Wasatch County Fire District Public Hearing

Tuesday, December 10, 2024

Meeting held at the Wasatch County Administration Building located at 25 N Main, Heber City

Those in Attendance:

Mark Nelson - not present

Erik Rowland - not present

Steve Farrell

Spencer Park

Kendall Crittenden

Luke Searle

Karl McMillan

Chief Eric Hales

Battalion Chief/Fire Warden Troy Morgan

Assistant Chief/Fire Marshall Clint Neerings

Kierstan Smith, CPA

Assistant Chief Clair Provost

Assistant Chief Jason Provost

<u>RESOLUTION 24-04 OPENING AND AMENDING THE 2024 BUDGET</u>

Chief Hales reviewed the following amendments to the 2024 budget:

- **Sales & Uses Tax** - lower receipts and during March/April of 2024 revenue has come in slower than anticipated, so an adjustment has been made for that.
- **Ambulance Revenue** - revenue was down primarily due to issues with Medicare B repayment. The fire district was experiencing some issues with the bank and are still waiting for those receipts to come in.

- **Grant Proceeds -** the increase is due to additional rural competitive grants that were added.
- **Donations** - the district received a $100,000 donation.
- **Operating Transfers From Other Funds** - the lower amount is to account for the delay in construction at the new Heber station.
- **Salaries & Wages** - wages and salaries increased primarily to account for overtime. increased over time. There was a significant increase of calls this year and that translated into additional payroll hours.
- **Health Insurance** - this was down from what was budgeted. When new employees are hired, the budget allocates funds for family coverage. So when an employee is hired at single coverage less budget is used.
- **Capital Outlay** - as previously mentioned, there were construction delays at the new station. Money from the CIB loan was not spent as quickly as originally planned, which lowered the amount of revenue that was transferred between capital and the different project funds.
- **Interest Revenue** - with regards to the capital project funds, because we received the lump sum from the CIB loan, there was a significant increase in the interest that was accrued.
- **Operating Transfer To Other Funds** -the revenue was not transferred back and forth because of the delay on the station.
- **Contributions to Fund Balance** - the increase is for the use of the impact fees that were transferred to the general fund for the use of debt service because we began paying on the CIB loan this year.
- **Operating Transfers** - this was lowered to account for the funds that were transferred for the new station.

Councilman Searle asked if there was a correlation between the operating supplies going up and tools and equipment going down in the general budget. Chief Hales explained that one of the things that were implemented in 2024 was a purchase order system. Part of that new process involves being more accurate with coding purchases to the correct GL account.

<u>RESOLUTION 24-05 ADOPTING THE 2025 BUDGET</u>

Chief Hales reviewed the following line items in the proposed 2025 budget:

- **Property Taxes** - there is a slight decrease in the Mill Levy tax, but it does not change significantly. However, evaluation will go up due to increased facilities and increased homes paying taxes.
- **Sales and Use Tax -** the district anticipates a full year's worth of revenue this year, which will help out significantly.

- **Ambulance Revenue -** the numbers in the budget are conservative for 2025 because it is unknown how long the issues with Medicare B affect the revenue.
- **Interest Revenue -** this figure will decrease because the actual rate for 2025 is forecasted to go down which will affect the interest collected.
- **Donations** - there are no planned donations for 2025.
- **Contributions From Other Local Governments -** the government contract with South Summit Fire District will actually end December 31st. So Wasatch Fire will no longer be providing contracted EMS service in South Summit.
- **Salaries & Wages** - the district is anticipating adding twelve operational personnel to staff the new Heber station. And with all the continued growth we're anticipating hiring one full-time inspector for our Fire Prevention Bureau. We would like to start a fuels mitigation plan and hire two part-time, seasonal employees to help with that project. This budget also includes a 3% COLA
- **Training & Certification -** Leadership training has been included in this budget and paramedics school. The district will continue to pay that tuition, as well as provide tuition assistance to our employees for professional development needs.
- **Professional Services -** we will be contracting with the County's IT department moving forward. We'll also have fees that will be attributed to UDOT that will help us with controlling the lights at intersections to help us in our response times.
- **Tools & Equipment** - this will increase in order to furnish the new Heber fire station and provide the equipment for that.
- **Capital Outlay -** construction will be completed on the building of the station in Heber. Then we will begin the design and construction of the station in Hideout and begin the design phase of the station off Highway 32.

Chief Hales asked the council members to reference the snapshot of the entire proposed budget in their packets.

Councilman Farrell opened up the hearing for public input. There were no questions or comments.

A motion was made by Councilman Searle to approve Resolution 24-04. It was seconded by Councilman McMillann and it passed.

A motion was made by Councilman Crittendon to approve Resolution 24-05. It was seconded by Councilman McMillan and it passed.

<u>RESOLUTION 24-06 SETTING THE DATE & TIME OF THE MEETINGS</u>

A motion was made by Councilman Crittendon to approve Resolution 24-06. It was seconded by Councilman Parks and it passed.

A motion was made by Councilman Crittenden to adjourn. It was seconded by Councilman Park and it passed.