget for the 2025/2026 Budget Year in accordance with the “Uniform Fiscal Procedures for Special Districts Act,” §§17B-1-601, et seq., Utah Code Annotated, 1953; and,

WHEREAS, it now appears necessary and desirable for the Board of Trustees of the District to adopt Resolution No. 2026R-01, an amendment to the Budget for the remainder of the 2025/2026 Budget Year in accordance with the “Uniform Fiscal Procedures for Special Districts Act,” §§17B-1-601, et seq., Utah Code Annotated, 1953; and

WHEREAS, the District Treasurer has heretofore caused to be prepared and submitted to the Board of Trustees an amendment to the Budget of the District for the remainder of the 2026 Budget Year; and,

WHEREAS, the amendment to the Budget is necessary and desirable and in the best interest of the District.

WHEREAS, a public hearing on said amendment to the Budget was duly advertised and held according to law.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Trustees of the North Davis Fire District as follows:

Section 1: ADOPTION OF AMENDMENT TO BUDGET

That the hereto attached proposed amendment to the Budget be and the same is hereby adopted and incorporated into the budget for the District for the remainder of the 2026 Budget Year, is and shall be the Amended Budget of the District.

Section 2: NOTICE OF AMENDED BUDGET

That a copy of said Amended Budget as adopted by this Resolution be deposited with the Clerk and will be available for public review there and in the District Office.

Section 3: EFFECTIVE DATE

This Resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED by the North Davis Fire District Board of Trustees this ____ day of _____, 2026.

By: _____
SCOTT WIGGILL, Chair

ATTEST:

By: _____
MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting

Vice-Chair Ratchford – aye / nay

Board Member Chatterton - aye / nay

Board Member Smalling - aye / nay

Board Member Wurth - aye / nay

Board Member Judd - aye / nay

Board Member Carlson - aye / nay

Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay



NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2026

(7/1/2025-6/30/2026)

FY 2026 BUDGET

WITH YEAR TO YEAR COMPARISONS

FISCAL YEAR 2026 FUND BALANCE PROJECTIONS

GENERAL FUND:

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND ENDING BALANCE 2025	3,807,092	136,386	3,943,478
FY26 BUDGETED REVENUES	9,165,877	45,000	9,210,877
FY26 BUDGETED EXPENDITURES	(10,253,905)	-	(10,253,905)
CHANGE IN FY26 FUND BALANCE	(1,088,028)	45,000	(1,043,028)
ENDING FY26 FUND BALANCE	2,719,064	181,386	2,900,450

CAPTIAL PROJECTS FUND

	UNRESTRICTED	RESTRICTED	TOTAL
CAPITAL FUND ENDING BALANCE 2025	424,236	-	424,236
FY26 BUDGETED REVENUES	1,761,661	-	1,761,661
FY26 BUDGETED EXPENDITURES	(535,661)	-	(535,661)
CHANGE IN FY26 FUND BALANCE	1,226,000	-	1,226,000
ENDING FY26 FUND BALANCE	1,650,236	-	1,650,236

DEBT SERVICE FUND

	UNRESTRICTED	RESTRICTED	TOTAL
DEBT SERVICE FUND ENDING BALANCE 2025	-	66,956	66,956
FY26 BUDGETED REVENUES	-	524,794	524,794
FY26 BUDGETED EXPENDITURES	-	(524,794)	(524,794)
CHANGE IN FY26 FUND BALANCE	-	-	-
ENDING FY26 FUND BALANCE	-	66,956	66,956

LBA FUND

	UNRESTRICTED	RESTRICTED	TOTAL
LBA FUND ENDING FUND BALANCE 2025	-	219,935	219,935
FY26 BUDGETED REVENUES	-	-	-
FY26 BUDGETED EXPENDITURES	-	(219,935)	(219,935)
CHANGE IN FY26 FUND BALANCE	-	(219,935)	(219,935)
ENDING FY26 FUND BALANCE	-	-	-

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2026 (July 1, 2025 - June 30, 2026)

GENERAL FUND							
LINE	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED REVENUE - ORIGINAL	FY2026 PROJECTED REVENUE - AMENDED FEB 2026	FY2026 PROJECTED REVENUE - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
1	TOTAL AMBULANCE	\$ 1,177,353	\$ 1,435,298	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ (95,298)
2	AMBULANCE COLLECTIONS REVENUE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
3	PMA AUTO AID REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	FIRE/INCIDENT RECOVERY	\$ 22,167	\$ 24,218	\$ 55,000	\$ 40,000	\$ 30,000	\$ 5,782
5	INTEREST INCOME	\$ 158,527	\$ 154,981	\$ 100,000	\$ 100,000	\$ 100,000	\$ (54,981)
6	MISC REVENUE	\$ 5,943	\$ 6,130	\$ 5,000	\$ 6,700	\$ 6,700	\$ 570
7	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	EMS PER CAPITA	\$ 7,145	\$ 6,085	\$ 6,216	\$ 6,216	\$ 6,216	\$ 131
10	STATE OF UTAH MENTAL HEALTH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	UTAH STATE FORESTRY GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	CLERICAL FEES / GRAMA REQUESTS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
14	INSPECTION FEES	\$ 14,246	\$ 15,671	\$ 10,000	\$ 10,000	\$ 10,000	\$ (5,671)
15	SPECIALIZED PERMITS	\$ 6,559	\$ 8,675	\$ 2,500	\$ 2,500	\$ 5,375	\$ (3,300)
16	OPERATIONAL PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	PUBLIC SAFETY IMPACT FEES	\$ 49,972	\$ 86,414	\$ 65,000	\$ 65,000	\$ 45,000	\$ (41,414)
18	LIFE SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	PLAN REVIEW FEE - COMMERCIAL	\$ 4,301	\$ 8,209	\$ 3,000	\$ 3,000	\$ 3,000	\$ (5,209)
20	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 4,301	\$ 8,209	\$ 3,000	\$ 3,000	\$ 3,000	\$ (5,209)
21	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ -	\$ -	\$ 1,000	\$ 4,289	\$ 5,039	\$ 5,039
22	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ -	\$ -	\$ 1,000	\$ 3,150	\$ 4,550	\$ 4,550
23	FALSE ALARM FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	OTHER TESTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	ILLEGAL BURING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	STANDBY FEES	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -
27	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	FIRE PROTECTION UNINCORPORATED COUNTY	\$ 1,217	\$ 1,055	\$ 700	\$ 700	\$ 700	\$ (355)
29	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 258,609	\$ 380,059	\$ 245,000	\$ 245,000	\$ 245,000	\$ (135,059)
30	PROPERTY TAXES RATE OF (accepting certified rate)	\$ 4,806,491	\$ 7,306,157	\$ 6,582,300	\$ 6,582,300	\$ 6,582,300	\$ (723,857)
31	Release of RDA Westside Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 757,500	\$ 635,113	\$ 635,113	\$ 635,113	\$ 763,497	\$ 128,384
33	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,043,028	\$ 1,043,028
	TOTAL REVENUES	\$ 7,274,573	\$ 10,076,274	\$ 9,115,329	\$ 9,107,468	\$ 10,253,905	\$ 177,631

CAPITAL PROJECTS FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED REVENUE	FY2026 PROJECTED REVENUE - AMENDED FEB 2026	FY2026 PROJECTED REVENUE - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
	GAIN ON SALE OF ASSET	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
7	TRANSFERS IN FROM GENERAL FUND	\$ 362,814	\$ 180,000	\$ 260,000	\$ 260,000	\$ 1,435,000	\$ 1,255,000
	TRANSFERS IN FROM LBA FUND	\$ -	\$ -	\$ -	\$ 219,935	\$ 219,935	\$ 219,935
	USES OF FUND BALANCE	\$ -	\$ -	\$ 33,856	\$ 33,856	\$ 33,856	\$ 33,856
	INTEREST INCOME	\$ 40,123	\$ 29,473	\$ -	\$ 57,870	\$ 57,870	\$ 28,397
	TOTAL REVENUES	\$ 402,937	\$ 209,473	\$ 293,856	\$ 571,661	\$ 1,761,661	\$ 1,552,188

DEBT SERVICE FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED REVENUE	FY2026 PROJECTED REVENUE - AMENDED FEB 2026	FY2026 PROJECTED REVENUE - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
6	TRANSFERS IN FROM GENERAL FUND	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,794	\$ 524,794	\$ 600
	INTEREST INCOME	\$ 3,500	\$ 3,468	\$ -	\$ -	\$ -	\$ (3,468)
	TOTAL REVENUES	\$ 531,894	\$ 527,662	\$ 524,794	\$ 524,794	\$ 524,794	\$ (2,868)

LBA FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED REVENUE	FY2026 PROJECTED REVENUE - AMENDED FEB 2026	FY2026 PROJECTED REVENUE - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
	TRANSFERS IN	\$ 1,075,513	\$ -	\$ -	\$ -	\$ -	\$ -
	USES OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MISCELLANEOUS INCOME	\$ 50,038	\$ -	\$ -	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ 209,086	\$ 7,021	\$ -	\$ -	\$ -	\$ (7,021)
	TOTAL REVENUES	\$ 1,334,637	\$ 7,021	\$ -	\$ -	\$ -	\$ (7,021)

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2026 (July 1, 2025 - June 30, 2026)

GENERAL FUND							
LINE	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED EXPENSES - ORIGINAL	FY2026 PROJECTED EXPENSES - AMENDED FEB 2026	FY2026 PROJECTED EXPENSES - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
1	001 PERM EMPLOYEE WAGES	\$ 2,876,864	\$ 3,087,937	\$ 3,572,819	\$ 3,572,819	\$ 3,572,819	\$ (484,882)
2	002 OVERTIME	\$ 357,733	\$ 294,588	\$ 251,291	\$ 251,291	\$ 251,291	\$ 43,297
3	003 PART-TIME EMPLOYEE WAGES	\$ 203,268	\$ 204,166	\$ 250,926	\$ 250,926	\$ 250,926	\$ (46,760)
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 32,142	\$ 38,814	\$ 90,000	\$ 90,000	\$ 90,000	\$ (51,186)
5	004 MERIT PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	005 BOARD WAGES	\$ 37,333	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.	\$ 262,573	\$ 258,730	\$ 321,532	\$ 321,532	\$ 321,532	\$ (62,802)
8	007 RETIREMENT	\$ 582,665	\$ 560,486	\$ 641,003	\$ 641,003	\$ 641,003	\$ (80,517)
9	008 INSURANCE (HEALTH)	\$ 651,489	\$ 676,162	\$ 895,934	\$ 895,934	\$ 745,934	\$ (69,772)
10	009 UTAH DISABILITY DEATH BENEFIT	\$ 4,812	\$ 246	\$ 4,200	\$ 4,200	\$ 4,200	\$ (3,954)
11	010 WORKMANS COMP	\$ 98,191	\$ 70,756	\$ 95,393	\$ 95,393	\$ 95,393	\$ (24,637)
12	011 BANK CHARGES	\$ 5,626	\$ 8,022	\$ 8,050	\$ 8,050	\$ 8,050	\$ (28)
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 10,884	\$ 19,113	\$ 19,800	\$ 19,800	\$ 14,800	\$ 4,313
14	013 CLOTHING ALLOWANCE - FULL TIME	\$ 36,320	\$ 44,092	\$ 44,486	\$ 44,486	\$ 44,486	\$ (394)
15	014 CLOTHING ALLOWANCE - PART TIME	\$ 4,300	\$ 3,100	\$ 3,800	\$ 3,800	\$ 3,800	\$ (700)
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 6,066	\$ 13,281	\$ 27,220	\$ 27,220	\$ 20,220	\$ (6,939)
16	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 55,276	\$ 70,770	\$ 79,539	\$ 79,539	\$ 80,039	\$ (9,269)
17	016 TRAVEL AND TRAINING	\$ 24,807	\$ 29,450	\$ 56,785	\$ 56,785	\$ 44,785	\$ (15,335)
18	017 OFFICE SUPPLY AND EXPENSE	\$ 10,303	\$ 10,509	\$ 14,164	\$ 14,164	\$ 14,164	\$ (3,655)
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 35,490	\$ 27,589	\$ 49,985	\$ 49,985	\$ 49,985	\$ (22,396)
20	019 VEHICLE MAINTENANCE	\$ 139,872	\$ 188,915	\$ 126,750	\$ 146,750	\$ 169,750	\$ 19,165
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 53,088	\$ 50,002	\$ 47,669	\$ 52,669	\$ 52,669	\$ (2,667)
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 72,376	\$ 98,599	\$ 114,012	\$ 114,012	\$ 114,012	\$ (15,413)
23	022 800 COMMUNICATIONS	\$ 5,570	\$ 10,186	\$ 11,000	\$ 11,000	\$ 11,000	\$ (814)
24	023 DISPATCH SERVICES	\$ 128,794	\$ 135,999	\$ 138,893	\$ 138,893	\$ 138,893	\$ (2,894)
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 21,890	\$ 23,156	\$ 37,685	\$ 37,685	\$ 35,370	\$ (12,214)
26	025 GRANT EXPENSES	\$ 7,893	\$ -	\$ -	\$ -	\$ -	\$ -
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 74,100	\$ 87,508	\$ 99,593	\$ 99,593	\$ 99,593	\$ (12,085)
28	027 COLLECTION CONTRACT (Billing)(Health Assess)	\$ 189,575	\$ 202,523	\$ 194,574	\$ 194,574	\$ 239,649	\$ (37,126)
29	028 MEDICAL SUPPLIES	\$ 109,626	\$ 109,621	\$ 135,860	\$ 135,860	\$ 120,860	\$ (11,239)
30	029 PARAMEDIC FEE	\$ 8,394	\$ 12,269	\$ 16,857	\$ 16,857	\$ 16,857	\$ (4,588)
31	030 MISC. SERVICES	\$ 18,887	\$ 23,553	\$ 23,800	\$ 23,800	\$ 15,800	\$ 7,753
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)	\$ 84,589	\$ 122,863	\$ 127,320	\$ 127,320	\$ 117,482	\$ 5,381
33	032 MISC. EQUIPMENT	\$ 19,495	\$ 15,358	\$ 29,750	\$ 29,750	\$ 31,671	\$ (16,313)
34	033 LEASE OBLIGATION	\$ 142,560	\$ 142,561	\$ 75,581	\$ 75,581	\$ 75,581	\$ 66,980
35	034 TRANSFER TO DEBT SERVICE	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,794	\$ 524,794	\$ (600)
36	035 TRANS TO CAPITAL PROJECTS	\$ 362,814	\$ 180,000	\$ 260,000	\$ 260,000	\$ 1,435,000	\$ (1,255,000)
37	036 TRANS TO LBA	\$ 1,075,513	\$ -	\$ -	\$ -	\$ -	\$ -
38	MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 757,500	\$ 635,113	\$ 635,113	\$ 635,113	\$ 763,497	\$ (128,384)
40	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ -	\$ 51,151	\$ 18,290	\$ -	\$ -
	TOTAL	\$ 9,097,072	\$ 8,018,231	\$ 9,115,329	\$ 9,107,468	\$ 10,253,905	\$ (2,235,674)

CAPITAL PROJECTS FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED EXPENSES	FY2026 PROJECTED EXPENSES - AMENDED FEB 2026	FY2026 PROJECTED EXPENSES - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
16	CAPITAL PROJECTS EXPENDITURES	\$ 357,006	\$ 158,477	\$ 192,200	\$ 295,005	\$ 259,005	\$ (100,528)
17	FLEET EXPENDITURES	\$ 93,083	\$ 311,025	\$ 101,656	\$ 276,656	\$ 276,656	\$ 34,369
	TOTAL	\$ 450,089	\$ 469,502	\$ 293,856	\$ 571,661	\$ 535,661	\$ (66,159)

DEBT SERVICE FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED EXPENSES	FY2026 PROJECTED EXPENSES - AMENDED FEB 2026	FY2026 PROJECTED EXPENSES - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
17	DEBT SERVICE INTEREST	\$ 298,394	\$ 289,194	\$ 279,794	\$ 279,794	\$ 279,794	\$ 9,400
19	DEBT SERVICE PRINCIPAL	\$ 230,000	\$ 235,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ (10,000)
	TOTAL	\$ 528,394	\$ 524,194	\$ 524,794	\$ 524,794	\$ 524,794	\$ (600)

LBA FUND							
LINE	ITEM DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 PROJECTED EXPENSES	FY2026 PROJECTED EXPENSES - AMENDED FEB 2026	FY2026 PROJECTED EXPENSES - AMENDED JUN 2026	DIFFERENCE BETWEEN FY25 ESTIMATES AND FY26 PROJECTIONS
	TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ 219,935	\$ 219,935	\$ (219,935)
	BOND REFUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BOND FEES AND INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONSTRUCTION	\$ 5,987,784	\$ 629,582	\$ -	\$ -	\$ -	\$ 629,582
	SOFTS COSTS	\$ 67,520	\$ -	\$ -	\$ -	\$ -	\$ -
	PROFESSIONAL FEES	\$ 102,506	\$ -	\$ -	\$ -	\$ -	\$ -
	WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TEMPORARY RELOCATION	\$ 14,632	\$ 850	\$ -	\$ -	\$ -	\$ 850
	TOTAL	\$ 6,172,442	\$ 630,432	\$ -	\$ 219,935	\$ 219,935	\$ 410,497

North Davis Fire District Fleet & Capital Improvement Plan - Proposed amendment 7/1/2026)

Trailers											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2008	Clown Trailer (523776)										
2016	Grey Trailer (217772)										
2022	Carhauler Tilt										
	<i>Estimated Cost</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engine / Ladder Trucks Rotation											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2007	Spartan Aerial (Chimney) - Ladder Truck		PURCHASE								
<i>FY2027</i>	<i>Ordered Pierce Ladder - Lease Purchase</i>	\$ -	\$ 1,745,157								
2015	Pierce Pumper/Transport (RE)							PURCHASE			
<i>FY2032</i>	<i>Projected Lease Purchase Pierce Enforcer (received in FY2023)</i>							\$ 1,000,000			
2022											
	<i>Estimated Cost</i>	\$ -	\$ 1,745,157	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -

PMA Unit											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
<i>FY2022</i>	<i>PMA Unit Purchase</i>					Reserve PMA					
<i>FY2029</i>	<i>Projected PMA Unit Purchase</i>					\$ 275,000					
	<i>Estimated Cost</i>	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -

Ambulances - 20 Year Rotation											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2006	Wheeled Coach F-350										
2024	Wheeled Coach										
2011	Wheeled Coach F-350			SALE							
<i>FY2028</i>	<i>Projected Ambulance Purchase</i>			\$ 350,000							
2013	Wheeled Coach F-350						SALE				
<i>FY2032</i>	<i>Projected Ambulance Purchase</i>						\$ 375,000				
2017	Dodge Remount (2006)										SALE
2017	Wheeled Coach F-350										\$ 400,000
	<i>Estimated Cost</i>	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 400,000

Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
1994	Ford (Utility Truck/Plow)										
2010	Ford F550 - Brush 42										
2015	Ford F550 - Brush 41										
2013	Ford - F150 (Reserve Vehicle)										
2016	GMC Silverado (BC Vehicle)										

2014	Chev Silverado (Operations Vehicle)										
2026	F150 - Emergency Management		\$ 46,161								
<i>Estimated Cost</i>		\$ -	\$ 46,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Battalion Chief Truck - Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
	PURCHASE TRUCK				\$ 100,000						
<i>Estimated Cost</i>		\$ -	\$ -	\$ -	\$ 100,000	\$ -		\$ -	\$ -	\$ -	\$ -

Chief Truck (401) - 10 Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2017	GMC Silverado (Diesel) - 401						PURCHASE				
<i>FY2024</i>	<i>Ordered 401 - 2023 Silverado 2500HD</i>						\$ 100,000				
<i>Estimated Cost</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Deputy Chief Truck (402) - 10 Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2019	Chev Silverado 2500	ROTATE PM							PURCHASE		
<i>FY2026</i>	<i>Purchase 402 - Diesel</i>	\$ 101,280							\$ 120,000		
<i>Estimated Cost</i>		\$ 101,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -

VEHICLE UPGRADES - Special Ops Region 1											
	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	
Purchase of Special Ops 42 (Region 1)											
Restricted FEMA - Upgrades to Special Ops 42 (Region 1)											
<i>Estimated Cost</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Gain on Sale of Assets Projection - Special Ops Region 1											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
	Out Building at Temp Station in Freeport										
	Sale of Spartan Aerial (Crimson) - Ladder Truck	\$ 15,000									
<i>Estimated Revenue</i>		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Zoll Defibrillator Program (5-year program)		\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000				
Zoll Defibrillator Rotation										
Zoll Defibrillator for PM Unit										
Vent for PM Unit										
Vent for PM Unit Rotation							\$ 22,000			
Lucas 3 Chest Compression System	\$ 50,000						\$ 120,000			
MSA MASK FIT TEST MACHINE - NFPA SCBA		\$ 11,000								

Window Shades		\$ 5,000									
SCBA Packs, Masks, Packs, Bottles, Cascade											\$ 500,000
TURNOUT GEAR (14SETS)	\$ 63,000	\$ 70,000	\$ 70,000	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 89,340	\$ 93,807	\$ 98,497	
UCA Communication Radios (purchase P-25 U NFPA 1500 Compliant Fire Fitness Testing Prop	\$ 16,200	\$ 16,200	\$ 17,010	\$ 17,861	\$ 18,754	\$ 19,691	\$ 20,676	\$ 21,710	\$ 22,795	\$ 23,935	
Handyevy Pediatric Emergency Standards		\$ 15,892									
Station Parking Lot Resurface & Paint			\$ 30,000			\$ 30,900					
Station Upgrades											
Bullet Proof Vests											\$ 30,000
Stryker Batteries & Chargers	\$ 15,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	
Zoll & Lucas Batteries		\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	\$ 6,956	\$ 7,164	\$ 7,379	\$ 7,601	
Website Development											
Station 41 Upgrades in FY2026	\$ 102,805										
Furniture for Emergency Management Direct		\$ 8,500									
Fleet Maintenance	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Purchase of Out Building for Station 41											
Ventilation Exhaust Fans	\$ 12,000										
Capital Expenditure Estimated Cost	\$ 259,005	\$ 236,592	\$ 222,640	\$ 197,639	\$ 202,876	\$ 239,261	\$ 302,106	\$ 166,124	\$ 172,429	\$ 709,034	
<i>Estimated Cost</i>	\$ 360,285	\$ 2,027,910	\$ 572,640	\$ 197,639	\$ 477,876	\$ 714,261	\$ 1,302,106	\$ 286,124	\$ 172,429	\$ 1,109,034	

Estimated Contributions and Uses of Committed Funds										
Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Balance at Beginning of Fiscal Year	\$ 424,236	\$ 1,767,742	\$ 453,584	\$ 260,944	\$ 443,305	\$ 345,429	\$ 11,168	\$ (60,938)	\$ 882,938	\$ 1,940,509
Anticipated Interest Income (0.3%)	\$ 33,856	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sale of Assets	\$ 15,000									
Committed Funds Contribution - Transfer In From General Fund)	\$ 1,435,000	\$ 135,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Transfer In From LBA	\$ 219,935									
Loan Proceeds		\$ 548,752								
Region 1 Grant Proceeds										
Region 1 Sale Proceeds										
Debt Service	\$ (360,285)	\$ (2,027,910)	\$ (572,640)	\$ (197,639)	\$ (477,876)	\$ (714,261)	\$ (1,302,106)	\$ (286,124)	\$ (172,429)	\$ (1,109,034)
Estimated Balance at end of Fiscal Year	\$ 1,767,742	\$ 453,584	\$ 260,944	\$ 443,305	\$ 345,429	\$ 11,168	\$ (60,938)	\$ 882,938	\$ 1,940,509	\$ 2,061,475

Committed Funds for Lease Obligations	\$ 75,581.35	\$ 145,581.27	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
Committed Funds for Debt Service	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394

Lease Obligations	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2033	FY2033
Lease Obligation (2009 Crimson) Final Payme										
Lease Purchase Pierce Enforcer E-42 2022	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581		
Lease Obligation (2015 RE41) - final payment 8/20										
Ordered Lease Purchase Ladder Truck		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
<i>Estimated Cost</i>	\$ 75,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 70,000	\$ 70,000

Debt Service Payment	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Debt Service Payment - (New Bond) - 30 yea	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394
<i>Estimated Cost</i>	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394

Updated 6/11/2026

North Davis Fire District Fleet & Capital Improvement Plan - Proposed amendment 7/1/2026)

Trailers											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2008	Clown Trailer (523776)										
2016	Grey Trailer (217772)										
2022	Carhauler Tilt										
	<i>Estimated Cost</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engine / Ladder Trucks Rotation											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2007	Spartan Aerial (Chimson) - Ladder Truck		PURCHASE								
<i>FY2027</i>	<i>Ordered Pierce Ladder - Lease Purchase</i>	\$ -	\$ 1,745,157								
2015	Pierce Pumper/Transport (RE)							PURCHASE			
<i>FY2032</i>	<i>Projected Lease Purchase Pierce Enforcer (received in FY2023)</i>							\$ 1,000,000			
2022											
	<i>Estimated Cost</i>	\$ -	\$ 1,745,157	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -

PMA Unit											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
<i>FY2022</i>	<i>PMA Unit Purchase</i>					Reserve PMA					
<i>FY2029</i>	<i>Projected PMA Unit Purchase</i>					\$ 275,000					
	<i>Estimated Cost</i>	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -

Ambulances - 20 Year Rotation											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2006	Wheeled Coach F-350										
2024	Wheeled Coach										
2011	Wheeled Coach F-350			SALE							
<i>FY2028</i>	<i>Projected Ambulance Purchase</i>			\$ 350,000							
2013	Wheeled Coach F-350						SALE				
<i>FY2032</i>	<i>Projected Ambulance Purchase</i>						\$ 375,000				
2017	Dodge Remount (2006)										SALE
2017	Wheeled Coach F-350										\$ 400,000
	<i>Estimated Cost</i>	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 400,000

Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
1994	Ford (Utility Truck/Plow)										
2010	Ford F550 - Brush 42										
2015	Ford F550 - Brush 41										
2013	Ford - F150 (Reserve Vehicle)										
2016	GMC Silverado (BC Vehicle)										

2014	Chev Silverado (Operations Vehicle)										
2026	F150 - Emergency Management		\$ 46,161								
<i>Estimated Cost</i>		\$ -	\$ 46,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Battalion Chief Truck - Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
	PURCHASE TRUCK				\$ 100,000						
<i>Estimated Cost</i>		\$ -	\$ -	\$ -	\$ 100,000	\$ -		\$ -	\$ -	\$ -	\$ -

Chief Truck (401) - 10 Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2017	GMC Silverado (Diesel) - 401						PURCHASE				
<i>FY2024</i>	<i>Ordered 401 - 2023 Silverado 2500HD</i>						\$ 100,000				
<i>Estimated Cost</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Deputy Chief Truck (402) - 10 Year Replacement for Diesel Trucks											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
2019	Chev Silverado 2500	ROTATE PM							PURCHASE		
<i>FY2026</i>	<i>Purchase 402 - Diesel</i>	\$ 101,280							\$ 120,000		
<i>Estimated Cost</i>		\$ 101,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -

VEHICLE UPGRADES - Special Ops Region 1											
		FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Purchase of Special Ops 42 (Region 1)											
Restricted FEMA - Upgrades to Special Ops 42 (Region 1)											
<i>Estimated Cost</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Gain on Sale of Assets Projection - Special Ops Region 1											
Year	Make/Model	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Out Building at Temp Station in Freeport											
Sale of Spartan Aerial (Crimson) - Ladder Truck		\$ 15,000									
<i>Estimated Revenue</i>		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Zoll Defibrillator Program (5-year program)		\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000				
Zoll Defibrillator Rotation										
Zoll Defibrillator for PM Unit										
Vent for PM Unit										
Vent for PM Unit Rotation							\$ 22,000			
Lucas 3 Chest Compression System	\$ 50,000						\$ 120,000			
MSA MASK FIT TEST MACHINE - NFPA SCBA		\$ 11,000								

Window Shades		\$ 5,000									
SCBA Packs, Masks, Packs, Bottles, Cascade											\$ 500,000
TURNOUT GEAR (14SETS)	\$ 63,000	\$ 70,000	\$ 70,000	\$ 73,500	\$ 77,175	\$ 81,034	\$ 85,085	\$ 89,340	\$ 93,807	\$ 98,497	
UCA Communication Radios (purchase P-25 U NFPA 1500 Compliant Fire Fitness Testing Prop	\$ 16,200	\$ 16,200	\$ 17,010	\$ 17,861	\$ 18,754	\$ 19,691	\$ 20,676	\$ 21,710	\$ 22,795	\$ 23,935	
Handyevy Pediatric Emergency Standards		\$ 15,892									
Station Parking Lot Resurface & Paint			\$ 30,000			\$ 30,900					
Station Upgrades											
Bullet Proof Vests											\$ 30,000
Stryker Batteries & Chargers	\$ 15,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	
Zoll & Lucas Batteries		\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	\$ 6,956	\$ 7,164	\$ 7,379	\$ 7,601	
Website Development											
Station 41 Upgrades in FY2026	\$ 102,805										
Furniture for Emergency Management Direct		\$ 8,500									
Fleet Maintenance	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Purchase of Out Building for Station 41											
Ventilation Exhaust Fans	\$ 12,000										
Capital Expenditure Estimated Cost	\$ 259,005	\$ 236,592	\$ 222,640	\$ 197,639	\$ 202,876	\$ 239,261	\$ 302,106	\$ 166,124	\$ 172,429	\$ 709,034	
<i>Estimated Cost</i>	\$ 360,285	\$ 2,027,910	\$ 572,640	\$ 197,639	\$ 477,876	\$ 714,261	\$ 1,302,106	\$ 286,124	\$ 172,429	\$ 1,109,034	

Estimated Contributions and Uses of Committed Funds										
Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Balance at Beginning of Fiscal Year	\$ 424,236	\$ 1,767,742	\$ 453,584	\$ 260,944	\$ 443,305	\$ 345,429	\$ 11,168	\$ (60,938)	\$ 882,938	\$ 1,940,509
Anticipated Interest Income (0.3%)	\$ 33,856	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sale of Assets	\$ 15,000									
Committed Funds Contribution - Transfer In From General Fund)	\$ 1,435,000	\$ 135,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Transfer In From LBA	\$ 219,935									
Loan Proceeds		\$ 548,752								
Region 1 Grant Proceeds										
Region 1 Sale Proceeds										
Debt Service	\$ (360,285)	\$ (2,027,910)	\$ (572,640)	\$ (197,639)	\$ (477,876)	\$ (714,261)	\$ (1,302,106)	\$ (286,124)	\$ (172,429)	\$ (1,109,034)
Estimated Balance at end of Fiscal Year	\$ 1,767,742	\$ 453,584	\$ 260,944	\$ 443,305	\$ 345,429	\$ 11,168	\$ (60,938)	\$ 882,938	\$ 1,940,509	\$ 2,061,475

Committed Funds for Lease Obligations	\$ 75,581.35	\$ 145,581.27	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 145,581.35	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
Committed Funds for Debt Service	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394

Lease Obligations	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2033	FY2033
Lease Obligation (2009 Crimson) Final Payme										
Lease Purchase Pierce Enforcer E-42 2022	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581		
Lease Obligation (2015 RE41) - final payment 8/20										
Ordered Lease Purchase Ladder Truck		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
<i>Estimated Cost</i>	\$ 75,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 145,581	\$ 70,000	\$ 70,000

Debt Service Payment	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Debt Service Payment - (New Bond) - 30 yea	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394
<i>Estimated Cost</i>	\$ 524,794	\$ 524,994	\$ 524,794	\$ 529,197	\$ 527,994	\$ 526,394	\$ 524,394	\$ 524,394	\$ 524,394	\$ 524,394

Updated 6/11/2026

RESOLUTION NO. 2026R-10

A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT ADOPTING AND CERTIFYING A TAX RATE TO THE DAVIS COUNTY CLERK-AUDITOR FOR THE 2027 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) require that the Board of Trustees of the North Davis Fire District (“District”) adopt and certify to the County Clerk-Auditor a resolution specifying the amount of taxes to be levied for the current year on all taxable property within the District; and

WHEREAS, the District Fire Chief has received a Certified Tax Rate from the Davis County Auditor and prepared and submitted to the Board of Trustees a proposed tax rate for the 2027 fiscal year; and

WHEREAS, the Board of Trustees has received and reviewed the proposed tax rate for the 2027 fiscal year; and

WHEREAS, the District finds it necessary to collect \$7,083,807.00 in property tax revenue for the 2026/2027 fiscal year to fund essential services and operations; and

WHEREAS, the proposed tax rate has been duly received, reviewed, and considered by the Board of Trustees in accordance with applicable laws and procedures; and

WHEREAS, a public hearing was duly noticed and held in accordance with the law, during which the 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 hereby establishes and adopts a Certified Tax Rate of 0.001503 on all taxable property within the boundaries of the North Davis Fire District for the 2026/2027 fiscal year. Providing the North Davis Fire District with \$7,083,807.00 in Property Tax Revenue.

SECTION TWO: CERTIFIED COPIES OF THE RESOLUTION TO COUNTY OFFICIALS

The Clerk of the District is hereby authorized and directed to certify this Resolution and forward one copy each to the County Clerk-Auditor and the Board of County Commissioners of Davis County, Farmington, Utah, along with the completed 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 property tax levy for the 2027 fiscal year. The taxes shall be extended, levied, and collected in the manner provided by law for the collection of general county taxes, and the proceeds, as collected, shall be remitted to the Treasurer of the District in accordance with applicable law 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 ____ 2026.

BOARD OF TRUSTEES

By: _____

SCOTT WIGGILL, Chair

ATTEST:

MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting

Vice-Chair Ratchford – aye / nay

Board Member Judd - aye / nay

Board Member Carlson - aye / nay

Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay

Board Member Chatterton - aye / nay

Board Member Smalling - aye / nay

Board Member Wurth - aye / nay

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.2026R-10 including Form PT-693-SSD 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 June 18, 2026 at 6:30PM, 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 ____ of ____ 2026.

NORTH DAVIS FIRE DISTRICT

By: _____
MISTY ROGERS, CLERK

Subscribed and sworn to before me this ____ day of ____2026

JAMEY MADDY, NOTARY PUBLIC

(SEAL)

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 4110 NORTH DAVIS FIRE DISTRICT	Form PT-693 Rev. 2/15
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DAVIS COUNTY **Tax Year: 2026**

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	0.001503	0.001503	.0023	7,083,807
Total Tax Rate	0.001503	0.001503	Total Revenue	\$7,083,807

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: _____

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: DAVIS

Tax Year: 2026

It is hereby resolved that the governing body of:

NORTH DAVIS FIRE DISTRICT

approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
902 Service Area	7,083,807	0.001503
	\$7,083,807	0.001503

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

RESOLUTION NO. 2026R-11

A RESOLUTION ADOPTING A FINAL BUDGET FOR THE NORTH DAVIS FIRE DISTRICT FOR FISCAL YEAR 2027 ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Board of Trustees (hereinafter referred to as the "Board") 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 2026/2027 fiscal year; and,

WHEREAS, on May 21, 2026, the Board received and adopted Fire Chief Becraft's Tentative Budget by Resolution No. 2026R-06 for the coming fiscal year, for purposes of further review and set a public hearing for June 18, 2026, to consider final adoption of the budget; and

WHEREAS, at least seven (7) days' notice of said public hearing was published as required and in accordance with State law; and

WHEREAS, the Tentative Budget and all supporting schedules and data have been held as public record in the office of North Davis Fire District Recorder, available for public inspection in accordance with State law; and

WHEREAS, a public hearing was held on June 18, 2026 as required by law in connection with the adoption of the Final Budget at which time all persons in attendance were given the opportunity to be heard for or against the revenues and expenditures of any item in the Final Budget in any fund; and

WHEREAS, in Resolution No. 2026R-10 the North Davis Fire District after a duly noticed public hearing adopted the Certified Property Tax Rate; and

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 2026/2027

The Final Budget, together with any modifications and adjustments made by the Board of Trustees, which is attached hereto as Exhibit A is hereby adopted as the Final Budget for the District for the 2026/2027 fiscal year

SECTION TWO: PROPERTY RATE ADOPTION

The Certified Property Tax Rate is as provided for and adopted by Resolution No. 2026R-11.

SECTION THREE: RIGHT TO AMEND

The North Davis Fire District by and through its Board hereby expressly reserves the power and right to amend the foregoing tax rates, as it may deem as appropriate under law

SECTION FOUR: CERTIFICATION AND FILING

The North Davis Fire District Treasurer is directed to certify the Final Budget and to file the same the North Davis Fire Districts Recorders to be available to the public during regular business hours; and with the State Auditor within thirty (30) days after adoption.

SECTION FIVE: EFFECTIVE DATE

This Resolution shall be effective immediately upon passage and adoption as required by law.

PASSED AND ADOPTED this ____ day of _____, 2026

BOARD OF TRUSTEES

By: _____
SCOTT WIGGILL, Chair

ATTEST:

MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting
Vice-Chair Ratchford – aye / nay
Board Member Judd - aye / nay
Board Member Carlson - aye / nay
Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay
Board Member Chatterton - aye / nay
Board Member Smalling - aye / nay
Board Member Wurth - aye / nay

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. _____ including the Fiscal year 2026/2027 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 the 18th day of June, 2026 at 6:30 PM, at which meeting a quorum was present and acting, and I was present and acted as Clerk of the Board. There are no provisions in the law applicable to the District or the Bylaws of said District conflicting with said Resolution, and 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 ____ day of ____ 2026

NORTH DAVIS FIRE DISTRICT

By: _____
MISTY ROGERS, CLERK

Subscribed and sworn to before me this ____ day of _____ 2026.

JAMEY MADDY, NOTARY PUBLIC

(SEAL)



NORTH DAVIS FIRE DISTRICT FISCAL YEAR 2027

(7/1/2026-6/30/2027)

FY 2027 FINAL BUDGET

WITH YEAR TO YEAR COMPARISONS

FISCAL YEAR 2027 FUND BALANCE PROJECTIONS

GENERAL FUND:

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND ENDING BALANCE 2026	2,679,351	221,099	2,900,450
FY27 BUDGETED REVENUES	9,645,083	65,000	9,710,083
FY27 BUDGETED EXPENDITURES	(9,699,731)	-	(9,699,731)
CHANGE IN FY27 FUND BALANCE	(54,648)	65,000	10,352
ENDING FY27 FUND BALANCE	2,624,703	286,099	2,910,802

CAPTIAL PROJECTS FUND

	UNRESTRICTED	RESTRICTED	TOTAL
CAPITAL FUND ENDING BALANCE 2026	1,650,236	-	1,650,236
FY27 BUDGETED REVENUES	713,751	-	713,751
FY27 BUDGETED EXPENDITURES	(2,027,910)	-	(2,027,910)
CHANGE IN FY27 FUND BALANCE	(1,314,159)	-	(1,314,159)
ENDING FY27 FUND BALANCE	336,077	-	336,077

DEBT SERVICE FUND

	UNRESTRICTED	RESTRICTED	TOTAL
DEBT SERVICE FUND ENDING BALANCE 2026	-	66,956	66,956
FY27 BUDGETED REVENUES	-	480,000	480,000
FY27 BUDGETED EXPENDITURES	-	(524,994)	(524,994)
CHANGE IN FY27 FUND BALANCE	-	(44,994)	(44,994)
ENDING FY27 FUND BALANCE	-	21,962	21,962

LBA FUND

	UNRESTRICTED	RESTRICTED	TOTAL
LBA FUND ENDING FUND BALANCE 2026	-	-	-
FY27 BUDGETED REVENUES	-	-	-
FY27 BUDGETED EXPENDITURES	-	-	-
CHANGE IN FY27 FUND BALANCE	-	-	-
ENDING FY27 FUND BALANCE	-	-	-

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

GENERAL FUND					
LINE	DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
1	TOTAL AMBULANCE	\$ 1,435,298	\$ 1,340,000	\$ 1,350,000	\$ 10,000
2	AMBULANCE COLLECTIONS REVENUE	\$ -	\$ 60,000	\$ 60,000	\$ -
3	FIRE/INCIDENT RECOVERY	\$ 24,218	\$ 30,000	\$ 30,000	\$ -
4	INTEREST INCOME	\$ 154,981	\$ 100,000	\$ 100,000	\$ -
5	MISC REVENUE	\$ 6,130	\$ 6,700	\$ 6,000	\$ (700)
6	DONATIONS	\$ -	\$ -	\$ -	\$ -
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	\$ -	\$ -	\$ -
8	EMS PER CAPITA	\$ 6,085	\$ 6,216	\$ 6,216	\$ -
9	STATE OF UTAH MENTAL HEALTH GRANT	\$ -	\$ -	\$ -	\$ -
10	UTAH STATE FORESTRY GRANT	\$ -	\$ -	\$ -	\$ -
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	\$ -	\$ -	\$ -
12	CLERICAL FEES / GRAMA REQUESTS	\$ -	\$ 500	\$ 500	\$ -
13	INSPECTION FEES	\$ 15,671	\$ 10,000	\$ 14,000	\$ 4,000
14	SPECIALIZED PERMITS	\$ 8,675	\$ 5,375	\$ 2,500	\$ (2,875)
15	OPERATIONAL PERMITS	\$ -	\$ -	\$ -	\$ -
16	PUBLIC SAFETY IMPACT FEES	\$ 86,414	\$ 45,000	\$ 65,000	\$ 20,000
17	LIFE SAFETY	\$ -	\$ -	\$ -	\$ -
18	PLAN REVIEW FEE - COMMERCIAL	\$ 8,209	\$ 3,000	\$ 3,000	\$ -
19	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 8,209	\$ 3,000	\$ 3,000	\$ -
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ -	\$ 5,039	\$ 1,000	\$ (4,039)
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ -	\$ 4,550	\$ 1,000	\$ (3,550)
22	FALSE ALARM FEE	\$ -	\$ -	\$ -	\$ -
23	OTHER TESTING	\$ -	\$ -	\$ -	\$ -
24	ILLEGAL BURING	\$ -	\$ -	\$ -	\$ -
25	STANDBY FEES	\$ -	\$ -	\$ -	\$ -
26	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
27	FIRE PROTECTION UNINCORPORATED COUNTY	\$ 1,055	\$ 700	\$ 700	\$ -
28	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 380,059	\$ 245,000	\$ 280,000	\$ 35,000
29	PROPERTY TAXES RATE OF (accepting certified rate)	\$ 7,306,157	\$ 6,582,300	\$ 7,541,500	\$ 959,200
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 635,113	\$ 763,497	\$ 205,667	\$ (557,830)
32	MIDA MOU	\$ -	\$ -	\$ 40,000	\$ 40,000
33	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	\$ -	\$ -	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 10,076,274	\$ 9,210,877	\$ 9,710,083	\$ 499,206

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
	GAIN ON SALE OF ASSET	\$ -	\$ 15,000	\$ -	\$ (15,000)
	LEASE PROCEEDS	\$ -	\$ -	\$ 548,751	\$ 548,751
7	TRANSFERS IN FROM GENERAL FUND	\$ 180,000	\$ 1,435,000	\$ 135,000	\$ (1,300,000)
	TRANSFERS IN FROM LBA FUND	\$ -	\$ 219,935	\$ -	\$ (219,935)
	USES OF FUND BALANCE	\$ -	\$ 33,856	\$ 1,314,159	\$ 1,280,303
	INTEREST INCOME	\$ 29,473	\$ 57,870	\$ 30,000	\$ (27,870)
	TOTAL REVENUES	\$ 209,473	\$ 1,761,661	\$ 2,027,910	\$ 266,249

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
6	TRANSFERS IN FROM GENERAL FUND	\$ 524,194	\$ 524,794	\$ 480,000	\$ (44,794)
	USES OF FUND BALANCE	\$ -	\$ -	\$ 44,994	\$ 44,994
	INTEREST INCOME	\$ 3,468	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 527,662	\$ 524,794	\$ 524,994	\$ 200

LBA FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
	USES OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -
	MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ 7,021	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 7,021	\$ -	\$ -	\$ -

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

GENERAL FUND					
LINE	DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
1	001 PERM EMPLOYEE WAGES	\$ 3,087,937	\$ 3,572,819	\$ 3,989,485	\$ (416,666)
2	002 OVERTIME	\$ 294,588	\$ 251,291	\$ 258,999	\$ (7,708)
3	003 PART-TIME EMPLOYEE WAGES	\$ 204,166	\$ 250,926	\$ 293,369	\$ (42,443)
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 38,814	\$ 90,000	\$ 138,166	\$ (48,166)
5	004 MERIT PAY	\$ -	\$ -	\$ -	\$ -
6	005 BOARD WAGES	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.	\$ 258,730	\$ 321,532	\$ 360,928	\$ (39,396)
8	007 RETIREMENT	\$ 560,486	\$ 641,003	\$ 750,351	\$ (109,348)
9	008 INSURANCE (HEALTH)	\$ 676,162	\$ 745,934	\$ 1,111,891	\$ (365,957)
10	009 UTAH DISABILITY DEATH BENEFIT	\$ 246	\$ 4,200	\$ 4,800	\$ (600)
11	010 WORKMANS COMP	\$ 70,756	\$ 95,393	\$ 112,500	\$ (17,107)
12	011 BANK CHARGES	\$ 8,022	\$ 8,050	\$ 9,000	\$ (950)
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 19,113	\$ 14,800	\$ 20,100	\$ (5,300)
14	013 CLOTHING ALLOWANCE - FULL TIME	\$ 44,092	\$ 44,486	\$ 55,485	\$ (10,999)
15	014 CLOTHING ALLOWANCE - PART TIME	\$ 3,100	\$ 3,800	\$ 3,400	\$ 400
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 13,281	\$ 20,220	\$ 27,270	\$ (7,050)
16	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 70,770	\$ 80,039	\$ 117,976	\$ (37,937)
17	016 TRAVEL AND TRAINING	\$ 29,450	\$ 44,785	\$ 79,983	\$ (35,198)
18	017 OFFICE SUPPLY AND EXPENSE	\$ 10,509	\$ 14,164	\$ 14,964	\$ (800)
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 27,589	\$ 49,985	\$ 62,088	\$ (12,103)
20	019 VEHICLE MAINTENANCE	\$ 188,915	\$ 169,750	\$ 149,710	\$ 20,040
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 50,002	\$ 52,669	\$ 82,050	\$ (29,381)
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 98,599	\$ 114,012	\$ 115,012	\$ (1,000)
23	022 800 COMMUNICATIONS	\$ 10,186	\$ 11,000	\$ 11,000	\$ -
24	023 DISPATCH SERVICES	\$ 135,999	\$ 138,893	\$ 211,952	\$ (73,059)
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 23,156	\$ 35,370	\$ 35,785	\$ (415)
26	025 GRANT EXPENSES	\$ -	\$ -	\$ -	\$ -
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 87,508	\$ 99,593	\$ 106,100	\$ (6,507)
28	027 COLLECTION CONTRACT (Billing)(Health Assess)	\$ 202,523	\$ 239,649	\$ 246,490	\$ (6,841)
29	028 MEDICAL SUPPLIES	\$ 109,621	\$ 120,860	\$ 129,960	\$ (9,100)
30	029 PARAMEDIC FEE	\$ 12,269	\$ 16,857	\$ 16,857	\$ -
31	030 MISC. SERVICES	\$ 23,553	\$ 15,800	\$ 22,350	\$ (6,550)
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)	\$ 122,863	\$ 117,482	\$ 127,320	\$ (9,838)
33	032 MISC. EQUIPMENT	\$ 15,358	\$ 31,671	\$ 30,142	\$ 1,529
34	033 LEASE OBLIGATION	\$ 142,561	\$ 75,581	\$ 145,581	\$ (70,000)
35	034 TRANSFER TO DEBT SERVICE	\$ 524,194	\$ 524,794	\$ 480,000	\$ 44,794
36	035 TRANS TO CAPITAL PROJECTS	\$ 180,000	\$ 1,435,000	\$ 135,000	\$ 1,300,000
37	036 TRANS TO LBA	\$ -	\$ -	\$ -	\$ -
38	MISC EXPENSE	\$ -	\$ -	\$ -	\$ -
39	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 635,113	\$ 763,497	\$ 205,667	\$ 557,830
40	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ -	\$ 10,352	\$ (10,352)
	TOTAL	\$ 8,018,231	\$ 10,253,905	\$ 9,710,083	\$ 543,822

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
16	CAPITAL PROJECTS EXPENDITURES	\$ 158,477	\$ 259,005	\$ 236,592	\$ 22,413
17	FLEET EXPENDITURES	\$ 311,025	\$ 276,656	\$ 1,791,318	\$ (1,514,662)
	TOTAL	\$ 469,502	\$ 535,661	\$ 2,027,910	\$ (1,492,249)

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
17	DEBT SERVICE INTEREST	\$ 289,194	\$ 279,794	\$ 269,994	\$ 9,800
19	DEBT SERVICE PRINCIPAL	\$ 235,000	\$ 245,000	\$ 255,000	\$ (10,000)
	TOTAL	\$ 524,194	\$ 524,794	\$ 524,994	\$ (200)

LBA FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
	TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 219,935	\$ -	\$ 219,935
	BOND REFUNDING	\$ -	\$ -	\$ -	\$ -
	BOND FEES AND INSURANCE	\$ -	\$ -	\$ -	\$ -
	CONSTRUCTION	\$ 629,582	\$ -	\$ -	\$ -
	SOFTS COSTS	\$ -	\$ -	\$ -	\$ -
	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -
	WAGES	\$ -	\$ -	\$ -	\$ -
	TEMPORARY RELOCATION	\$ 850	\$ -	\$ -	\$ -
	TOTAL	\$ 630,432	\$ 219,935	\$ -	\$ 219,935



**NORTH DAVIS FIRE DISTRICT
FISCAL YEAR 2027**

(7/1/2026-6/30/2027)

FY 2027 FINAL BUDGET

WITH YEAR TO YEAR COMPARISONS

FISCAL YEAR 2027 FUND BALANCE PROJECTIONS

GENERAL FUND:

	UNRESTRICTED	RESTRICTED	TOTAL
GENERAL FUND ENDING BALANCE 2026	2,679,351	221,099	2,900,450
FY27 BUDGETED REVENUES	9,645,083	65,000	9,710,083
FY27 BUDGETED EXPENDITURES	(9,699,731)	-	(9,699,731)
CHANGE IN FY27 FUND BALANCE	(54,648)	65,000	10,352
ENDING FY27 FUND BALANCE	2,624,703	286,099	2,910,802

CAPTIAL PROJECTS FUND

	UNRESTRICTED	RESTRICTED	TOTAL
CAPITAL FUND ENDING BALANCE 2026	1,650,236	-	1,650,236
FY27 BUDGETED REVENUES	713,751	-	713,751
FY27 BUDGETED EXPENDITURES	(2,027,910)	-	(2,027,910)
CHANGE IN FY27 FUND BALANCE	(1,314,159)	-	(1,314,159)
ENDING FY27 FUND BALANCE	336,077	-	336,077

DEBT SERVICE FUND

	UNRESTRICTED	RESTRICTED	TOTAL
DEBT SERVICE FUND ENDING BALANCE 2026	-	66,956	66,956
FY27 BUDGETED REVENUES	-	480,000	480,000
FY27 BUDGETED EXPENDITURES	-	(524,994)	(524,994)
CHANGE IN FY27 FUND BALANCE	-	(44,994)	(44,994)
ENDING FY27 FUND BALANCE	-	21,962	21,962

LBA FUND

	UNRESTRICTED	RESTRICTED	TOTAL
LBA FUND ENDING FUND BALANCE 2026	-	-	-
FY27 BUDGETED REVENUES	-	-	-
FY27 BUDGETED EXPENDITURES	-	-	-
CHANGE IN FY27 FUND BALANCE	-	-	-
ENDING FY27 FUND BALANCE	-	-	-

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

GENERAL FUND					
LINE	DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
1	TOTAL AMBULANCE	\$ 1,435,298	\$ 1,340,000	\$ 1,350,000	\$ 10,000
2	AMBULANCE COLLECTIONS REVENUE	\$ -	\$ 60,000	\$ 60,000	\$ -
3	FIRE/INCIDENT RECOVERY	\$ 24,218	\$ 30,000	\$ 30,000	\$ -
4	INTEREST INCOME	\$ 154,981	\$ 100,000	\$ 100,000	\$ -
5	MISC REVENUE	\$ 6,130	\$ 6,700	\$ 6,000	\$ (700)
6	DONATIONS	\$ -	\$ -	\$ -	\$ -
7	UTAH DIVISION OF FORESTRY FIRE & STATE LANDS	\$ -	\$ -	\$ -	\$ -
8	EMS PER CAPITA	\$ 6,085	\$ 6,216	\$ 6,216	\$ -
9	STATE OF UTAH MENTAL HEALTH GRANT	\$ -	\$ -	\$ -	\$ -
10	UTAH STATE FORESTRY GRANT	\$ -	\$ -	\$ -	\$ -
11	FEMA ASSISTANCE TO FIREFIGHTERS GRANT	\$ -	\$ -	\$ -	\$ -
12	CLERICAL FEES / GRAMA REQUESTS	\$ -	\$ 500	\$ 500	\$ -
13	INSPECTION FEES	\$ 15,671	\$ 10,000	\$ 14,000	\$ 4,000
14	SPECIALIZED PERMITS	\$ 8,675	\$ 5,375	\$ 2,500	\$ (2,875)
15	OPERATIONAL PERMITS	\$ -	\$ -	\$ -	\$ -
16	PUBLIC SAFETY IMPACT FEES	\$ 86,414	\$ 45,000	\$ 65,000	\$ 20,000
17	LIFE SAFETY	\$ -	\$ -	\$ -	\$ -
18	PLAN REVIEW FEE - COMMERCIAL	\$ 8,209	\$ 3,000	\$ 3,000	\$ -
19	PLAN REVIEW FEE - SUBDIVISION/ADU UNIT	\$ 8,209	\$ 3,000	\$ 3,000	\$ -
20	FIRE PROTECTION - FIRE ALARM SYSTEM INSTALL	\$ -	\$ 5,039	\$ 1,000	\$ (4,039)
21	FIRE PROTECTION - FIRE SPRINKLER SYSTEM	\$ -	\$ 4,550	\$ 1,000	\$ (3,550)
22	FALSE ALARM FEE	\$ -	\$ -	\$ -	\$ -
23	OTHER TESTING	\$ -	\$ -	\$ -	\$ -
24	ILLEGAL BURING	\$ -	\$ -	\$ -	\$ -
25	STANDBY FEES	\$ -	\$ -	\$ -	\$ -
26	USAR AND HAZMAT WAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
27	FIRE PROTECTION UNINCORPORATED COUNTY	\$ 1,055	\$ 700	\$ 700	\$ -
28	FEE IN LIEU OF TAXES AND AGE BASED FEES	\$ 380,059	\$ 245,000	\$ 280,000	\$ 35,000
29	PROPERTY TAXES RATE OF <i>(accepting certified rate)</i>	\$ 7,306,157	\$ 6,582,300	\$ 7,541,500	\$ 959,200
31	PROPERTY TAXES - CONTRIBUTIONS TO OTHER GOV. (RDA)	\$ 635,113	\$ 763,497	\$ 205,667	\$ (557,830)
32	MIDA MOU	\$ -	\$ -	\$ 40,000	\$ 40,000
33	APPROPRIATION OF FUND BALANCE CAPITAL	\$ -	\$ -	\$ -	\$ -
34	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 10,076,274	\$ 9,210,877	\$ 9,710,083	\$ 499,206

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
	GAIN ON SALE OF ASSET	\$ -	\$ 15,000	\$ -	\$ (15,000)
	LEASE PROCEEDS	\$ -	\$ -	\$ 548,751	\$ 548,751
7	TRANSFERS IN FROM GENERAL FUND	\$ 180,000	\$ 1,435,000	\$ 135,000	\$ (1,300,000)
	TRANSFERS IN FROM LBA FUND	\$ -	\$ 219,935	\$ -	\$ (219,935)
	USES OF FUND BALANCE	\$ -	\$ 33,856	\$ 1,314,159	\$ 1,280,303
	INTEREST INCOME	\$ 29,473	\$ 57,870	\$ 30,000	\$ (27,870)
	TOTAL REVENUES	\$ 209,473	\$ 1,761,661	\$ 2,027,910	\$ 266,249

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
6	TRANSFERS IN FROM GENERAL FUND	\$ 524,194	\$ 524,794	\$ 480,000	\$ (44,794)
	USES OF FUND BALANCE	\$ -	\$ -	\$ 44,994	\$ 44,994
	INTEREST INCOME	\$ 3,468	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 527,662	\$ 524,794	\$ 524,994	\$ 200

LBA FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED REVENUE	DIFFERENCE
	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
	USES OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -
	MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -
	INTEREST INCOME	\$ 7,021	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 7,021	\$ -	\$ -	\$ -

NORTH DAVIS FIRE DISTRICT BUDGET DETAIL SHEET

Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

GENERAL FUND					
LINE	DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
1	001 PERM EMPLOYEE WAGES	\$ 3,087,937	\$ 3,572,819	\$ 3,989,485	\$ (416,666)
2	002 OVERTIME	\$ 294,588	\$ 251,291	\$ 258,999	\$ (7,708)
3	003 PART-TIME EMPLOYEE WAGES	\$ 204,166	\$ 250,926	\$ 293,369	\$ (42,443)
4	003 BENEFIT PAYOUT CONTINGENCY	\$ 38,814	\$ 90,000	\$ 138,166	\$ (48,166)
5	004 MERIT PAY	\$ -	\$ -	\$ -	\$ -
6	005 BOARD WAGES	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
7	006 F.I.C.A.	\$ 258,730	\$ 321,532	\$ 360,928	\$ (39,396)
8	007 RETIREMENT	\$ 560,486	\$ 641,003	\$ 750,351	\$ (109,348)
9	008 INSURANCE (HEALTH)	\$ 676,162	\$ 745,934	\$ 1,111,891	\$ (365,957)
10	009 UTAH DISABILITY DEATH BENEFIT	\$ 246	\$ 4,200	\$ 4,800	\$ (600)
11	010 WORKMANS COMP	\$ 70,756	\$ 95,393	\$ 112,500	\$ (17,107)
12	011 BANK CHARGES	\$ 8,022	\$ 8,050	\$ 9,000	\$ (950)
13	012 EMPLOYEE ASSISTANCE PROGRAM	\$ 19,113	\$ 14,800	\$ 20,100	\$ (5,300)
14	013 CLOTHING ALLOWANCE - FULL TIME	\$ 44,092	\$ 44,486	\$ 55,485	\$ (10,999)
15	014 CLOTHING ALLOWANCE - PART TIME	\$ 3,100	\$ 3,800	\$ 3,400	\$ 400
16	014.5 CODE ENFORCEMENT - PUBLIC EDUCATION	\$ 13,281	\$ 20,220	\$ 27,270	\$ (7,050)
16	015 SUBSCRIPTIONS, MEMBERSHIPS	\$ 70,770	\$ 80,039	\$ 117,976	\$ (37,937)
17	016 TRAVEL AND TRAINING	\$ 29,450	\$ 44,785	\$ 79,983	\$ (35,198)
18	017 OFFICE SUPPLY AND EXPENSE	\$ 10,509	\$ 14,164	\$ 14,964	\$ (800)
19	018 EQUIPMENT MAINTENANCE AND SUPPLY	\$ 27,589	\$ 49,985	\$ 62,088	\$ (12,103)
20	019 VEHICLE MAINTENANCE	\$ 188,915	\$ 169,750	\$ 149,710	\$ 20,040
21	020 COMPUTER MAINTENANCE AND SUPPLY	\$ 50,002	\$ 52,669	\$ 82,050	\$ (29,381)
22	021 UTILITIES (GAS, POWER, PHONES)	\$ 98,599	\$ 114,012	\$ 115,012	\$ (1,000)
23	022 800 COMMUNICATIONS	\$ 10,186	\$ 11,000	\$ 11,000	\$ -
24	023 DISPATCH SERVICES	\$ 135,999	\$ 138,893	\$ 211,952	\$ (73,059)
25	024 SPECIAL DEPARTMENT ALLOWANCE	\$ 23,156	\$ 35,370	\$ 35,785	\$ (415)
26	025 GRANT EXPENSES	\$ -	\$ -	\$ -	\$ -
27	026 LIABILITY INSURANCE (RISK MANAGEMENT)	\$ 87,508	\$ 99,593	\$ 106,100	\$ (6,507)
28	027 COLLECTION CONTRACT (Billing)(Health Assess)	\$ 202,523	\$ 239,649	\$ 246,490	\$ (6,841)
29	028 MEDICAL SUPPLIES	\$ 109,621	\$ 120,860	\$ 129,960	\$ (9,100)
30	029 PARAMEDIC FEE	\$ 12,269	\$ 16,857	\$ 16,857	\$ -
31	030 MISC. SERVICES	\$ 23,553	\$ 15,800	\$ 22,350	\$ (6,550)
32	031 PROFESSIONAL SERVICES (ACCNT,AUDIT, ATTORNEY)	\$ 122,863	\$ 117,482	\$ 127,320	\$ (9,838)
33	032 MISC. EQUIPMENT	\$ 15,358	\$ 31,671	\$ 30,142	\$ 1,529
34	033 LEASE OBLIGATION	\$ 142,561	\$ 75,581	\$ 145,581	\$ (70,000)
35	034 TRANSFER TO DEBT SERVICE	\$ 524,194	\$ 524,794	\$ 480,000	\$ 44,794
36	035 TRANS TO CAPITAL PROJECTS	\$ 180,000	\$ 1,435,000	\$ 135,000	\$ 1,300,000
37	036 TRANS TO LBA	\$ -	\$ -	\$ -	\$ -
38	MISC EXPENSE	\$ -	\$ -	\$ -	\$ -
39	CONTRIBUTIONS TO OTHER GOVERNMENTS (RDA)	\$ 635,113	\$ 763,497	\$ 205,667	\$ 557,830
40	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ -	\$ 10,352	\$ (10,352)
	TOTAL	\$ 8,018,231	\$ 10,253,905	\$ 9,710,083	\$ 543,822

CAPITAL PROJECTS FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
16	CAPITAL PROJECTS EXPENDITURES	\$ 158,477	\$ 259,005	\$ 236,592	\$ 22,413
17	FLEET EXPENDITURES	\$ 311,025	\$ 276,656	\$ 1,791,318	\$ (1,514,662)
	TOTAL	\$ 469,502	\$ 535,661	\$ 2,027,910	\$ (1,492,249)

DEBT SERVICE FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
17	DEBT SERVICE INTEREST	\$ 289,194	\$ 279,794	\$ 269,994	\$ 9,800
19	DEBT SERVICE PRINCIPAL	\$ 235,000	\$ 245,000	\$ 255,000	\$ (10,000)
	TOTAL	\$ 524,194	\$ 524,794	\$ 524,994	\$ (200)

LBA FUND					
LINE	ITEM DESCRIPTION	FY 2025 ACTUAL	FY 2026 ESTIMATES	FY2027 PROJECTED EXPENSES	DIFFERENCE
	TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 219,935	\$ -	\$ 219,935
	BOND REFUNDING	\$ -	\$ -	\$ -	\$ -
	BOND FEES AND INSURANCE	\$ -	\$ -	\$ -	\$ -
	CONSTRUCTION	\$ 629,582	\$ -	\$ -	\$ -
	SOFTS COSTS	\$ -	\$ -	\$ -	\$ -
	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -
	WAGES	\$ -	\$ -	\$ -	\$ -
	TEMPORARY RELOCATION	\$ 850	\$ -	\$ -	\$ -
	TOTAL	\$ 630,432	\$ 219,935	\$ -	\$ 219,935

RESOLUTION NO. 2026R-12

A RESOLUTION ADOPTING THE 2024 EDITION OF THE INTERNATIONAL FIRE CODE(IFC), AS ADOPTED AND AMENDED BY THE STATE OF UTAH, INCLUDING APPENDICES B, C, AND D, AND THE CURRENT EDITIONS OF THE NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) STANDARDS, AS THE OFFICIAL FIRE CODE FOR THE JURISDICTIONAL AREAS OF NORTH DAVIS FIRE DISTRICT.

SECTION 1. RECITALS

WHEREAS, North Davis Fire District (the “District”) was created to provide essential fire protection services to property and persons in the District’s legally established jurisdictional service area; and

WHEREAS, the Boundaries of the District service area include sections of the area of unincorporated Davis County and the municipalities of Clearfield, West Point and Sunset; and

WHEREAS, recently the State of Utah officially adopted the 2024 Edition of the International Fire Code (IFC), which is now the fire code for the entire State of Utah, to include all cities, counties, fire districts, and the state; and

WHEREAS, the Board of Trustees of the District desires to adopt by reference the 2024 Edition of the International Fire Code, including Appendix Chapters B,C, and D, with the amendments set forth herein and the National Fire Protection Agency Association (NFPA) codes and standards; and

WHEREAS, The Board hereby finds and determines that adopting the 2024 Edition of the International Fire Code, as set forth herein, and the NFPA codes and standards for application within the District for the purpose of establishing rules of conduct and standards for the protection of life, health, property, security and welfare or the inhabitants and property owners of the District is appropriate and necessary for the health, safety and welfare of the residents and visitors of the District and to the function and operation of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT THAT:

The Board of Trustees of the North Davis Fire District officially recognizes and adopts the 2024 edition of the International Fire Code as amended and adopted by the Utah State Legislature, including appendices B (Fire Flow Requirements for buildings), C (Fire Hydrant Locations and Distribution), and D (Fire Apparatus Access Roads), and the adopted amendments and additions to the current editions of the National Fire Protection Association (NFPA) standards, and the District additions and amendments stated here within as the code of the North Davis Fire District.

The 2024 IFC Appendices A (Board of Appeals), E (Hazard Categories), F (Hazard Ranking), and G (Cryogenic Fluids-Weight and Volume Equivalents) are included as guides.

Any conflicts between the International Fire Code and the ordinances adopted by one of the District served municipalities shall be resolved through discussion and consensus by the District Fire Marshal and/or the District Chief and representatives of the municipality, through consideration of approved industry standards and best practices, while maintaining the safety and security of the District Firefighting personnel, the citizens and their property.

SECTION 2. AMENDMENTS AND ADDITIONS.

1. Key Boxes

- a. KnoxBox ® key boxes shall be installed on all buildings that are equipped with automatic fire suppression or automatic fire detection systems. The key box shall be of an approved type and shall contain keys and/or other devices necessary to gain access to all doors and rooms throughout the building. Key boxes shall be installed in a location on the building, approved by the Fire Marshal or his designee.

2. Fire Department Connections (FDC)

- a. The required Fire Department Connections (FDC) on buildings containing automatic fire sprinkler systems shall be located within 100 feet of a fire hydrant and in a location on or near the building in an area that does not interfere with firefighting operations. In the event of limited access or building height, a remote location may be required. The location of the FDC shall be approved by the District Fire Marshal or his designee prior to installation.
- b. Required FDC connections shall include brass plugs in place of breakaway caps due to breakage.

3. Security gates

- a. When gates or chains are installed across required fire apparatus access roads, they shall be provided with a Knox Padlock™. When electric access doors or gates are installed in the path of entrance to a parking structure or a fire department access road, they shall be provided with a Knox Gate Key Switch™.

SECTION 3. REVIEW COPIES.

Copies of the current edition of the International Fire Code, Utah State Amendments and Appendices shall be on file and available for use and examination by the public in the administrative offices of the North Davis Fire District, 381 North 3150 West, West Point, Utah 84015.

SECTION 3. DATE OF EFFECT:

This Resolution shall become effective on the ___ day of ___ 2026 and after publication or posting as required by law.

PASSED AND ADOPTED this ___ day of ___ 2026.

BOARD OF TRUSTEES

BY: _____

SCOTT WIGGILL, Chair

ATTEST:

MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting

Vice-Chair Ratchford – aye / nay

Board Member Judd - aye / nay

Board Member Carlson - aye / nay

Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay

Board Member Chatterton – aye / nay

Board Member Smalling - aye / nay

Board Member Wurth - aye / nay

RESOLUTION NO. 2026R-13

A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT APPROVING AN AMENDMENT TO THE INTERLOCAL COOPERATION AGREEMENT BETWEEN NORTH DAVIS FIRE DISTRICT AND MILITARY INSTALLATION DEVELOPMENT AUTHORITY

WHEREAS, the Parties entered into that certain Interlocal Cooperation Agreement dated as of July 1, 2016 (the “Original Agreement”), pursuant to which the District agreed to provide fire protection, emergency rescue medical services, fire code enforcement, and development plan review services to MIDA within the Service Area identified in Exhibit A to the Original Agreement; and

WHEREAS, Section 4 of the Original Agreement provides that the Original Agreement shall run for five years beginning July 1, 2016, and shall automatically renew for two additional five-year terms unless earlier terminated by either Party; and

WHEREAS, Section 5 of the Original Agreement provides that if Hill Air Force Base moves its security fence and MIDA assumes responsibility for a larger area, MIDA shall update the Service Area in Exhibit A and provide written notice to the District with a new Exhibit A map; and

WHEREAS, since the execution of the Original Agreement, the security fence at Hill Air Force Base has been relocated, and MIDA has assumed jurisdiction over additional property within the Falcon Hill Project Area beyond the original Phase 1 Service Area; and

WHEREAS, the Parties desire to amend the Original Agreement to (a) extend the term for an additional ten (10) years beyond the current term, (b) expand the Service Area to encompass the entire Falcon Hill Enhanced Use Lease (“EUL”) boundary within the Falcon Hill Project Area, as more particularly depicted in the new Exhibit A-1 attached hereto, and (c) establish a new compensation structure for the District’s services within the expanded Service Area; and

WHEREAS, the Parties have negotiated a compensation structure consisting of an annual base rate to cover the District’s operational labor, equipment readiness, wear and tear, code enforcement, and related costs, together with a per-call fee for emergency response services, with an annual audit mechanism to ensure MIDA’s payments accurately reflect actual service utilization; and

WHEREAS, the Parties have determined that it is in their mutual interest to amend the Original Agreement as set forth herein.

WHEREAS, the North Davis Fire District Board of Trustees has reviewed the First Amendment to the Interlocal Cooperation Agreement Regarding fire protection, emergency rescue medical services, fire code enforcement, and development plan review services to MIDA to amend the original agreement as set forth herein; and

NOW THEREFORE, the North Davis Fire District Board of Trustees hereby approves the First Amendment to the Interlocal Cooperation Agreement between North Davis Fire District and Military Installation Development Authority attached hereto and incorporated herein as written and authorizes the District’s Chair to execute this Agreement on behalf of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT THAT:

This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District this ___ day off ____
2026.

BOARD OF TRUSTEES

BY: _____
SCOTT WIGGILL, Chair

ATTEST:

MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting

Vice-Chair Ratchford – aye / nay

Board Member Judd - aye / nay

Board Member Carlson - aye / nay

Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay

Board Member Chatterton - aye / nay

Board Member Smalling - aye / nay

Board Member Wurth - aye / nay

FIRST AMENDMENT
to the
INTERLOCAL COOPERATION AGREEMENT
between
NORTH DAVIS FIRE DISTRICT
and
MILITARY INSTALLATION DEVELOPMENT AUTHORITY

This First Amendment to the Interlocal Cooperation Agreement (“First Amendment”) is entered into as of _____, 2026, by and between **NORTH DAVIS FIRE DISTRICT** (“District”), a Special Service District of the State of Utah, and the **MILITARY INSTALLATION DEVELOPMENT AUTHORITY** (“MIDA”), an independent, nonprofit, separate body corporate and politic of the State of Utah. The District and MIDA are sometimes referred to collectively as the “Parties,” and either may be referred to individually as a “Party.”

RECITALS

WHEREAS, the Parties entered into that certain Interlocal Cooperation Agreement dated as of July 1, 2016 (the “Original Agreement”), pursuant to which the District agreed to provide fire protection, emergency rescue medical services, fire code enforcement, and development plan review services to MIDA within the Service Area identified in Exhibit A to the Original Agreement; and

WHEREAS, Section 4 of the Original Agreement provides that the Original Agreement shall run for five years beginning July 1, 2016, and shall automatically renew for two additional five-year terms unless earlier terminated by either Party; and

WHEREAS, Section 5 of the Original Agreement provides that if Hill Air Force Base moves its security fence and MIDA assumes responsibility for a larger area, MIDA shall update the Service Area in Exhibit A and provide written notice to the District with a new Exhibit A map; and

WHEREAS, since the execution of the Original Agreement, the security fence at Hill Air Force Base has been relocated, and MIDA has assumed jurisdiction over additional property within the Falcon Hill Project Area beyond the original Phase 1 Service Area; and

WHEREAS, the Parties desire to amend the Original Agreement to (a) extend the term for an additional ten (10) years beyond the current term, (b) expand the Service Area to encompass the entire Falcon Hill Enhanced Use Lease (“EUL”) boundary within the Falcon Hill Project Area, as more particularly depicted in the new Exhibit A-1 attached hereto, and (c) establish a new compensation structure for the District’s services within the expanded Service Area; and

WHEREAS, the Parties have negotiated a compensation structure consisting of an annual base rate to cover the District’s operational labor, equipment readiness, wear and tear, code enforcement, and related costs, together with a per-call fee for emergency response services, with

an annual audit mechanism to ensure MIDA's payments accurately reflect actual service utilization; and

WHEREAS, the Parties have determined that it is in their mutual interest to amend the Original Agreement as set forth herein.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Amendment to Section 4 (Term). Section 4 of the Original Agreement is hereby amended and restated in its entirety to read as follows:

“4. Term. This Agreement shall run for an initial term commencing July 1, 2016, and expiring on June 30, 2026. Effective upon the execution of the First Amendment, the term of this Agreement is hereby extended for an additional ten (10) years, such that the Agreement shall continue in full force and effect through June 30, 2036, unless earlier terminated by either Party. Either Party may terminate this Agreement by providing 90 days' written notice to the other Party.”

2. Amendment to Section 5 (Service Area Change) and Exhibit A. The Service Area as defined in the Original Agreement and depicted in the original Exhibit A is hereby expanded to include the entire Falcon Hill Enhanced Use Lease (EUL) boundary within the Falcon Hill Project Area, as more particularly depicted in the new **Exhibit A-1** attached hereto and incorporated herein by this reference. Exhibit A-1 shall supplement and, to the extent of any conflict, supersede the original Exhibit A. The provisions of Section 5 of the Original Agreement shall continue to apply such that if the EUL boundary is further modified or if Hill Air Force Base moves its security fence and MIDA assumes responsibility for additional areas, MIDA shall update the Service Area and provide written notice to the District with a revised exhibit, which shall be attached to this Agreement.

3. Compensation. The fee schedule set forth in Exhibit B of the Original Agreement is hereby superseded and replaced in its entirety by the following compensation structure:

(a) Base Rate. MIDA shall pay the District an annual base rate of Forty Thousand Dollars (\$40,000.00) (the “Base Rate”). The Base Rate is intended to compensate the District for operational labor, equipment readiness, wear and tear, code enforcement, and related costs associated with maintaining service capacity within the Service Area.

(b) Per-Call Fee. In addition to the Base Rate, MIDA shall pay the District a per-call fee of Two Thousand Two Hundred Dollars (\$2,200.00) for each emergency response call to which the District dispatches personnel or apparatus within the Service Area (the “Per-Call Fee”).

(c) Annual Payment and Prepayment. For the first year of the amended term, MIDA shall pay the District a total of Sixty-Two Thousand Dollars (\$62,000.00), consisting of the Base Rate of \$40,000.00 plus a prepayment of Twenty-Two Thousand Dollars (\$22,000.00) for an estimated ten (10) emergency response calls at the Per-Call Fee

rate. If the actual number of calls in a given year exceeds the prepaid estimate, MIDA shall pay the Per-Call Fee for each additional call within thirty (30) days of receiving an invoice from the District. If the actual number of calls is fewer than the prepaid estimate, the District shall credit the unused prepayment amount toward the following year's payment.

(d) Annual Audit. The Parties shall conduct an annual audit of the compensation structure during the first three (3) years following the effective date of this First Amendment to verify that MIDA's payments accurately reflect actual service utilization. Based on the results of each annual audit, the Parties may, by mutual written agreement, adjust the Base Rate, the Per-Call Fee, or the estimated number of prepaid calls for the following year. After the initial three-year audit period, the compensation structure shall continue as then established unless modified by mutual written agreement of the Parties.

4. Ratification. Except as expressly amended by this First Amendment, all terms, conditions, covenants, and provisions of the Original Agreement shall remain in full force and effect and are hereby ratified and confirmed. In the event of any conflict between this First Amendment and the Original Agreement, this First Amendment shall control.

5. Counterparts. This First Amendment may be executed in counterparts by the District and MIDA, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

6. Governing Law. This First Amendment shall be governed by the laws of the State of Utah.

IN WITNESS WHEREOF, the Parties have executed this First Amendment as of the date first written above.

SIGNATURES ON FOLLOWING PAGE

NORTH DAVIS FIRE DISTRICT

Name: _____

Title: _____

Date: _____

ATTEST:

District Clerk

Reviewed and approved as to form and legality:

Attorney for District

MILITARY INSTALLATION DEVELOPMENT AUTHORITY

Name: _____

Title: _____

Date: _____

Reviewed and approved as to form and legality:

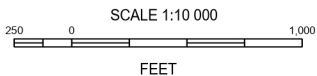
Legal Counsel for MIDA

Exhibit A-1
Expanded Service Area
(Falcon Hill Enhanced Use Lease Boundary)



DISCLAIMER

THIS MAP IS NOT A LEGAL DOCUMENT. BOUNDARIES
MAY BE GENERALIZED FOR THIS MAP SCALE.



SCALE 1:10 000

NORTH DAVIS FIRE DISTRICT
WEBER COUNTY SERVICE AREA

2025

North Davis Fire District: Weber County Service Area

A part of the South half of Section 13 and a part of Sections 24, Township 5 North, Range 2 West, Salt Lake Base and Meridian, U.S. Survey:

Beginning at a point which is 1315.085 feet South 89°20'45" East along the Section line and 57.721 feet North from the Northwest corner of said Section 24; (Basis of Bearings is North 0°47'30" East UTM Twelve North, between the Northwest corner and the West quarter corner of Section 24, State Plane bearing is North 0°27'51" East); running thence East 261.162 feet to a point of curvature; thence Southeasterly along the arc of a 200.105 foot radius curve to the right a distance of 316.631 feet (Central angle equals 90°39'38" and Long Chord bears South 44°40'11" East 284.618 feet) to a point of tangency; thence South 0°39'38" West 98.050 feet; thence East 252.320 feet; thence North 57°41'42" East 1280.601 feet; thence South 33°26'54" East 385.067 feet; thence South 8°35'47" East 290.731 feet; thence South 33°20'50" East 210.038 feet; thence South 0°27'15" West 453.527 feet; thence North 89°30'00" West 43.697 feet; thence South 0°30'00" West 615.13 feet; thence North 89°26'51" West 401.66 feet to a point on a 468.00 foot radius curve to the left; thence along said curve a distance of 247.10 feet (Central angle equals 30°15'05" Long Chord bears South 75°33'49" West 244.24 feet); thence South 60°26'16" West 862.49 feet to a point on a 717.00 foot radius curve to the left; thence Southwesterly along said curve a distance of 390.82 feet (Central angle equals 31°13'50" Long Chord bears South 44°49'22" West 386.00 feet); thence South 29°12'27" West 138.01 Feet to a point on a 400.00 foot radius curve to the right; thence Southwesterly along said curve a distance of 427.47 feet (Central angle equals 61°13'50" Long Chord bears South 59°49'22" West 407.42 feet) thence North 89°33'44" West 63.00 feet; thence South 9°20'15" West 19.63 feet; thence South 0°43'52" West 364.820 feet; thence North 89°16'10" West 220.625 feet; thence South 0°46'37" West 200.051 feet; thence South 89°16'09" East 235.343 feet; thence North 89°49'06" West; thence North 88°52'31" West; thence North 89°26'58" West; thence North 78°52'40" West 34.377 feet; North 0°18'28" East 123.776 feet; North 7°17'47" East 141.397 feet; North 8°05'08" East 106.186 feet; North 14°50'27" East 394.111 feet; North 14°33'33" East 346.822 feet; North 18°08'32" East 30.213 feet; North 18°25'13" East 482.359 feet; Northeasterly along the arc of a 3976.802 foot radius curve to the right (Center bears South 73°00'15" East) a distance of 235.376 feet (Central angle equals 3°23'28" and Long Chord bears North 18°41'29" East 235.342 feet) to a point of tangency; North 20°23'13" East 265.642 feet; North 20°10'14" East 89.913 feet; North 20°38'50" East 245.473 feet; North 20°17'53" East 234.335 feet; North 10°52'44" East 57.992 feet; North 12°15'20" East 355.261 feet; North 11°22'01" East 16.939 feet; North 5°33'05" East 70.325 feet; North 3°18'15" East 39.762 feet; North

7°54'45" East 33.819 feet; North 1°41'39" West 108.657 feet to the point of beginning.

Contains 122.98 Acres more or less.

RESOLUTION NO. 2026R-14

A RESOLUTION AMENDING THE NORTH DAVIS FIRE DISTRICT PERSONNEL POLICY MANUAL; CHAPTER 500, EMPLOYEE BENEFITS, SECTION 505 MISCELLANEOUS LEAVES AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, from time to time, the Board of Trustees finds it necessary to amend the North Davis Fire District Personnel Policy Manual; and

WHEREAS, the Administration of the North Davis Fire District has reviewed the District’s Personnel Policy Manual and recommends changes to certain policies and procedures; and

WHEREAS, the Board of Trustees of the North Davis Fire District has reviewed the Administration’s recommendations and desires to amend Chapter 500, Employee Benefits, Section 505 Miscellaneous Leaves of the Davis Fire District Personnel Policy Manual, as delineated in Exhibit “A” attached hereto; and

WHEREAS, the Board of Trustees finds it in the best interest of the North Davis Fire District to amend Chapter 500, Employee Benefits, Section 505 Miscellaneous Leaves h of the North Davis Fire District Personnel Policy Manual, as detailed in Exhibit “A” attached hereto;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT that Chapter 500, Employee Benefits, Section 505 Miscellaneous Leaves of the North Davis Fire District Personnel Policy Manual are hereby amended with the additions and deletions specified in Exhibit “A,” and that this Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District on this ____ day of ____ 2026

BOARD OF TRUSTEES

By: _____
SCOTT WIGGILL, Chair

ATTEST:

MISTY ROGERS, Clerk

Roll Call Vote:

Chair Wiggill – nonvoting

Vice-Chair Ratchford – aye / nay

Board Member Judd - aye / nay

Board Member Carlson - aye / nay

Board Member Shepherd - aye / nay

Board Member Vincent - aye / nay

Board Member Chatterton - aye / nay

Board Member Smalling - aye / nay

Board Member Wurth - aye / nay

MISCELLANEOUS LEAVES

Policy:

It is the policy of The North Davis Fire District to permit employees to be absent from work on an authorized short-term basis for circumstances that arise that are not covered by vacation and sick leave hours. To help employees maintain their income during certain authorized absences, the district will provide compensation according to the guidelines below.

Procedure:

(1) Bereavement Leave: The District Fire Chief may grant Bereavement leave for full-time employees as follows:

- (1) **Death in the Immediate Family:** Three days (24-hours) will be allowed without deduction from sick leave or vacation leave for Regular Full-time Employees. Regular Full-time Employees who are 24-hour Shift Firefighters will be allowed 48 hours of bereavement leave without deduction from sick leave or vacation leave. Immediate family is defined as the employees' spouse or partner, child, stepchild, brother, sister, parent, father-in-law, mother-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, and grandchild.

Miscarriage or Stillbirth: The District will provide 24-hours (3 workdays) of bereavement for regular full-time employees; and 72-hours; (3 work days) of bereavement for full-time employees who are 24-shift firefighters:

- (a) Following the end of the employee's pregnancy by way of miscarriage or stillbirth; or
- (b) following the end of another individual's pregnancy by way of miscarriage or stillbirth the: if
1. the employee is the individual's spouse or partner; or
 2. the employee is the individual's former spouse or partner; and
 3. the employee would have been the biological parent of a child born as a result of pregnancy.

- (2) **Death in the Extended Family:** One day (8-hours) will be allowed without deduction from sick leave or vacation leave for Regular Full-time Employees. Regular Full-time Employees who are 24-hour Shift Firefighters will be allowed 24 of bereavement leave without deduction from sick leave or vacation leave. Extended family is defined as: uncle, aunt, nephew, niece, grandfather, and grandmother.

(3) Bereavement leave is not counted as time worked for overtime purposes. However, if any employee uses bereavement leave during a week and then works extra hours on the other days to maintain the workload, they will be paid all of the hours used for bereavement leave and all of the hours worked at the employees' regular rate of pay.

(4) Jury Duty/Court Witness Leave: The District recognizes the duty of employees as citizens to serve on juries or as court witnesses. When possible, employees are expected to report to work before and after jury service to perform as many of their regular duties as possible. Employees, who are called to serve as jurors or witnesses on behalf of the district or as a citizen, will have their choice of compensation as follows:

- (1) Remit the court-paid juror/witness fee to the district and be compensated for regular hours worked; or
- (2) Use vacation or compensatory leave for the time away from work and keep the court-paid juror/witness fee.

(4) Administrative Leave: Administrative leave with pay may be granted by the District Fire Chief for special circumstances as deemed necessary, i.e., investigations, disciplinary measures, etc.

Time absent by reason of subpoena in private litigation or by some party other than the Federal Government, the State of Utah or political subdivision thereof, to testify not in official capacity, but as an individual, shall be taken as vacation or compensatory leave.

- (1) Employees with other employment that requires court appearances shall not be paid for District time used to fulfill that obligation.
- (2) This policy does not apply to employees who appear in court on their own behalf, such as to pay a traffic ticket or to participate in a personal lawsuit.

(5) Military Leave: This military leave policy is established in accordance with the **Uniformed Services Employment and Reemployment Rights Act (USERRA)** (38 U.S.C. § 4301 et seq.) and **Utah Code § 71A-8-101**.

This policy does not cover every potential scenario related to military service or active duty. When questions or unique situations arise, supervisors are encouraged to consult with Human Resources for guidance.

The **North Davis Fire District** is committed to supporting employees who are called to or volunteer for military service. The District will comply with all applicable federal and state laws related to military leave.

Eligibility

All employees of the North Davis Fire District are eligible for military leave if they are absent from work due to service in the uniformed services, including:

- Active duty
- Active duty for training
- Initial active duty
- Inactive duty training (e.g., weekend drills)
- Full-time National Guard duty
- Fitness-for-service examinations
- Funeral honors duty

Notice Requirements

Employees must provide advance notice of military service, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. Notice may be verbal or written and should be submitted to the employee's Battalion Chief and Human Resources as soon as possible.

Paid Military Leave for Training

Employees who are members of the United States Armed Forces, National Guard, or Reserve components and are required to perform military service or training shall be granted paid military leave in accordance with applicable law and District policy.

Paid military leave is limited to a maximum of **fifteen (15) days per calendar year**. For employees assigned to a **24-hour shift schedule**, one day of paid military leave shall be equivalent to one scheduled 24-hour shift. For employees assigned to a **40-hour workweek schedule**, one day of paid military leave shall be equivalent to eight (8) hours, for a maximum of fifteen (15) workdays per calendar year.

Military leave shall be charged only for scheduled work hours missed due to military service or training. Military duty performed on an employee's regularly scheduled day(s) off shall not be deducted from the employee's military leave entitlement and shall not entitle the employee to substitute leave, compensatory time, or an alternative day off.

- .
- Employees must submit **official written orders** as evidence of duty to their Administrative Officer.
- All military leave taken must be reported in **Crewsense**.

Unpaid Military Leave

Leave without pay will be granted to employees who:

- Voluntarily enlist
- Are drafted

- Are called into active duty in any branch of the federal armed forces

Key points:

- Employees on unpaid military leave are considered to be on **furlough or leave of absence** and are entitled to **non-seniority rights** afforded to other individuals on non-military leave.
- Employees retain **reemployment rights** and other statutory benefits under USERRA and Utah law, as long as their total military service absence does not exceed **five (5) years**, unless involuntarily retained (e.g., national emergencies or extended active duty).

Pay and Benefits During Leave

- **Pay:** Military leave beyond the 15-day paid training period is unpaid. Employees may choose to use accrued vacation or compensatory leave.
- **Health Insurance:**
 - If military leave is **fewer than 31 days**, health benefits continue without interruption.
 - For leave **exceeding 31 days**, employees may continue coverage for up to **24 months** by paying the applicable premium. Employees are encouraged to meet with **Human Resources** before departure to discuss plan options.
- **Retirement Benefits:** Upon reemployment, employees may be eligible to make up missed **retirement contributions** as if they had remained continuously employed.

Return from Military Leave

Reemployment timelines vary based on the length of service:

- **1–30 days:** Must report at the start of the next scheduled shift following safe travel home and an 8-hour rest period.
- **31–180 days:** Must submit **written intent to return** within 14 days of release from service.
- **181+ days:** Must submit **written intent to return** within 90 days of release from service.

Upon return:

- Employees will be restored to the **same or an equivalent position** held before military leave.
- **Accrued and unused leave** will be reinstated, minus any leave used during military service.
- **Compensation and benefits** will be restored to the level the employee would have attained had there been no absence.
- If the employee's **eligibility date for a pay increase** passed during military leave, their pay will be adjusted based on the last performance appraisal rating prior to deployment.

If the employee is unable to perform previous duties due to a **service-connected disability**,

reasonable efforts will be made to place them in a **comparable position** for which they are qualified.

Employees recovering from service-related injuries may have up to **two (2) years** to return to their position.

Note: Military leave does not extend the term of time-limited positions. If an employee declines two (2) consecutive reinstatement offers, reinstatement rights may be canceled by the Fire Chief.

Reemployment Rights

Employees returning from military leave are entitled to reinstatement in the position they would have attained had they remained continuously employed, provided:

- Timely notice of intent to return is provided
- The cumulative length of military absence does not exceed five (5) years (with exceptions)
- The employee was discharged under **honorable conditions**

Upon reemployment, employees will not lose seniority or any rights and benefits tied to seniority they would have accrued during their absence.

Probationary Employees: Those on initial probation must complete the probationary period upon return in order to retain employment.

Non-Discrimination and Retaliation

The North Davis Fire District strictly prohibits **discrimination or retaliation** against any individual due to past, current, or future military service obligations.