

**North Summit Fire Protection
District (A Component Unit of
Summit County)**

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2023

North Summit Fire
Protection District
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December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 22, 2024

Opinions

We have audited the accompanying financial statements of the business-type activities of North Summit Fire Protection District (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements which collectively comprise the Districts' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of North Summit Fire Protection District as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards is further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are required to be independent of North Summit Fire Protection District and to meet our other ethical responsibilities. In accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Services Area's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the required supplementary information regarding pensions, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Summit Fire Protection District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering North Summit Fire Protection District's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT

MANAGEMENT'S DISCUSSION & ANALYSIS

INTRODUCTION

The following is a discussion and analysis of North Summit Fire Protection District's (the District) financial performance and activities for the year ended December 31, 2023. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

FINANCIAL HIGHLIGHTS

Government-Wide

- The assets of North Summit Fire Protection District exceeded its liabilities at December 31, 2023 by \$2,485,790 (net position). Of this amount \$1,500,165 (unrestricted net position), may be used to meet the District's ongoing obligations.

Fund Level

- The District's governmental funds reported combined ending fund balances of \$1,460,858 at December 31, 2023, an increase of \$379,948 from the previous year. Of the ending fund balances, \$21,376 is restricted by outside parties for impact fees, \$332,496 is assigned for Capital Projects, and \$1,106,986 is available for spending at the District's discretion (unassigned fund balance). The key factors for the increase in fund balances were as follows:
- Revenue from property taxes increased by \$1,659,126; the reason for this large increase was the District approved a large property tax rate increase.
- During 2023 Summit County awarded the District a onetime grant in the amount of \$125,000 to offset unexpected expenses incurred in 2022 due to layoff of all volunteers. The District had to contract with Park City Fire District to provide coverage until new personnel were hired and could resume service.
- Zions Public Finance completed the Capital facilities plan and impact fee study which took place in September 2023. Due to the implementation \$21,304 of impact fees were received in 2023.
- Salaries, Wages, and benefits increased by \$949,870. Due to hiring of seven additional full-time employees in 2023.
- Expenditures for operations decreased approximately \$53,439.87. This was due to the District being good stewards of the budget and watching expenditures closely
- Capital outlay expenditures decreased approximately \$72,063; The decrease is due to significant investments made in new equipment in 2022 to raise the District to NFPA standards. The need for additional equipment in 2023 was not as great.
- The District received a tax anticipation note from Summit County Treasurer. The Summit County Council, which acts as the governing board, authorized the note. The note was used to cover operating costs until new property tax revenues were received in December of 2023. The note was repaid in 2023. The interest charged on the note was the amount of interest the County would have earned if the money had been in their Public Treasures Investment Fund. The amount of interest paid in 2023 was \$12,449.
- At December 31, 2023, the unassigned fund balance of the general fund was roughly 69% of total general fund expenditures for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to North Summit Fire Protection District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements - Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities comprise the government-wide financial statements. These statements distinguish functions of the District that are principally supported by charges for services, grants, or contributions. These statements provide a broad overview with a long-term focus of the District's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent; and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The *statement of net position* presents information on all of the District's assets plus deferred outflows and liabilities plus deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of changes in financial position of the District. In evaluating the government's overall condition, additional non-financial factors should be considered such as the District's economic outlook, changes in its demographics, and the condition of its capital assets.

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Fund Financial Statements - Reporting the District's Most Significant Funds

The fund financial statements provide detailed information about individual major funds, and not the District as a whole. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related laws and regulations. All of the funds of the District are governmental funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the District's financial position helps determine whether the District has sufficient resources to cover expenditures for its basic services in the near future.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital projects funds, both of which are considered major funds.

Reconciliation between Government-Wide and Fund Statements

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus).

Following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Proceeds/expenditures from capital leases result in liabilities on the government-wide statements but are other financing sources/uses on the governmental fund statements.

Notes to the Financial Statements

The notes provide additional schedules and information that is essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

Required Supplementary Information

North Summit Fire Protection District adopts an annual budget for all of its governmental funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with its budget.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

As noted previously, net positions are an indicator of a government's financial position. In the case of North Summit Fire Protection District, assets exceeded liabilities by \$2,485,790 at December 31, 2023.

A large portion of the District's net position (40%) reflects its investment in capital assets including land, buildings & improvements, vehicles and furniture & equipment (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; since capital assets themselves cannot be used to liquidate these liabilities.

Net Position as of December 31, 2023 and 2022

	Governmental Activities	
	2023	2022
Current and other assets	\$ 1,669,620	\$ 1,101,109
Capital assets	964,249	841,271
Total assets	<u>2,633,869</u>	<u>1,942,380</u>
 Total Deferred Outflows of Resources	 <u>59,099</u>	 <u>-</u>
 Current and other liabilities	 <u>157,911</u>	 <u>20,199</u>
Total liabilities	<u>157,911</u>	<u>20,199</u>
 Total deferred Inflows of resources	 <u>49,267</u>	 <u>-</u>
 Net Assets:		
Invested in capital assets, net of related debt	964,249	841,271
Restricted	21,376	-
Unrestricted	1,500,165	1,080,910
Total net position	<u>\$ 2,485,790</u>	<u>\$ 1,922,181</u>

At December 31, 2023 the District's net investment in capital assets, amounts to \$964,249 or 39% of total net position. The net investment in capital assets includes land, buildings & improvements, vehicles, and furniture & equipment. \$21,376 is restricted for impact fees. The remaining balance of \$1,500,165 may be used to meet the ongoing obligations to citizens and creditors.

At December 31, 2023, the District was able to report positive balances in all categories of net position for the government-wide activities as a whole.

As noted in the subsequent table, governmental activities increased net position by \$563,609.

**Changes in Net Position
Years Ended December 31, 2023 and 2022**

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 37,344	\$ 57,218
Operating grants and contributions	136,041	-
Capital grants and contributions	21,304	-
General revenues:		
Property taxes and fee-in-lieu taxes	2,205,955	542,895
Unrestricted Interest Earnings	39,901	16,380
Sales of capital assets	23,112	36,800
Total revenues	2,463,657	653,293
Expenses		
Fire protection and ambulance services	1,887,599	959,380
Interest on long-term liabilities	12,449	-
Total expenses	1,900,048	959,380
Increase in net assets	563,609	(306,087)
Net position - beginning	1,922,181	2,228,268
Net position - ending	2,485,790	1,922,181

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Fund Balances

At December 31, 2023 the District's governmental funds reported a combined ending fund balance of \$1,460,858, representing an increase of approximately 35% or \$379,948. \$21,376 or 1.46% of the total fund balance is restricted for impact fees. \$332,496 or 22% of the total fund balance is assigned for capital projects. \$1,106,986 or 76% of the total fund balance is unassigned, and which is available for spending at the discretion. The key

General Fund

The general fund is the primary operating fund of the District. At December 31, 2023, the fund balance of the general fund was \$1,128,362. Of that balance \$21,376 is restricted for impact fees, the remaining balance of \$1,106,986 was unassigned and uncommitted. The unassigned fund balance was equal to 61% of total general fund expenditures for the year ended December 31, 2023. The general fund balance increased 2% or \$11,767 from the prior year. The key factor contributing to the increase in the unreserved fund balance was the increase in property tax revenues.

General Fund Budgetary Highlights

During the year, the general fund budget for expenditures was at \$2,056,188 for the original and \$1,900,400 for the final budget. Original and Final budgeted revenues were \$2,372,500 and \$2,257,861 respectively.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

North Summit Fire Protection District's investment in capital assets for governmental activities at December 31, 2023 was \$964,249 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture & equipment. The District's total investment in capital assets increased \$122,978 or 14%, which is current year depreciation, disposals of assets, in excess of current year additions.

Capital Assets, Net of Depreciation
December 31, 2023 and 2022

	2023	2022
Land	\$ 114,937	\$ 114,937
Buildings & improvements	307,162	328,089
Furniture & equipment	542,150	398,245
Total assets, net of depreciation	<u>\$ 964,249</u>	<u>\$ 841,271</u>

Additional information on the District's capital assets is available in the notes to the financial statements.

Long-Term Debt

On December 31, 2023, the District had no long-term debt

Short-Term Debt

During the year the District entered into an agreement with Summit County to receive tax anticipation notes in the amount of \$766,000. The amounts were repaid to the County during the current year.

More information about long-term debt is included in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of North Summit Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to North Summit Fire Protection District, 86 Center St, Coalville, UT 84017

BASIC FINANCIAL STATEMENTS

NORTH SUMMIT FIRE PROTECTION DISTRICT
Government-Wide Statement of Net Position
December 31, 2023

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 1,169,794
Restricted Cash	21,376
Receivables:	
Taxes	427,599
Net Pension Assets	50,851
Capital Assets (Net of accumulated depreciation):	
Land	114,937
Buildings and Improvements	307,162
Machinery and Equipment	542,150
Total Assets	<u>2,633,869</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related costs	<u>59,099</u>
Total deferred outflows of resources	<u>59,099</u>
LIABILITIES	
Accounts Payable and Accrued Liabilities	<u>157,911</u>
Total liabilities	<u>157,911</u>
DEFERRED INFLOW OF RESOURCES	
Pension related costs	<u>49,267</u>
Total deferred outflows of resources	<u>49,267</u>
NET POSITION	
Net investment in capital assets	964,249
Restricted	
Impact fees	21,376
Unrestricted	<u>1,500,165</u>
Total Net Position	<u><u>\$ 2,485,790</u></u>

See accompanying notes to the financial statements

NORTH SUMMIT FIRE PROTECTION DISTRICT
Government-Wide Statement of Activities
For the Year Ended December 31, 2023

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rev & Chgs in Net Position
Primary Government:					
Governmental Activities:					
Fire and Ambulance Protection	\$ 1,887,599	\$ 37,344	\$ 136,041	\$ 21,304	\$ (1,692,910)
Interest on short-term Debt	12,449	-	-	-	(12,449)
Total Governmental Activities	1,900,048	37,344	136,041	21,304	(1,705,359)
General Revenues:					
Property Taxes					\$ 2,205,955
Unrestricted Investment Earnings					39,901
Gain on disposition of Capital Assets					23,112
Total General Revenues					2,268,968
Change in Net Assets					563,609
Net position- Beginning					1,922,181
Net position - Ending					\$ 2,485,790

See accompanying notes to the financial statements

NORTH SUMMIT FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
December 31, 2023

	General Fund	Capital Projects	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 838,129	\$ 331,665	\$ 1,169,794
Restricted cash	21,376	-	21,376
Taxes receivable	427,599	-	427,599
Due from other funds		831	831
Total assets	<u>\$ 1,287,104</u>	<u>\$ 332,496</u>	<u>\$ 1,619,600</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 157,911	\$ -	\$ 157,911
Due to other funds	831	-	831
Total liabilities	<u>158,742</u>	<u>-</u>	<u>158,742</u>
Fund Balances:			
Restricted			
Impact fees	21,376	-	21,376
Assigned			
Capital Projects	-	332,496	332,496
Unassigned	1,106,986	-	1,106,986
Total fund balances	<u>1,128,362</u>	<u>332,496</u>	<u>1,460,858</u>
Total liabilities, deferred inflows of resources & fund balances	<u>\$ 1,287,104</u>	<u>\$ 332,496</u>	<u>\$ 1,619,600</u>

See accompanying notes to the financial statements

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NORTH SUMMIT FIRE PROTECTION DISTRICT
Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities
December 31, 2023

Total fund balances - governmental fund types: \$ 1,460,858

Amounts reported for governmental activities in the statement of
net assets are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the funds.

Land	\$ 114,937	
Buildings	1,066,004	
Equipment	1,400,199	
Less Accumulated Depreciation	<u>(1,616,891)</u>	
		964,249

Long-term assets not available to pay for current period expenditures
and, therefore, are deferred in the funds

Pension related costs	<u>109,950</u>	
		109,950

Deferred inflows of resources related to pensions do not require current
resources and are not reported in the governmental funds

<u>(49,267)</u>

Net assets of government activities	<u><u>\$ 2,485,790</u></u>
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NORTH SUMMIT FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2023

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Taxes	\$ 2,205,955	\$ -	\$ 2,205,955
Charges for services	351		351
Interest	15,670	24,231	39,901
Intergovernmental	136,041	-	136,041
Impact Fees	21,304	-	21,304
Miscellaneous	36,993	-	36,993
Total revenues	<u>2,416,314</u>	<u>24,231</u>	<u>2,440,545</u>
EXPENDITURES			
Current:			
Personnel:			
Salaries and Wages	1,326,990	-	1,326,990
Operations	481,433	-	481,433
Capital outlay	5,100	267,125	272,225
Debt service:			
Interest	12,449	-	12,449
Total expenditures	<u>1,825,972</u>	<u>267,125</u>	<u>2,093,097</u>
Excess (deficit) of revenues over (under) Expenditures	<u>590,342</u>	<u>(242,894)</u>	<u>347,448</u>
Other financing sources (uses)			
Sale of Capital Assets	-	32,500	32,500
Total other financing sources (uses)	<u>-</u>	<u>32,500</u>	<u>32,500</u>
Net change in fund balance	590,342	(210,394)	379,948
Fund balances - beginning of year	<u>538,020</u>	<u>542,890</u>	<u>1,080,910</u>
Fund balances - end of year	<u>\$ 1,128,362</u>	<u>\$ 332,496</u>	<u>\$ 1,460,858</u>

See accompanying notes to the financial statements

NORTH SUMMIT FIRE PROTECTION DISTRICT
Balance Sheet Reconciliation to
Statement of Net Assets
For the Year Ended December 31, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds \$ 379,948

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 272,225	
Contribution of Capital Assets to Enterprise Funds	-	
Depreciation Expense	<u>(139,859)</u>	132,366

Proceeds from the sale of capital assets are reported as revenues in the governmental fund statements, however, the gain or loss on the sale is reported in the Statement of activities. Thus the change in net position is adjusted for the gain or loss on sale of capital assets. (9,388)

Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental fund statements.

Pension expenses	<u>60,683</u>
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Change in net assets of governmental activities \$ 563,609

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

The financial statements of North Summit Fire Protection District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. Financial reporting is based upon accounting guidance codified by GASB.

A. Reporting Entity

North Summit Fire Service District (the District) is a dependent special service district created June 6, 1976 by Summit County to provide fire protection services to Coalville City, Henefer Township, and 600 square miles of North East Summit County. The financial statements and notes are the representations of North Summit Fire Service District's management, which is responsible for their integrity and objectivity. This summary of significant accounting policies of the District is presented to assist in understanding the financial statements.

The District is governed by a five-member administrative control board, which are appointed by the Summit County Council. The District is a legally separate entity, possesses the powers to set its own budget, incur debt, to sue, be sued, and to own and lease property. The County exercises significant controlling powers over the District. As such, the District is a discrete component unit as defined by the Governmental Accounting Standards Board in their Statement Number 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*.

B. Government-Wide and Fund Financial Statements Basis of

Presentation Government-Wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific program. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A statement is presented for governmental activities. This statement presents each major fund as a separate column of the fund financial statements. The District has two major funds: general and capital projects funds.

Governmental funds are those funds through which most of the governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The District has presented the following major governmental funds:

General Fund

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for funds received and expended for the acquisition or construction of capital facilities, improvements, and equipment.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reporting in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The District reports the following major funds:

The General fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in other funds.

The Capital Projects Fund accounts for the financial resources used for the acquisition or construction of major capital facilities and equipment.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

D. Assets, Liabilities, and Net Positions or Equity

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and net positions:

Cash and Investments

Unrestricted and restricted cash balances of all funds are made up of depository accounts with banks and the Utah Public Treasurers' Investment Fund, which is managed by management of the District. Utah State Statutes allow for investments in the Utah Public Treasurers' Investment Fund and Utah Money Management Act (UMMA) approved financial institutions.

The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds. The District invests cash with the Utah Public Treasurer's Investment Fund and with a financial institution on the approved list. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, and time deposits and are carried at cost which approximates market value, with the difference being immaterial. Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end balances of cash and investments. Short term investments that are readily convertible to cash and have an original maturity date of three months or less are defined as cash equivalents.

Receivables

As of year-end, the District recorded receivables from Summit County for property taxes. Each year an allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end.

Capital Assets

Capital assets, which include land, buildings and improvements, construction-in-progress, vehicles and furniture and equipment, are reported in the governmental columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets, having an original cost of \$5,000 or more, are capitalized. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	40 years
Vehicles	5 -10 years
Furniture and equipment	5 -10 years
Building and equipment under capital leases	5 -40 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one deferred outflow relating to pension costs.

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenues) until then. The District has one deferred inflow relating to pension costs.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize debt issuance costs as expenditures during the current period. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is reported as net position on the government-wide financial statements and fund balance on the governmental fund statements. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the policy of the District to spend restricted fund balance first. When applicable, in the accompanying financial statements governmental fund balances are classified as follows:

- Nonspendable – Fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted – Fund balance amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed – Fund balance amounts that can be used only for the specific purposes determined by a formal action of the Administrative Control Board (the District's highest level of decision-making authority). Such actions must be affirmed by a majority vote of the Administrative Control Board.
- Assigned – Fund balance amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed.
- Unassigned – The residual fund balance classification for the District's general fund includes all spendable amounts not included in other classifications.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, it is the policy of the District to first spend committed fund balance, followed by assigned fund balances and unassigned fund balances, respectively.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

E. Revenues and Expenditures

The following are the District's significant policies related to recognition and reporting of certain revenues, expenditures, and interfund activity:

Revenue Availability

Under the modified accrual basis of accounting, revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. North Summit Fire Protection District considers property tax revenues to be "available" if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available if they are collected within 60 days after year-end.

Expenditure Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the District generally uses restricted resources first, then unrestricted resources.

F. Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations in the fund financial statements but are generally excluded from the government-wide financial statements.

Pensions

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the District carries commercial insurance.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2023

The District also carries commercial workers' compensation insurance. There are no significant reductions in coverage from the prior year, and settlement claims resulting from these risks did not exceed commercial insurance coverage during the past year.

Note 2 - Stewardship, Budgetary Compliance, and Accountability

Budgetary Information

The District operates within the budget requirements for special service districts as specified by state law. Under State law, an annual budget is required for all governmental fund types. The financial reports reflect the following budgetary standards:

- For the fiscal year beginning January 1, the District prepares a proposed budget for the governmental fund types, which is presented to the Summit County Council on or before December 15.
- By resolution, the District recommends a budget by December 15, which is then forwarded to the Summit County Council acting as the governing body for approval.
- Once adopted, the budget can be amended to any extent by subsequent District action. Reductions in appropriations can be approved by the District, but increased appropriations require a public hearing with subsequent approval from the Summit County Council acting as the governing body.
- Any adjustments in estimated revenue and revisions of appropriations due to operational changes in categorical program funding are integrated into the amended budget recommended to the Summit County Council acting as the governing body for approval.
- A final amended budget is recommended by the District and Administrative Control Board and forwarded to the Summit County Council acting as the governing body for adoption.
- Total budgeted expenditures may not exceed the revenues expected to be received for the fiscal year plus the fund balance.

Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit County on behalf of the District and remitted to the District monthly. At December 31, 2023 only delinquent taxes are uncollected. Property taxes received by the District within 60 days after year end are recorded as revenue as of year-end.

Note 3 - Deposits and Investments

Deposits and investments for the District are governed by the Utah Money Management Act (*Utah Code Annotated, Title 51, Chapter 7, "the Act"*) and by rules of the Utah Money Management Council ("the Council"). Following are the discussions of the District's exposure to various risks related to its cash management activities

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2023

Custodial Credit Risk

Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be recovered. The District's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting requirements of the Act and adhering to the rules of the Utah Money Management Council. As of December 31, 2023 the carrying amount of deposits with the district was \$15,342 and the bank balance was \$40,489.32, All of which were covered by FDIC insurance.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The District's policy for limiting the credit risk of investments is to comply with the Money Management Act.

Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1 – Quoted prices for identical investments in active markets

Level 2 – Observable inputs other than quoted market prices

Level 3 – Unobservable inputs.

For the year ended December 31, 2023, the District had investments of \$1,174,999 with the Utah PTIF, which uses a Level 2 fair value measurement. The entire balance had a maturity of less than one year. The PTIF pool has not been rated.

Interest Rate Risk

Interest rate risk, the risk that changes in interest rates, will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 114,937	\$ -	\$ -	\$ 114,937
Total capital assets, not being depreciated	<u>114,937</u>	<u>-</u>	<u>-</u>	<u>114,937</u>
Capital assets, being depreciated				
Buildings and improvements	1,066,004	-	-	1,066,004
Machinery & equipment	<u>1,164,109</u>	<u>272,225</u>	<u>(36,135)</u>	<u>1,400,199</u>
Total capital assets, being depreciated	<u>2,230,113</u>	<u>272,225</u>	<u>(36,135)</u>	<u>2,466,203</u>
Accumulated depreciation for:				
Buildings and improvements	737,915	20,927	-	758,842
Machinery & equipment	<u>765,864</u>	<u>118,932</u>	<u>(26,747)</u>	<u>858,049</u>
Total accumulated depreciation	<u>1,503,779</u>	<u>139,859</u>	<u>(26,747)</u>	<u>1,616,891</u>
Total capital assets, being depreciated, net	<u>726,334</u>	<u>132,366</u>	<u>(9,388)</u>	<u>849,312</u>
Governmental activities capital assets, net	<u>\$ 841,271</u>	<u>\$ 132,366</u>	<u>\$ (9,388)</u>	<u>\$ 964,249</u>

Note 5- Tax Anticipation Notes

In 2023 the District issued tax anticipation notes in advance of property tax collections, depositing the funds into the general fund. The note was necessary due to the District providing services throughout the year, and only receiving a majority of the taxes in one payment in November. The Short term debt activity for the year ended December 31, 2023 is as follows:

	Jan 1, 2023	Additions	Reductions	Dec 31, 2023
Governmental Activities:				
Short term liabilities				
Tax revenue anticipation notes	\$ -	\$ 766,000	\$ 766,000	\$ -
Gov't activities long-term debt	<u>\$ -</u>	<u>\$ 766,000</u>	<u>\$ 766,000</u>	<u>\$ -</u>

Note 6 - Interfund Receivables and Payables

Interfund transactions among governmental fund types occurred during the year. These transactions arose principally from debt service requirements. Transactions that have not resulted in the actual transfer of cash as of the end of the year are recorded as amounts due from (fund receivable) and due to (fund liability) other funds. For financial reporting purposes, current amounts due from and to the same fund are offset and, the net amounts are shown in the respective fund balance sheet. At the end of each year, the amount of interfund receivables is equal to the amount of interfund payables.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 7 – RETIREMENT PLANS

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans:

- Firefighters Retirement System (Firefighters System): is a multiple-employer, cost sharing, public employee retirement system.

The Utah Retirement Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Systems defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The systems are fiduciary funds defined as pension and other employee benefit, trust funds. The URS is a component of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

The Systems issue a publicly available financial report that can be obtained by writing to the Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting the website: www.urs.org/general/publications.

Summary of Benefits by system

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service required and /or age eligible for benefit	Benefit percent per year of service	COLA**
Firefighters System	Highest 3 years	20 years any age 10 years age 60* 4 years age 65	2.0% per year up to 20 years; 2.0% per year over 20 years	up to 4%

*With actuarial reductions ** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried over to subsequent years.

Contribution Rate Summary

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2023 are as follows:

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**

For the Year Ended December 31, 2023

	<u>Employee</u>	<u>Employer</u>	<u>401(k)</u>
Contributory System			
111- Local Government Division Tier 2	N/A	16.01%	0.18%
Noncontributory System			
15 - Local Government Division Tier 1	N/A	17.97%	N/A
Firefighters Retirement System			
31 Other Division A	15.05%		N/A
132 Tier 2 DB Hybrid Firefighters	2.59%		N/A
Tier 2 DC Only			
211 Local Government	N/A	6.19%	10.00%
232 Firefighters	N/A	0.08%	14.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended December 31, 2023, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 11,690	\$ 48,735
Tier 2 Public Employees System	18,451	3,394
Tier 2 DC Only System	59	N/A
Total Contributions	\$ 30,200	\$ 52,129

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, there was a reported net pension asset of \$50,851 and a net pension liability of \$0.

	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Proportionate Share</u>	<u>Proportionate Share December 31, 2021</u>	<u>Change (Decrease)</u>
Noncontributory System	\$ 50,851	\$ -	0.1958032%	N/A	0.1958032%
Total Net Pension Asset / Liability	\$ 50,851	\$ -			

The net pension asset and liability were measured as of December 31, 2022 and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2023

For the year ended December 31, 2023, we recognized pension expense of \$(27,605).

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,973	\$ 260
Changes in Assumptions	6,321	-
Net differences between projected and actual earnings on pension plan investments	13,605	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	49,007
Contributions subsequent to the measurement date	30,200	-
	<u>\$ 59,099</u>	<u>\$ 49,267</u>

\$30,200 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ (14,054)
2024	(9,312)
2025	(4,412)
2026	7,411
2027	-
Thereafter	-

Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, we recognized pension expense of (\$27,605).

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,973	\$ 260
Changes in Assumptions	6,321	-
Net differences between projected and actual earnings on pension plan investments	13,605	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	49,007
Contributions subsequent to the measurement date	11,690	-
	<u>\$ 40,589</u>	<u>\$ 49,267</u>

\$11,690 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ (14,054)
2024	(9,312)
2025	(4,412)
2026	7,411
2027	-
Thereafter	-

Tier 20 Public Safety and Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, we recognized pension expense of \$0.

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2023

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in Assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	18,510	-
	<u>\$ 18,510</u>	<u>\$ -</u>

\$18,510 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ -
2024	-
2025	-
2026	-
2027	-
Thereafter	-

Actuarial assumptions: The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25-9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from actuarial experience study dated January 1, 2020 The retired mortality tables are developed using URS retiree experience and are based on gender, occupation and age, as appropriate, with projected improvement using 80% of the ultimate rates from MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022, valuation was based on an experience study of the demographic assumptions as of January 1, 2020 and a review of economic assumptions as of January 1, 2021.

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**

For the Year Ended December 31, 2023

The long-term expected rate of return on pension plan investments was determined using a building-block method which provides best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35%	6.58%	2.30%
Debt securities	20%	1.08%	0.22%
Real assets	18%	5.72%	1.03%
Private equity	12%	9.80%	1.18%
Absolute return	15%	2.91%	0.44%
Cash and cash equivalents	0%	-0.11%	0.00%
Totals	100%		5.17%
	Inflation		2.50%
	Expected arithmetic nominal return		7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount Rate: The discount rate used to measure the total pension liability was 6.85 % the projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was remained unchanged at December 31, 2023.

Sensitivity of the proportionate share of the pension asset and liability to changes in the discount rate: the following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Firefighters System	\$ 40,529	\$ (50,851)	\$ (125,009)
Total	\$ 40,529	\$ (50,851)	\$ (125,009)

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2023

Defined Contribution Savings Plan

The defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

North Summit Fire Protection District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- *401(k) Plan
- *457(b) Plan
- *Roth IRA Plan
- *Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, were as follows:

	2023	2022	2021
401(k) Plan			
Employer Contributions	\$ 20,369	\$ -	\$ -
Employee Contributions	16,390	-	-
401(k) Plan			
Employer Contributions	-	-	-
Employee Contributions	81	-	-
401(k) Plan			
Employer Contributions	N/A	-	-
Employee Contributions	450	-	-
401(k) Plan			
Employer Contributions	N/A	-	-
Employee Contributions	1,350	-	-

NOTE 8 – SUBSEQUENT EVENTS

On January 1, 2024 the District entered into an agreement with Summit County, The District will provide ambulance service within the District area. The agreement stated that the District will receive \$1,000,000 per year from the County to provide the service, and will report any revenues generated from the ambulance service. The District will also receive vehicles and equipment.

Subsequent events were evaluated through the date of the audit report, which is the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)**

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to Required Supplementary Information

For the Year Ended December 31, 2023

Budgetary Comparison Schedule

The Budgetary Comparison Schedule presented in this section of the report is for the District's General Fund.

Budgetary and Budgetary Control

Budgets for the General Fund are legally required and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Administrative Control Board prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Administrative Control Board through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2023, Salaries and wages exceeded appropriations by \$22,690.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,000,000	\$ 2,005,000	\$ 2,205,955	\$ 200,955
Charges for Services	4,800	351	351	-
Interest	50,000	40,000	15,670	(24,330)
Intergovernmental	5,000	136,100	136,041	(59)
Impact fees	300,000	3,500	21,304	17,804
Miscellaneous	11,700	72,910	36,993	(35,917)
Total revenues	2,371,500	2,257,861	2,416,314	158,453
EXPENDITURES				
Current:				
Personnel				
Salaries and wages	1,626,688	1,304,300	1,326,990	(22,690)
Operations	344,400	577,000	481,433	95,567
Capital outlay	5,100	5,100	5,100	-
Debt service:				
Interest	80,000	14,000	12,449	1,551
Total expenditures	2,056,188	1,900,400	1,825,972	74,428
Excess (deficit) of revenues over (under) expenditures	315,312	357,461	590,342	232,881
Other financing sources (uses)				
Transfers out	-	(245,500)	-	245,500
Total other financing sources (uses)	-	(245,500)	-	245,500
Net change in fund balance	315,312	111,961	590,342	478,381
Fund balances - beginning	538,020	538,020	538,020	-
Fund balances - ending	\$ 853,332	\$ 649,981	\$ 1,128,362	\$ 478,381

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
December 31, 2023
Last 10 Fiscal Years*

<u>Fiscal Year</u>	<u>Proportion of the net liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
Firefighters Retirement System					
2023	0.9580320%	\$ (50,851)	\$ 72,711	-69.9%	108.4%

* The amounts presented for each fiscal year were determined as of December 31. In accordance with GASB 68, until a full 10-year trend is compiled, information is presented for those years for which information is available.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information

Schedule of Contributions

December 31, 2023

Last 10 Fiscal Years*

	As of fiscal year ended December 31,	Actuarial determined contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered Employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2023	\$ 11,690	\$ 11,690	\$ -	\$ 323,819	3.61%
Tier 2 Public Safety and Firefighter System	2023	\$ 18,451	\$ 18,451	\$ -	\$ 131,046	14.08%
Tier 2 DC Public Safety and Firefighter System	2023	\$ 59	\$ 59	\$ -	\$ 73,446	0.08%

* Contributions in the Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

Tier 2 systems were created effective July 1, 2011

Paragraph 81b. Of GASB 68 requires employers to disclose a 10 year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

See accompanying notes to the required supplementary information

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ADDITIONAL AUDITOR'S REPORTS



GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A. HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H. PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 22, 2024

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activity, of North Summit Fire Protection District as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise North Summit Fire Protection District's basic financial statements, and have issued our report thereon dated June 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Summit Fire Protection District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Summit Fire Protection District internal control. Accordingly, we do not express an opinion on the effectiveness of North Summit Fire Protection District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under government auditing standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness on the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants



GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 22, 2024

Report On Compliance

We have audited North Summit Fire Protection District's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on the district for the year ended December 31, 2023.

State compliance requirements were tested for the year ended December 31, 2023, in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fee's
Open and Public Meetings Act

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on North Summit Fire Protection District's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Compliance Audit Guide. Those standards and the State Compliance Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about on North Summit Fire Protection District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of North Summit Fire Protection District's compliance with those requirements.

Opinion on Compliance

In our opinion, North Summit Fire Protection District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2023.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in our letter to management dated June 22, 2024 as items 2023-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT OF INTERNAL CONTROL OVER COMPLIANCE

Management of North Summit Fire Protection District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered on North Summit Fire Protection District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Summit Fire Protection District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT

North Summit Fire Protection District
Communication with Those Charged with Governance



North Summit Fire Protection District
Coalville, UT

June 22, 2024

We have audited the financial statements of the business-type activities of North Summit Fire Protection District for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 17, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the useful lives of depreciable assets, and applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear on those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates relating to pension costs, we evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters for Consideration

This information is intended solely for the use of the board of directors, management, member cities, and the Utah State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Current Year Findings:

2023-1 Budgetary Compliance

Finding: The entity’s total expenditures by fund or department cannot exceed amounts appropriated in the final adopted budget. We noted that in the general fund the personnel department exceeded the final budget by \$22,690.

Recommendation: We recommend that the entity make the necessary steps to ensure that expenditure does not exceed the final budget.

District Response: We agree with the findings and will take the necessary steps to ensure compliance.

Prior Year Findings:

2022-1 Fraud Risk Assessment

Finding: We determined that the fraud risk assessment has not been completed by the required individuals and discussed at board meetings.

Recommendation: We recommend that the District complete the required assessments and discuss with the Board.

District Response: Finding resolved the in the current year.

Very truly yours,

Gilbert & Stewart

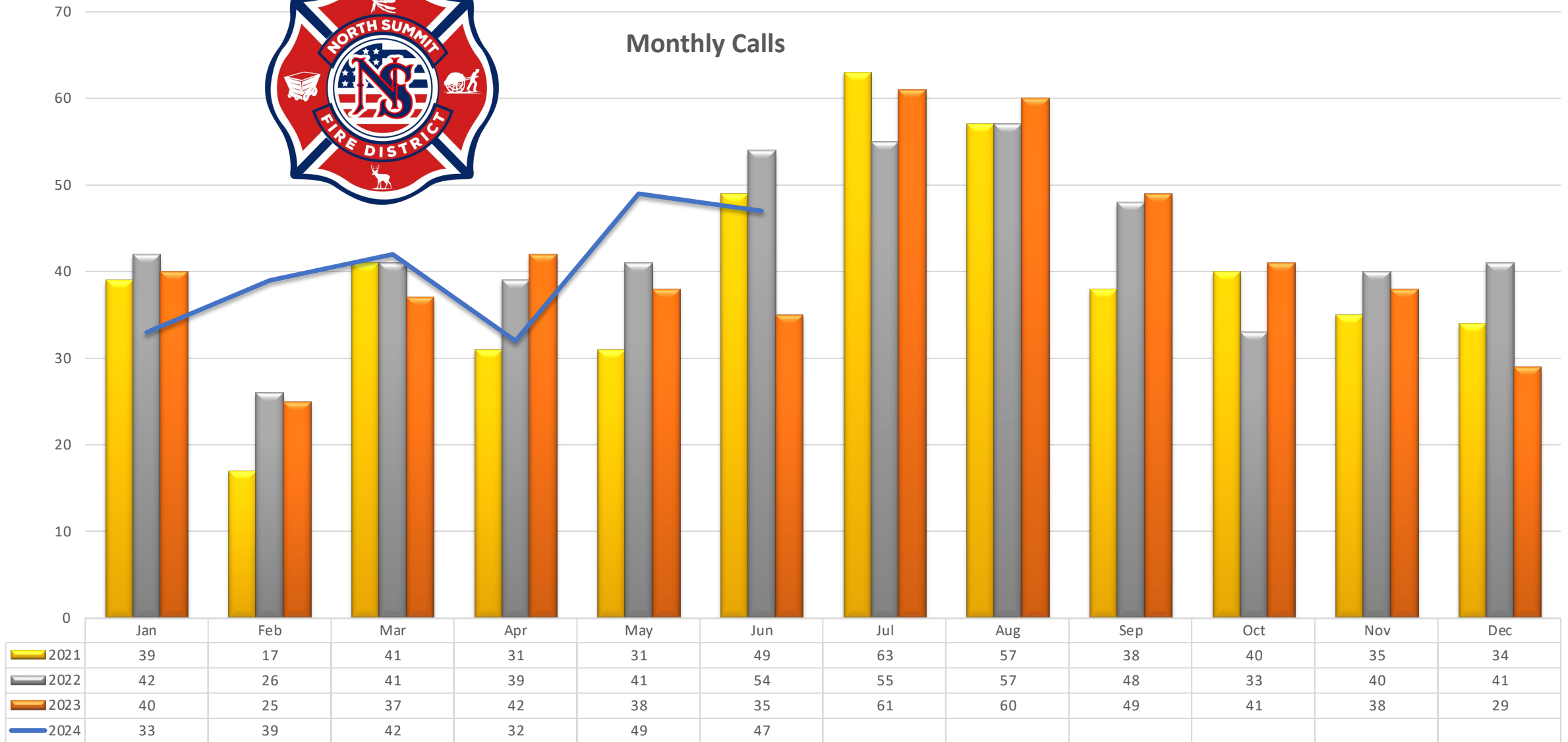
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Provo, Utah



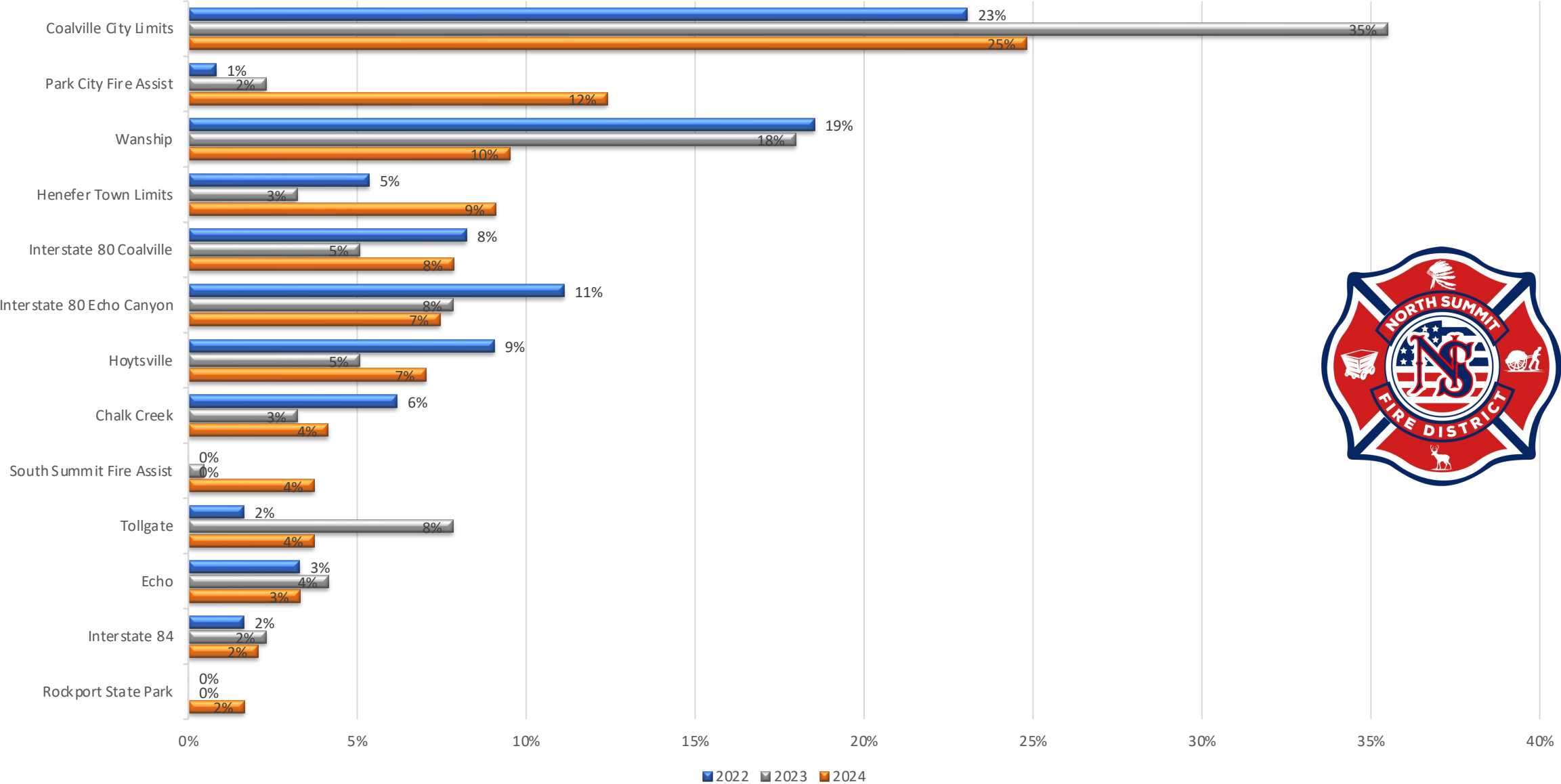
Monthly Statistics January-June 2024



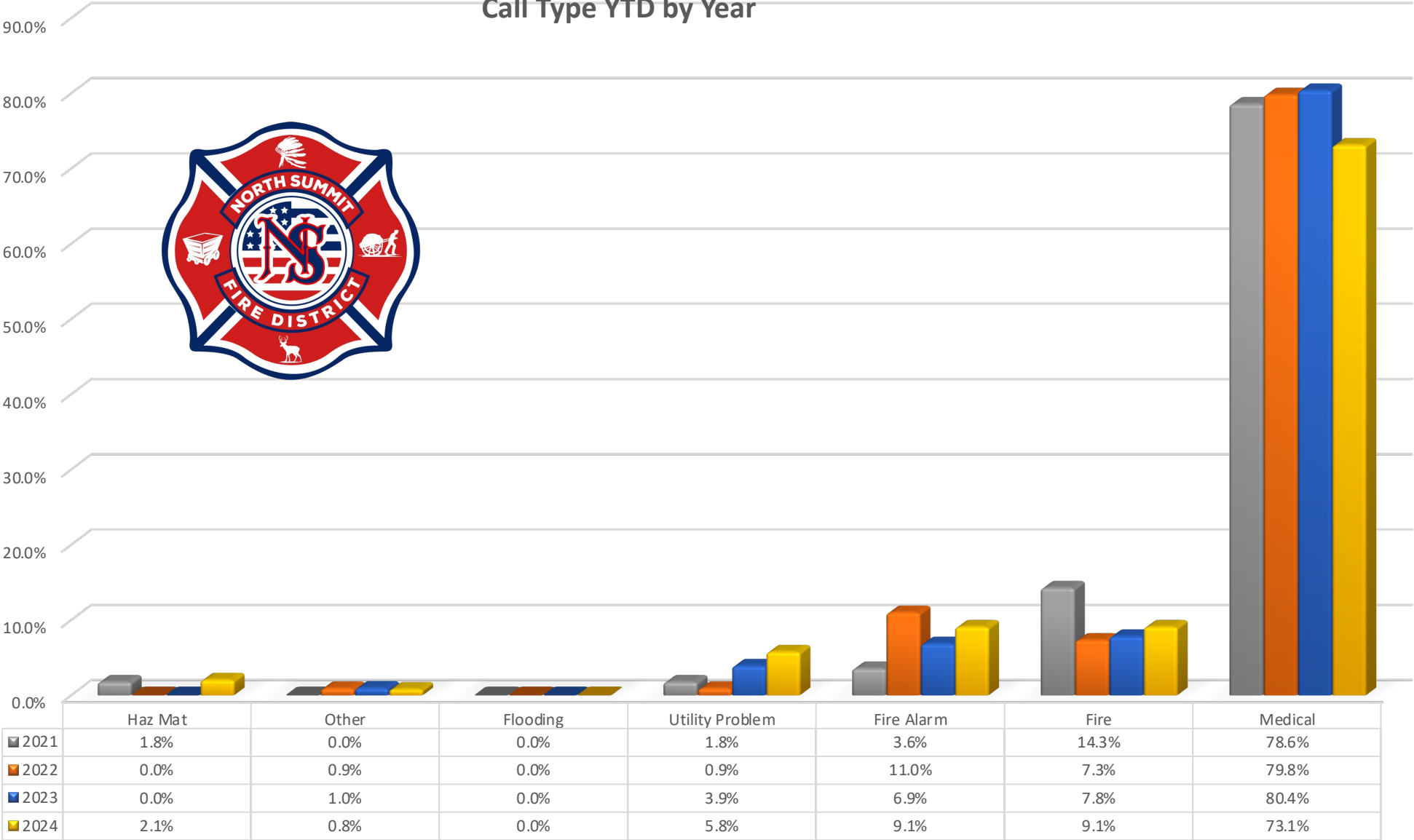
Monthly Calls

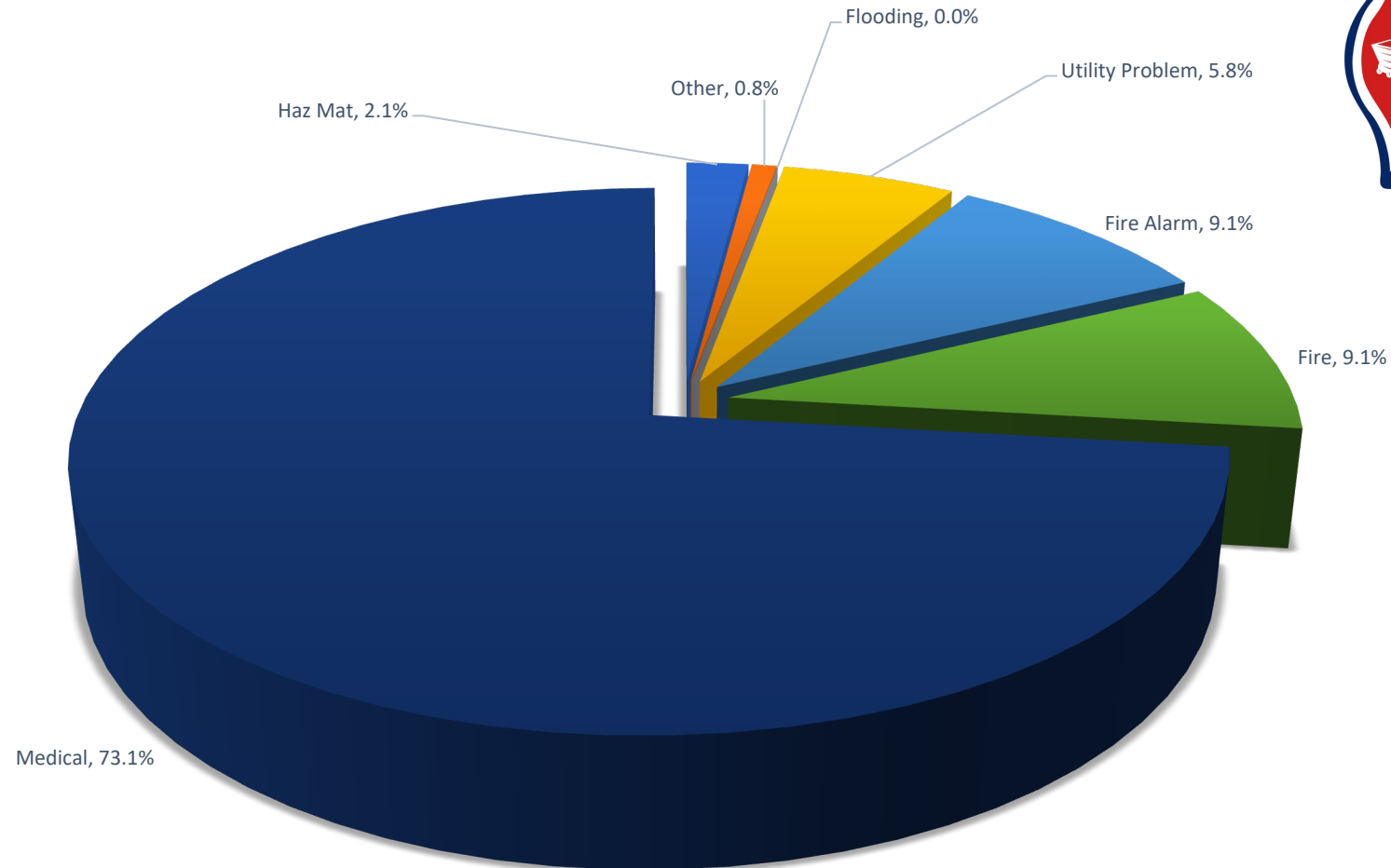


Calls by Area



Call Type YTD by Year





■ Haz Mat ■ Other ■ Flooding ■ Utility Problem ■ Fire Alarm ■ Fire ■ Medical

Public Comment Instructions

If you would like to make public comment, please email publiccomments@northsummitfire.org by 12:00p.m. on the day of the meeting. Your comments will be made part of the meeting record.

If you are participating via Zoom, and wishing to interact with the Board during the public comment, please:

1. Go to <https://us02web.zoom.us/j/82555909958>
2. Enter meeting ID: 825 5590 9958
3. Type in your full name, so you are identified correctly.
4. Set up your audio preferences.
5. You will be muted upon entering the meeting.
6. If you would like to comment, press the “Raise Hand” button at the bottom of the chat window.
7. When it is your turn to comment, the moderator will unmute your microphone. You will then be muted again after you are done speaking.

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
All West Communications				
06/01/2024	383...	FAX LINE	6509.1 · Telephone	51.39
06/01/2024	383...	INTENET FOR 3 BUILDINGS	6509.2 · Internet	422.55
06/18/2024	383...	FAX LINE CANCELED REFUND	6509.1 · Telephone	-31.98
06/18/2024	383...	STATION INTERNET	6509.2 · Internet	422.55
Total All West Communications				864.51
Alpine Cleaning & Restoration Specialists				
06/01/2024	SI4...	MITGATION OF MOLD STA 21	6510 · Building and Grounds	2,075.64
06/01/2024	SI4...	MOLD TESTING STA 21	6510 · Building and Grounds	1,972.33
06/01/2024	SI4...	BUILDING REPAIR FOR MOLD MIDIGATION	6510 · Building and Grounds	17,220.46
Total Alpine Cleaning & Restoration Specialists				21,268.43
Amazon Business				
06/02/2024	16X...	SANITATION SUPPLIES FOR ALL STATIONS	6510.3 · Sanitation Supplies	231.33
06/04/2024	17...	PAPERTOWLS AND FABRIC SOFTTENER	6510.3 · Sanitation Supplies	144.89
06/12/2024		GAS MONITOR DOCKING STATION FOR R21	6512 · Fleet Maintenance	189.54
06/13/2024	1G...	AC ADAPTER FOR R21 TO CHARGE 4 GAS MONITOR	6512 · Fleet Maintenance	21.99
06/13/2024	1G...	POWER INVERTER 12V DC TO 110V AC	6512 · Fleet Maintenance	41.97
06/19/2024	11...	BATTERIES FOR AED'S	6518 · Office Supplies	155.92
06/19/2024	11...	UNIFORM STEM PRESS	6518 · Office Supplies	29.99
06/19/2024	1M...	REPLACEMENT MIRROR FOR F150	6512 · Fleet Maintenance	35.50
06/25/2024	1P...	SHARPIES AND VELCRO	6518 · Office Supplies	52.15
Total Amazon Business				903.28
Ameritas Life Insurance Corp				
06/01/2024	010...	VISION INSUTANCE	2400.9 · Benefits Accrual	197.52
Total Ameritas Life Insurance Corp				197.52
Bound Tree				
06/28/2024	853...	AMIODARONE	6524 · EMS Supplies	61.89
Total Bound Tree				61.89
Burt Brothers				
06/01/2024	124...	OIL CHAGE FOR F150	6512 · Fleet Maintenance	95.78
06/01/2024	124...	OIL CHAGNE CHEVY COLORADO	6512 · Fleet Maintenance	91.80
06/01/2024	124...	OIL CHANGE AND FUEL FILTER B21	6512 · Fleet Maintenance	344.68
Total Burt Brothers				532.26
ChatGPT				
06/26/2024		CHAT GPT MEMBERSHIP	6519 · Subscriptions/Membership...	21.43
Total ChatGPT				21.43

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
CLINTON VELOCITY CAR WASH				
06/23/2024		CAR WASH	6512 · Fleet Maintenance	10.00
06/24/2024		CAR WASH	6512 · Fleet Maintenance	10.00
Total CLINTON VELOCITY CAR WASH				20.00
Crown Promotions				
06/01/2024	B8...	M. GIAUQUE UNIFORM	6513 · PPE / Equipment / Uniforms	206.00
06/01/2024	B8...	T. ROWSER UNIFORM	6513 · PPE / Equipment / Uniforms	141.00
06/01/2024	B8...	T. LEAVITT UNIFORM	6513 · PPE / Equipment / Uniforms	91.00
06/01/2024	B8...	D. SORENSEN UNIFORM	6513 · PPE / Equipment / Uniforms	258.00
06/18/2024	B8...	M. STEELE UNIFORMS	6513 · PPE / Equipment / Uniforms	187.00
06/18/2024	B8...	N. JARVIS UNIFORMS	6513 · PPE / Equipment / Uniforms	279.00
06/18/2024	B8...	N. PARKER UNIFORMS	6513 · PPE / Equipment / Uniforms	125.00
06/18/2024	B8...	M. WILCOX UNIFORMS	6513 · PPE / Equipment / Uniforms	95.00
Total Crown Promotions				1,382.00
Dominion Energy				
06/06/2024	741...	GAS SERVICE STA 21	6509.4 · Gas	212.98
06/06/2024	723...	GAS SERVICE STA 23	6509.4 · Gas	71.70
06/06/2024	599...	GAS SERVICE STA 22	6509.4 · Gas	94.71
Total Dominion Energy				379.39
First Responders First				
06/12/2024	NS...	individual Therapy & Wellness Check-ins	6505.1 · CISD Therapy	2,250.00
Total First Responders First				2,250.00
Fuel Network				
06/02/2024	F24...	FUEL	6511 · Fuel	2,727.90
Total Fuel Network				2,727.90
Gold Cross Services				
06/01/2024	3726	EMS BILLING SERVICE	6505.6 · EMS Billing Service	425.60
Total Gold Cross Services				425.60
Google				
06/01/2024		EMAIL	6509.3 · Email	30.86
Total Google				30.86
Health Equity				
06/07/2024	ACH	HEALTH SAVINGS PAYROLL ENDING 06.24.24	2400.9 · Benefits Accrual	1,206.00
06/21/2024	ACH	HEALTH SAVINGS PAYROLL ENDING 06.07.24	2400.9 · Benefits Accrual	1,184.00
Total Health Equity				2,390.00

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
Home Depot				
06/14/2024		2" PVC T & FITTINGS TO FIX SECONDAY WATER AT ...	6510 · Building and Grounds	37.80
06/28/2024		WEED SPRAYER	6510 · Building and Grounds	89.97
Total Home Depot				127.77
IMS Alliance				
06/19/2024	24-...	PAR TAGES/4 ACCOUNTABILITY BOARD & 4 TACTIC...	6513 · PPE / Equipment / Uniforms	951.90
Total IMS Alliance				951.90
IntelliPay				
06/07/2024	13	CREDIT CARD PROCESSING SERVICE FEE	6505.7 · Credit Card Service Fees	87.03
06/07/2024	15	CREDIT CARD PROCESSING SERVICE FEE	6505.7 · Credit Card Service Fees	12.40
Total IntelliPay				99.43
KHSA				
06/04/2024	135...	MONTHLY QUICKBOOKS FEE	6502 · Accounting other.	50.00
Total KHSA				50.00
Leagle Shield				
06/25/2024	030...	EMPLOYEE PAID BENEFIT	2400.9 · Benefits Accrual	31.90
Total Leagle Shield				31.90
Les Olson Company				
06/12/2024	MN...	IT HELP DESK	6505.4 · IT Support	630.00
Total Les Olson Company				630.00
Lexipol				
06/01/2024	INV...	POLICY DEVELOPMENT	6505 · Contract Services	2,267.66
Total Lexipol				2,267.66
Mister Car Wash				
06/06/2024		CAR WASH	6512 · Fleet Maintenance	22.00
Total Mister Car Wash				22.00
Oxygen Utah, LLC				
06/01/2024	188...	OXYGEN CYLINDERS FOR EMS	6524 · EMS Supplies	145.27
06/30/2024	190...	OXYGEN	6524 · EMS Supplies	162.74
Total Oxygen Utah, LLC				308.01

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
Paylogics				
06/06/2024	ACH	PAYROLL ENDING 06.24.24	2500 · Accrued salaries	65,879.98
06/20/2024	ACH	PAYROLL ENDING 06.07.24	2500 · Accrued salaries	67,096.96
Total Paylogics				132,976.94
Peopletrial				
06/01/2024	643...	BACKGROUND CHECKS	6506 · Background Checks	281.97
Total Peopletrial				281.97
Precision Power Inc.				
06/19/2024	536...	SEMI-ANNUAL GENERATOR AND TRANSFER SWITC...	6510 · Building and Grounds	317.75
06/19/2024	536...	SEMI-ANNUAL GENERATOR AND TRANSFER SWITC...	6510 · Building and Grounds	279.00
06/19/2024	536...	SEMI-ANNUAL GENERATOR AND TRANSFER SWITC...	6510 · Building and Grounds	279.00
Total Precision Power Inc.				875.75
Price's Guaranteed Doors				
06/21/2024		REPAIR GRAGE DOOR AT STA 21	6510 · Building and Grounds	1,130.00
Total Price's Guaranteed Doors				1,130.00
Republic Service				
06/26/2024	086...	TRASH SERVICE STA 23	6510.1 · Trash	123.15
06/26/2024	086...	TRASH SERVICE STA 21	6510.1 · Trash	128.72
Total Republic Service				251.87
Rocky Mountain Power				
06/03/2024	352...	POWER SERVICE STA 22	6509.5 · Power	98.66
06/28/2024	356...	POWER SERVICE STA 23	6509.5 · Power	263.47
Total Rocky Mountain Power				362.13
SELECTHEALTH				
06/04/2024	ACH	EMS TRANSPORT REVENUE	1026 · Ambulance Transport Rev...	-473.99
06/07/2024		EMS TRANSPORT REVENUE	1026 · Ambulance Transport Rev...	-2,534.68
Total SELECTHEALTH				-3,008.67
Siddons-Martin Emergnecy Group				
06/19/2024	321...	REPAIRS TO E22	6512 · Fleet Maintenance	30,718.97
Total Siddons-Martin Emergnecy Group				30,718.97
Streamline				
06/01/2024	30A...	WEBSITE HOSTING	6505.3 · Web Site Hosting	249.00
Total Streamline				249.00

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
Summit Auto Repair				
06/14/2024	8965	OIL CHANGE ON R21	6512 · Fleet Maintenance	153.55
Total Summit Auto Repair				153.55
Summit County				
06/12/2024	DE...	DEPOSIT ERROR BY GOLD CROSS	1026 · Ambulance Transport Rev...	2,054.21
Total Summit County				2,054.21
Summit County Health Insurance				
06/17/2024	582...	DENTAL INSURANCE	2400.9 · Benefits Accrual	1,076.00
06/17/2024	582...	HEALTH INSURANCE	2400.9 · Benefits Accrual	18,870.00
06/27/2024	582...	AFLAC	2400.9 · Benefits Accrual	45.60
Total Summit County Health Insurance				19,991.60
Summit Merc.				
06/11/2024	012...	BOLTS TO MOUNT STOKES ON R21	6512 · Fleet Maintenance	1.73
06/14/2024	023...	PARTS TO FIX HOSE	6510 · Building and Grounds	7.77
06/25/2024		PICTURE HANGERS	6510 · Building and Grounds	36.77
06/25/2024	014...	PAINT ROLORS	6510 · Building and Grounds	17.97
06/26/2024	014...	PAINT ROLORS RETURNED	6510 · Building and Grounds	-17.97
Total Summit Merc.				46.27
Sun Life				
06/14/2024	246...	LIFE INSURANCE	2400.9 · Benefits Accrual	738.73
Total Sun Life				738.73
TAGGARTS GRILL				
06/11/2024		LUNCH MEETING WITH PCFD ABOUT AID AGREEME...	6517 · Employee Food and other	122.46
Total TAGGARTS GRILL				122.46
URS				
06/07/2024	ACH	RETIRMENT PAYROLL ENDING 06.24.24	2400.9 · Benefits Accrual	10,593.42
06/21/2024	ACH	RETIRMENT PAYROLL ENDING 06.07.24	2400.9 · Benefits Accrual	10,645.34
Total URS				21,238.76
Utah Bureau of EMS				
06/04/2024		CERTIFICATIONS	6516 · Training Expenses	30.00
Total Utah Bureau of EMS				30.00

1:39 PM

07/10/24

Accrual Basis

North Summit Fire District
Accounts Payable
June 2024

Date	Num	Memo	Account	Amount
Verizon Wireless				
06/01/2024	996...	DATA FOR ZOLLS	6509.2 · Internet	20.04
06/02/2024	996...	OFFICE TELEPHONES	6509.1 · Telephone	199.30
06/02/2024	996...	DATA	6509.2 · Internet	441.95
Total Verizon Wireless				661.29
Weber River Feed & Supply				
06/28/2024		WEED SPRAY	6510 · Building and Grounds	74.99
Total Weber River Feed & Supply				74.99
Weidner Fire				
06/19/2024	688...	HOLMATRO EXTERCTION TOOL	6515 · Minor Equipment	14,500.00
06/19/2024	688...	BATTERIES FOR EXTERCATION TOOL	6515 · Minor Equipment	1,300.00
06/19/2024	688...	HOLMATRO V-STRUT	6515 · Minor Equipment	1,700.00
Total Weidner Fire				17,500.00
Whites Auto Parts				
06/14/2024	378...	6 BAGS OF FLOOR DRY	6512 · Fleet Maintenance	56.16
06/21/2024	378...	SPARK PLUGS	6512 · Fleet Maintenance	2.17
06/24/2024	378...	DEF	6512 · Fleet Maintenance	30.28
Total Whites Auto Parts				88.61
Zions Bank Bankcard Center				
06/04/2024	ACH	CASH BACK REWARDS	1013 · Visa Card Cash Back	-96.00
Total Zions Bank Bankcard Center				-96.00
TOTAL				264,386.17

Minutes

North Summit Fire Service District Administrative Control Board Regular Meeting

Executive Conference Room

60 N Main St

Coalville, UT 84017

June 13, 2024

1 Chair Armstrong called the meeting to order at 6:08 PM

2 **Board Members Present**

3 Chair Roger Armstrong

4 Vice Chair Don Donaldson - Excused

6 Treasurer Ari Ioannides

7 Louise Willoughby

8 Chris Robinson – remote *excused at 7:08 PM*

9 John Adams *excused at 8:13 PM*

10 Steven Dallin

Staff Present

Ben Nielson, Fire Chief

Nick Jarvis, Deputy Fire Chief-
remote

Tyler Rowser, District Clerk

Ryan Stack, Deputy County Attorney

Public Present

Susan Jacquie Nielsen (Jacquie)

13 **Item 2 Roll Call**

14 A quorum was present.

15 **Item 3 Closed session in compliance with Utah Code §52-4-205(1) as** 16 **needed, to discuss:**

17 a. Purchase, exchange, or lease of real property.

18 b. Pending or reasonably imminent litigation

19 c. Personnel – to discuss the character, competence, or physical or mental
20 health of an individual.

21 Board Member Adams motioned to move into closed session for
22 personnel; Board Member Willoughby seconded the motion, a vote was
23 called, and all ayes; closed session started at 6:10 PM.

24 Present in the closed session in the County Attorneys Conference
25 Room, Roger Armstrong, Louise Willoughby, John Adams, Steve
26 Dallin, Ari Ioannides, Chris Robinson joined during closed session
27 remotely, and Ben Nielson.

28 **Item 4 Reconvene in Open Meeting**

29 Reconvene at 6:39 PM

30 **Item 5 Pledge of Allegiance**

31 Chair Armstrong led the board and public in the pledge of allegiance.

32 **Item 6 Work Session**

33 .
34 a. **Chief's Report. Discussion of current operational status.**

35 a. **Buildings**

The carpet in station 21, in the bold bard room, should be done this week and by the next meeting, so we should be back there.

One of the garage doors at Statin 21 had a spring break, which is being repaired tomorrow.

b. Apparatus

E22 will be back on Monday, and they are making sure there is no leakage.

c. Training

220 hours of training in May.

d. Operations (Medical/Fire)

Chief Nielson went over the monthly call schedule. We are seeing a lot of building permits and signing off on them.

e. Misc.

We have hired the paramedic to return to full staff in our full-time ranks. The SHSP grant is for swift water and rescue.

Item 7 Public Input

None

Item 8 Consent Agenda

a. Accounts Payable May 2024

b. Minutes of March 14, & May 9, 2024

Board Member Willoughby motioned to approve with two corrections to the minutes. Board Member Adams seconded the motion, a vote was called, and all ayes, the motion passed.

Item 9 Consideration of Approval

The chair opted to adjust the order of the items from the agenda.

a. Discussion and possible approval of the License and Site Use Agreement between the District and Heber Valley Self Reliance Group for a community garden at Station 23.

Jacque presented the plan of what they want to do with the community garden. They are a registered non-profit with the state and await final approval from the IRS for a 501C3. They will list the district as additional insured.

Board Member Adams motioned to approve the 1-year License and Site Use Agreement; Board Member Willoughby signed the motion, a vote was called, and all ayes and the motion passed.

b. Discussion and possible approval of surplus property.

a. Donation of Truck 21 to Davis Technical Collage Fire Academy

Chief Nielson introduced Chief Jared Sholly from DATC, who oversees the Fire Academy. Treasurer Ioannides stated that he

DRAFT

Page 2 of 3

thinks there might be some monetary value and would recommend we set a reserve of \$7,500 on it and try to sell it before donating it to the college. The truck has already been surpluses.

b. Surplus of 2022 F150

Chief Nielson discussed this plan of rotating the fleet of light vehicles every two years. The board discussed and tabled the item.

c. Discussion and possible recommendation to the County Council for district policy and procedures approval.

a. Preface

b. Section 100

c. Section 200

d. Section 300

The board opted to table this item and have Board Members Willoughby & Adams review them as the Policy Committee before the next meeting. Treasurer Ioannides motioned to continue the matter to the next meeting. Board Member Dallin seconded the motion, and a vote was called. All ayes, and the motion passed.

d. Discussion and possible approval to declare the Tollgate shed surplus property and discussion of direction to staff on disposing of the shed in a commercially reasonable manner in accordance with the district's surplus property policy; and a discussion on how to respond to the revised offer from the Tollgate HOA.

Board Member Adams was excused from the remainder of the meeting before this item started.

Chief Nielson reviewed the offer from Pine Meadows HOA. Treasurer Ioannides motioned to declare the shed surplus property and accept the offer from Pine Meadows HOA and the Chief to work with the Attorney to bring back a sale agreement for final approval; Board Member Dallin seconded the motion, a vote was called of all the present board members, all ayes, and the motion passed.

Item 10 Board Comments.

Board Member Dallin invited the district to participate in the Henefer 4th of July parade.

Board Member Willoughby stated that the Coalville car show is coming up on June 22nd. She also thanked the firefighters for helping her neighbor who had a flood when the river rose so quickly.

Ryan, as we discussed the appendices of the IFC, it makes more sense to do this in the Eastern Summit County code rather than on a district level.

Item 11 Adjourn.

Board Member Willoughby motioned to adjourn; Treasurer Ioannides seconded the motion. A vote was called; all ayes and the meeting was adjourned at 8:27 PM.

DRAFT

FULL AND FINAL RELEASE OF ALL CLAIMS

FOR AND IN CONSIDERATION of the payment of the sum of \$26,980.39 the receipt and sufficiency of which is acknowledged, North Summit Fire District ("Claimant") hereby releases, acquits, and forever discharges JOHN C BERRY & SONS INC and Federated Mutual Insurance Company ("Federated") their respective officers, directors, shareholders, owners, employees, agents, representatives, heirs, successors, assigns, parent companies, subsidiaries, related and affiliated companies, from any and all liabilities, causes of action and claims, whether direct or indirect, fixed or contingent, known or unknown, which Claimant ever had or has against JOHN C BERRY & SONS INC and/or Federated in relation to any property damage, environmental damage, response costs, clean-up costs or damage or injury to natural resources arising out of the discharge, dispersal, release or escape of any pollutant, irritant, hazardous substance, toxic chemical, or other contaminant including, but not limited to, fuel oil at or from Interstate 84 westbound, Henefer, UT that occurred on or about October 10, 2023.

Claimant acknowledges and declares that this Release extends to claims which Claimant does not know or suspect to exist in their favor at the time of executing the release. Claimant knowingly and intentionally waives and relinquishes all rights it may have under any statutes or decisional law to the effect that a general release does not apply to material matters unknown or unsuspected by a creditor. Claimant acknowledges it may hereafter discover facts in addition to or different from those which it now believes to be true, but agrees it has taken this possibility into account, and that the release herein given shall be and remain in effect as full and complete release notwithstanding the discovery or existence of additional or different facts, of which Claimant expressly assumes the risk.

Claimant understands and agrees that this Release shall be forever binding upon its owners, officers, directors, shareholders, representatives, employees, agents, assigns, successors in interest, and those holding claims deriving from them.

It is further understood and agreed that this is a compromise settlement of a disputed claim, and that the payment is not to be construed as an admission of liability on the part of person or entity herein released, nor an admission of coverage under any insurance policy.

It is further understood and agreed that this Release contains the ENTIRE AGREEMENT between the Claimant and the parties released, knowingly and voluntarily executed.

By: _____

Date: _____

Witness: _____



Staff Report

To: North Summit Fire Administrative Control Board
From: Battalion Chief Tyler Rowser
Date: July 11, 2024
Subject: Insurance Settlement Agreement for \$29,980.39

Summary: This report presents details regarding the insurance settlement agreement between North Summit Fire District and Federated Mutual Insurance Company, involving JOHN C BERRY & SONS INC. The settlement amount is \$29,980.39.

Background: On October 10, 2023, an incident occurred on Interstate 84 westbound near Henefer, UT, resulting in the discharge of pollutants, specifically fuel oil. The North Summit Fire District (Claimant) incurred property damage, environmental damage, response costs, clean-up costs, and other related expenses due to this incident.

Subsequently, North Summit Fire District sought compensation for the damages from Federated Mutual Insurance Company and JOHN C BERRY & SONS INC. After negotiations, the parties reached a settlement agreement to resolve the claim.

Settlement Details:

- **Settlement Amount:** \$29,980.39
- **Parties Released:** Federated Mutual Insurance Company and JOHN C BERRY & SONS INC.
- **Scope of Release:** The settlement releases Federated Mutual Insurance Company and JOHN C BERRY & SONS INC from any and all liabilities, causes of action, and claims related to the incident. This includes, but is not limited to, property damage, environmental damage, response costs, clean-up costs, or injury to natural resources resulting from the discharge of pollutants.

Statement from Deputy County Attorney Ryan Stack: Ryan Stack, Deputy County Attorney, has reviewed the settlement and provided the following statement: "Now that the trucking company's insurance company is ready to cut the check, it wants the District to release all possible (pending and future) claims in exchange for payment. If this payment is sufficient to cover the District's loss and expense incurred in connection with responding to this incident, and if no other claims by the District remain unsatisfied, then I am comfortable proceeding with approval of this agreement."

Assessment and Recommendation: After a thorough review, the staff believes that the agreed-upon amount of \$29,980.39 fairly compensates the District for the loss and expenses incurred in responding to the incident. With no other claims by the District remaining unsatisfied, this

settlement provides a final resolution, allowing the District to recover incurred costs and proceed without further legal action.

Release Agreement: As part of the settlement, North Summit Fire District has executed a full and final release of all claims. This release encompasses:

- **Discharge of All Claims:** The release discharges Federated and JOHN C BERRY & SONS INC from any known or unknown claims related to the incident.
- **Waiver of Rights:** The claimant waives all rights under any statutes or laws that may otherwise protect against releasing unknown claims.
- **Binding Agreement:** The release is binding on North Summit Fire District, its owners, officers, directors, shareholders, representatives, employees, agents, assigns, successors in interest, and any parties deriving claims from them.
- **No Admission of Liability:** The settlement does not constitute an admission of liability by Federated or JOHN C BERRY & SONS INC or an admission of coverage under any insurance policy.

Conclusion: The settlement agreement for \$29,980.39 has been reviewed and accepted by North Summit Fire District, with approval from the Deputy County Attorney. It represents a final resolution of the claims arising from the incident on October 10, 2023, on Interstate 84. This settlement enables the District to recover its costs and focus on future operations without further legal proceedings.

Recommendation: I recommend that the Board approve the settlement amount and confirm the closure of the claim as per the terms outlined in the release agreement.

Attachments:

- Full and Final Release of All Claims Document (for reference)

Prepared by:

Tyler Rowser
Battalion Chief
North Summit Fire District

**MUTUAL AID AGREEMENT
BETWEEN UINTA COUNTY (WYOMING) FIRE PROTECTION
AND EMERGENCY SERVICE JOINT POWERS BOARD,
NORTH SUMMIT FIRE SERVICE DISTRICT,
AND SUMMIT COUNTY, UTAH**

THIS AGREEMENT is made and entered into effective this _____ day of _____, 2024, by and between Uinta County (Wyoming) Fire Protection and Emergency Services Joint Powers Board ("UCFP"), the North Summit Fire Service District ("NSFSD"), and Summit County, Utah ("Summit County"), any of which may be referred to herein as a "party" and all of which may be collectively referred to herein as "parties."

RECITALS

WHEREAS, the parties desire to enter into a mutual interlocal agreement for fire protection and/or emergency medical services that will be beneficial to all parties; and

WHEREAS, the parties enter into this Mutual Aid Agreement (the "Agreement") pursuant to the provisions of the Utah Interlocal Cooperation Act, Utah Code §§ 11-13-101 et seq., and W.S. 19-13-201, et. seq., the "Interstate Emergency Services Mutual Aid Act," whereby the parties may enter into agreement to make the most efficient use of their powers by enabling them to cooperate with each other to their mutual advantage and thereby mutually provide emergency services and facilities on an as-needed basis; and

WHEREAS, the parties desire to enter into a mutual aid agreement whereby each of the parties may assist the other party by supplying fire protection and emergency medical services to the other party upon request; and

WHEREAS, the parties desire to enter into this agreement relating to mutual response, use of firefighting and life-saving equipment and personnel to fight structure and wildland fires and respond to emergency medical calls, and to authorize the use of equipment and personnel in providing emergency fire and medical response both within and outside the normal geographical limits of each party; and

WHEREAS, in the event of a major fire, disaster, or other emergency; each of the parties may need the assistance of the other party to provide supplemental fire suppression and/or emergency medical service equipment and personnel, except that any medical response shall not exceed the level for which the responding party is licensed or designated to operate by the State of Utah Bureau of Emergency Services and Preparedness; and

WHEREAS, each of the parties has the necessary equipment and personnel to enable it to provide supplemental service to the other party in the event of such an emergency; and

WHEREAS, the geographical boundaries of each party are in such a manner as to enable each party to render mutual aid service to the other; and

WHEREAS, each party desires to cooperate with and assist the others in times of emergency and in incidents requiring emergency medical response; and

WHEREAS, NSFSD is a signatory to and governed by this Agreement for the express and limited purpose to provide a response and assistance, if requested, into UCFP's service area.

WHEREAS, the parties intend for this Agreement to supersede and replace entirely that certain Mutual Aid Agreement entered into by and between the parties on July 17, 2000.

NOW, THEREFORE, based upon the mutual promises and conditions contained herein, the parties agree as follows:

1. **Purpose of Agreement.** The purpose of this Agreement is to provide reciprocal authority to the parties to provide firefighting and emergency medical services outside of their respective states and counties and within the jurisdictional boundaries of the other party.
2. **Agreement to Provide Services.**
 - A. Subject to the provisions of paragraph 7 herein, UCFP shall provide firefighting and emergency medical services to Summit County when requested to do so by an authorized representative of Summit County, and Summit County agrees to pay UCFP at the rates set forth in the attached Appendix A.
 - B. Subject to the provisions of paragraph 7 herein, Summit County, by and through NSFSD, shall provide firefighting and emergency medical services to UCFP when requested to do so by an authorized representative of UCFP, and UCFP agrees to pay NSFSD at the rates set forth in the attached Appendix A.
 - C. The rates to be used for reimbursement are those established in Appendix A, which may be amended from time to time upon joint agreement of the parties.
 - D. Prior to ordering high-cost resources such as Hand Crews, Helicopters, and Air Tankers, the party providing firefighting services must receive approval from an authorized representative of the receiver of services.
3. **Powers of Firefighters.** While providing mutual aid assistance, a responding party's firefighters rendering such assistance shall have the same powers and authority conferred by law on the members of the requesting party's fire department.
4. **Emergency Scene; Services Rendered.**
 - A. In the event that either UCFP or Summit County (through NSFSD) is incorrectly dispatched to an emergency incident outside of its own jurisdictional boundaries, the dispatched party will proceed to handle the emergency situation until the party with proper jurisdiction has arrived upon the scene and completed deployment of manpower and equipment to effectively address the incident. At the discretion of the fire chief or officer that has jurisdictional responsibility over the incident, the party initially responding to the fire or emergency may be asked to continue assistance at the fire or emergency or may be relieved from providing further assistance.
 - B. If the party with proper jurisdiction over an incident does not arrive at the scene of the incident before the initial responding party has completed the operation and

leaves, it shall be the responsibility of the responding party to notify the party with proper jurisdiction of the fact that the incident was responded to and handled in its entirety by the initial responding party. A written report must be completed and can be accomplished through the normal monthly incident report process. A written report must be completed and submitted by the end of the month in which the incident response occurred.

- C. Unless a separate cost share agreement has been negotiated between the parties, the parties shall be reimbursed for their cost of response.
 - D. The responding party will stay on scene until it is released by the incident commander or the incident is terminated, subject to the unlimited right of the responding party to withdraw its services and personnel to protect and serve its own jurisdiction as it determines necessary in its sole discretion.
5. **Unified Command Process.** The first arriving unit shall take command with the Incident Command System, which is the command component of the National Incident Management System (NIMS). When a more experienced and/or senior officer arrives on scene he or she may be in command of the operation(s), under which the responding personnel and equipment shall service. This initial command shall be passed either in-person or by radio communications, from the current Incident Commander ("IC") to the arriving more senior officer. Where a Unified Command is established, the Area Having Jurisdiction ("AHJ") shall assume command. In the event that multiple parties respond to the scene of an incident (e.g., structural fires, wildland fires, emergency medical incidents, search and rescue calls, and haz-mat incidents), command of the incident shall be the responsibility of the party that has proper jurisdiction over the incident. Command of the combined responding UCFP and Summit County departments shall be through the unified command structure process under the direction of the party with property jurisdiction.
6. **Deployment of Personnel and Equipment by Responding Party.** In the event that either party is requested to respond to or is dispatched to an emergency incident outside of its own jurisdictional boundaries, the amount of personnel and equipment to be utilized by the responding party and the manner in which the incident is handled will be determined by the responding party's administrators or such person as is authorized by the responding party (e.g. fire officer), subject to the unified command process as set forth in Section 5 of this Agreement. If the responding party's administrator, or his/her authorized fire officer, recognizes the need to order high cost resources, such as hand crews and/or aircraft, the party with proper jurisdiction must be notified and approve such high cost resource orders. Each party is obligated to preserve evidence and initiate an appropriate fire investigation. All evidence and findings resulting from its fire investigation shall be timely provided by the responding party to the party with proper jurisdiction.
7. **Priority to Own Jurisdiction.** This Agreement shall not relieve either party of its obligations or responsibilities imposed upon it by law. All parties hereby agree that if response to emergency incidents within their own jurisdiction preclude them from

providing firefighting or emergency medical services as provided under the terms of this Agreement, there shall be no obligation of either party to provide the services described herein. All parties agree to immediately notify the other if they are unable to provide services to the other upon request for assistance.

8. Payment for Services.

- A. In the event that either party is incorrectly dispatched to an emergency incident outside of its jurisdiction, the payment amount as provided in this Agreement will be assessed only if the party responded, deployed equipment, and used manpower in the effective response to such incident. Parties that are incorrectly dispatched to an emergency incident may still collect the fees outlined in Paragraph 8(C), below. Payment(s) shall be in accordance with the schedule set forth in Appendix A, and the same may be amended from time to time upon mutual written agreement of the parties.
 - B. If an incident response requires any special firefighting materials (e.g. foam retardants), such materials shall be charged by the responding party at actual replacement cost.
 - C. For purposes of billing, time begins once the billed-for responding unit(s) leaves the station in response to a dispatch request, and shall be rounded and charged to the next fifteen (15) minute increment. Any unit(s) called off within the first fifteen (15) minutes after leaving the station shall only collect a fifty dollar (\$50.00) kill fee. Any unit(s) called off more than fifteen (15) minutes but not more than thirty (30) minutes after leaving the station but before arriving at the scene shall only collect a fifty dollar (\$50.00) kill fee per requested unit dispatched which is called off. Any unit(s) called off more than thirty (30) minutes after leaving the station but before arriving at the scene shall be entitled to collect an additional one hundred dollar (\$100.00) kill fee per requested unit dispatched which is subsequently called off, cumulative to the kill fee accrued after the first fifteen (15) minute increment has elapsed.
 - D. Billing for services as provided herein shall be submitted by the responding party within thirty (30) calendar days following the last day of the month in which the response occurred. Payment shall be made within thirty (30) calendar days thereafter.
 - E. Each party reserves any and all rights it may have to recover suppression costs from any person or persons who caused an incident.
9. **Recompense.** The personnel of the responding party shall not be considered for any purpose to be employees of the requesting party. The requesting party shall have no obligation for payment of wages, or withholding for unemployment or worker's compensation taxes or for the repayment of any benefits to the personnel of the responding party for services rendered by the responding party.
10. **Mutual Aid Training.** Parties may extend open training invitations to each other, allowing personnel from one party to attend and participate in training sessions sponsored by the other. Training costs and the cost of materials associated therewith

may be charged to the other party on an equitable and as-agreed upon basis.

11. **Liability; Hold Harmless.** Except in instances of gross negligence or willful misconduct, each party hereto agrees to waive all claims against the other party for any loss, damage, personal injury, or death occurring in consequence of the performance of this Agreement. Each responding agency shall have the same privileges and immunities from liability when responding to a request for assistance outside its jurisdictional area as it has in the performance of its duties within its own territorial jurisdiction
 - A. UCFP hereby agrees to hold Summit County and NSFSD and their respective officers, agents, officials, and employees harmless from any action, causes of action, claims for relief, demands, damages, expenses, costs, fees or compensation, whether or not said action, causes of action, claims for relief, demands, damages, expenses, costs, fees and/or compensation, are known or unknown, are in law or equity, and without limitation, that may rise out of the acts or omissions, negligent or otherwise, of UCFP or its respective officers, officials, agents, or employees during the performance of the provisions of this Agreement.
 - B. Summit County and NSFSD hereby agrees to hold UCFP and its respective officers, agents, officials, and employees harmless from any action, causes of action, claims for relief, demands, damages, expenses, costs, fees or compensation, whether or not said action, causes of action, claims for relief, demands, damages, expenses, costs, fees and/or compensation, are known or unknown, are in law or equity, and without limitation, that may rise out of the acts or omissions, negligent or otherwise, of Summit County and or their respective officers, officials, agents, or employees during the performance of the provisions of this Agreement.
12. **Indemnification.** Each party (the "Indemnifying Party") hereby agrees to hold harmless, indemnify, and defend all other parties hereto and their personnel from any and all claims, demands, judgments, expenses, liability, losses, and suits in law or in equity which are made by a third-party and which are caused directly and solely by the Indemnifying Party or its personnel, regardless of the location where such claim arose. Included in the costs hereby indemnified against by the Indemnifying Party are attorney fees required to defend any other party hereto or enforce the provisions of this section against the Indemnifying Party.
13. **No Waiver of Immunity.** Nothing contained herein shall be deemed a waiver by any party of any immunity provided by law to such party or an extension of any limits of liability applicable to such party, nor shall this Agreement be construed as an agreement to indemnify, hold harmless, or in any way to assume liability for personal injury, death or property damage caused by the negligence of any other party.
14. **Insurance.** Each party to this Agreement shall procure and maintain, at its sole and exclusive expense, insurance coverage, including comprehensive liability, personal injury, property damage, worker's compensation, and if applicable, with such limits

of coverage and deductibles as are prudent and reasonable for the protection of itself, its personnel, and its equipment. No party hereto is obligated to provide or extend insurance coverage to the other party or its personnel. Either party may require the other to provide it with certificates of insurance, copies of policies, or other evidence of compliance with the provisions of this Section. To the greatest extent allowed by law, UCFP fire suppression services provided hereunder shall be subject to the protections set forth in U.C.A § 11-7-3.

15. Administration.

- A. All parties agree that there is no separate entity created by this Agreement to carry out its provisions and to the extent that this Agreement requires administration as is set forth herein, it shall be administered by the parties' governing bodies. There shall be no real or personal property jointly acquired by the parties as a result of this Agreement.
- B. The state law and regulations wherein the services are rendered shall govern the proper methods by which a responding party provides such firefighting and emergency medical services as identified herein.

16. Operation of Vehicles. Vehicles and equipment furnished by the responding party under this Agreement shall be operated only by the responding party. It is understood that under no circumstances will privately owned vehicles and/or equipment be utilized under this Agreement unless commandeered and/or authorized by the commanding firefighter or officer of the requesting party.

17. No Third-Party Beneficiary. This Agreement shall not be construed as or deemed to be an agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action hereunder for any cause whatsoever.

18. Entire Agreement; Severability. This Agreement contains the entire agreement between the parties and shall not be modified, changed, or discharged in any manner except by an instrument in writing executed by the parties. If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to any extent, be found by a court of competent jurisdiction to be invalid or unenforceable, the validity of the remaining provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular provision held to be invalid. Further, the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby and each term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

19. Notices. All notices, demands, requests, and other writings required or permitted to be given hereunder shall be deemed duly given if delivered or if mailed by registered or certified mail, postage prepaid, if addressed to the following:

Uinta County Fire Protection
& Emergency Services Joint

Summit County
Attn: County Clerk

Powers Board
Attn: _____
P.O. Box 640
Evanston, WY 82931

P.O. Box 128
Coalville, UT 84017

North Summit Fire Service District
PO Box 187
86 E Center Street
Coalville, UT 84017

Emergency notices and requests for aid shall be made through the appropriate dispatch center:

Uinta County Fire Protection
& Emergency Services Joint
Powers Board
c/o Uinta County Sheriff's Office
(307) 783-1000

Summit County Dispatch
c/o Summit County Sheriff
(435) 615-3610

20. **Waiver.** The waiver of any party hereto of any breach of any condition or provision of this Agreement by the other party shall be limited to the particular instance, and shall not operate or be deemed to waive any future breach or breaches of said condition or provision. The failure of any party to insist on any one instance, or more, upon the performance of any of the conditions or provisions of this Agreement, or to exercise any right or privilege herein conferred, shall not be construed as waiving any such condition, provision, right or privilege, but the same shall continue and remain in full force and effect.
21. **Effect of Agreement and Term.** This Agreement shall take effect at the time that the governing bodies of all parties have approved the Agreement by Resolution and the Wyoming Attorney General has given written approval hereof, and it shall continue in effect until terminated by either party. This Agreement supersedes and replaces entirely that certain Mutual Aid Agreement entered into by and between UCFP and Summit County on July 17, 2000. Any party to this Agreement, through its governing board, may terminate this Agreement after giving sixty (60) days advance written notice to the other party.
22. **Headings.** The headings used in this Agreement are inserted for reference purposes only and shall not be deemed to limit or affect in any way the meaning or interpretation of any of the terms or provisions of this Agreement.
23. **Injury While on Duty.** The effect of the death or injury of any firefighter or emergency service provider who may be killed or injured outside the territorial limits of the governmental entity where he or she is a member of the fire department or medical response crew and while that department or crew is rendering services outside its jurisdictional limits pursuant to this Agreement shall be the same as if he or she were killed or injured while that department or crew was functioning within its own territorial limits, and such death or injury shall be considered to be in the line of duty.

24. **No Separate Entity.** No separate legal entity is created by the terms of this Agreement; to the extent that this Agreement requires administration other than as set forth herein, it shall be administered by the governing bodies of the parties acting as a joint board. There shall be no real or personal property jointly acquired by the parties as a result of this Agreement.
25. **Pre-Emergency Planning.** The commanding officers of the parties shall, from time to time, mutually establish pre-emergency plans which shall indicate: (a) the types of and locations of potential problem areas where emergency assistance may be needed; (b) the type of equipment that should be dispatched under various possible circumstances; and (c) the number of personnel that should be dispatched under such circumstances. Such plans shall take into consideration and ensure the proper protection by the responding party of its own geographical area.
26. **Non-Exclusive Agreement.** The parties to this Agreement shall not be precluded from entering into other similar agreements or first response agreements.
27. **Limitation as to NSFSD.** All parties agree, understand, and acknowledge that NSFSD is a party to the limited extent that UCFP may issue a request for assistance under the terms of this Agreement. If NSFSD responds under this agreement, it shall be entitled to bill consistent with the terms of paragraph eight (8), Payment for Services, and the fee schedule established in Appendix A. Summit County remains responsible to pay for services it receives from UCFP under this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the dates indicated by the signatures of the respective Parties.

Signature Pages to Follow

Signed this _____ day of _____, 2024.

ATTEST: **SUMMIT COUNTY COUNCIL**
SUMMIT COUNTY, STATE OF UTAH

Evelyn Furse
County Clerk

By: _____
Malena Stevens, Chair

Councilperson Armstrong	voted: _____
Councilperson Hanson	voted: _____
Councilperson Harte	voted: _____
Councilperson Robinson	voted: _____
Councilperson Stevens	voted: _____

Reviewed and found to be in proper form and compliance with applicable law:

David L. Thomas
Chief Civil Deputy

Signed this _____ day of _____, 2024.

North Summit Fire Service District

Roger Armstrong, Administrative Control Board Chair

_____, Administrative Control Board Vice-Chair

Reviewed and found to be in proper form and compliance with applicable law:

By: 


Ryan P.C. Stack
Deputy Summit County Attorney

Signed this 24th day of JUNE, 2024.

**Uinta County Fire Protection and
Emergency Services Joint Powers Board**

By: 
Chairperson

ATTEST:


Secretary

APPROVED AS TO FORM:

ATTORNEY GENERAL
STATE OF WYOMING

APPENDIX A

RATE LEVELS FOR PAY SCHEDULE
ARE ESTABLISHED AS FOLLOWS:

Personnel

Fire Officer

\$35/HR

Firefighter

\$25/HR

Equipment

Command Vehicle

\$40/HR

Engine/Pumper

\$100/HR

Rescue Truck

\$100/HR

Haz Mat Truck

\$75/HR

Ladder Truck

\$150/HR

Tanker

\$80/HR

Incident Management Truck

\$50/HR

Mini Pumper

\$75/HR

6 x 6 Military Truck

\$60/HR

UTV

\$50/HR

Snow Machine

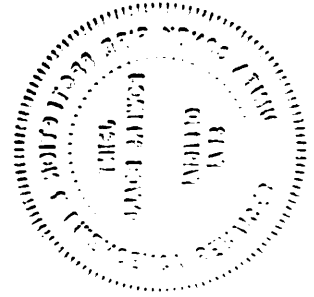
\$50/HR

Water Tank Trailer/Semi

\$125/HR

Ambulance (fully staffed) – Billed only if no transport

\$100/HR



Staff Report

Date: July 1, 2024

Prepared by: Nick Jarvis Deputy Fire Chief

Subject: Addressing the Increase to the Tier 2 Firefighter Pension Retirement System

1. Background

The North Summit Fire District (NSFD) has recently been informed of a 4.73% increase in the Tier 2 Firefighter Pension Retirement System. Currently, this increase would be an expense borne by the employees. However, in alignment with our commitment to employee welfare and morale, and in consideration of trends observed among surrounding agencies within the state of Utah, the NSFD administration strongly advocates that the District absorbs this cost increase. Currently, we have six employees that will be impacted by this.

2. Justification

The decision to absorb the 4.73% increase in the Tier 2 Firefighter Pension Retirement System is rooted in several key considerations:

- **Employee Morale:** Ensuring our employees do not bear the brunt of this cost increase is crucial for maintaining high morale and job satisfaction. Happy and supported employees are more likely to perform optimally, which directly impacts the quality of service we provide to our community.
- **Competitive Positioning:** Many surrounding fire agencies within the state of Utah are also absorbing this cost on behalf of their employees. To remain competitive in attracting and retaining top talent, it is imperative that NSFD aligns with this practice.
- **Financial Impact:** The total cost to the NSFD budget for absorbing this increase is \$10,350 for this budget year. We have thoroughly reviewed our budget and identified that this cost can be accommodated without significant disruption.

3. Financial Analysis

Our budget analysis indicates that we have the capacity to absorb this additional cost within the current fiscal year. We propose to cover this expense by making a budget amendment at the end of the year. This amendment will reallocate funds from other line items where we anticipate having excess.

- **Current Budget Status:** Our current budget has been evaluated, and there are sufficient funds in other areas that can be reallocated to cover the \$10,350 expense.
- **Proposed Amendment:** At the end of the fiscal year, we will identify specific line items with excess funds and formally amend the budget to reflect the reallocation to cover the retirement system increase.

4. Recommendations

In light of the above analysis and the benefits to employee morale and retention, the NSFD administration recommends the following actions:

1. **Approval of Absorbing the Cost:** The Administrative Control Board approves the NSFD to absorb the 4.73% increase in the Tier 2 Firefighter Retirement Pension System cost, ensuring it is not passed on to employees.
2. **Budget Amendment:** Approve a budget amendment at the end of the fiscal year to reallocate funds from other line items with excess to cover the \$10,350 cost.

5. Conclusion

Absorbing the increase in the Tier 2 Firefighter Retirement Pension System cost is a strategic decision that supports our employees and aligns NSFD with industry practices. This move not only boosts employee morale but also positions us favorably within the competitive landscape of fire service agencies in Utah.

We urge the Administrative Control Board to consider and approve this recommendation for the betterment of our employees and the continued excellence of our services.



Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

Employer Election To Pick-Up Member Contributions Tier 2 Public Safety and Firefighter

Instructions:

1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to "pick-up" retirement contributions.
2. This form and accompanying documentation must be returned to URS for processing.
3. A pick-up election is subject to federal law, resulting in tax and legal consequences, including limitations about the ability to modify or revoke the election. For information regarding employer pick-up contributions, please refer to federal law and guidance, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43.
4. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of Member contribution "pick-ups" and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name North Summit Fire Service District	Employer Number N/A	Date 3/4/22
Desired Effective Date: 4-1-2022 (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)		

SECTION B » PICK-UP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each class of employees below. For example, mark "ALL" for a pick-up of all employee contributions for that system or a percentage of salary for a pick-up of a portion of employee contributions.)

Please also attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

Note: If you are picking-up contributions for both public safety and firefighter employees, check both boxes

- ☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**:
- ☐ ALL _____; OR
 - ☐ _____% of salary.
- ☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**:
- ☐ ALL _____; OR
 - ☐ **2.7** % of salary.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge and certify the following:

- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- That Employer has taken all appropriate and necessary actions to make a formal Employer pick-up regarding employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414;
- From and after the date of the pick-up election, an Employee may not: 1) have a cash or deferred election right with respect to designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction—In other words, the Employer must not reduce employee salary to offset the amount designated as employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.

Printed Name of Employer Representative (Binding Official) Michelle Andersen	Signature of Binding Official 	Title Board Chair
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**NORTH SUMMIT FIRE SERVICE DISTRICT
RESOLUTION AUTHORIZING EMPLOYER PAYMENT FOR TIER 2 EMPLOYEE
PORTION OF UTAH RETIREMENT SYSTEM CONTRIBUTION**

July 11, 2024

THIS RESOLUTION AUTHORIZING EMPLOYER PAYMENT FOR TIER 2 EMPLOYEE PORTION OF UTAH RETIREMENT SYSTEM CONTRIBUTION is made this 11th day of July, 2024, by the North Summit Fire Service District Administrative Control Board (“NSFSD ACB”) for the NORTH SUMMIT FIRE SERVICE DISTRICT (the “District”), a special service district duly organized under the laws of the State of Utah as a public body corporate and politic (the “Resolution”).

WHEREAS, North Summit Fire Service District (the “**District**”) is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the District is authorized to employ both personnel and public safety personnel on a full-time basis; and

WHEREAS, certain of those public safety personnel are designated with Utah Retirement Systems (“URS”) as “Tier 2” employees; and

WHEREAS, state law requires Tier 2 employees to pay a portion of their retirement system contribution; and

WHEREAS, the District desires to pay all of the employees’ portion of the Tier 2 Firefighters URS contribution; and

WHEREAS, this election is effective retroactive to July 1, 2024; and

WHEREAS, this election includes any potential increase to employee contributions. This payment plan shall remain in place unless and until the NSFSD ACB elects to end the payment by and through a future resolution; and

NOW, THEREFORE, BE IT RESOLVED by the Administrative Control Board of the North Summit Fire Special Service District, that the District adopts the plan presented in Exhibit A, attached hereto and fully incorporated herein by reference. This adoption shall be effective retroactive to July 1, 2024, and shall continue until such time as the NSFSD ACB may revoke it through a separate resolution. **APPROVED, ADOPTED, and ENACTED** this 11th day of July, 2024.

[signatures on following page]

NORTH SUMMIT FIRE SERVICE DISTRICT
ADMINISTRATIVE CONTROL BOARD

By: _____
Title: Board Chair

By: _____
Title: Board Vice-Chair

APPROVED AS TO FORM:

By: _____
Ryan P.C. Stack
Deputy County Attorney



Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

Employer Election To Pick-Up Member Contributions Tier 2 Public Safety and Firefighter Contributory System

Instructions:

1. This form is designed to notify URS of an Employer's formal election to pick-up Member retirement contributions for Tier 2 Public Safety and Firefighter Employees.
2. This form and accompanying documentation must be returned to URS for processing.
3. A pick-up election is subject to federal law, resulting in tax and legal consequences, including limitations about the ability to modify or revoke the election. For information regarding employer pick-up contributions, please refer to federal law and guidance, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your Tier 2 Public Safety and Firefighter employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
4. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of Member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name North Summit Fire Service District	Employer Number 632	Date 11 July 2024
Desired Effective Date: <u>1 July 2024</u> (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)		

SECTION B » PICK-UP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Check the box and fill in the portion of employee contributions picked-up for each class of employees below.)

Please also attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

Note: If you are picking-up contributions for public safety, and firefighter employees, check all the boxes

- ☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**:
- _____ % of salary. (*e.g., 4.73% of salary)
- ☒ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**:
- 100 % of salary. (*e.g., 4.73% of salary)

*These amounts are the required Member Contribution Rates effective July 1, 2024. Employers are not required to pay the full Member Contribution rate and may pick up a percentage of salary. The percentages included by the Employer may not exceed the required Member Contribution rate and cannot be less than the amount previously picked-up by the Employer.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge, certify and understand the following:

- » I represent and have the authority to sign and submit this form on behalf of the Employer;
- » The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up regarding employee contributions on behalf of its employees;
- » The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- » From and after the date of the pick-up election, an Employee may not: 1) have a cash or deferred election right with respect to designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- » In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction—In other words, the Employer must not reduce employee salary to offset the amount designated as employee contributions;
- » Future modifications to this Employer election may be disallowed or limited;
- » The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- » I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form;
- » The information provided on this form and attached documentation is correct and can be relied upon by URS; and
- » I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official) Roger Armstrong	Signature of Binding Official	Title Board Chair
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Staff Report

Date: July 11, 2024

To: North Summit Administrative Control Board

From: Nick Jarvis Deputy Fire Chief

Subject: Request for Approval to Purchase Lifepak 35 Cardiac Monitor and Lifepak CR2 AED

Purpose

The purpose of this staff report is to request the North Summit Administrative Control Board's approval for the purchase of four Lifepak 35 cardiac monitors and five Lifepak CR2 AEDs. These vital medical devices will be acquired through grant funding from the Utah Department of Public Safety Bureau of EMS (BEMS) through the FY2025 Rural EMS Competitive Grant.

Background

Introduction: The acquisition of Lifepak 35 cardiac monitors and Lifepak CR2 AED is a strategic move to enhance our emergency medical response capabilities. These devices are critical for providing advanced life support and improving patient outcomes in cardiac emergencies.

History: The need for updated cardiac monitoring and defibrillation equipment has been identified based on recent assessments of our emergency medical services. The current equipment is outdated, and the acquisition of new devices is necessary to ensure the highest standard of care.

Current Status: The grant application to the Utah Department of Public Safety Bureau of EMS has been recommended for approval by the subcommittee to secure the necessary funding for the purchase. The next step is to obtain formal approval from BEMS and the North Summit Administrative Control Board to purchase upon the final award notice and signed agreement.

Analysis

Benefits:

- **Enhanced Patient Care:** The Lifepak 35 and Lifepak CR2 AED are advanced devices that provide superior cardiac monitoring and defibrillation capabilities.

- **Improved Response Times:** These devices will enable faster and more effective treatment of cardiac emergencies.
- **Compliance with Standards:** Upgrading our equipment ensures compliance with the latest health and safety standards.

Challenges:

- **Training Requirements:** Staff will need training to effectively use the new equipment. This can be addressed through manufacturer-provided training sessions.
- **Maintenance Costs:** Ongoing maintenance and calibration of the devices will be necessary. A 7-year service contract will be paid for at the time of purchase covering all major service and repairs for the first 7 years.
- **Financial Implications:** The total cost for purchasing the Lifepak 35 cardiac monitor and Lifepak CR2 AED is fully covered by the grant from the Utah Department of Public Safety Bureau of EMS. There are no additional financial burdens on the North Summit funds.

Legal and Regulatory Considerations: All purchases will comply with state procurement regulations and the terms set forth by the grant provider.

Stakeholder Engagement

Internal Stakeholders:

- **Emergency Medical Services (EMS) Team:** Consulted to identify the need for new equipment and to gather specifications.
- **Finance Department:** Coordinated to ensure proper grant management and budgeting.

External Stakeholders:

- **Utah Department of Public Safety Bureau of EMS:** Provided the grant funding and will be involved in post-purchase reporting and compliance.

Recommendations

1. **Approve the Purchase:** It is recommended that the Board approve the purchase of the Lifepak 35 cardiac monitor and Lifepak CR2 AED using the maximum amount of grant money from the Utah Department of Public Safety Bureau of EMS.

Conclusion

Approving the purchase of the Lifepak 35 cardiac monitor and Lifepak CR2 AED will significantly enhance our emergency medical response capabilities and ensure compliance with current health and safety standards. This timely acquisition, fully funded by the grant, is essential for maintaining high-quality patient care.

Nick Jarvis
Deputy Fire Chief
North Summit Fire District

North Summit Fire District

Policy Manual

NORTH SUMMIT FIRE DISTRICT CODE OF ETHICS



~~Firefighter~~ Code of Ethics

Background

The Fire Service is a noble calling, one which is founded on mutual respect and trust between firefighters and the citizens they serve. To ensure the continuing integrity of the Fire Service, the highest standards of ethical conduct must be maintained at all times.

Developed in response to the publication of the Fire Service Reputation Management White Paper, the purpose of this National Firefighter Code of Ethics is to establish criteria that encourages fire service personnel to promote a culture of ethical integrity and high standards of professionalism in our field. The broad scope of this recommended Code of Ethics is intended to mitigate and negate situations that may result in embarrassment and waning of public support for what has historically been a highly respected profession.

Ethics comes from the Greek word ethos, meaning character. Character is not necessarily defined by how a

North Summit Fire District

Policy Manual

North Summit Fire District Code of Ethics

person behaves when conditions are optimal and life is good. It is easy to take the high road when the path is paved and obstacles are few or non-existent. Character is also defined by decisions made under pressure, when no one is looking, when the road contains land mines, and the way is obscured. As members of the Fire Service, we share a responsibility to project an ethical character of professionalism, integrity, compassion, loyalty and honesty in all that we do, all of the time.

We need to accept this ethics challenge and be truly willing to maintain a culture that is consistent with the expectations outlined in this document. By doing so, we can create a legacy that validates and sustains the distinguished Fire Service institution, and at the same time ensure that we leave the Fire Service in better condition than when we arrived.

~~Firefighter~~ Code of Ethics

I understand that I have the responsibility to conduct myself in a manner that reflects proper ethical behavior and integrity. In so doing, I will help foster a continuing positive public perception of the fire service. Therefore, I pledge the following...

- Always conduct myself, on and off duty, in a manner that reflects positively on myself, my department and the fire service in general.
- Accept responsibility for my actions and for the consequences of my actions.
- Support the concept of fairness and the value of diverse thoughts and opinions.
- Avoid situations that would adversely affect the credibility or public perception of the fire service profession.

North Summit Fire District

Policy Manual

North Summit Fire District Code of Ethics

- Be truthful and honest at all times and report instances of cheating or other dishonest acts that compromise the integrity of the fire service.
- Conduct my personal affairs in a manner that does not improperly influence the performance of my duties, or bring discredit to my organization.
- Be respectful and conscious of each member's safety and welfare.
- Recognize that I serve in a position of public trust that requires stewardship in the honest and efficient use of publicly owned resources, including uniforms, facilities, vehicles and equipment and that these are protected from misuse and theft.
- Exercise professionalism, competence, respect and loyalty in the performance of my duties and use information, confidential or otherwise, gained by virtue of my position, only to benefit those I am entrusted to serve.
- Avoid financial investments, outside employment, outside business interests or activities that conflict with or are enhanced by my official position or have the potential to create the perception of impropriety.
- Never propose or accept personal rewards, special privileges, benefits, advancement, honors or gifts that may create a conflict of interest, or the appearance thereof.
- Never engage in activities involving alcohol or other substance use or abuse that can impair my mental state or the performance of my duties and compromise safety.
- Never discriminate on the basis of race, religion, color, creed, age, marital status, national origin, ancestry, gender, sexual preference, medical condition or handicap.

North Summit Fire District

Policy Manual

North Summit Fire District Code of Ethics

- Never harass, intimidate or threaten fellow members of the service or the public and stop or report the actions of other firefighters who engage in such behaviors.
- Responsibly use social networking, electronic communications, or other media technology opportunities in a manner that does not discredit, dishonor or embarrass my organization, the fire service and the public. I also understand that failure to resolve or report inappropriate use of this media equates to condoning this behavior.

Developed by the National Society of Executive Fire Officers

North Summit Fire District

Policy Manual

MISSION STATEMENT

Mission: Earn It!

North Summit Fire District

Policy Manual

PHILOSOPHY AND GOALS

Vision: Act Elite, Be Elite! Build the team they want to be a part of!

Expectation: A high expectation, with a common sense approach.

Core Values: Emotional intelligence, Loyalty, Community, Humility, Gratitude, & Perseverance.

~~**Vision** : Act Elite, Be Elite! Build the team they want to be a part of!~~

Administration & Supervisor Motto: Train employee's so they can leave, but treat them so they don't want to!

~~**Core Values** : Emotional intelligence, Loyalty, Community, Humility, Gratitude, & Perseverance.~~

Oath of Office

102.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that oaths, when appropriate, are administered to District members.

102.2 POLICY

It is the policy of the North Summit Fire District that, when appropriate or required, District members affirm the oath of their office as an expression of commitment to the constitutional rights of those served by the District and the dedication of its members to their duties (Utah Code 10-3-827).

102.3 OATH OF OFFICE

All District members, when appropriate, shall take and subscribe to the oaths or affirmations applicable to their positions (Utah Constitution Article IV § 10).

If a member is opposed to taking an oath, he/she shall be permitted to substitute the word "affirm" for the word "swear."

Firefighter Oath of Office

You have been chosen by virtue of your background, training, and personal qualities for the rank of [OFFICER] within the North Summit Fire District. Your behavior, decisions, and actions both on and off duty directly reflect the image of North Summit Fire District, the personnel, and the quality of service we provide to the citizens and visitors of Summit County. Please raise your right hand and repeat after me:

I (state your full name)

Do solemnly pledge

To faithfully execute the duties as a firefighter,

for the North Summit Fire District.

To professionally serve the citizens of Summit County,

with respect, compassion, integrity, and excellence;

To uphold the Mission and Vision of the North Summit Fire Service District,

the Constitution of the United States of America,

the State of Utah,

and the laws of Summit County to the best of my knowledge and ability.

Fire Officer Oath of Office

North Summit Fire District

Policy Manual

Oath of Office

You have been chosen by virtue of your background, training, and personal qualities for the rank of [OFFICER] within the North Summit Fire District. Your behavior, decisions, and actions both on and off duty directly reflect the image of North Summit Fire District, the personnel, and the quality of service we provide to the citizens and visitors of Summit County. Please raise your right hand and repeat after me:

I {State your name}
Do solemnly affirm,
That I will uphold the Vision
Mission,
Values and Policies,
Adopted by the North Summit Fire District.
I will act for the good of the communities for which I serve.
I will strive for excellence,
While I Faithfully,
Honestly,
And ethically perform,
The duties of an Officer
Within the North Summit Fire District.

Paramedic &/or Engineer Oath of Office

You have been chosen by virtue of your background, training and personal qualities for the rank of [Firefighter/Paramedic] within the North Summit Fire District. Your behavior, decisions and actions both on and off duty directly reflect the image of the North Summit Fire District, the personnel and the quality of service we provide to the citizens and visitors of Summit County. Please raise your right hand and repeat after me:

I {State your name}
Do solemnly affirm
That I will uphold the Vision
Mission,
Values and Policies,
Adopted by the North Summit Fire District.
I will act for the good of the communities for which I serve.
I will strive for excellence
While I Faithfully,
Honestly,
And Ethically perform

North Summit Fire District

Policy Manual

Oath of Office

The duties of a Firefighter/Paramedic

Within the North Summit Fire District.

102.4 MAINTENANCE OF RECORDS

The oath of office shall be filed as prescribed by Utah law (Utah Code 10-3-828).

Policy Manual

103.1 PURPOSE AND SCOPE

The Operations Policy Manual of the North Summit Fire District(The District)is hereby established and shall be referred to as the Policy Manual (The Manual). The manual is a statement of the current policies, rules, and guidelines of this District. All members are expected to conform to the provisions of this manual.

All prior and existing operations policies, manuals, orders, and regulations that are in conflict with this manual are revoked, except to the extent that portions of the existing operations manuals, procedures, orders, and other regulations that have not been included herein shall remain in effect where they do not conflict with the provisions of this manual.

103.2 POLICY

Except where otherwise expressly stated, the provisions of this manual shall be considered as guidelines. It is recognized that fire and rescue work is not always predictable and circumstances may arise that warrant departure from these guidelines. It is the intent of this manual to be viewed using an objective standard, taking into consideration the sound discretion entrusted to the members of this District under the circumstances reasonably available at the time of any incident.

103.2.1 DISCLAIMER

The provisions contained in the Policy Manual are not intended to create an employment contract nor any employment rights or entitlements. The policies contained within this manual are for the internal use of the North Summit Fire District and shall not be construed to create a higher standard or duty of care for civil or criminal liability against the District, its officials, or members. Violations of any provision of any policy contained within this manual shall only form the basis for District administrative action, training, or discipline. The North Summit Fire District reserves the right to revise any policy content, in whole or in part.

103.2.2 SEVERABILITY

In the event that any term or provision of this Policy Manual is declared illegal, invalid, or unenforceable by any court or any federal or state government agency, the remaining terms and provisions that are not affected shall remain in full force and effect. If any provision of the Policy Manual is found to be in conflict with a local, state, or federal law, District policy, or collective bargaining agreement, such law, District policy, or collective bargaining agreement shall take precedence over that provision of the Policy Manual.

In the event that any of the terms or provisions of the Policy Manual are determined to conflict with any portion of a collective bargaining agreement, the District will seek to resolve the conflict.

103.3 AUTHORITY

The Summit County Council shall be considered the ultimate authority for the content and adoption of the provisions of this manual and shall ensure compliance with all applicable federal, state, and

Policy Manual

local laws. The Fire Chief or the authorized designee is authorized to issue Interim Directives, which shall modify those provisions of the manual to which they pertain. Interim Directives shall remain in effect until such time as they may be permanently incorporated into the manual.

103.4 DEFINITIONS

The following words and terms shall have these assigned meanings throughout the Policy Manual, unless it is apparent from the content that they have a different meaning:

Adult - Any person 18 years of age or older.

Authority Having Jurisdiction (AHJ) – The State Fire Marshal, an authorized deputy of the State Fire Marshal, or the local fire enforcement authority (Utah Code 15A-5-102).

Civilian - Employees and volunteers who are not engaged in fire suppression as part of their primary duties.

District or NSFD - The North Summit Fire District.

Employee - Any person employed by the District.

Fire Code - The International Fire Code, 2021 edition, including appendices B, C, & D, as issued by the International Code Council, Inc., except as amended as part of the Utah State Fire Code (Utah Code 15A-5-103).

Firefighter/Sworn, appointed, or elected - Those members, regardless of rank, who perform fire suppression duties as part of their primary duties as sworn, appointed, or elected members of the North Summit Fire District.

Health and Safety Officer - Members designated by the Fire Chief as responsible for the administration of health and safety-related programs and policies for the North Summit Fire District. The Fire Chief shall assume responsibility for health and safety-related policy and program administration if there is no designee.

The Manual - The North Summit Fire District Policy Manual.

May - Indicates a permissive, discretionary, or conditional action.

Member - Any person who is employed or appointed by the North Summit Fire District, including:

- Full- and part-time employees
- Sworn, appointed, or elected firefighters
- Reserve firefighters
- Civilian employees
- Volunteers

On-duty - Member status during the period when actually engaged in the performance of their assigned duties.

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Order - A written or verbal instruction issued by a superior.

Rank - The title of the classification held by a firefighter.

Shall or will - Indicates a mandatory action.

Should - Indicates a generally required or expected action, absent a rational basis for failing to conform.

Supervisor - A person in a position of authority regarding hiring, transfer, suspension, promotion, discharge, assignment, reward, or discipline of other District members, directing the work of other members, or having the authority to adjust grievances. The supervisory exercise of authority may not be merely routine or clerical in nature but requires the use of independent judgment.

The term "supervisor" may also include any person (e.g., firefighter-in-charge, lead or senior worker) given responsibility for the direction of the work of others without regard to a formal job title, rank, or compensation.

103.5 DISTRIBUTION OF THE POLICY MANUAL

An electronic version of the Policy Manual will be made available to all members on the District network for viewing and printing. No changes shall be made to the manual without authorization from the Fire Chief or the authorized designee.

Each member shall acknowledge that they have been provided access to, and have had the opportunity to review, the Policy Manual and Interim Directives. Members shall seek clarification as needed from an appropriate supervisor for any provisions that they do not fully understand.

103.6 PERIODIC REVIEW OF THE POLICY MANUAL

The Fire Chief will ensure that the Policy Manual is periodically reviewed and updated as necessary.

103.7 REVISIONS TO POLICIES

All revisions to the Policy Manual will be provided to each member on or before the date the policy becomes effective. Each member will be required to acknowledge that they have reviewed the revisions and shall seek clarification from an appropriate supervisor as needed.

Members are responsible for keeping informed of all Policy Manual revisions.

Each Administrator & Supervisors (Admin. & Captains) will ensure that members under their command are aware of any Policy Manual revision.

All District members suggesting revision of the contents of the Policy Manual shall forward their written suggestions to their supervisors, who will consider the recommendations and forward them to the command staff as appropriate.

Organizational Structure

200.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the organizational structure of the North Summit Fire District. This policy also provides guidance regarding the District's reporting process through the chain of command.

200.2 POLICY

It is the policy of the North Summit Fire District to organize its resources in a manner that allows for effective and efficient service delivery to the public. To ensure effective organizational communication, members should generally adhere to the established chain of command unless there is a good faith and reasonable basis for utilizing an alternate channel of communication.

200.3 DIVISIONS

The Fire Chief is responsible for managing the North Summit Fire District. The following Divisions make up the North Summit Fire District:

- Administration Division
- Fire Operations Division
- Fire Prevention Division

200.3.1 ADMINISTRATION DIVISION

The Administration Division is directed by a Battalion Chief and provides administrative support to the Fire Chief; prepares and coordinates the District budget; acts as liaison with the Administration regarding recruitment, promotion, and performance appraisals; manages information technology systems and payroll functions; and reviews, prepares, and presents staff reports to the District, the District staff, and District officials.

It is the responsibility of the Administration Battalion Chief to prepare and maintain a current organizational chart.

200.3.2 FIRE OPERATIONS DIVISION

The Fire Operations Division is directed by a Deputy Fire Chief. The Fire Operations Division responds to all fire, rescue, and medical aid calls for service; manages major disaster responses; and staffs various emergency response apparatus and support units.

200.3.3 FIRE PREVENTION DIVISION

The Fire Prevention Division is directed by a Fire Marshal. The Fire Prevention Division's mission is to engage in investigation, education, prevention, and mitigation of fire incidents or accidents.

The Fire Prevention Division performs inspections of businesses and occupancies as mandated by applicable law. In addition, the Division may be the lead agency or act as a support service in the investigation of all major fires occurring within the jurisdiction of the North Summit Fire District.

Organizational Structure

200.4 UNITY OF COMMAND

The principles of unity of command ensure efficient supervision and control within the District. Generally, each member is accountable to a single supervisor at any time for a given assignment or responsibility. Any supervisor may temporarily direct the subordinate of another supervisor where specifically delegated or if an operational need exists. There will be no freelancing.

200.5 CHAIN OF COMMAND

Respect for rank is essential for administrative and operational efficiency. All members of the North Summit Fire District shall adhere to the chain of command. All members shall be thoroughly familiar with the National Incident Management System (NIMS) and the Incident Command System (ICS) and operate within their parameters throughout the duration of all emergency incidents.

A supervising or commanding officer will be identified for each District member. This supervisor/commanding officer is the first step in the organizational chain of command, followed by the next level of commanding officer as set forth in the District's organizational structure. In the event that no supervisory officer is available, rank will be determined by seniority ~~in rank~~.

Members of the North Summit Fire District shall generally conduct District business through the established chain of command. Members shall consult with and report to their commanding officer/supervisor when making recommendations for changes, alterations, or improvements concerning District matters. Members shall forward all reports and recommendations through the chain of command. The submission should include written comments from the member's immediate supervisor to indicate whether the supervisor approves of the recommendation. No memo or recommendation should be stopped in the chain of command before it reaches its intended destination/officer.

Other than the exceptions set forth below, no member of the North Summit Fire District shall initiate contact with any member of the governing board or with any other local, regional, state, or federal official regarding any matter affecting the North Summit Fire District without having first informed the Fire Chief through the chain of command.

200.6 DIRECTIVES AND ORDERS

Members shall comply with lawful directives and orders from any District supervisor or person in a position of authority, absent a reasonable and bona fide justification.

A member who believes any written or verbal order to be unlawful or in conflict with another order shall:

- (a) Immediately inform the supervisor issuing the order, and also the member's immediate supervisor or the Fire Chief, of the conflict or error of the order.
- (b) Provide details explaining the grounds for believing there is a conflict or error.
- (c) Request clarification, guidance, and direction regarding following the order.

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- (d) Request the order in writing, absent exigent circumstances, should the conflict or perceived error be unresolved.
- (e) Respectfully inform the supervisor of the intention to disobey what is reasonably believed to be a conflicting or unlawful order.

A member's decision to disobey an order that is believed to be unlawful is not a bar to discipline should the order be determined as lawful.

200.7 ALTERNATE CHANNELS OF COMMUNICATION

All members shall endeavor to keep their supervisors informed of any matters that may affect the safety, welfare, or operations of the District.

As a general matter, any concern about a workplace situation should first be raised with the member's immediate supervisor. It is recognized, however, that there may be occasions where the use of the established chain of command may not be appropriate. If an issue is of a personal nature, involves a sensitive matter, is of significant importance to the District, or involves other members or supervisors, the member may consult directly with the Battalion Chief, the Fire Chief, or a representative of the Administration.

All members are free to make or prepare to make, in good faith, any complaint that identifies ethical or legal violations, including fraud, waste, abuse of authority, gross mismanagement, violations of the law, or practices that may pose a threat to the health, safety, and security of the public or members without fear of actual or threatened discrimination, retaliation, or reprisal. Such complaints are not subject to the chain of command and may be made to any supervisor or directly to the Administration. Nothing in this policy shall diminish the rights or remedies of a member pursuant to any applicable federal law, provision of the U.S. Constitution, applicable state law, ordinance, or collective bargaining agreement.

Any form of reprisal or retaliation against any member for making or filing a complaint in good faith or for participating in the investigation of a complaint is prohibited. Any member engaging in any form or type of reprisal or retaliation is subject to discipline (see the Anti-Retaliation Policy).

200.8 ORGANIZATIONAL CHART

[North Summit Organizational Chart](#)

Interim Directives

202.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a process to make immediate changes to District policy. The North Summit Fire District will, as necessary, issue Interim Directives that will immediately modify or change and supersede the sections of this manual to which they pertain.

202.2 POLICY

It is the policy of the North Summit Fire District to make any immediate changes to operational policy and procedure. Generally, the establishment of Interim Directives is management's prerogative but employee participation may be sought in the development of those policies. It is the policy of the District to comply with any meet-and-confer requirements between authorized District representatives.

202.3 RESPONSIBILITIES

The Fire Chief shall issue all Interim Directives.

All District officers and/or supervisors shall be responsible for communicating Interim Directives to all members under their command and/or direct supervision.

Interim Directives will be rescinded upon incorporation into this manual.

All Interim Directives shall be reviewed periodically to authenticate or determine if they are currently applicable to the mission of the District.

Training Policy

203.1 PURPOSE AND SCOPE

It is the policy of this District to administer a training program that will provide for the professional growth and continued development of its members. By doing so, the District will ensure its members possess the knowledge and skills necessary to provide a professional level of service that meets the needs of the community.

203.2 POLICY

The District seeks to provide ongoing training and encourages all members to participate in advanced training and formal education on a continual basis. Training is provided within the confines of funding, the requirements of a given assignment, staffing levels, and legal mandates.

Whenever possible, the District will use courses recognized by the Utah Fire Service Certification System, the Utah Fire and Rescue Academy, the Utah Bureau of Emergency Medical Services (BEMS), the U.S. Department of Homeland Security, or other accredited entities.

203.3 OBJECTIVES

The objectives of the training program are to:

- (a) Enhance the level of emergency services to the public.
- (b) Increase the technical expertise and overall effectiveness of District members.
- (c) Provide for continued professional development of District members.
- (d) Reduce risk and enhance safety.

203.4 TRAINING PLAN

A training plan will be developed and maintained by the Training Officer. It is the responsibility of the Training Officer to maintain, review, and update the training plan on an annual basis, ensuring that all mandated training is achieved. All training records will be maintained in accordance with established records retention schedules.

203.5 TRAINING NEEDS ASSESSMENT

The Training Officer will conduct an annual training needs assessment. The needs assessment will be reviewed by command staff. Upon approval by the Fire Chief, the needs assessment will form the basis of the training plan for the following year.

Electronic Mail

205.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for the proper use and application of the electronic mail (email) system provided by the District.

205.2 POLICY

North Summit Fire District members shall use email in a professional manner in accordance with this policy and the Utah Government Records Access and Management Act (GRAMA) (Utah Code 63G-2-101 et seq.).

205.3 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails or anything published, shared, transmitted or maintained through file-sharing software or any Internet site that is accessed, transmitted, received or reviewed on any District technology system.

The District reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the District, including the District email system, computer network or any information placed into storage on any District system or device. This includes records of all keystrokes or Web-browsing history made at any District computer or over any District network. The fact that access to a database, service or website requires a username or password will not create an expectation of privacy if it is accessed through District computers, electronic devices or networks.

205.4 RESTRICTED USE

Messages transmitted over the email system are restricted to official business activities, or shall only contain information that is essential for the accomplishment of business-related tasks or for communications that are directly related to the business, administration or practices of the District.

Sending derogatory, defamatory, obscene, disrespectful, sexually suggestive, harassing or any other inappropriate messages on the email system is prohibited and may result in discipline.

Email messages addressed to the entire District are only to be used for official business-related items that are of particular interest to all users. In the event that a member has questions about sending a particular email communication, the member should seek prior approval from his/her supervisor.

It is a violation of this policy to transmit a message under another member's name or email address or to use the password of another to log into the system unless directed to do so by a supervisor. Members are required to log off the network or secure the workstation when the computer is unattended. This added security measure will minimize the potential misuse of a member's email, name or password.

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Electronic Mail

205.5 EMAIL RECORD MANAGEMENT

Email may, depending upon the individual content, be a public record under GRAMA and must be managed in accordance with the established records retention schedule and in compliance with state law.

The Custodian of Records shall ensure that email messages are retained and recoverable as outlined in the Records Management Policy.

Administrative Communications

206.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines, format and authority levels for the various types of administrative communication documents in existence within the District.

206.2 POLICY

It shall be the policy of the North Summit Fire District to control the use of the name of the District and the use of letterhead, and to ensure that official administrative communications follow a specific format and are released only by persons with the authority to do so.

206.3 PERSONNEL ORDERS

Personnel orders may be issued periodically by the Fire Chief to announce and document promotions, transfers, hiring of new personnel, separations, personnel and group commendations, or other changes in status.

206.4 CORRESPONDENCE

In order to ensure that the letterhead and name of the District are not misused, all external correspondence shall be on District letterhead.

All District letterhead shall bear the signature element of the Fire Chief in addition to the actual signature of an authorized signer. Members of the District may use letterhead only for official business and with approval of their supervisor.

206.5 MEMORANDUMS

Memorandums are a necessary and important component of effective operations at all levels of the District. For the purposes of clarity and to ensure appropriate distribution of written communications, all memorandums between District members shall utilize a standardized format.

Memorandums typically are used to memorialize and/or summarize communication and facts. Memorandums can be generated by a supervisor and sent to subordinates or a group of subordinates to give direction, clarify a policy decision or request an action by another division. A memorandum also may be written by line-level members to communicate information. If the recipient is of higher rank than the member's immediate supervisor or is outside the District, the information should be approved by the proper chain of command before being forwarded to the recipient.

Recommendations for a standardized District memorandum format include:

- A standard heading, including the name of the District.
- The date of the memorandum.
- The intended recipient of the memorandum.

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Administrative Communications

- The name, rank and division of the District member creating the memorandum.
- A brief statement of the subject of the memorandum.

206.6 FACSIMILE COVER SHEETS

All outgoing facsimile transmissions should include a standard District cover sheet as the first page of the transmission. The name of the member sending the facsimile should be clearly printed on the cover sheet along with all other pertinent information.

206.7 SURVEYS

All surveys made in the name of the District shall be authorized by the Fire Chief or the authorized designee.

Minimum Staffing Levels

207.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for unit staffing levels based on daily operational needs, and unique local or regional circumstance, consistent with any personnel policy.

Staffing levels may be established through adopted Standards of Cover or at levels approved by the Authority Having Jurisdiction (AHJ), the Fire Chief.

207.1.1 DEFINITIONS

Definitions related to this policy include:

Qualified - Any member who has satisfactorily met the requirements for the position (e.g., engineer, Captain), either through promotional examination or a training program approved by the District.

Acting assignment - Any situation in which a member of the District functions in a rank above their normal position description and job duties.

207.2 POLICY

The District balances the member's needs and wishes with the need to have flexibility and discretion in using personnel to meet operational needs. While balance is desirable, the principal concern is the need to meet the operational requirements of the District.

207.3 ACTING ASSIGNMENTS AND SUPERVISION

In order to accommodate operational flexibility and other unforeseen circumstances, any firefighter or engineer, if qualified, may be used as a Captain for a limited time..

Decisions regarding supervision should result in each firefighter and engineer being supervised by a single Captain or acting Captain. Each Captain should be supervised by a Battalion Chief or the Deputy Chief.

207.4 MINIMUM STAFFING GUIDELINES

In order to meet operational needs, the following minimum staffing guidelines should be followed whenever practicable:

- (a) Engine companies should be comprised of a minimum of one Captain, one engineer, and or one firefighter.
- (b) Ladder trucks or aerial units should be comprised of a minimum of one Captain, one engineer, and or one firefighter.

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Minimum Staffing Levels

- (c) Medic units shall be staffed with one Paramedic as required by those provisions established by the State Emergency Medical Services Committee (Utah Code 26B-4-118).
- (d) Ambulances shall be staffed with a minimum of one AEMT and one driver as required by those provisions established by the State Emergency Medical Services Committee (Utah Code 26B-4-118).

If staffing falls below minimum guideline levels, the Battalion Chief shall have the authority to call back a sufficient number of personnel to fill vacancies. This includes holding over personnel from a previous shift.

The Captain is responsible for promptly notifying the Battalion Chief in the event that the number of available on-duty personnel falls below the recommended minimum staffing guidelines.

Should a situation arise where an apparatus responds with less than the minimum number of qualified personnel, the officer in charge should notify the Dispatch Center that the unit is understaffed and request that an additional unit respond, if necessary.

Post-Incident Analysis

208.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a uniform Post-Incident Analysis (PIA) to identify strengths and weaknesses within the District. This policy describes the various types of PIA that can be used in the evaluation of District performance. A PIA may also be used to identify equipment needs, staffing deficiencies and training needs. The information collected during the PIA process also may be useful in justifying future funding requests for equipment, personnel and/or training.

208.2 POLICY

The PIA is a valuable tool to improve the overall operations of the fire service. It is the policy of this District to use the PIA as a tool for Incident Commanders (ICs), Fire Marshals, Battalion Chief or Officer in Charges, Shift Commanders and command staff to identify areas of strength and weakness within the District on an incident-by-incident basis, for the purpose of continuous improvement.

The PIA may additionally be utilized in District-wide training to communicate continuous improvement of emergency scene operations and fireground safety.

208.2.1 RESPONSIBILITIES

The ICs, Fire Marshals, Battalion Chief or Officer in Charges, Shift Commanders and command staff have shared responsibility for the overall effectiveness of the PIA process.

The IC should informally analyze every incident to improve personnel, unit and system performance. After every major incident or special event, the IC should develop a PIA to determine strengths, weaknesses and lessons learned about the incident operation.

Anyone may request a PIA of a particular incident. Any PIA requests must be made through the chain of command.

Any significant safety issue that is identified in the PIA should be addressed immediately, if it was not already resolved prior to the PIA being completed. If appropriate, a report should be sent to the International Association of Fire Chiefs (IAFC) Near-Miss Reporting System on any significant safety issues.

208.3 POST-INCIDENT ANALYSIS

A PIA should be completed within 30 days of an incident and may result in recommendations for changes to procedures, staffing, equipment use, policy and/or training to better enable the District to serve the community.

A PIA should include lessons learned from the observation of effective and efficient methods of mitigating a major incident. These include all strategic decisions, operational issues, built-in fire protection devices and anything else that assisted in mitigating the incident.

- (a) A PIA may include:

Post-Incident Analysis

1. Evaluation of the overall operational effectiveness.
 2. Evaluation of safety procedures.
 3. Evaluation of the success or failure of tactical objectives.
 4. Evaluation of the application and effectiveness of policies and/or procedures.
 5. Specific knowledge that might be beneficial.
- (b) The information gained from a PIA should be used by Captains and staff teams to:
1. Reinforce the incident management system.
 2. Evaluate current training programs and/or identify training needs.
 3. Evaluate current policies and procedures.
 4. Identify and prioritize planning needs for the future.
 5. Identify equipment problems/concerns.
 6. Evaluate fire prevention inspection and public education effectiveness.

208.4 TYPES OF POST-INCIDENT ANALYSIS

208.4.1 HOT WASH

An incident "hot wash" should be performed at the incident scene prior to the release of equipment or personnel. A hot wash is a meeting of all involved personnel on-scene. It is an informal briefing of the incident, the actions taken and problems encountered. An IC may present an analysis with key companies or crews while they are on-scene. The advantage to this is that crews are present and all aspects of the call are still fresh. One disadvantage to a hot wash might occur at medical incidents, when some members may be caring for patients and are unable to participate.

If the analysis takes place while on-scene, it is the responsibility of the IC to:

- Meet in a safe area, even if it requires relocating to another area.
- Ensure that the meeting area is inaccessible by the public and media.
- Consider the impact of company downtime.
- Consider public perception.

208.4.2 INFORMAL PIA

An informal PIA is used following smaller multi-company incidents, such as structure fires, medical incidents or special operations incidents. The IC or a designated representative should arrange for and conduct the informal analysis.

Post-Incident Analysis

208.4.3 COMPANY-LEVEL PIA

A company-level PIA is highly encouraged and should be a standard communication tool for all Captains. It is appropriate for significant incidents involving single companies as well as multiple-company stations where more than one company participated in the incident.

Company-level analysis promotes unity and teamwork, enhances communication, improves company performance and is a useful tool for evaluating the health and welfare of crew members following certain traumatic incidents. A company-level PIA can take place while at the fire station or any location that provides privacy.

208.4.4 FORMAL PIA

- (a) A formal PIA should be conducted following all:
 - 1. Multiple-alarm structure fires.
 - 2. Multiple-alarm brush fires.
 - 3. Multiple-alarm Emergency Medical Services (EMS) incidents.
 - 4. Multiple-alarm special operations incidents.
 - 5. Major disaster drills.
 - 6. Unusual incidents identified by the IC or other staff officers.
- (b) A formal PIA should be considered for:
 - 1. A building fire in which three or more rooms are severely damaged by fire, or where unusual extinguishment problems existed.
 - 2. Any incident in which an unusual event occurs (e.g., explosion, collapse).
 - 3. Any fire resulting in a fatality.
 - 4. Any fire resulting in injury to firefighters that is serious enough to require transport to a medical facility.
 - 5. Any "close call" incident where firefighters could have been injured.
 - 6. Any hazardous materials incident with multi-company involvement.
 - 7. Any specialty rescue operation with multi-company involvement.
 - 8. Any incident, at the IC's discretion or at the request of a Captain.
- (c) The Training Division Chief is responsible for scheduling and facilitating the presentation of all formal PIAs. This will include:
 - 1. Setting a presentation date and location within three days (whenever possible) of the incident.
 - 2. Supervising the completion of an incident analysis packet that should include a summary of the incident, drawings and identification of any lessons learned.
 - 3. Developing a written After Action Report (AAR) summarizing the PIA and submitting it to the Fire Chief for approval and distribution.

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Post-Incident Analysis

4. Notifying Shift Commanders.
5. Coordinating/scheduling with other departments or outside agencies that worked the incident.
6. Arranging move-up and/or cover companies from other departments.

The Shift Commander is responsible for notifications to all members of the shift who are scheduled to attend the PIA. All members should be notified within one week if a formal PIA is being arranged to allow them to prepare or gather any necessary documentation.

Copies of the AAR should be posted at each fire station for all personnel to review.

A copy of all PIAs and AARs shall be forwarded to the Fire Chief for approval prior to distribution, including any determinations or conclusions reached through the PIA presentations.

Solicitation of Funds

210.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that fundraising activities associated with the District are consistent with its mission, values and legal status. This policy applies to all fundraising activities involving the District or the use of the District name, insignias, equipment or facilities.

210.1.1 DEFINITIONS

Definitions related to this policy include:

Fundraising - The collection of money through donations, sales or event programming for the purpose of charitable donation or organizational budget enhancement.

210.2 POLICY

It shall be the policy of this District that all fundraising activities involving on-duty members or use of District equipment for the financial benefit of the District must be authorized by the Fire Chief or the authorized designee prior to initiating solicitations.

Authorized fundraising activities should not indicate or imply that a donation will influence services provided by the District. Members engaged in fundraising activities are expected to act ethically regarding the solicitation of funds, the interaction with donors or potential donors and the maintenance of fundraising records.

Members are prohibited from soliciting any goods or services from local businesses, groups or individuals for the purpose of providing incentives, prizes or giveaways to attendees of District-sponsored or hosted events, or to events when members attend as representatives of the District.

210.3 GUIDELINES

Fundraising activities or events involving the District should incorporate:

- (a) Compliance with applicable federal, state and local laws and regulations.
- (b) Compliance with District and governing-body policies.
- (c) A benefit to the District that is consistent with the District mission.
- (d) An accurate description of the purpose for which funds are requested.
- (e) A limitation on the frequency of solicitations to avoid placing undue pressure on donors.
- (f) Identification of the individual soliciting funds as a volunteer, a member of this District or a hired solicitor.
- (g) An admonishment that encourages donors to seek independent advice if there is reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income or relationship with other family members.

Solicitation of Funds

- (h) The assurance that donor requests to limit the frequency of contacts, to prohibit solicitation by telephone or other technology, and to reduce or cease sending printed or electronically transmitted material concerning the District will be honored.
- (i) Respect of donors' privacy and a commitment that the District will not sell donors' names and contact information.

Commercial or corporate sponsorship of fundraising activities or events may be allowed provided that it has been preapproved by the Fire Chief or the authorized designee.

210.4 DISTRICT-SPONSORED EVENTS

The following also apply to District-sponsored fundraising events:

- (a) Fundraising events should be clearly identified by a sign indicating the name, product, service, price and purpose of the event.
- (b) At least two members should be present during the entire event.
- (c) Individuals participating in the event should be briefed and supervised to ensure their activities are consistent with this policy.
- (d) Individuals participating in the event should not be compensated by a commission or a percentage of the amount collected.
- (e) Funds raised should be deposited no later than the next business day.
- (f) All donors should receive a receipt for the amount of their donation. In efforts involving a less formal "drop" collection, receipts need not be issued unless requested.
- (g) Fundraising activities should not delay emergency response or otherwise compromise the mission of the organization.
- (h) Fundraising that takes place on public-owned or private property will be done with the knowledge and approval of the property custodian or owner.
- (i) Fundraising that occurs on public ways or near roadways will be coordinated with the responsible law enforcement agency for the protection of pedestrians, motorists and event participants. Proper safety apparel shall be worn when in roadways or traffic areas.

210.5 FUNDRAISING ON BEHALF OF OTHERS

Fundraising for the benefit of a nonprofit charitable third party (e.g., blood drive, burn victims, surviving families) having no direct affiliation with the District is permissible provided that the fundraising standards and event prerequisites listed above are followed.

Any materials associated with a third-party fundraising activity shall be approved by the Fire Chief or the authorized designee prior to the activity. In addition, there should be a written agreement between the District and the organizers of the activity that includes:

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Solicitation of Funds

- (a) Written verification that the event is for a charitable purpose.
- (b) Assignment of responsibility to the organizers for all direct costs incurred for the event.
- (c) Assignment of responsibility to the organizers for the collection and reporting of any applicable taxes.
- (d) Written instructions regarding the maintenance of funds raised on behalf of others. The funds shall be maintained in a separate fund and not commingled with other District funds.

The District reserves the right to require additional conditions including, but not limited to, evidence of insurance coverage or appropriate indemnification.

Incident Management

300.1 PURPOSE AND SCOPE

The purpose of this policy is to establish operational guidelines for members of the District to use in the management and mitigation of all-hazards emergency incidents.

300.1.1 DEFINITIONS

Definitions related to this policy include:

All-hazards - An incident, natural or manmade, that warrants action to protect life, property, the environment, and public health or safety, and to minimize disruptions of government, social or economic activities.

300.2 POLICY

It is the policy of the North Summit Fire District to utilize the Incident Command System (ICS) or other National Incident Management System (NIMS)-compliant incident management system for managing all emergency incidents. All incident-related activities should be managed in accordance with established ICS/NIMS methods and procedures.

300.3 INCIDENT MANAGEMENT

The Administration Deputy Fire Chief should ensure the District adopts written ICS/NIMS procedures that are compatible with neighboring jurisdictions. These procedures should be available to members.

Emergency incidents shall be managed utilizing trained and qualified personnel for the specific tactical, supervisory or command level assignments.

Emergency Response

301.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure a safe and appropriate response to emergencies while maintaining the safety of District members and the public by requiring operators of District vehicles to conform to applicable Utah laws and regulations during an emergency response (Utah Code 41-6a-212).

301.1.1 DEFINITIONS

Definitions related to this policy include:

Authorized emergency vehicle – Fire department vehicles and ambulances equipped as required by Utah law (Utah Code 41-6a-102; Utah Code 41-6a-212(1)).

Emergency response - Response to but not returning from any call for service or assistance involving fire, explosion or violent rupture; human rescue; human entrapment; illness or injury; hazardous materials release or threat of contamination; flooding; threatened or actual acts of violence; any explosive, bomb or threatened bombing; any act of terrorism; any natural disaster; or any other circumstance that presents a threat to life-safety or to property (Utah Code 41-6a-212(2)).

301.2 POLICY

It is the policy of the North Summit Fire District to appropriately respond to all emergency calls.

301.3 EMERGENCY CALLS

Fire personnel dispatched to an emergency shall proceed immediately, shall continuously operate emergency lighting equipment and shall sound the siren as reasonably necessary (Utah Code 41-6a-1625(4)(d)).

Responding with emergency lights and siren does not relieve personnel of the duty to act as a reasonably prudent emergency vehicle operator under the circumstances and to continue to drive with due regard for the safety of all persons (Utah Code 41-6a-212(7)(a)).

The use of any other warning equipment without a red light and siren does not provide any exemption from the Utah law.

Personnel should only respond with emergency lights and siren when dispatched to an emergency or when circumstances reasonably indicate an emergency response is required.

Personnel not authorized to respond with emergency lights and siren shall observe all traffic laws and proceed without the use of emergency lights and siren.

301.4 MULTIPLE EMERGENCY VEHICLE RESPONSES

When more than one apparatus responds to an emergency, emergency vehicle operators should remain alert to the presence of other emergency vehicles and exercise due caution. Personnel

Emergency Response

must further exercise due caution in recognizing that traffic yielding to one emergency vehicle may not expect other emergency vehicles to follow.

301.5 INITIATING AN EMERGENCY RESPONSE

If a Captain believes an emergency response to any call is appropriate, the Captain shall ensure the Dispatch Center is immediately notified.

301.6 RESPONSIBILITIES OF RESPONDING PERSONNEL

Emergency vehicle operators shall exercise sound judgment and care, with due regard for life and property, while operating a vehicle en route to an emergency response.

In addition, emergency vehicle operators should reduce speed at all intersections and should come to a complete stop at all blind street intersections or intersections where there is either a red light, a flashing red light or a stop sign. Emergency vehicle operators should also come to a complete stop at intersections whenever they reasonably believe they cannot account for traffic in approaching lanes or when vehicles have not yielded the right-of-way. After coming to a complete stop, emergency vehicle operators should only proceed when it is safe to do so.

The decision to continue an emergency response is at the discretion of the emergency vehicle operator or Captain. If, in the judgment of either individual, the roadway conditions or traffic congestion do not permit such a response without unreasonable risk, the response may be continued without the use of red lights and siren at the legal speed limit. In such an event, the Captain should ensure the Dispatch Center is promptly notified. Personnel shall also discontinue the emergency response when directed by any supervisor.

301.7 FAILURE OF EMERGENCY EQUIPMENT

If the emergency equipment on the vehicle should fail to operate, the vehicle operator must terminate the emergency response and respond accordingly. In all cases, the Operator shall notify the Dispatch Center of the equipment failure so that another apparatus may be assigned to the emergency response.

Fireground Accountability

302.1 PURPOSE AND SCOPE

The purpose of this policy is to increase firefighter safety by establishing accountability systems for keeping track of all personnel operating at the scene of an emergency incident.

302.1.1 DEFINITIONS

Definitions related to this policy include:

Personnel Accountability Report (PAR) - A roll call of all operations members assigned to an incident at specified times; a PAR is designed to account for each member's location and activity and to verify his/her safety.

Conditions, Actions, Air, Needs (C,A,A,N) Report - A quick and concise report that identifies the said items.

Immediately Dangerous to Life & Health (IDLH) - Any atmosphere that poses an immediate threat to life, would cause irreversible adverse health effects or would impair an individual's ability to escape from a dangerous atmosphere. Interior atmospheric conditions at structure fires beyond the incipient stage are considered IDLH, as are a variety of rescue types.

302.2 POLICY

It is the policy of this District that supervisors periodically account for members working under their direction at emergency incidents and that all members participate in accountability systems.

302.3 RESPONSIBILITIES

A personnel accountability system shall be established and implemented using thorough training procedures. This system should constantly monitor the status of all emergency personnel, both of District members and personnel from assisting agencies, during emergency incidents from their arrival until their official release from the incident.

A personnel accountability system should be used primarily to track personnel, not resources. However, on small incidents one individual may be responsible for tracking both personnel and resources.

A written personnel accountability system, such as the Incident Command System (ICSs) Form ICS-201 for Incident Commanders (IC) or some similar process, should be used and a status board should be maintained. Individual crew names shall be posted in a conspicuous location in the cab of District vehicles.

Supervisors are responsible for participation in the accountability system by tracking all personnel under their direction on emergency incidents. Personnel should be accounted for from the time of dispatch to the time of demobilization.

Fireground Accountability

Supervisors should implement sufficient tracking methods for personnel at the individual, company, division, group and unit levels to account for personnel during all phases and at all locations of an incident, including travel between locations and assignments.

The IC should designate an accountability officer to monitor who is in charge of each area, what crews are assigned to each area, where each area is located and the area assignment.

Division or group supervisors should be assigned to keep track of all crews under their supervision. Captains should know the location and assignment of each firefighter in their crew.

All members are responsible for participating in the accountability system, including checking in at approved locations. This includes members who arrive on-scene individually or in privately owned vehicles.

302.4 REPORTING

Ongoing, routine strategic and tactical accountability at all emergency incidents, including wildland fires, should be accomplished through periodic reporting or visual observation. This can be accomplished through concise reports that include conditions, actions, [air](#), and needs, also called a C.A.A.N reports. Members should also make the following reports:

- Emergency situations
- Inability to meet objective with revised timeline and/or resource requests
- Notification of completed actions
- Change in strategy
- Change in fire conditions, such as crossing planned control lines

302.4.1 PERSONNEL ACCOUNTABILITY REPORT (PAR)

For structure fires, a PAR should be conducted within the first 10 minutes of an incident and every 20 minutes thereafter for personnel at the scene. In addition, PARs should be conducted after any change in conditions that may alter or affect firefighter safety, such as an increase in fire conditions, fire crossing planned control lines or trigger points, a change in strategy from offensive to defensive or after ordering an emergency evacuation of an area. PAR checks should be prioritized to operations that are located within IDLH atmospheres.

A PAR should be conducted for each division, group and organizational element where operations personnel are working. If any person involved in the operation is unaccounted for, emergency procedures, including notification to the IC, should be initiated.

The IC may discontinue regular PARs when incident stabilization is achieved and hazards are sufficiently reduced.

Rapid Intervention/Two-In Two-Out

303.1 PURPOSE AND SCOPE

The purpose of this policy is to increase firefighter safety by implementing procedures for safeguarding and rescuing firefighters who are operating in environments that are immediately dangerous to life and health (IDLH).

This policy applies to all members assigned to an incident and is designed to ensure immediate assistance for members who become lost, trapped or injured by adhering to the two-in/two-out standard and designating rapid intervention teams (RITs) (29 CFR 1910.134(g)(4); UAC R614-1-4).

303.1.1 DEFINITIONS

Definitions related to this policy include:

Immediately dangerous to life and health (IDLH) - Any atmosphere that poses an immediate threat to life, would cause irreversible adverse health effects or would impair an individual's ability to escape from a dangerous atmosphere. Interior atmospheric conditions at structure fires beyond the incipient stage are considered IDLH, as are a variety of rescue types.

Initial rapid intervention team (IRIT) - A group of at least two members located outside the IDLH atmosphere to initially monitor and provide emergency rescue for responders until a larger, more formalized rapid intervention team (RIT) is created. One of the two members may be assigned to an additional role, as long as the individual is able to perform assistance or rescue activities without jeopardizing the safety or health of any firefighter at the incident. An IRIT is also known as two-in/two-out.

Mayday - The nationally adopted "call for help" term used to indicate that an emergency responder is in a situation of imminent peril where he/she is in need of immediate help.

Rapid intervention team (RIT) - A formalized designated group of individuals or companies whose sole function is to prepare, monitor and provide for effective emergency rescue of responders in IDLH atmospheres.

Rescue Officer (RO) - This position should be activated to coordinate the rescue as well as any fire activities in support of the rescue effort.

LUNAAR- Location, Unit, Name, Action, Air, Resources.

303.2 POLICY

It is the policy of the North Summit Fire District to ensure that adequate personnel are on-scene before interior operations begin in any IDLH environment. However, nothing in this policy is meant to preclude firefighters from performing emergency rescue activities before an entire team has assembled.

Rapid Intervention/Two-In Two-Out

303.3 PRE-DEPLOYMENT

Prior to initiating any fire attack in any IDLH environment with no confirmed rescue in progress, members should ensure that there are sufficient resources on-scene to establish two-in/two-out procedures (29 CFR 1910.134(g)(4)).

- (a) Members should ensure that at least two firefighters using self-contained breathing apparatus (SCBA) enter the IDLH environment and remain in voice or visual contact with one another at all times.
- (b) At least two additional firefighters should be located outside the IDLH environment.
 - 1. One of the two outside firefighters may be assigned to an additional role so long as the individual is able to perform assistance or rescue activities without jeopardizing the safety or health of any firefighter working at the incident.

303.4 INITIAL DEPLOYMENT

During the initial phase of an incident, confirmed rescues should take priority. When a confirmed rescue is identified during the initial phase of an incident, emergency rescue activities may be performed before a designated IRIT has assembled.

All members operating in IDLH environments should be tracked and accounted for at all times, except when it would preclude firefighters from performing emergency rescue activities during the initial phase of the incident.

303.5 RIT DUTIES

The RIT should be assembled from resources at the scene, whose sole function is to soften the structure, monitor, and provide effective emergency rescue for responders.

- (a) To the extent possible, visual and voice communication should be maintained between those working in the IDLH environment and the RIT outside the IDLH environment.
- (b) RIT members should not be involved in any other duties that divert attention or resources away from their primary mission of responder rescue.
- (c) Additional companies may be assigned to the RIT as conditions warrant. For large incidents with multiple points of entry, multiple RITs should be considered.

303.6 EMERGENCY DEPLOYMENT OF A RIT

When a Mayday firefighter-down or firefighter-missing broadcast is transmitted, all non-emergency radio traffic should be cleared from the radio channels that the missing or trapped firefighter is using. Non-affected personnel should switch to other tactical frequencies. At least one individual should be dedicated as the Rescue Officer (RO) solely to monitoring the operating channel. The RO should be responsible for gathering information on the identity, location and condition of the trapped or missing firefighter, along with communicating with the trapped or missing firefighter and offer support on the operating channel.

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For an emergency deployment of a RIT, a (RO) Rescue Officer position should be activated to coordinate the rescue as well as any fire activities in support of the rescue effort. Other divisions and groups may support the Rescue Officer's efforts by diverting fire spread through horizontal or vertical ventilation to draw fire away from the affected rescue areas and by placing hose streams to check fire spread and protect rescue efforts. The acronym LUNAAR may be beneficial in this setting.

The RIT supervisor should notify the Rescue Officer before making entry for emergency rescue. The Rescue Officer should provide any assistance that is appropriate to the situation. Additional resources should be ordered as needed, including additional RITs, medical treatment and transportation groups or other organizational elements.

Urban Search and Rescue (USAR)

304.1 PURPOSE AND SCOPE

The purpose of this policy is to describe the Federal Emergency Management Agency (FEMA) Urban Search and Rescue (USAR) Response System and Utah Task Force 1 (UT-TF1) as resources for disaster response.

304.2 POLICY

It is the policy of the North Summit Fire District to utilize FEMA and UT-TF1 USAR resources in the event of an urban disaster, as appropriate.

304.3 RESOURCES

USAR is a multi-hazard discipline and may be used for a variety of disasters, including hurricanes, earthquakes, typhoons, storms, tornadoes, floods, dam failures, technological accidents, terrorist activities and hazardous material releases.

USAR task forces have four areas of specialization:

- (a) Searches - Finding victims who are trapped after a disaster
- (b) Rescues - Freeing victims, including safely digging victims out of collapsed concrete or metal
- (c) Technical - Applying specialized structural knowledge to help make rescues safe for the rescuers
- (d) Medical - Caring for victims before and after a rescue

If a disaster warrants national USAR support, FEMA may deploy task forces within six hours of notification and can provide additional teams as necessary to support the North Summit Fire District's efforts to locate victims and manage recovery operations.

The following resources are generally available from the FEMA USAR Response System:

- Air Search Team (fixed-wing)
- Airborne Reconnaissance (fixed-wing)
- Canine - Avalanche/Snow
- Canine - Disaster Response
- Canine - Land/Cadaver
- Canine - Water
- Canine - Wilderness
- Canine - Wilderness Tracking and Trailing
- Cave Search and Rescue Team

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Urban Search and Rescue (USAR)

- Collapse Search and Rescue Team
- Mine and Tunnel Search and Rescue Team
- Mountain Search and Rescue Team
- Radio Direction Finding Team
- Swiftwater and Flood Search, and Dive Rescue Teams
- USAR Incident Support Team
- USAR Task Force
- Wilderness Search and Rescue Team

More information about the specific capabilities and sustainability of federal and Utah USAR resources may be obtained on the FEMA and UT-TF1 websites.

Tactical Withdrawal

305.1 PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines for tactical withdrawals from any scene or location when confronted by violent individuals or threatening situations, circumstances or events. The violence or threat need not be specifically directed at District members to justify the application of this policy.

305.2 POLICY

The North Summit Fire District is committed to the safety of its members. It is the policy of the North Summit Fire District to allow members to withdraw from the scene or general location of an emergency call for service when they are confronted by violent individuals, violent or potentially violent situations or any other circumstance presenting a real or perceived imminent threat to member safety.

305.3 THREAT ASSESSMENT

All members of the District are expected to continually evaluate their surroundings while responding to incidents or participating in the mitigation of emergency or non-emergency events. The actions and conduct of persons at an event should be a primary element of the ongoing scene-safety evaluation. Certain types of events, certain actions taken by individuals involved in events and a variety of other circumstances should trigger a heightened awareness and consideration of personnel safety. Situations or circumstances that should initiate such consideration include:

- (a) Gang-related activity, particularly any event involving violent encounters, confrontations or conflicts between members of rival gangs.
- (b) Any situation involving shots fired, or on any scene where shooting occurs or is heard in the immediate vicinity.
- (c) Any time a subject challenges or threatens members of the District with violence or harm.
- (d) Any scene where members of the District are attacked in any way. Examples include rocks, bottles or other projectiles thrown or launched at members or District vehicles or apparatus; individuals attempting to gain access to District vehicles or apparatus; or any direct act of violence committed against members of this District.
- (e) Any event involving civil disturbance, large-scale demonstrations or protests. This includes any event involving a large gathering of people where the nature of the activity appears to include violent confrontation or the perceived threat of violent confrontation between opposing groups, or between the protesters and law enforcement personnel or other government representatives.

Any member who believes that there is a threat of violence to personnel at any incident should promptly relay that information to the appropriate supervisor as quickly as possible.

Tactical Withdrawal

The Incident Commander (IC), scene supervisor or senior ranking member has the authority to initiate a tactical withdrawal and the responsibility for ensuring that all members on-scene or at risk due to the threat are notified of the action. Authority for the decision resides primarily with on-scene personnel and should not be delayed while seeking approval or confirmation from a higher authority, who may not be at the incident scene.

In the event that a credible threat to personnel is discovered at a level of the incident command structure above an on-scene supervisor, a tactical withdrawal may be ordered and relayed down the chain of command to the on-scene supervisor. In that event, the supervisor has the responsibility for ensuring that all members on-scene or at risk due to the threat are notified of the initiation of a tactical withdrawal.

305.4 CONDUCTING TACTICAL WITHDRAWALS

305.4.1 WITHDRAWAL OPTIONS

The following guidelines should be applied when the decision has been made to initiate a tactical withdrawal:

- (a) During the response to an incident:
 - 1. If a tactical withdrawal occurs during the response phase of an incident, the District member responsible for initiating the withdrawal is responsible for notifying all responding units and the Dispatch Center of the withdrawal action. The relay of the withdrawal decision to individual units may be conducted by the member, or he/she may choose to have the Dispatch Center notify all responding units to cancel their response or to respond to a defined staging area.
- (b) After arrival at an incident:
 - 1. When units are on-scene at an incident and a decision is made to initiate a tactical withdrawal, the IC or ranking supervisor is responsible for notifying all involved units (including those assigned to the incident but that have not yet arrived) of the withdrawal action. The IC should also notify the Dispatch Center of the tactical withdrawal, and if time and circumstances allow, the situation and reason for the withdrawal. Individual unit supervisors are responsible for notifying all of their assigned personnel of the withdrawal.

305.4.2 WITHDRAWAL GUIDELINES

The following guidelines should be applied when the decision has been made to initiate a tactical withdrawal:

- (a) Whenever a tactical withdrawal is initiated, a defined staging area will be established at a safe location away from the incident scene and all involved units and personnel should withdraw to that staging area. Whenever practicable, all involved units should withdraw from the incident scene as a single group. If that is not practicable, individual

Tactical Withdrawal

units should attempt to congregate together, forming the fewest and largest groups practicable, and withdraw in those groups.

- (b) After all units have been initially notified of a tactical withdrawal, individual unit supervisors are responsible for personnel accountability, ensuring all members of their crew are accounted for and withdrawing as directed. The on-scene supervisor is responsible for accounting for all units assigned to the call and ensuring that all units are withdrawing as directed.
- (c) Whenever a tactical withdrawal is initiated, the Dispatch Center should immediately notify and request an immediate response by the appropriate law enforcement agency to provide security for the withdrawing units.
- (d) Once the IC or scene supervisor believes that all units and personnel have withdrawn from an incident, he/she should conduct a Personnel Accountability Report (PAR) of all units assigned to the incident to confirm they have safely withdrawn. Individual unit supervisors shall confirm that all members of their crew are accounted for and safe.
- (e) Once all involved units have gathered at the staging area, the IC or scene supervisor should again conduct a PAR to confirm that all personnel are safe. If any person involved in the operation is unaccounted for, emergency procedures should be initiated.

305.5 PATIENT CARE CONSIDERATIONS

Special consideration should be taken when a tactical withdrawal is initiated after members have begun providing medical assessment or medical care at an incident scene. If a tactical withdrawal is initiated at a time that members are providing medical services to sick or injured patients, those members should, whenever practicable, attempt to maintain their care of medical patients and evacuate those patients as part of the withdrawal process.

In the event that violence or the threat of violence forces members to abandon any patient under their care, the involved member should immediately notify the appropriate law enforcement agency of the location of the patient and request immediate assistance in securing the scene to allow for safe and timely medical treatment and evacuation of the patient. The members should remain on the call and wait for law enforcement clearance or other information indicating that it is safe to enter the incident scene. Once it is safe to do so, the members should attempt to locate the patient and resume medical evaluation, treatment and transport per protocol. In the event that law enforcement personnel and District members are unable to relocate the patient, the patient may be deemed to have self-extracted and the appropriate documentation should be prepared.

305.6 NOTIFICATIONS

Whenever a tactical withdrawal is initiated, the circumstances of the incident, including the incident location, will be relayed up the chain of command to the on-duty Officer In Charge. The Officer In Charge should ensure that all Fire Operations Division personnel are immediately notified of the location and circumstances of the incident.

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Tactical Withdrawal

The Officer In Charge should coordinate with the Dispatch Center and law enforcement to ensure additional calls for service to the affected area are screened and determined safe for entry.

Response Time Standards

306.1 PURPOSE AND SCOPE

The purpose of this policy is to establish turnout, travel and response time goals and objectives for emergency incidents.

306.1.1 DEFINITIONS

Definitions related to this policy include:

Dispatch processing time - The time elapsed between receipt of the alarm or telephone call and the dispatch of emergency response units.

Response time - The time elapsed between the dispatch center receiving the first notification of the alarm and the arrival of the first emergency response unit. Response time combines dispatch processing, turnout and travel times.

Travel time - The time elapsed between the emergency response unit beginning travel to the emergency and when the emergency response unit arrives.

Turnout time - The time elapsed between the Dispatch Center notifying firefighters of the emergency and when the emergency response unit begins travel.

306.2 POLICY

It is the policy of the North Summit Fire District to document all District response times to emergency incidents and establish response time baselines and performance objectives.

306.3 PERFORMANCE OBJECTIVES

Response times should be measured at 90 percent of the time and reported against an established District Standards of Cover document, if available.

Performance objectives may include:

- (a) One minute or less for dispatch processing time.
- (b) One minute or less for turnout time for Emergency Medical Services (EMS) incidents.
- (c) One minute 30 seconds or less for turnout time for non-EMS incidents.
- (d) Fourteen minutes or less for the arrival of the first engine company at a fire suppression incident.
- (e) Fourteen minutes or less for the arrival of a unit with first responder or higher level capability at an emergency medical incident.
- (f) Fourteen minutes or less for the arrival of an advanced life support (ALS) unit at an emergency medical incident when this service is provided by the District.

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Response Time Standards

306.4 EVALUATIONS AND ANNUAL REPORT

The District shall annually evaluate its level of service, deployment delivery and response time objectives. The evaluation shall be based on data relating to level of service, deployment and the achievement of each response time performance objective in the geographic area of the jurisdiction.

Aircraft Operations

307.1 PURPOSE AND SCOPE

This policy describes standards for the safe operation of firefighting and medical evacuation aircraft that may be working with ground personnel at any incident involving the tactical use of aircraft.

307.2 POLICY

The North Summit Fire District will follow Incident Command System (ICS) standards when firefighting or medical evacuation aircraft are in tactical use at any emergency incident.

307.3 ICS STANDARDS

Members shall follow the District's ICS standards for managing firefighting aircraft operations, including the identification, establishment and management of aircraft landing zones any time that firefighting or medical evacuation aircraft are in tactical use at any emergency incident.

307.4 MEDICAL EVACUATION LANDING ZONE CONSIDERATIONS

The North Summit Fire District shall develop guidelines for its own medical evacuation (medivac) landings or enter into local operating agreements for the use of medivac aircraft as applicable. In creating those guidelines, the District should identify:

- Responsibility and authority for selecting and designating a landing zone and determining the size of landing zone needed.
- Responsibility for securing the area and maintaining security once the landing zone is identified.
- Consideration of the helicopter provider's minimum standards for proximity to vertical obstructions and surface composition (e.g., dirt, gravel, pavement, concrete, grass).
- Consideration of the helicopter provider's minimum standards for horizontal clearance from structures, fences, power poles, antennas or roadways.
- Responsibility for notifying the appropriate law enforcement or transportation agencies (e.g., public works department, county roads department) if a roadway is selected as a landing site.
- Procedures for ground personnel to communicate with flight personnel during the operation.
- Procedures for determining whether an engine or other specific apparatus should be on standby at the landing zone.
- Procedures for ensuring qualified personnel are assigned to manage aircraft operations for the duration of the incident.
- Procedures for maintaining positive radio communications between the aircraft and landing zone coordinator.

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307.5 PATIENT HOT LOADING PROTOCOL

Airmed Hotload Predesignated Landing Zones

1	Ontario Mine Parking Lot	40.621870, -111.494327	Upper Deer Valley off Marsac Ave.
2	City Park	40.655348, -111.504452	Off of Park Ave & Deer Valley Drive, Parking area or field can be used
3	Silver Creek UDOT Lot	40.733194, -111.498146	Exit 146 off of I80. Used as a rest stop/ Chain up area. Be aware of slope
4	Unnamed Road Adjacent & North of Bear Cub	40.716050, -111.545459	Access road North and adjacent to Bear Cub drive off Hwy 224
5	Jeremy Ranch LDS Chruch	40.756214, -111.569156	Exit 141 Jeremy Ranch from I80- Corner of Homestead Road and Lower Saddleback Road
6	Wanship Church	40.816427, -111.393795	On the East side of I-80 off Exit 155
7	Tollgate	40.803360, -111.503890	Access of of Arapaho Drive; or Hillside adjacent Tollgate HOA buildings.
8	Coalville Fire Station	40.916855, -111.396673	86 East Center Street, Coalville
9	Echo Canyon Port of Entry	40.081580, -111.245600	Westbound I-80, MM 180; Between Evanston and Echo Junction
10	Echo Canyon UDOT Shed	40.985400, -111.418050	Off of Echo Canyon Road
11	Henefer Church	41.024808, -111.502638	708 North Main Street, Henefer
12	Kamas UDOT Shed	40.638671, -111.318781	Off of 248 just coming into Kamas
13	Oakley Rodeo Grounds & Park	40.707262, -111.284172	Off of SR 32

Atmospheric Monitoring for Carbon Monoxide

308.1 PURPOSE AND SCOPE

This policy establishes procedures for measuring atmospheric concentrations of carbon monoxide (CO) at an incident for the safety of members working in potentially hazardous conditions.

308.1.1 DEFINITIONS

Definitions related to this policy include:

Calibration - The process of resetting the values for each sensor in the instrument.

Spanning - The process of using the calibration gasses to check the calibration of the instrument, also known as bump testing.

308.2 POLICY

Exposure to CO can be hazardous to the health of those exposed. It is the policy of the North Summit Fire District to mitigate the health risks associated with exposure to CO by its members and the public.

308.3 RESPONSIBILITIES

Captains should ensure that atmospheric monitoring instruments are spanned or calibrated to manufacturer's specifications on a monthly basis, if they have not been used, and prior to use.

The instruments should be stored in operating condition.

The Incident Commander or the authorized designee is responsible for measuring atmospheric concentrations of CO at any location containing or suspected of containing elevated levels of CO.

308.4 PROCEDURES

Carbon monoxide may be present as a by-product of combustion, an emission from internal combustion engines, a chemical reaction or a leak from an industrial process. Carbon monoxide has approximately the same vapor density as air. When measuring for atmospheric concentrations of CO at an incident, instruments do not have to be placed near the floor or ceiling to obtain accurate readings.

Positive pressure ventilation with proper exhaust extensions may be used to reduce the CO concentration, as well as the presence of other toxic gases in the atmosphere.

All members shall use self-contained breathing apparatus (SCBA) in any atmosphere containing 35 parts per million or greater of CO. An atmospheric concentration of CO that is below 35 parts per million does not necessarily indicate an adequate level of oxygen or eliminate the possibility of other toxic gases or products of combustion being present.

Members shall also use an SCBA in any atmospheric concentration of CO that is below 35 parts per million where there is also the presence of visible smoke, and in any atmosphere containing less than 19.5 percent oxygen (29 CFR 1910.134; UAC R614-1-4).

Atmospheric Monitoring for Carbon Monoxide

308.5 EMERGENCY MEDICAL TREATMENT

A person with acute CO exposure may exhibit the signs and symptoms of headache, flushing, nausea, vertigo, weakness, irritability, unconsciousness, and in persons with pre-existing heart disease and atherosclerosis, chest pain and leg pain.

An affected or incapacitated person should be removed from further exposure and have appropriate emergency medical procedures implemented, including any listed on the Safety Data Sheet (SDS) for CO.

All personnel with the potential for becoming exposed to CO or being present during an exposure should be familiar with emergency procedures, the location and proper use of emergency equipment, and the methods of protecting themselves during rescue operations.

308.6 DOCUMENTATION

Each time an atmospheric monitoring instrument is spanned or calibrated, the testing will be entered on a log. The log should be submitted to a Battalion Chief once a month and retained in accordance with the established records retention schedule. The log documents will serve as a history of an instrument's performance.

Staging

309.1 PURPOSE AND SCOPE

An incident scene can quickly become congested with emergency equipment if the equipment is not managed effectively. The purpose of this policy is to provide guidelines for staging at emergency incidents.

309.2 POLICY

It is the policy of the North Summit Fire District to safely stage resources at emergency incidents.

309.3 RESOURCE STAGING

Staging areas are locations designated within the incident area to temporarily position resources that are available for assignment. Resource staging at emergency incidents will be conducted using the procedures, guidelines and positions consistent with the District's Incident Command System (ICS).

As incident resources grow, the Incident Commander (IC) should identify a staging area manager to maintain the staging area resources so they are ready for assignment. At the conclusion of the incident, the staging area manager should demobilize units with the approval of the IC.

309.3.1 PRIMARY AND SECONDARY STAGING

When establishing a staging location and conducting staging activities North Summit Fire District personnel should consider the following:

- (a) During initial attack operations or on smaller, short-term incidents, identifying and selecting a primary staging location for incoming units should be based primarily on placing incoming resources in a safe location while providing for their rapid deployment when needed. Generally, resources will stage one block from the incident until assigned by the IC.
- (b) During extended attack or multiple-alarm incidents, the IC should establish a secondary staging area location early and assign a staging area manager. Additional location factors should be considered when identifying and establishing staging areas:
 1. The secondary staging area should not affect incident operations and should be large enough for the incident resource needs. When possible, staging areas should be pre-planned and identified to cause minimal disruption to traffic flow, business activity and scheduled community activities.
 2. Public property should be utilized, if possible, as opposed to private property. Whenever private property, church property or commercial property is utilized, the IC or an authorized designee should, when practicable, contact the owner, administrator or property manager for permission to use the property prior to establishing a staging area. If any of these properties are utilized, the staging

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area should be configured to create the least possible disruption, including traffic flow in and around the property. The same applies to school property; however, in addition, the Public Information Officer should notify local media. The notification should emphasize that the school property is being used to support an incident occurring away from the school and that the school is not involved in the emergency.

309.4 STAGE-AWAY OPTION

The stage-away option should be used in any incident where there may be a violent encounter. A violent encounter should be anticipated in, but not limited to, the following categories of calls for service:

- Shootings or shots-fired
- Stabbings
- Civil disturbance
- Criminal gang activity
- Attempted suicide
- Domestic disputes, including family fights
- Unknown assault
- Bomb incidents

It is the policy of the North Summit Fire District to use a nonstandard and defensive response profile when responding to calls for service involving known or suspected violent subjects. When responding to calls involving known or suspected violent subjects, District members should take the following actions:

- (a) Whenever possible, the Dispatch Center should determine if violent subjects are involved in any call for service and, if so, include that information in the initial dispatch. The responding units should be advised to stage away from the scene. Any time the Dispatch Center or any of the responding crews receive additional information indicating that violent subjects are at the scene of a call, the response should be upgraded to a stage-away incident.
- (b) The officer of the first-in responding unit will normally identify a staging point for all responding units. The staging point should be located two or more blocks away from the incident scene, out of direct line of sight of the incident, and should not require that the responding units drive by the incident to reach the staging point. The officer should also confirm with the Dispatch Center that law enforcement is responding to the incident.
- (c) All responding units should acknowledge the call to stage-away and confirm the staging location via radio while en route to the incident. All units should avoid driving

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Staging

by or through the line of sight of the incident until it is determined to be safe to enter the scene.

- (d) Upon arrival at the staging point, all units should report their unit designation and indicate they are on-scene staging.
- (e) All units should remain staged away from the incident scene until notified that law enforcement has determined that the scene is safe to enter or until reliable information is received confirming that no violent subjects remain at the scene.

In the event that the first-in unit arrives at an incident scene and encounters unanticipated violence or violent subjects, the officer or senior member of that crew should immediately notify the Dispatch Center of the circumstances and request law enforcement support. All other responding units should be directed to stage-away unless members of the first-in unit determine it is safe for additional personnel to respond directly to the scene.

BILL OF SALE

North Summit Fire Service District, a body corporate and politic of the State of Utah ("North Summit"), for good and valuable consideration, to wit: twenty-five thousand dollars (\$25,000.00), the receipt and sufficiency of which is hereby acknowledged, has bargained, sold, assigned and transferred, and by these presents does hereby bargain, sell, assign and transfer to **Pine Meadow Ranch Home Owners Association**, a non-profit corporation ("Pine Meadow"), all of the temporary metal structure ("Shed") located on Summit County Parcel No. SS-143-3-A-1 (whose physical address is 1567 W. Arapaho Drive), and all equipment and facilities related thereto. The sale is made pursuant to North Summit's Administrative Control Board's vote to dispose of the Shed as surplus property, and to accept Pine Meadow's purchase offer. Contemporaneous with the approval of this Bill of Sale, North Summit further agrees to relinquish any remaining interest, leasehold or otherwise, it may have in Summit County Parcel No. SS-143-3-A-1.

By acceptance of this Bill of Sale, Pine Meadow hereby acknowledges and agrees that it shall take title to the Personal Property in its "AS IS, WHERE IS" condition, and without warranty of any kind, either express or implied.

IN WITNESS WHEREOF, the parties hereto have signed this Bill of Sale as of this ____ day of _____, 2024, which shall be the date the last party to this Bill of Sale executes the same.

North Summit Fire Service District

Roger Armstrong, Administrative Control Board Chair

Benjamin Nielson, Fire Chief

Approved as to form:

By: _____
Ryan P.C. Stack, Deputy County Attorney

Pine Meadow Ranch Home Owners Association

Name, Title